



Riksrevisjonen

Office of the Auditor General of Norway

Global Coordinated Audit on Climate Change

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Who are we?

- INTOSAI WGEA initiative
- Canada is the project leader
- 14 participating countries
 - Australia, Austria, Brazil, Canada, Estonia, Finland, Greece, Indonesia, Norway, Poland, Slovenia, South Africa, United States and United Kingdom
 - World Bank Internal Audit



Background

- This cooperation project is the first of its kind for the WGEA
- The partners are a diverse group
 - all world regions
 - a range of experience in auditing climate change issues
 - a mix of audit mandates and practices
- Elements of methodology development and capacity building

Objective

- encourage and support effective audits of climate change by SAIs;
- coordinate auditing and reporting of selected climate change sub-topics in order to benefit from the collective power and insight of participating SAIs;
- build strategic relationships with key international organizations

Scope

- Mitigation, adaptation and science & technology
- Broad approach
- Input based on national priorities
- Most or all SAIs cover certain aspects
- Some issues has a too limited coverage to draw common conclusions

Form of cooperation

- The partners have adopted a flexible model of cooperation rather than a prescriptive
- Audit approach matrices
 - audit objectives, criteria, researchable questions
 - the matrices were intended to be used as a "menu" of options from which SAls could choose when designing their national audits

WGEA Global Cooperation Project on Climate Change
Audit Approach Menu – Adaptation

<i>Sub-topics</i>	<i>Audit Objectives</i>	<i>SAI Coverage</i>	<i>Researchable questions</i>	<i>SAI Coverage</i>
1. Risk	To determine whether the government has assessed the key vulnerabilities based on identified risk	X	1.1 Has the government made progress in producing comprehensive and coherent a country specific risk assessment? (reference: Chapter 19 UN IPCC)	X
2. Response	To determine whether the government has put in place a policy/plan/strategy in response to the assessed risks.	X	2.1 Has the government formulated its policy response to the risks that were identified?	X
			2.2 Does the policy/plan/strategy include all major areas identified in the Nairobi Work Plan (NWP)? (These include Methods and tools, Data and observations, Climate modelling, Climate risks and extreme events, Socio-economic information, Adaptation planning, Research, Technologies, and Economic diversification)	Not very relevant for this project
			2.3 Has the government put in place an appropriate system for monitoring, coordination, integration, assigning clear responsibility, measurement, reporting and accountability?	X
			2.4 Has the government developed a plan to prevent or avoid maladaptation?	
3. Result	To determine whether the response is effective and efficient in producing the expected results (that is, to reduce and/or avoid the impact of climate change).	(X)	3.1 Have the expected result(s) been achieved / are they being achieved??	May be difficult to respond to within the timeframe of

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Audit Approach Menu – Mitigation

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	To determine whether the government is evaluating/monitoring performance against targets.	X	2.2 Is the government credibly measuring its performance?	X
	To determine whether the government is regularly reporting in a transparent way on performance against targets.	X	2.3 Are there regular reports to the public?	X
3. Coordination, governance and accountability	To determine whether effective governance, coordination and accountability arrangements have been put in place between relevant agencies and other players.	X	3.1 Are the roles and responsibilities assigned to government agencies clear and documented?	X
			3.2 Do agencies adhere to roles and responsibilities?	X
			3.3 Is government providing effective oversight of agencies and actors responsible for achieving emission targets?	X
			3.4 Do the agencies have the capacity and resources to deliver on their responsibilities and commitments?	

Joint summary report - purpose

- raise awareness of climate change as a global threat, as well as of the role of national audit offices
- demonstrate that governments are (or are not) taking agreed actions to address the problem of climate change
- identify effective/good practices
- inspire other SAIs to undertake audits of climate change and cooperative audits generally

Joint summary report - contents

- Short summarized audit observations organized under themes
- Abstracts of the national audits in an annex;
- Country-specific case studies
- Comparative data
- High-level "matters for consideration" by governments, UN agencies and other institutions
- Lessons learned for auditors

Status

- 12 submissions,
 - Links to high quality audit reports
- 31 abstracts!
- Completed matrices
- Generally much more done on mitigation compared to adaptation
- Little on science and technology
- In the drafting process

Time-table

- Meeting to discuss a first draft in April
- Sign-off by auditor generals in September
- Ceremony at INCOSAI South Africa – November 2010

What we found & challenges

- Plenty of experience
- A number of interesting findings
- A number of common findings
- A large variety in audit approaches and methods
- Useful to share experiences
- Can audits make a difference?
- A couple of issues to resolve...