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

Copenhagen, 23 March 2010
Overview

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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

- **STEP 1:**
  - Identify the environmental problem and its impact on society, economy and the environment in your country
  - The purpose of this step is for the auditors to get to know the area they are to audit. The auditors must decide the relevance and urgency of adaptation and mitigation issues in their own countries.

- **STEP 2:**
  - Understand the government’s response to the environmental problem
  - This step will help auditors to proceed from knowing the climate change problem to understanding the government’s response.

- **STEP 3:**
  - Choose audit topics and priorities
  - This step will help auditors to proceed from having an overview of the policies and instruments to analysing the risks related to the government’s response to climate change. The auditor should identify relevant audit topics and prioritise among them.

- **STEP 4:**
  - Design the audit
  - The purpose of this step is for the auditors to proceed from an audit idea to designing the audit. This step will help SAIs to determine the scope of goal-oriented audits and present examples of design and methodology.
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
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 ables to design climate change audits in his/her country
The process - Course structure

Module 1
Introduction and motivation
- Case 1
- Case 2
- Case 3
- Case 4
Menu

On completed; Summary

Module 2
Adaptation
- Four-step method
- Summary

Module 3
Mitigation
- Four-step method
- Summary

Module 4
Adaptation
- Four-step method
- Summary

Module 5
Mitigation
- Four-step method
- Summary

Module 6
Tool
- Tool for adopting the four-step approach to designing climate change audits

Mandatory
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
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!