



**GLOBAL COOPERATIVE AUDIT OF CLIMATE  
CHANGE ADAPTATION ACTIONS (CCAA)**



## WHY DOES THIS AUDIT MATTER?

The entire world is facing an unprecedented global climate crisis.

The 2015 Paris Agreement from 2015 aims to limit global warming well below 2° C with a goal of 1.5° C above pre-industrial levels. This goal is crucial to prevent irreversible damage to nature and society. However, the Intergovernmental Panel on Climate Change (IPCC) has warned that without immediate emissions reductions, limiting global warming is beyond reach. As noted by the IPCC, “The rise in weather and climate extremes has led to some irreversible impacts as natural and human systems are pushed beyond their ability to adapt”.

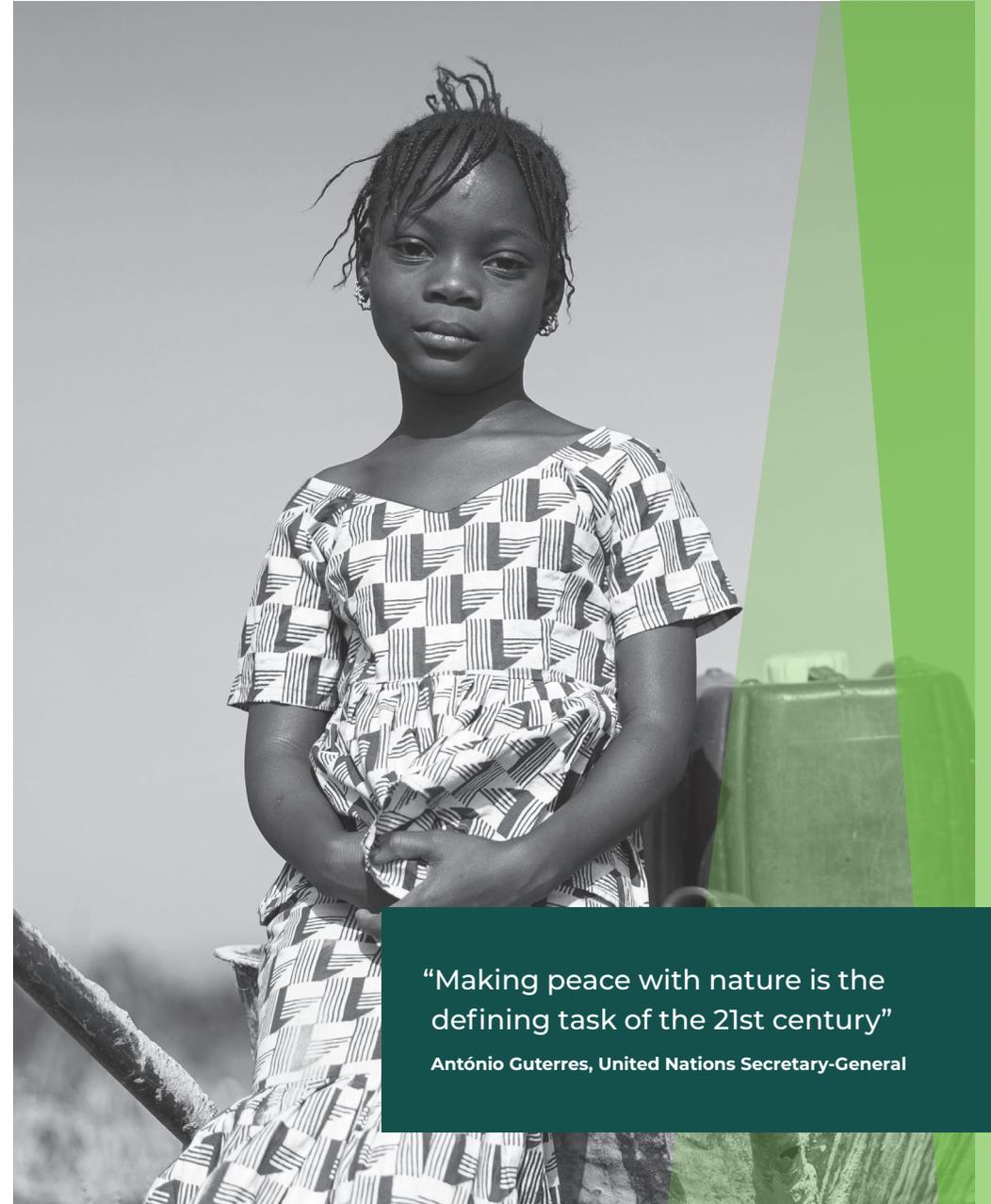
**Climate change mitigation covers the efforts to reduce or prevent the emission of greenhouse gases, whereas climate change adaptation is the process of adjusting to the effects of climate change.**

Many SAIs have already recognized the risks that climate change poses to their society and economy. In a recent INTOSAI Working Group on Environmental Auditing (WGEA) survey, respondents put climate change adaptation as the number one environmental audit topic for future audits. Climate change was also identified as a high priority trend in INTOSAI Development Initiative's (IDI) futures and foresight work.

### IPCC DATA SHOWS THAT “APPROXIMATELY 3.3 TO 3.6 BILLION PEOPLE LIVE IN CONTEXTS THAT ARE HIGHLY VULNERABLE TO CLIMATE CHANGE”

Many of them in developing countries and especially Small Island Developing States (SIDS). Several SIDS are already facing critical problems due to climate change such as coastal erosion and flooding, leading to human suffering and irreversible changes in the ecosystem and local biodiversity of these states. Adaptation measures are however needed for all countries – based on their local contexts and existing and anticipating future climate-related problems.

The national government's role in adopting adaptation measures is crucial as droughts, flooding, water resource depletion, and coastal erosion are becoming more common. One of the ways in which SAIs could provide a relevant audit response, would be to examine the government's efforts to adapt to climate change. In addition, adaptation should be planned aptly, in order to avoid maladaptation that could lock-in unfavorable development for a long time.



“Making peace with nature is the defining task of the 21st century”

António Guterres, United Nations Secretary-General

# THE GLOBAL AUDIT OF CLIMATE CHANGE ADAPTATION ACTIONS



To help SAIs in providing a relevant audit response climate change IDI and WGEA agreed to cooperate in facilitating a global audit of climate change adaptation actions. This audit is visualized as a performance audit as per the ISSAIs.

## WHAT POSITIVE OUTCOMES WILL THIS AUDIT CONTRIBUTE TO?

- SAI audits contribute to improved accountability, effectiveness, and inclusivity of government's climate change adaptation actions.
- SAIs enhance capacities to conduct high quality and high impact audits of climate change adaptation actions.

## WHAT AUDIT OUTPUTS WILL THE SAIS ACHIEVE TO CONTRIBUTE TO POSITIVE OUTCOMES?

- To contribute to climate change adaptations actions, SAIs will need to achieve the following outputs
- High quality audits and recommendations (ISSAI compliant) of government efforts for climate change adaptation in a selected area relevant area for their context (e.g. disaster risk reduction, water resource management, sea level rise and coastal erosion, implementation of climate change adaptation plans/actions, SDGs implementation audit of climate change adaptation actions<sup>1</sup>).
- Timely issue of audit reports as per legal mandate.
- Focus on audit impact throughout the audit process.

1. An audit of implementation an SDG goal or a target should follow the requirements of an SDG audit as outlined in IDI's Audit Model on SDGs (ISAM).



## FIVE THEMATIC AREAS

Based on conversations and research within the SAI community, the IDI and WGEA have identified five thematic areas related to climate change adaptations actions. Besides the five themes, we have also identified three cross cutting themes that SAIs can examine in any of the theme selected.



### DISASTER RISK REDUCTION

Disaster risk reduction is defined as “*the action taken with the objective of minimizing the risk that could be induced due to disaster.*” SAIs could audit government’s disaster risk reduction efforts related to adaptation. Relevant adaptation actions could for instance include flood barriers, early warning systems, hurricane warnings, tree planting, resettlement of people, preparedness plans and setting up of organizational structures.



### WATER RESOURCE MANAGEMENT

Climate change poses serious risks for water resource management. Adaptation actions can deal with efforts to ensure access to clean water for all, including vulnerable populations remote areas, innovative ways of handling scarce water resources for example in semi-arid and arid areas, water saving, smart use of water resources in agriculture. SAIs could audit government efforts at water resource management in one or more relevant areas depending on the nature of the problem in their context.



### SEA LEVEL RISE AND COASTAL EROSION

This is particularly a problem in low-lying states, including in many Small Island Developing States. The theme will include a specific focus on SIDS. Flooding often causes contamination of the ground water, deterioration of livelihood, most often affecting the poor parts of the population, especially women and people living with disabilities. Moreover, sea level rise is a big risk in coastal cities including many of the world’s biggest cities. These issues could be relevant areas of focus within this thematic area.



### IMPLEMENTATION OF CLIMATE CHANGE ADAPTATION PLANS OR ACTIONS

(if no adaptation plan exists):

An audit within this area would examine the planning and implementation of a national adaptation plan or actions by the government or ministries/agencies. This approach could deal with topics related to planning process, the quality of the plan as well as the implementation whenever feasible.



### IMPLEMENTATION OF NATIONAL ADAPTATION TARGETS LINKED TO SDG 13 TARGET ON CLIMATE CHANGE ADAPTATION

These audits can be conducted by SAIs where the governments have formulated national targets for climate change adaptation actions, which are linked to one or more SDG targets related to climate change adaptation. As these will be SDG implementation audits, SAIs will be expected to follow ISAM and use a whole of government approach, including a focus on coherence, leave no one behind and multistakeholder engagement.

# FIVE THEMATIC AREAS

Within each theme the CCAA audit will focus on:

## ACCOUNTABILITY

Is about the relationship between the State and its citizens, and the extent to which the State is answerable for its actions. The concept of accountability refers to the legal and reporting framework, organisational structure, strategy, procedures, and actions to help ensure that any organisations that use public money and make decisions that affect people's lives can be held responsible for their actions. The principles and concepts important to public sector accountability include transparency, fairness, integrity, and trust.<sup>2</sup>

## EFFECTIVENESS

As a performance audit CCAA is expected to focus on the 3Es of economy, efficiency, and effectiveness. Effectiveness is meeting the objectives set and achieving the intended results. Effectiveness deals with outputs, results, or impacts. It is about the extent to which policy objectives have been met in terms of the generated output. It is concerned with the relationship between goals or objectives on the one hand and outcome on the other.

## INCLUSIVENESS

Refers to the process of improving the terms for individuals and groups, in particular for those marginalised / in danger of being left behind, to take part in society and to be able to benefit adequately from climate change adaptation actions. The aim is to leave no one behind and to include measures in public spending for climate change adaptation actions that help improve the ability, opportunity, and dignity of those marginalised or potentially marginalised due to climate change. Marginalisation may differ depending on the country context.

## TAKING A CITIZEN PARTICIPATORY AUDIT APPROACH

CCAA audits could present a unique opportunity for SAIs to explore a citizen participatory audit approach. Based on preparedness and willingness to use such an approach, we will collaborate with Commission of Audit Philippines to support SAIs in applying a **citizens participatory audit approach** to the CCAA audit.<sup>3</sup>

2. <https://oag.parliament.nz/2016/accountability/part2.htm>



3. See for example: <https://wgea.org/media/117686/citizen-participatory-audit.pdf>



Click here to find out more



## PARTICIPATION & PARTNERSHIPS

### WHICH SAIs WILL BE INVITED TO PARTICIPATE IN THE CCAA AUDIT?

CCAA audit will be open for participation by all SAIs across INTOSAI regions. We will start with offering support in English and scale it up to support in Spanish, Arabic and French based on SAI interest and availability of resources.

### WHICH PARTNERSHIPS WILL WE SEEK FOR THE CCAA AUDIT?

Recognising the importance of partnerships, IDI and WGEA will seek to partner with INTOSAI regions, UN agencies, other multi-lateral agencies like World Bank, professional bodies, civil society organisations (CSOs), development partners and most importantly peer SAIs.





# HOW WILL IDI-WGEA SUPPORT SAIS?

## HOW WILL IDI-WGEA SUPPORT SAIS IN CONTRIBUTING TO POSITIVE OUTCOMES?

IDI-WGEA will use IDI's Cooperative Audit Support Model to provide holistic support to participating SAIs in planning, conducting, reporting, following up on the audit and facilitating audit impact. Such support will include



**Readiness Check & Agree on Commitments (January-March 2023)** Based on expression of interest from SAIs, IDI and WGEA will send out a draft statement of commitments to interested SAIs. The SOC will also consist of a readiness check document. On receiving confirmation from the SAI and after signing the statement of commitments, the SAI will become a participant in the CCAA audit.



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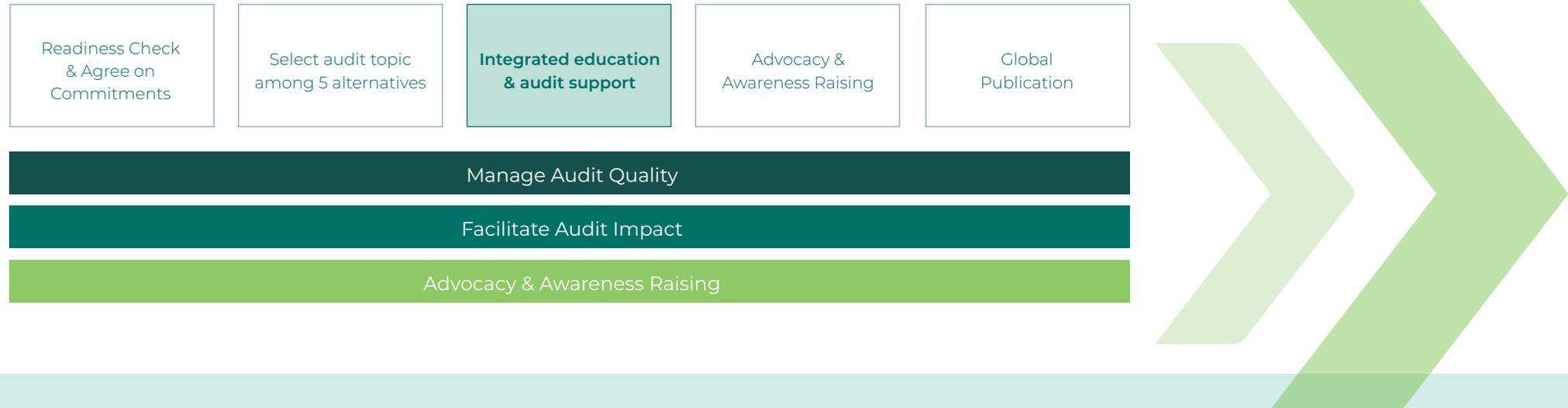
**Support for selecting audit theme (January-March 2023)** The IDI and WGEA will host an online Open House to present the five thematic areas and the cross-cutting themes. This will also be an opportunity for SAIs to raise questions or seek explanations. This process is expected to feed into the process of signing statement of commitments, registering SAIs teams for the CCAA audit and finalizing the selection of the audit theme.



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### Integrated Education & Audit Support (June 2023 – September 2024)

The IDI-WGEA will put together an international team of experts and mentors to design and develop an integrated education and audit support platform. The professional education and audit support will be provided in a blended format with both online and in person education and support.

#### Education Content

- Online Modules
- In person workshop
- Online classes by mentors

#### Social Learning

- Webinar/Webcasts
- Online workshops
- Discussion Forum
- Ask the expert
- Audit Question Bank

#### Other Resources

- Library of reading material articles, reports, blogs, guidance
- Relevant online courses
- Videos and audio
- Social media links
- Weblinks

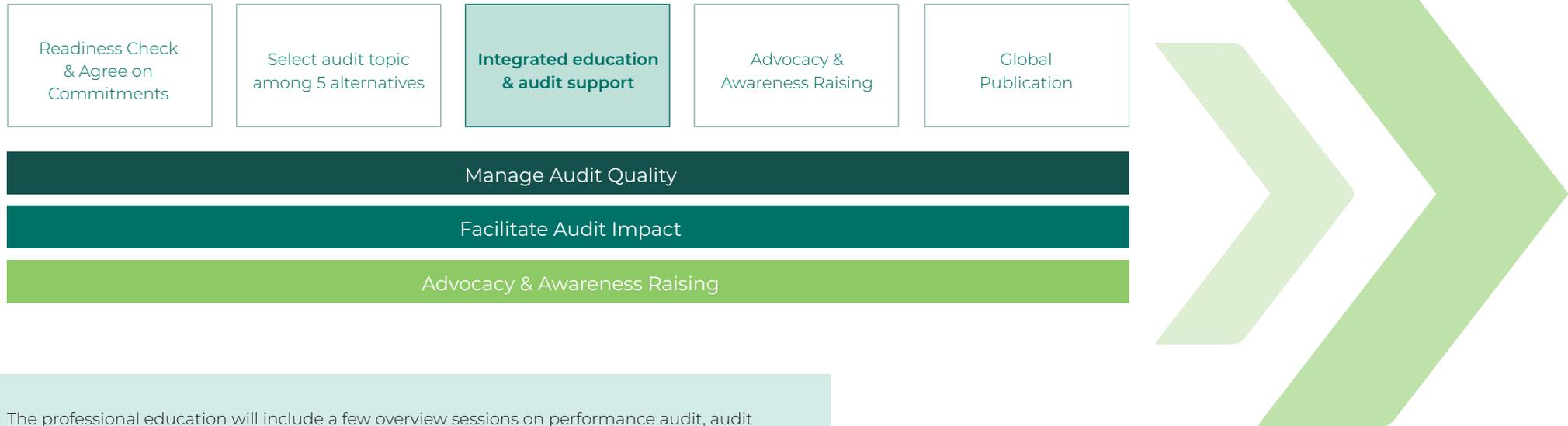
#### SAI Audit

Dedicated SAI space for documenting the planning, conducting, reporting, follow up and audit impact stages of the audit

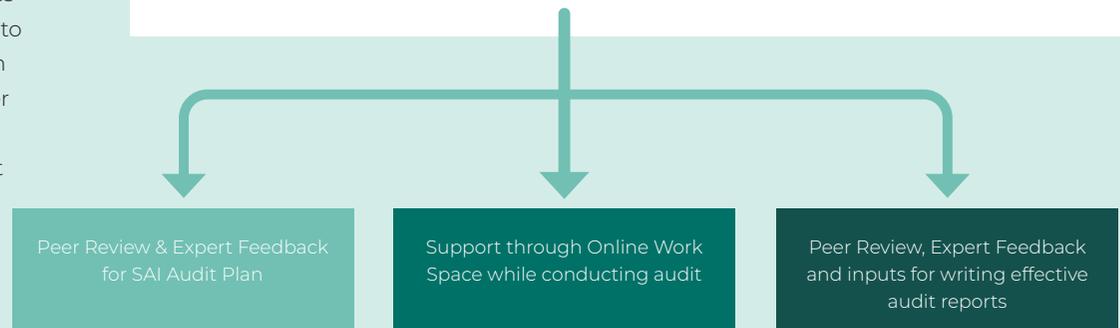
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The professional education will include a few overview sessions on performance audit, audit quality and audit impact combined with sessions on the five thematic areas and the cross-cutting themes. The social learning activities will include webinars with key stakeholders to learn more about climate change adaptation actions, to seek feedback and support from experts and to access an audit question bank related to the five thematic areas. The other resources section of the platform will provide a curated list of reading material and other contents for further exploration into the five thematic areas. We will provide holistic audit support to the SAI teams throughout the audit. Such support will include for





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**Advocacy & Awareness Raising ( 2023 to 2024)** IDI-WGEA will take up several advocacy and awareness raising activities to bring together SAI leadership and staff and key stakeholders to discuss different aspects of climate change adaptations actions and the role of SAIs in strengthening external independent oversight on implementation of such actions. We plan to use different formats like SAI Leadership and stakeholders' meetings, participation in other stakeholder events, hosting and participating in webinars, using social media etc.

**Lessons Learned (2023- 2024)** We plan to reflect and collect lessons learned on a regular basis. This will help us in being flexible and providing fit for purpose support for the audits. We will also discuss lessons learned at the end of the entire CCAA audit to take stock and decide on the future course of action.





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Readiness Check & Agree on Commitments

Select audit topic among 5 alternatives

Integrated education & audit support

Advocacy & Awareness Raising

Global Publication

Manage Audit Quality

Facilitate Audit Impact

Advocacy & Awareness Raising



**Global publication (2025)** IDI-WGEA will work together with the participating SAIs on publishing a document containing the insights and recommendations from the global audit.





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**Managing Audit Quality (2023-2024)** Managing audit quality is the responsibility of the SAI. The SAI will be supported in managing the quality of the CCAA audit with advice from experts and peer and expert review at each stage of the audit. IDI will support SAIs in carrying out this responsibility effectively throughout the audit by providing guidance on managing audit quality as per the requirements of the updated ISSAI 140.

**Facilitate Audit Impact (2023-2025)** Throughout the CCAA audit IDI will support the SAI in mainstreaming impact considerations in the audit. IDI-WGEA will facilitate SAIs in achieving this impact by recommending an audit process that interweaves both quality and impact considerations throughout the audit. IDI's checklist on audit impact through an individual audit provides a guide for the work on such considerations. SAIs will also be encouraged to engage with multi-stakeholders throughout the audit process. IDI will also help the SAI in determining follow up actions of the audit.

# 2025



WHY DOES THIS AUDIT MATTER?

WHAT ARE THE GLOBAL AUDIT OF CLIMATE CHANGE ADAPTATION ACTIONS?

WHAT AREAS OF ADAPTATION ACTIONS WILL THE GLOBAL AUDIT SUPPORT?

PARTICIPATION & PARTNERSHIPS

HOW WILL IDI-WGEA SUPPORT SAIS ?



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