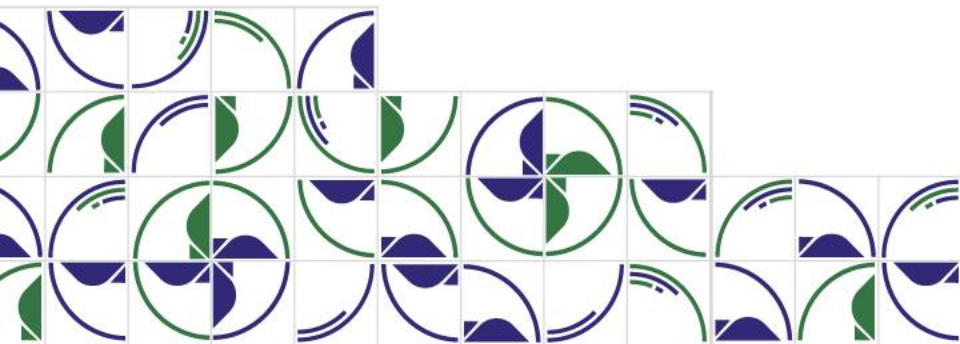




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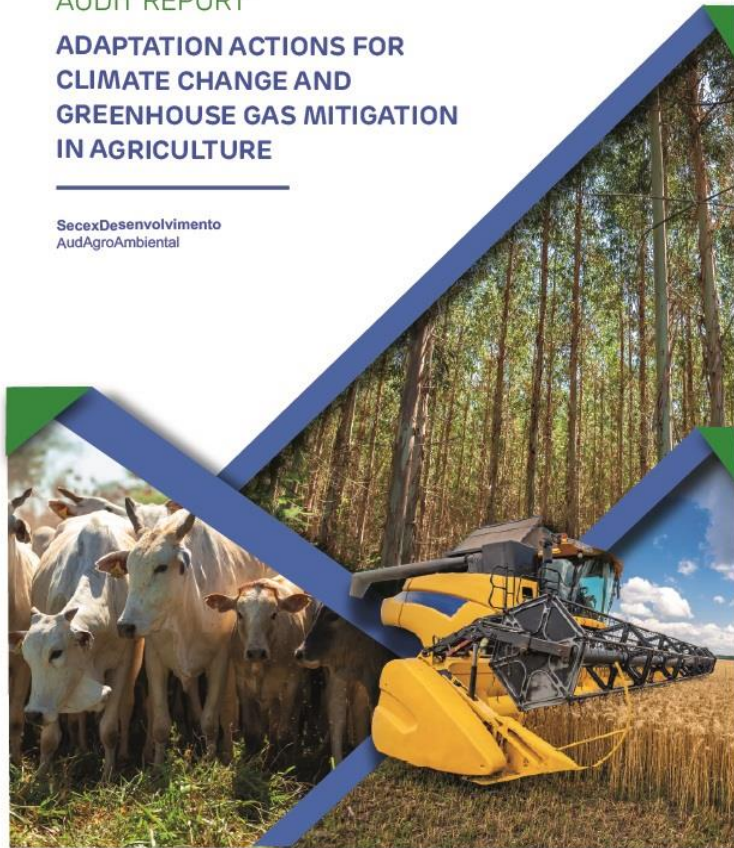




AUDIT REPORT

ADAPTATION ACTIONS FOR CLIMATE CHANGE AND GREENHOUSE GAS MITIGATION IN AGRICULTURE

SecexDesenvolvimento
AudAgroAmbiental



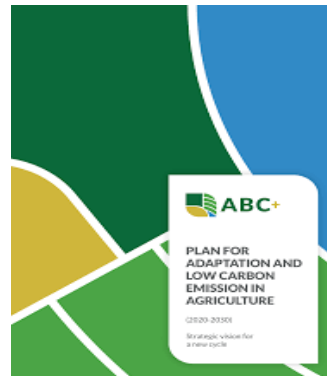


AUDIT SCOPE

AUDIT SCOPE



Nacional Adaptation
Plan (NAP) for the
Agricultural Sector



Sectoral Plan for Climate
Adaptation and Low
Carbon Emission in
Agriculture (ABC PLAN)

NATIONAL ADAPTATION PLAN (NAP)



- 2016 to 2020
- Ten sectors besides agriculture (out of scope)
- Promote the management and reduction of climate risk
- Initiatives, indicators, targets, expected impacts, and responsible parties



GUIDELINES CONSIDERED

construction and management of the Agricultural Adaptation Program



SECTORIAL COORDINATION

The Agricultural Adaptation Program should be coordinated by the government ministries with appropriate sectoral technical competence, and its implementation should involve shared responsibility with other ministries and institutions related to the sector.



SCIENCE INVESTMENT

It is recognized that the development of an adaptation strategy needs to be based on the best available information sets and that its effectiveness depends on how its implementation is structured and its continuity over time is guaranteed through constant review and improvement, with structured investments in science and technology.



RISK MANAGEMENT

Assimilation of risk management into sectoral policies: these already address issues related to climate risk, which is considered an intrinsic factor for the agricultural sector. The evaluation of these policies, in a climate change context, needs to occur within the context of a more detailed discussion of the Agricultural Adaptation Program, aiming to assess its relevance, possible gaps and antagonisms, and strategies to strengthen its effectiveness



REGIONAL STRATEGY

Regional Strategy: the specification of regional goals should be based on mapping vulnerabilities, opportunities and/or investments, and the social profile of each region, with recognized priority for actions aimed at family farming. Similar to the implementation of the ABC Plan, the specificities of each region and state need to be developed through the construction and subsequent review of state low-carbon agriculture plans (SAP), under the responsibility of the State Management Groups (SMGs), currently active in all states and municipalities, for the purposes of local implementation and management of the ABC Plan.



NATIONAL ACTION

Geographic Area of Implementation: National – agriculture is the most basic and central activity throughout Brazil and is susceptible to changes in climate patterns. Therefore, the Program should involve discussions of structural and cross-cutting actions at the federal level while establishing local action strategies.



CLIMATE SYNERGY

The Agricultural Adaptation Program is an integral component of the actions to respond to the challenge of climate change by the agricultural sector, and it should take the form of coordinated and synergistic action to mitigate concerns about greenhouse gases (GHGs) while jointly aiming to increase the sector's sustainability, within the current Sectoral Plan under the PNMC, the ABC Plan.



AGRICULTURAL SUSTAINABILITY

Adaptation measures should meet the needs of crops in the face of various possible changes in climate structure, including rising temperatures and greater thermal gradients, intensity, and distribution of water, etc. The first premise is that the sustainability of agricultural systems (in the broadest sense, encompassing crop farming, livestock, and forestry, as well as various types of integrated systems) must be achieved and guaranteed through intensive application of knowledge to improve processes.



INNOVATION E MONITORING

The focus of actions for agriculture are initiatives and instruments that enable and motivate farmers to structure and maintain sustainable production systems, on a variety of scales, using various types of technology, work arrangements, and marketing. In addition to the development of appropriate technologies, two main actions should be pursued: the establishment of an Agricultural Climate Intelligence Center and the development of the Agricultural Risk and Vulnerability Simulation System, based on currently existing and implemented instruments.

LOW-CARBON AGRICULTURE (ABC PLAN)

- Sustainable Technologies
- Agriculture and Livestock
- Adaptation and Mitigation
- 2020 to 2030 (2nd cycle)





AUDIT QUESTIONS

Question 1 - Was the National Adaptation Plan, from 2016 to 2023, planned, implemented, and monitored by the federal government in a manner consistent with the premises defined by the UNFCCC and achieved the proposed goals and objectives?



NATIONAL POLICY ON CLIMATE CHANGE



ABC PLAN



THE ABC PLAN

STATES AND MUNICIPALITIES

Question 2 – Did the planning of the ABC Plan comply with good governance practices by envisioning actions and activities for adapting agriculture to climate change and mitigating GHG emissions, in alignment with the premises of the National Policy on Climate Change and NAP?



Question 3 - Is the Monitoring, Reporting, and Verification process of the ABC Plan structured with goals and quality indicators to allow for accurate measurement of the implementation of sustainable technologies, the execution of actions and activities, and the volume of mitigation based on criteria consistent with the IPCC?





FINDINGS

Finding 1: NAP 2016-2020 did not achieve its objectives and goals

Not resulting in effective action in Ministry of Agriculture

Not directly impacting actions of ABC Plan

Not been update since 2020

Non-implementation of the expected impacts of the Plan: classification of the territory on a scale of vulnerability and climate risk, definition of priorities, or establishment of contingency plans

Finding 2: Absence of a long-term strategy for agricultural adaptation

NAP wasn't institutionalized in Ministry of Agriculture

ABC Plan focuses only on the adaptation of the productive systems

There is a lack of coordination in actions between entities

Don't identify priority populations or regions

Low capacity of agriculture to adapt to the expected climate changes

Finding 3: ABC Plan targets defined without appropriate reference values

Lack of methodology for monitoring of sustainable technologies

Low availability of data on its application activities

Targets without appropriate reference values and without regionalizing

Impossibility of monitoring and proving results by 2030

Impact on the accounting of the GHG emissions inventory changes

Finding 4: Systems planned in the ABC Plan are not operational

Delay in the development of the systems planned in the ABC Plan

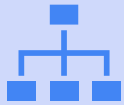
Lack of knowledge about the current stage of implementation of actions, activities, and goals of ABC Plan

Difficulty in informing society and stakeholders about the results



PROPOSALS

DETERMINATIONS AND RECOMMENDATIONS



Governance and Monitoring: Establish and operationalize governance structures and monitoring systems for the ABC Plan



Federal Coordination: Enhance coordination and control of the ABC Plan at the federal level

DETERMINATIONS AND RECOMMENDATIONS



Baseline and Methodology: Define a baseline for the Plan's commitments and develop a standardized methodology for verifying the implementation of sustainable practice



Adaptation Strategy: Develop an adaptation strategy for agriculture, considering vulnerabilities and future climate change scenarios, including actions, responsible parties, goals, and identification of priority regions and population

THANK YOU!

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FEDERAL COURT OF ACCOUNTS

