

SAI and International Bodies: Good Governance, challenges and global topics on external control



2024 - 2030

<https://www.un.org/en/auditors/board/>

Santiago | 2024



SUMMARY

- 1) The role of SAIs in improving the governance of international organisations
- 2) The adherence of SAI's international activities to the issues and challenges faced by international organisations
- 3) Climate Scanner initiative



"I am deeply convinced that there is no other way to deal with global challenges, than with global responses" –

António Guterres,
Secretary-General of the United Nations

Importance of SAIs

- Supreme Audit Institutions (SAIs) act as external auditors.
- They ensure that international organizations, such as the UN, operate efficiently and responsibly.
- They promote integrity and transparency in the operations of international organizations.

Importance of SAIs

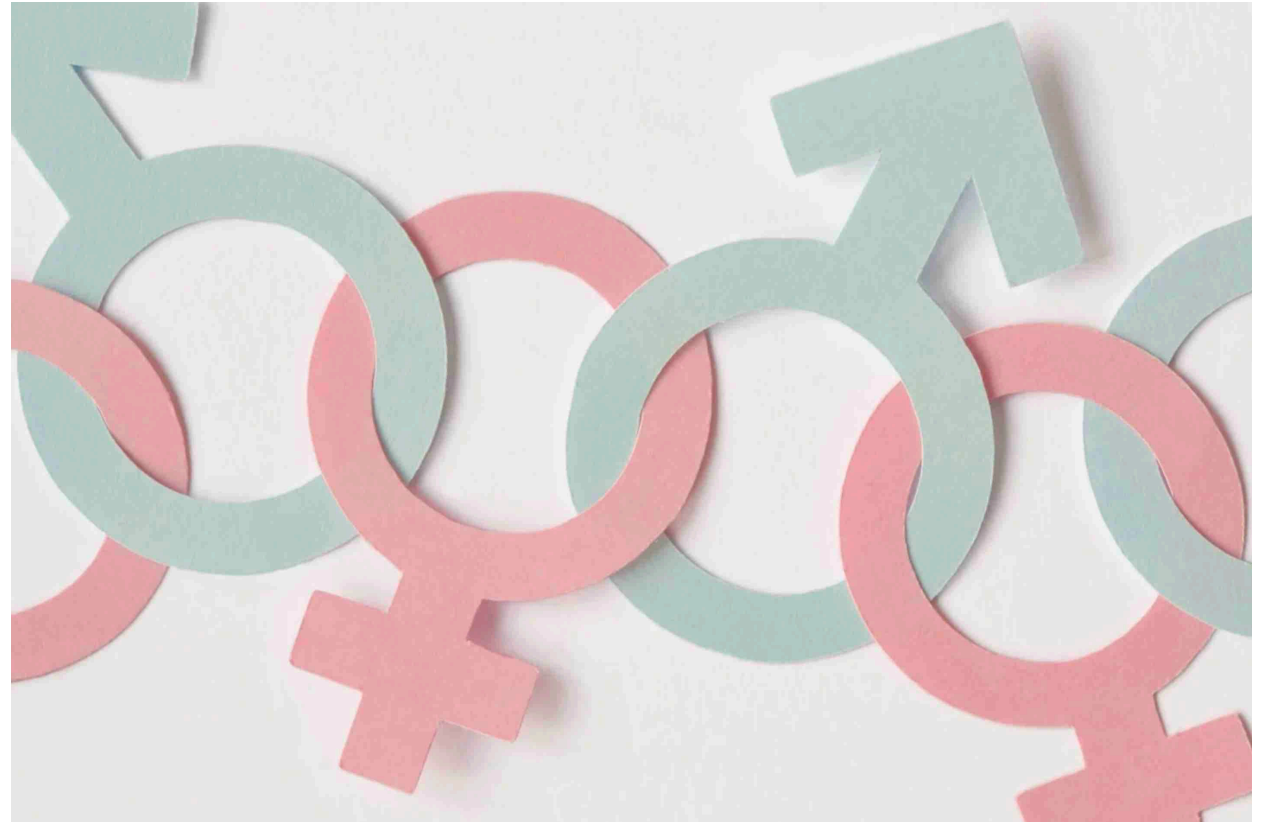
- Continuous improvement of auditing practices.
- Training auditors to tackle complex issues.
- Implementation of advanced technologies and formation of interdisciplinary teams.

Importance of SAI

- Fieldwork remains essential. The TCU conducted its first field audit at the United Nations Interim Administration Mission in Kosovo (UNMIK).
- Special thanks to the Chilean team
- Collaboration INTOSAI – Board of Auditors
- Amplification of INTOSAI's global influence: promoting good auditing and public governance practices.

- World Economic Forum's Global Gender Gap Report 2023
- The Beijing Conference (1995)
- The role of SAIs and audits carried out on gender equality
- Gender audits and Gender-responsive budgeting
- Other initiatives
- INTOSAI-UNDP cooperation agreement

GENDER EQUALITY



- Paris Agreement
- The United Nations (UN) 2030 Agenda
- The role of SAIs
- WGEI/INTOSAI
- GTOP/OLACEFS
- SAI20

ENERGY TRANSITION

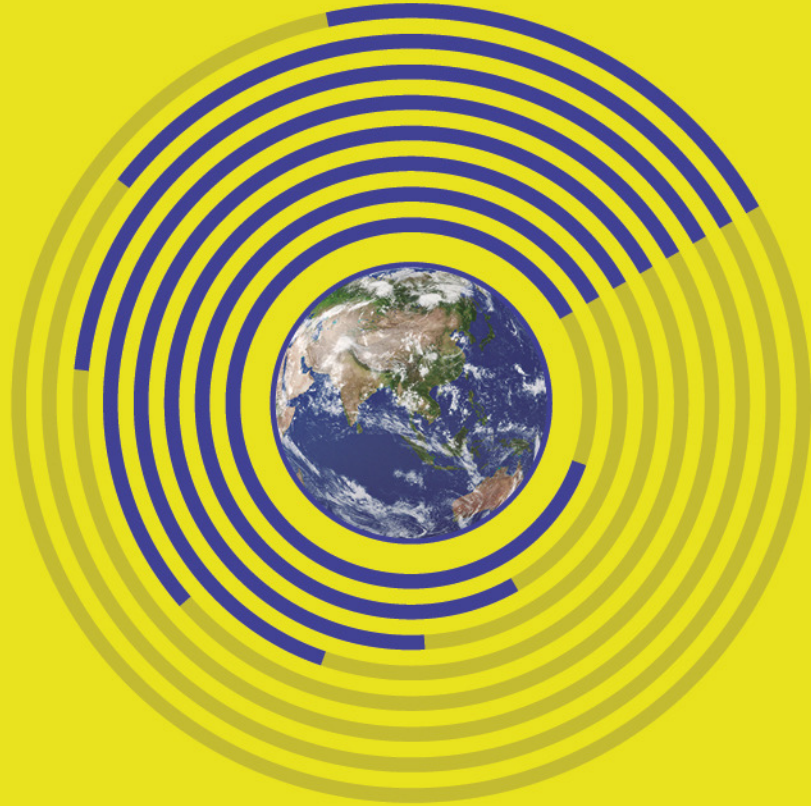


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CLIMATESCANNER

September 2024



**What is the
ClimateScanner
initiative?**

**A global and standardized
assessment, conducted at
the same time, by Audit
Institutions from 144
nations on climate change
governments' actions**



A tool to **systemically track, assess, and monitor** government's actions



19 SAIs



Brazil



India



Philippines



Canada



Indonesia



Slovakia



Chile



Kenya



Thailand



Colombia



Maldives



United Arab
Emirates



Egypt



Morocco



United Kingdom



European Court of
Auditors



New Zealand



United States of
America



Finland

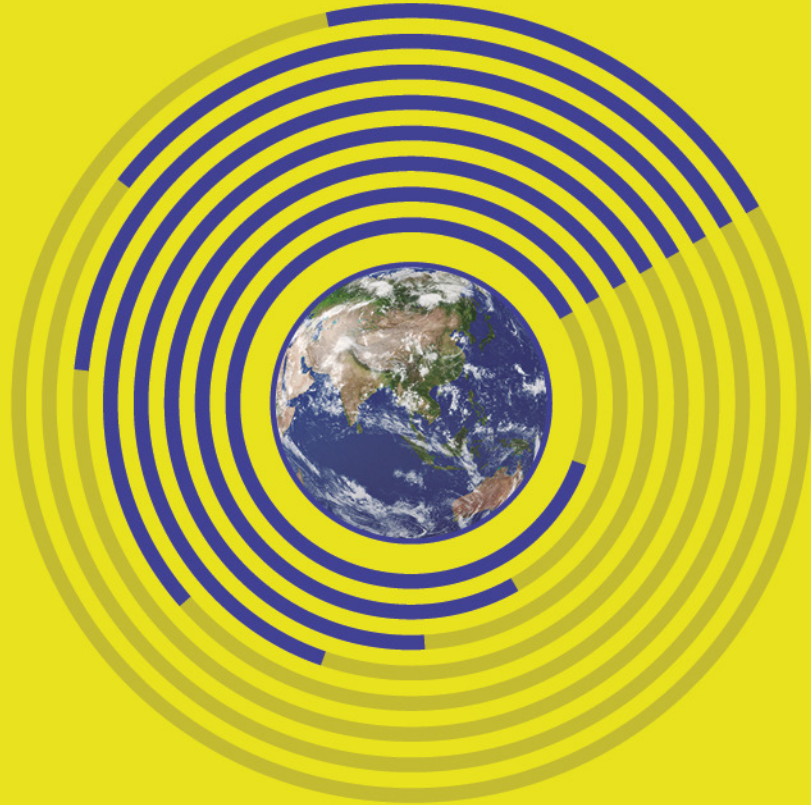
Global Call: UN Headquarters

More than **70** Supreme
Audit Institutions

New York City

March 2024





**144 Institutions using
the same
framework/metrics**

**224 auditors trained to
apply ClimateScanner
in their national
contexts**

Assessment components

GOVERNANCE

Legal and regulatory framework

Government structure

Long-term strategy

Risk management

Horizontal and vertical
coordination

Stakeholder engagement

Inclusiveness

Monitoring mechanisms

Transparency

Oversight and climate litigation

PUBLIC POLICIES

Nationally Determined
Contribution

Mitigation strategy

National adaptation plans and
strategies

Mitigation sectors

Adaptation sectors

FINANCE

Domestic climate finance

International climate
finance:
provider countries

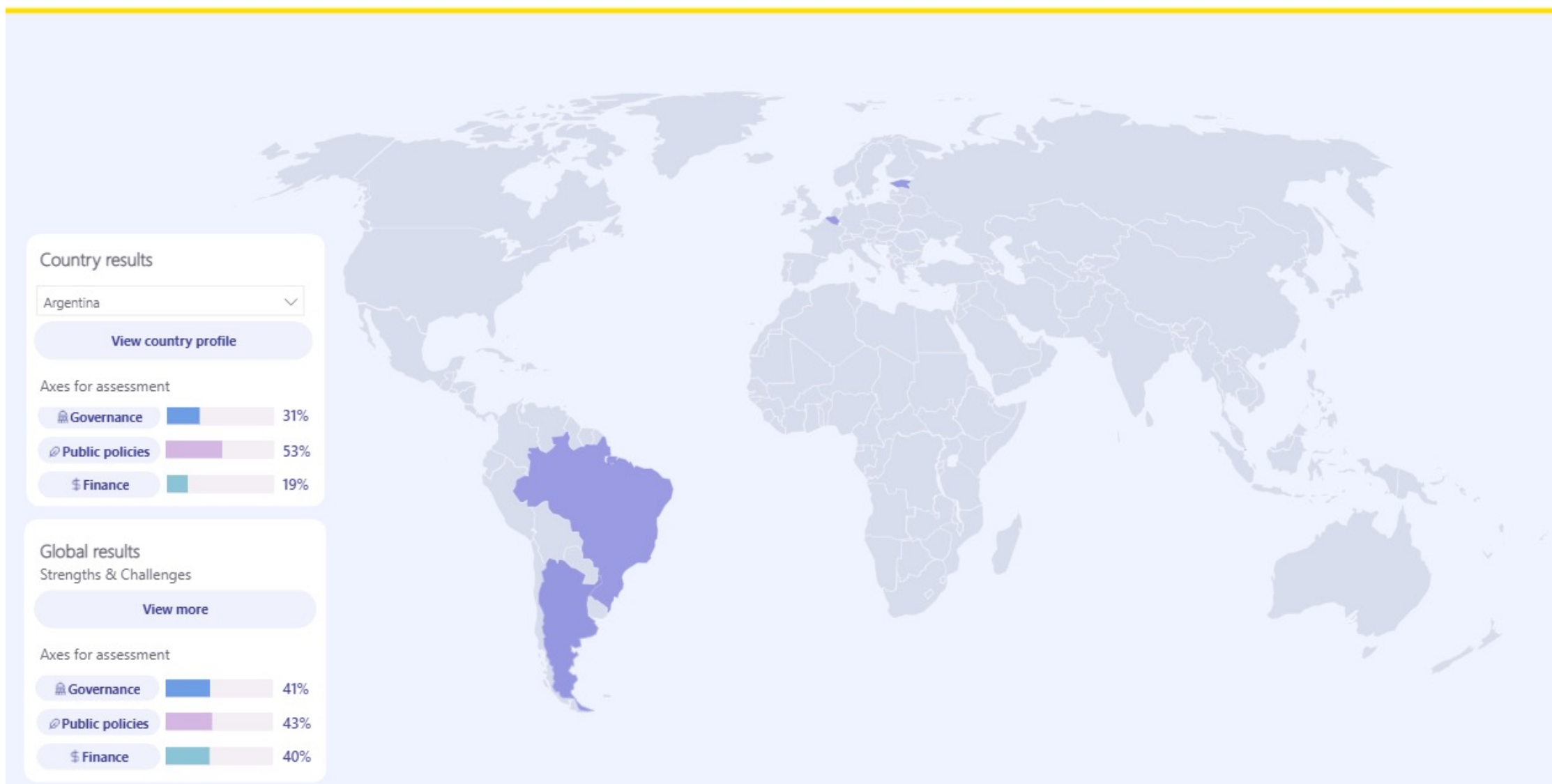
International climate
finance:
recipient countries

Domestic and
international private
climate finance
mechanisms

Governance Axis

G7. INCLUSIVENESS

Description of component	Item A	Item B	Item C
<p>This component assesses adherence to the “leave no one behind” principle from the 2030 Agenda by examining whether the government has identified groups that are most vulnerable to the impacts of climate change, includes them in the decision-making process, and incorporates an equitable perspective in climate strategies, policies, and plans.</p> <p>References:</p> <ul style="list-style-type: none"> D Paris Agreement (Articles 11.1, 12) D Rio Declaration 1992 – Principle 10 (signed by 178 governments) D Aarhus Convention 1998 (ratified by 46 countries and The European Union) D Open Government and Climate Change (World Bank) (pages 2, 3, 8, 11/16) D Principles of Effective Governance for Sustainable Development (UN) (Principles 2, 7, 8, 9) D IPCC Sixth Assessment Report – Summary for Policymakers (IPCC) (Section D) 	<p>Identification of vulnerable groups</p> <p>The government has identified groups that are most vulnerable to the impacts of climate change and their needs in terms of public policies.</p>	<p>Inclusion in decision-making process</p> <p>There are mechanisms in place for including affected communities and vulnerable populations as part of the decision-making process in the design and implementation of climate strategies, policies, and plans.</p>	<p>Equitable policies</p> <p>Climate strategies, policies and plans focus on identified vulnerable groups and incorporate an equitable perspective, i.e., establishing measures/provisions for reducing harms and ensuring equitable benefits from climate solutions.</p>
	<p>Evidence:</p> <p>Documents (e.g., strategies, plans, and/or reports) that show that the government has identified the groups that are most vulnerable to the impacts of climate change and their needs in terms of public policies.</p>	<p>Evidence:</p> <p>Official document (e.g., law or regulation) that shows that vulnerable groups participate in the decision-making process of climate strategies, policies, and plans.</p> <p>Minutes or reports of meetings showing the participation of vulnerable groups in the decision-making process.</p>	<p>Evidence:</p> <p>Official document (e.g., law, regulation, strategies, policies, or plans) that expressly includes provisions on reducing harms and ensuring equitable benefits to vulnerable groups.</p>
	<p>Sources of information:</p> <ul style="list-style-type: none"> D National communications and Biennial reports (available at unfccc.int) (need to check how updated is the information in these reports) D National legislation, policies and plans related to climate change issues D Reports and documents about strategies of raising awareness about climate change, citizen’s and vulnerable groups engagement with climate action D Environmental Democracy Index (public participation in natural resources decisions) https://www.environmentaldemocracyindex.org/node/2728.html D Governments’ official information 		





Global Governance

[Results](#)
[Governance](#)
[Public policies](#)
[Finance](#)


🔍 Click on the items to see the details

Institutionalization



G1. Legal and regulatory framework



G2. Government structure



Strategy

G3. Long-term strategy



G4. Risk management



Coordination

G5. Horizontal and vertical coordination



G6. Stakeholder engagement



G7. Inclusiveness



G8. Monitoring mechanisms



G9. Transparency



G10. Oversight and climate litigation



Strategy

G3. Long-term strategy

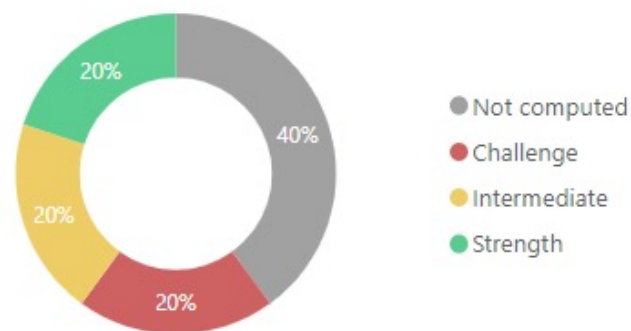
This component assesses if the country has a long-term strategy for climate change and whether it is aligned with the Nationally Determined Contributions (NDC); and if the planning instruments consider the interlinkages between the Sustainable Development Goals (SDGs) and climate change.

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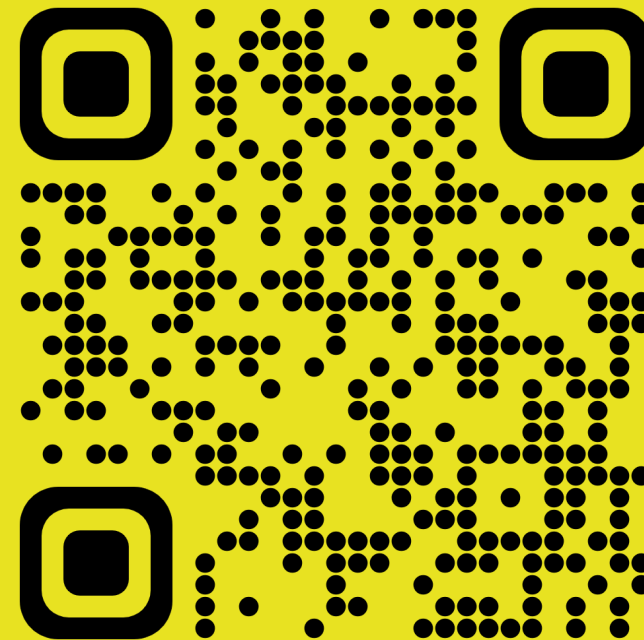
3,3
Intermediate



Level of implementation



THANKS!



sites.tcu.gov.br/ClimateScanner/ingles.html

climate@tcu.gov.br

[#ISupportClimateScanner](#)

www.intosai.org

SecexONU@tcu.gov.br