

# Riksrevisionen's strategic planning of audits on climate change

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# Strategic intelligence as input to audit strategies

- Ongoing area monitoring as part of strategic intelligence.
- Aimed at identifying social developments and changes.
- The long-term orientation of the performance audit is expressed in audit strategies.
- Each strategy contains a number of audits.
- Conclusions from the strategies are reported in the Annual Report of the Auditors General.
- Eight audit strategies for the moment.
- The audit strategy on climate change was formally begun in 2010.

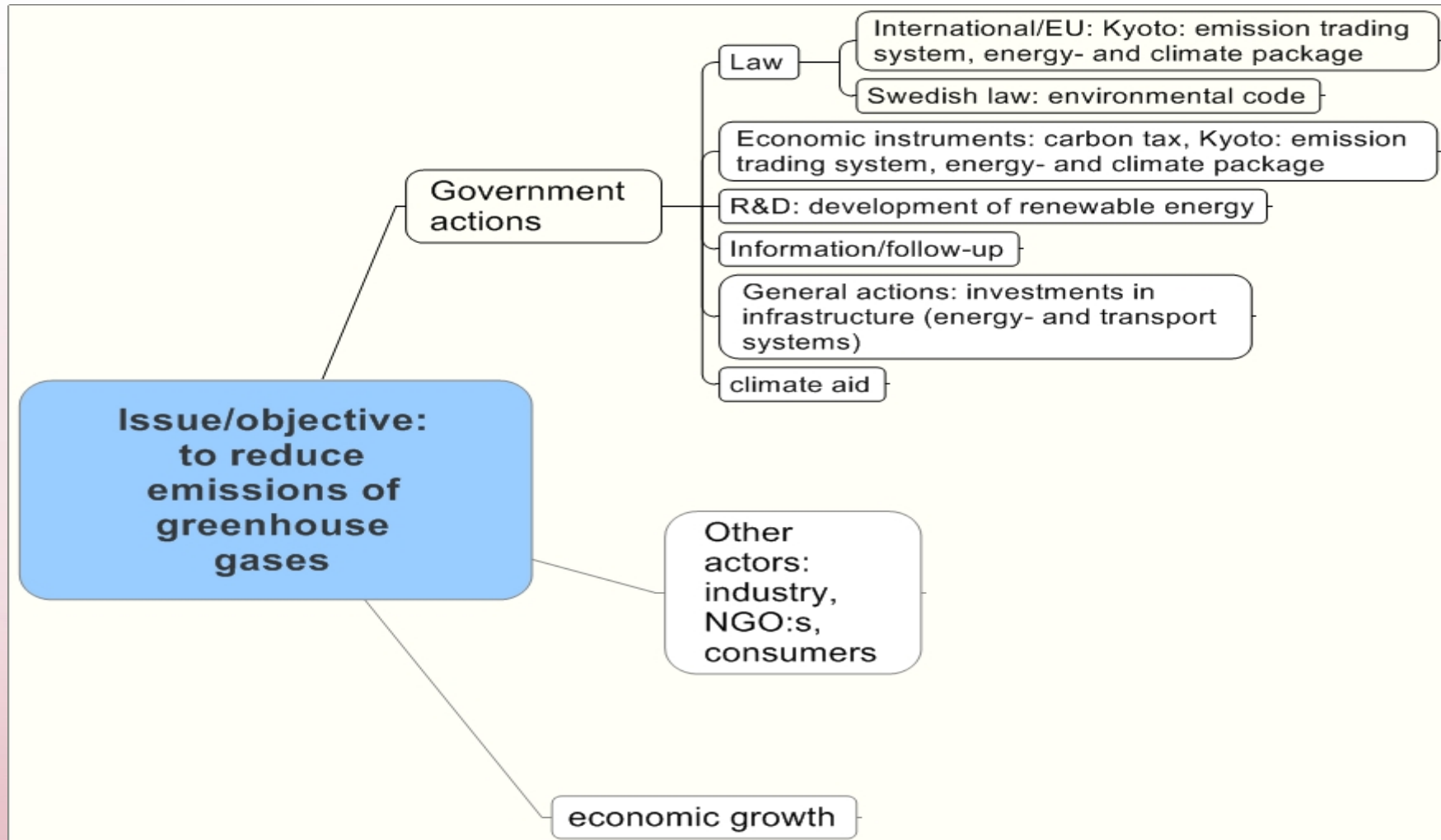
# Questions of a general character

- Climate objectives are difficult to reach
- Energy use and greenhouse gas emissions continue to increase
- Costs

# Problems in the state's actions

- Responsibilities are not always clarified
- Conflicts between objectives
- The interaction between EC law and the Swedish public management model
- Reporting: poor overview and transparency
- Instruments do not always meet targets and objectives

# Actions with impact on the objectives



# Focus and overarching audit question

- Focus on mitigation
- Have the Government and the authorities with a responsibility to reduce greenhouse gas emissions undertaken actions that lead to intended effects in relation to the Parliamentary goals and intentions of the legislation at reasonable cost?

# Analysis of possible audits - example

Possible audits	Legislation	Economic instruments	R&D	Information	General	State aid	State companies
Energy and CO <sub>2</sub> taxes	X	X					
Transport infrastructure				X	X		
State-owned energy companies							X
R&D on climate change			X				
Objective 50% renewable energy 2020		X	X				
Energy efficiency	X	X					
Climate foreign aid						X	
CDM and JI		X					
Vehicle-related taxation	X	X			X		
Environmental demands in public procurement	X			X			
Tax exemption for biofuels		X					

# Analysis of possible audits (cont.)

Examples of audits	Poss. effect on target	Economic extent	Sum
Energy and CO <sub>2</sub> taxes	3	3	6
Transport infrastructure	3	3	6
State-owned energy companies	3	3	6
R&D on climate change	3	2	5
Objective 50% renewable energy 2020	3	2	5
Enhancing energy efficiency	3	1	4
Climate foreign aid	2	2	4
CDM and JI	2	1	3
Vehicle-related taxation	2	1	3
Environmental demands in public procurement	2	1	3
Tax exemption for biofuels	1	2	3

*3 = decisive effect 2= very important effect 1= important effect*



# Continuous reconsiderations of the strategy

- Discussions and ongoing monitoring work within the climate strategy team.
- Annual strategic intelligence conference within our department.
- Discussions and meetings with colleagues from the EUROSAI WGEA Nordic Sub-group.

Thank you for your attention!

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