



**Republic of Macedonia
State Audit Office**



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА

AUDITING CLIMATE CHANGE

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AUDITING CLIMATE CHANGE

What are the challenges?

- Tackling public awareness;
- Climate change as a subject matter has not been audited previously;
- Sharing experience with other SAIs;
- Learning new approaches and practices;
- Enhancing auditors' knowledge;
- International audit;



AUDITING CLIMATE CHANGE

Audit Objective

To give assessment on:

- coordination;
- governance;
- commitments on international and national level;
- planning, implementation and actual results;
- risk awareness in general and risks within sectors;
- creating proper policy tools;
- commitments to targets;
- framework for efficient and effective management of resources regarding GHG emission reduction ;and
- other open issues



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Audit Scope

- 5 ministries;
- Energy regulatory commission;
- Energy Agency of the Republic of Macedonia;
- Macedonian Academy of Science and Arts;
- REC – Regional Environmental Centre;
- UNDP Office;
- State Statistical Office;
- Special Representative of the UN Secretary General for Climate Change;



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Audit Duration and Methodology

Field work – 4 auditors

- Documentation;
- Analytical evidence;
- Questionnaires;
- Interviews and discussions;
- Comparisons;



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Audit Criteria

- UNCCFC & Kyoto Protocol;
- Laws and bylaws;
- Strategies;
- Programmes;
- Reports;
- Analyses;
- Reviews;
- Expert Assessments;
- Other relevant documentation;



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Main Audit Questions

- Are there effective coordination and governance systems in place among the government institutions and other participants for reduction of climate changes?
- Are there appropriate obligations and goals regarding international and national legislation?
- Do government institutions have relevant information to support the choice of policies and decisions?
- Does the government fulfill the undertaken obligations?
- Does the government assess/monitor the implementation?
- Is the implementation of Kyoto Protocol Clean Development Mechanism appropriate to the national activities?



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Main Audit Questions (2)

- Is the government aware of the sector-based risks related to climate change and does it have measures in place to deal with the risks?
- Do the policy tools, selected by the government, relate to the risk, and do they contribute to achieving the goals set?
- Is the national financing directed toward reduction of climate change? Have the countries–beneficiaries of donated funds established a framework for managing funds from donor countries? Do these funds contribute to achieving the goal of emission reduction?



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Conclusions

- In the period 2006 - 2008, Republic of Macedonia **has adopted laws and bylaws, national strategies and plans, as well as measures and projections which cover and regulate the activities for GHG emission reduction**, i.e. have an effect on the activities for climate change mitigation;
- the implementation of CDM projects is in its **early phase**,
- the number of approved projects for implementation is **small**,
- the procedures for approving projects seems **long**,
- MoEPP **does not receive feedback information** on the degree, scope and successfulness of the implementation of the measures and recommendations for GHG emission reduction in line with Second NRCC, and MoEPP of RM has **limited HR capacity** in the area of climate change;



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