



Riksrevisjonen

Office of the Auditor General of Norway

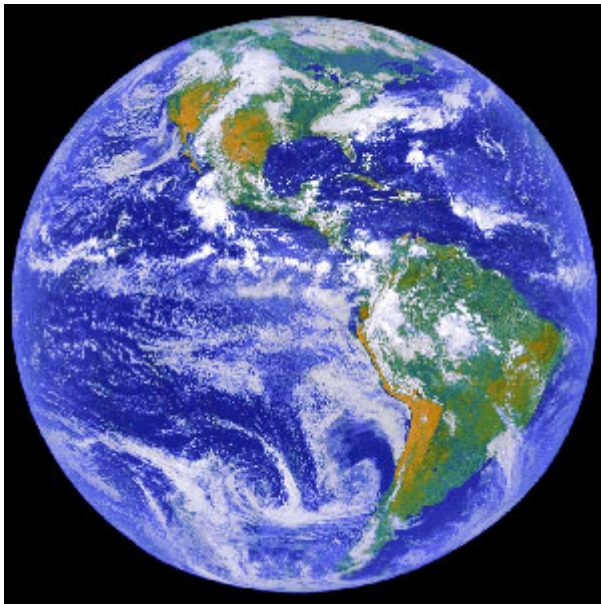
**INTOSAI WGEA  
Guidance material:  
Auditing the  
governments  
response to  
climate change**



INTOSAI  
Working Group  
on Environmental  
Auditing

Copenhagen, 23 March 2010

# Overview



1. Project objectives
2. Expected outputs
3. Participants
4. Content of the guide
5. E-learning course
6. Summary

# 1. Project objectives

- Inspire and support SAIs to conduct climate change audits (mitigation and adaptation)
- Contribute to well designed audits that lead to good governance

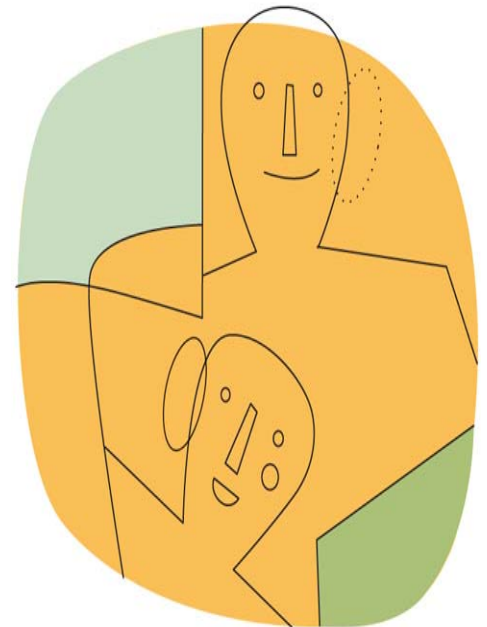


## 2. Expected output

- Temporary output:
  - A draft version has been posted on INTOSAI WGEA web-site since March 2009.
  
- Final output:
  - Paper version ready by June 2010
  - An e-learning course will be published in the INTOSAI WGEA meeting in June 2010
  - Face-to-face training courses are to be delivered to regions after summer 2010

## 3. Participants

- 16 SAIs cooperated to develop the guide.
- Linkages to other INTOSAI WGEA guides: biodiversity, water, energy, fisheries, and forestry
- Developed in close cooperation with the INTOSAI joint global audit on climate change



## 4. Content of the guide

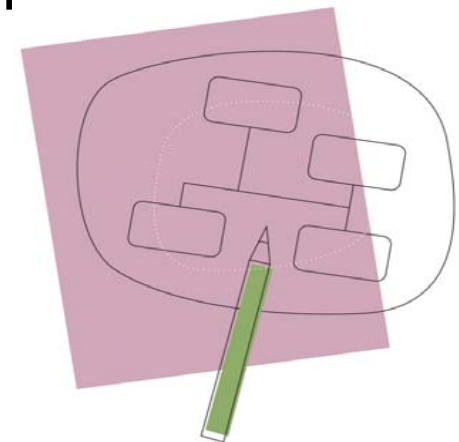
### ➤ Background:

- What is climate change?
- What are the economic, social and environmental impacts of climate change?
- What causes climate change?
- International agreements and national obligations
- National responses (good governance: targets and policy instruments)

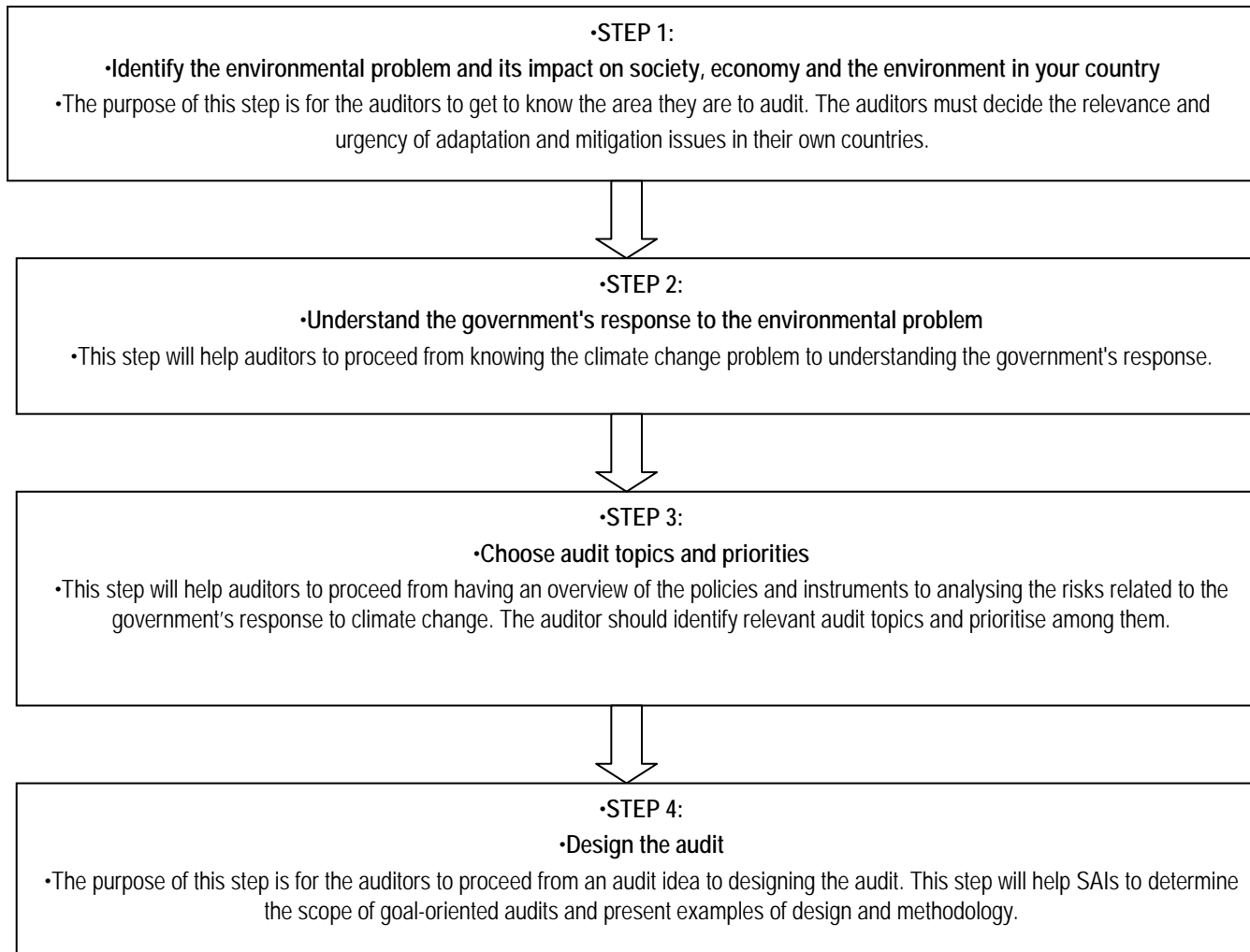
## 4 Content of the guide (cont'd).

How to audit climate change?

- Suggested audit approaches by following a step-by-step process, including
  - mitigation and adaptation (also including science, technology and finance)
  - different needs according to different challenges and obligations
  - all relevant sectors included
- Lessons learned
- Case studies
- Sources of additional information



## 4 (cont'd). Four-step approach





## 5. The e-learning course

- **An e-learning course based on the four-step approach for designing climate change audits**
- **Accessible for auditors all over the world**



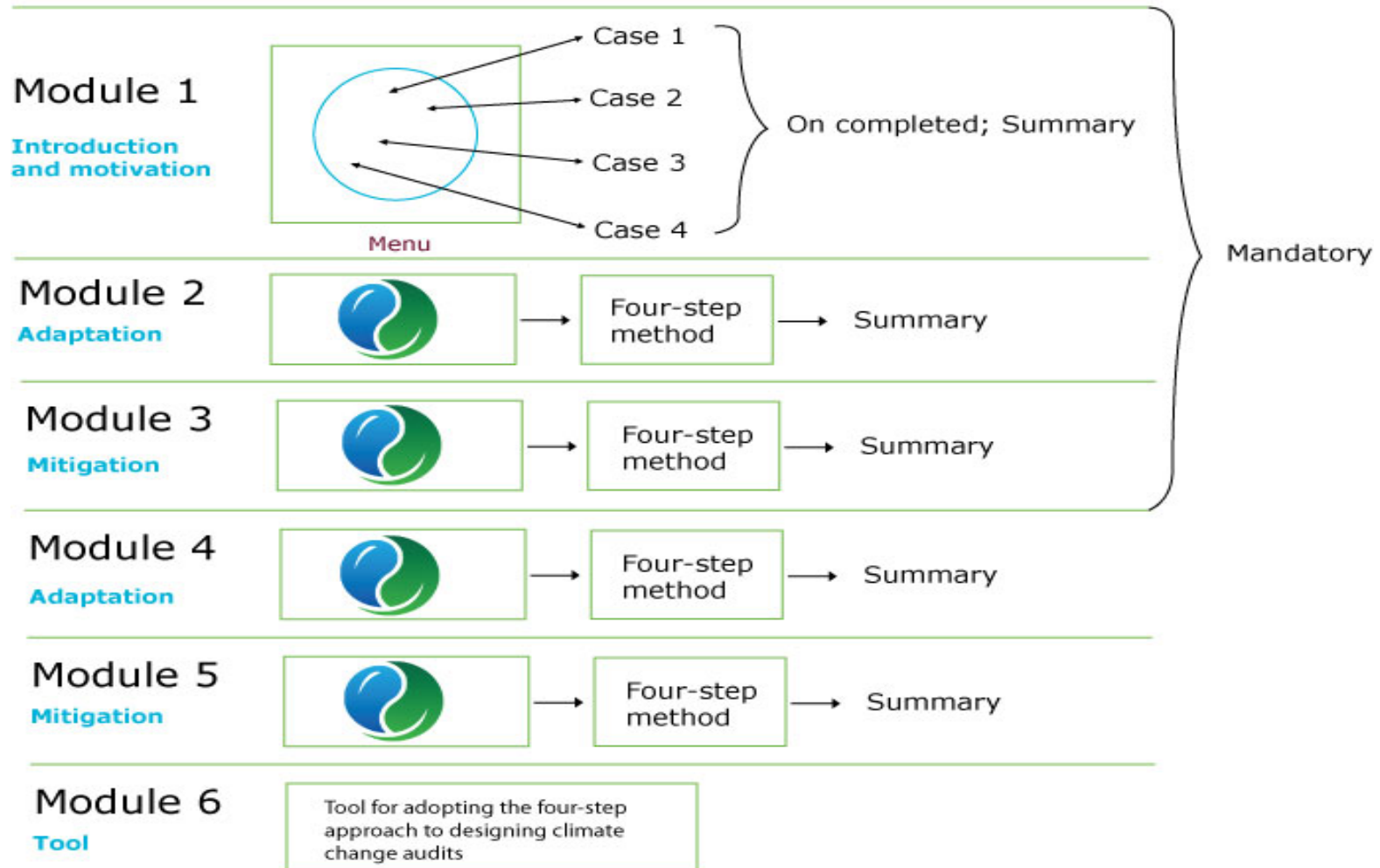
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## 5. The e-learning course (cont)

### **Learning objectives**

- The course shall inspire the auditor to perform environmental auditing in his/her country
- The auditor is convinced that climate change issues are auditable
- The auditor wants to perform climate change auditing in his/her country
- The auditor shall understand the four-step method to climate change auditing
- The auditor knows how to identify relevant and good climate change project ideas
- The auditor is able to design climate change audits in his/her country

## The process - Course structure



## 5. The e-learning course (cont)

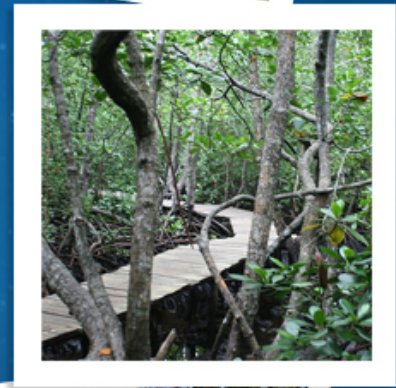
### **User interface modul 2-6**

- The user is placed visually in the office of an auditor
- The cases are designed to be easily associated to the auditor`s daily work environment
- The estimated progress is illustrated by the four-step process

## Tanzania Mangroves and Serengeti

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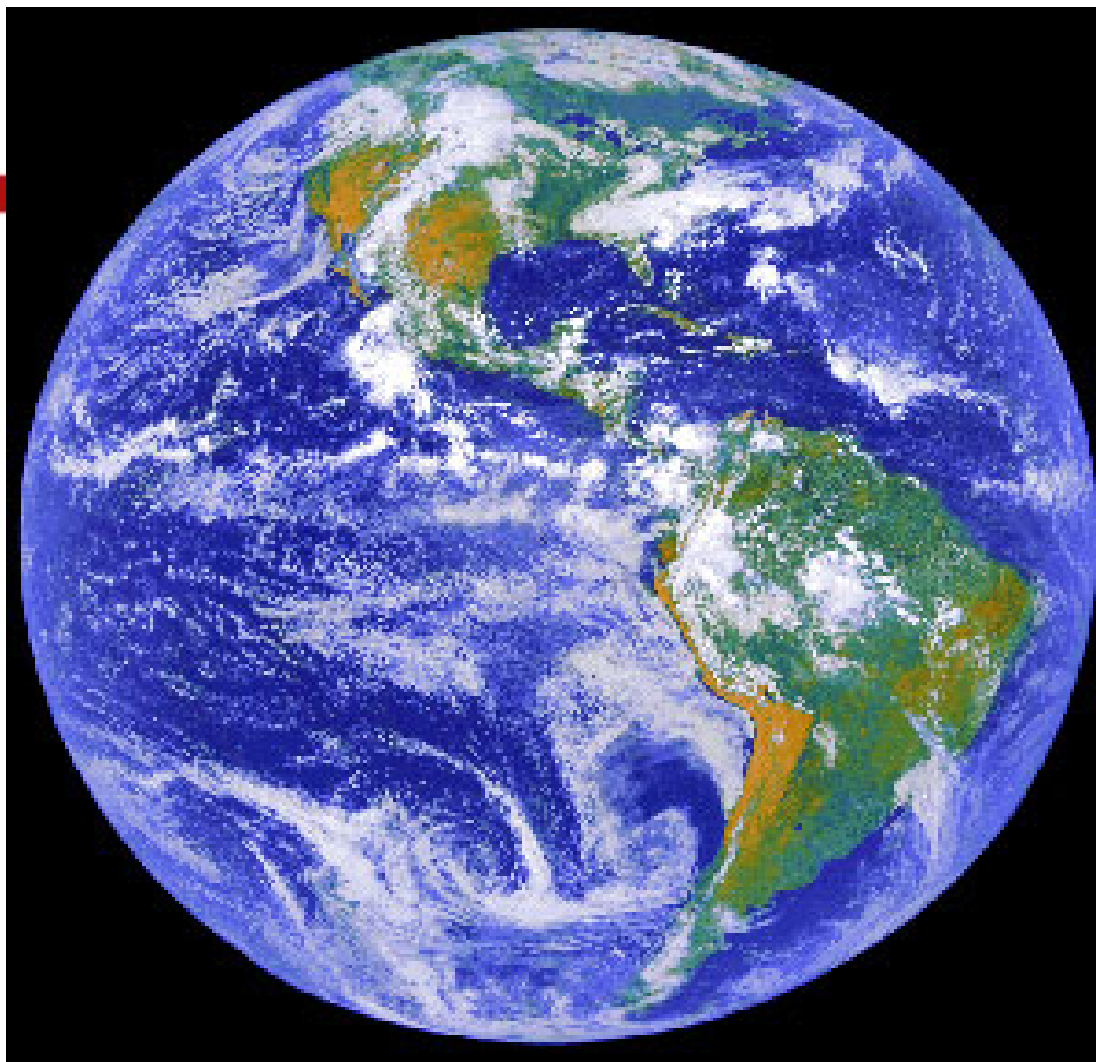
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## 6. Summary

- The guide, the e-learning programme and the face to face courses hopefully inspire and support SAIs to do climate change audits
- Climate change auditing is very relevant and have wide range impacts
- A broad cooperation is very useful when auditing mitigation and adaption issues
- We look forward to receiving comments and thoughts when you start use the guidance materials





Thank you!