

INNOVATIONS

How SAIs are dealing with climate change

P. 3

Editorial by Pierre Moscovici,
First president of the French Cour des comptes 

P. 4



An "Ecological Transition Community"
fuels the Cour des comptes with tools 


P. 6



SAI Finland's climate audits 


P. 9



An audit of the implementation of
greenhouse gas emissions targets in the
Lithuanian transport sector 

P. 11



Responding to climate change and
improving the natural environment_ 



INNOVATIONS

How SAIs are dealing with climate change

P. 13



SUPREME AUDIT OFFICE OF POLAND

Silent forests dieback



P. 15



Riksrevisjonen

Performance audit on governance and coordination to achieve the climate targets adopted by the Parliament



P. 17



Rechnungshof Österreich

Unabhängig und objektiv für Sie.



Auditing climate change from singular audits to cross-cutting issue



P. 19



How the Spanish Tribunal de Cuentas took part to the ClimateScanner initiative





By *Pierre Moscovici*
First president of the French Cour des comptes

Editorial

EUROSAI Innovations is the newsletter dedicated to innovative audit approaches, new ways of engaging with stakeholders or new management concepts. It is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1).

This Winter 2024 issue is focused on **how SAIs are dealing with climate change**.

This topic matters to a SAI, whether climate change is a subject of an audit or a matter of concern for a SAI as an organization trying to face the challenges of climate change.

For example, the **French Cour des comptes** has created a professional community, the "Ecological Transition Community" with the aim of **promoting and fostering ecological transition audit**. This community will help our SAI to **join ClimateScanner initiative and publish its first annual report on ecological transition**, scheduled in September 2025.

SAI of **Finland**, ahead of its time in auditing climate change related issues, is actually **chairing the INTOSAI WGEA** for the period 2020-2025 and aligned its audit plan to include the WGEA topic.

In **Lithuania**, the National Audit Office **audited greenhouse gas emissions targets in the Lithuanian transport sector** and has joined the new INTOSAI project "ClimateScanner".

Whereas, in the **United Kingdom**, the National Audit Office has identified **seven enablers** that the government needs to focus attention on in order **to meet the long-term targets to respond to climate change**.

The Supreme Audit Office of **Poland** and its Regional Branch in Zielona Góra, for its part, focused on **forest management and timber trade**.

In **Norway**, the Office of the Auditor General published a **performance audit report** on the authorities' governance and coordination to achieve the **climate targets** adopted by the Parliament.

In **Austria**, the Austrian Court of Audit has conducted audits on both climate change mitigation as well as climate change adaptation, **considering climate change as one of its key areas for performance audits**.

Finally, in **Spain**, the *Tribunal de Cuentas* joined the **ClimateScanner initiative** and shows how participating in this project has been both **challenging and relevant**, given the complexity of the climate change as a focus area

Whether you are an environment specialist, an auditor or a senior manager of your SAI, I hope you will enjoy the reading of the new EUROSAI Innovations newsletter and find it helpful and practical!



An "Ecological Transition Community" fuels the French Cour des comptes with tools

Considering the rise in environmental concerns and the growing importance of ecological transition issues in all national and local public policies, the French Cour des comptes, the supreme audit institution (SAI) that forms the financial jurisdictions with the regional and territorial audit chambers (CRTC), has organized with the latter to **strengthen the relevance of their audit and assessment work** in these areas, which already account for a growing share of their scheduled work.

While the aim is to step up the pressure of audits on these subjects, which represent growing public financial stakes (in terms of budget spending, taxation, but also "ecological debt"), it is also necessary to strengthen auditors' capabilities on these complex, sometimes controversial subjects. An original approach has been taken, in the form of an "Ecological Transition Community" (ETC).



The ecological transition community has a gateway on the financial jurisdictions' intranet.

The **financial jurisdictions' ecological transition community was created in February 2021** with the aim of promoting and fostering ecological transition control, whether at the level of the French Court's chambers or CRTC.

The community is made up of two co-leaders, one a magistrate at the Court and the other at the CRTC, and referents within each chamber (Court and CRTC), the General Prosecutor's Office and each of the Court's support departments.



The ecological transition community has a gateway on the financial jurisdictions' intranet.

Mastering the challenges of ecological transition

Meeting on a monthly basis and also divided into working groups, the ETC provides all control teams with tools to help them better master the challenges of ecological transition and include this **cross-functional dimension** in their controls:

- a monthly newsletter, with articles on the ecological transition, global warming, decarbonization of several sectors (energy, agriculture, transport) and regional planning for the transition;
- a guide in "wiki" format, i.e. collaborative, for auditing the ecological transition of local authorities; each of the guide's sheets sets out the issues at stake in the topic covered, recalls the regulatory obligations for carrying out a regularity audit, and proposes a questionnaire that can be reused by audit teams. The guide also presents a methodology for integrating the transition audit into all the aspects usually present in an audit of accounts and management (financial analysis, human resources, budget steering, assets). The guide has been available to audit teams since November 2023;

- feedback from audits in the form of meetings/video conferences/other events held at the Court or at CRTCs on an area of ecological transition; this monthly feedback is open to all;
- **conferences or webinars**, two or three times a year, during which external speakers present financing mechanisms for the ecological transition, think-tank reports, evaluation mechanisms, etc.;
- **training, in conjunction with the job-support center**, either on the ecological transition itself or on sectoral ecological transition control methods;
- a **documentation area** for easy access to all these tools.



The ETC's intranet document monitoring page provides access to all publications relating to this topic.

A growing interest

The ETC works continuously to improve existing tools: the format chosen for the control guide allows for the addition of sheets, links with other (thematic) control guides including sections on the ecological transition, and regular updating of regulatory references. A working group, made up of referents and non-referents, drafts and reviews the sheets on a collegial basis. The more recent creation of two other working groups is increasing the community's thinking on transition control:

- an **"international" working group**, with the participation of the International department, will identify the methodologies and best practices applied in other supreme audit institutions, interview foreign experts and strengthen the participation of French financial jurisdictions within Intosai and other international institutions gathering SAIs, as well as in existing partnerships;
- a **think-tank on environmental accounting and green budgets** has also been set up, with the aim of looking into control methods that are still little-known today and joining in current discussions on how to take account of the ecological transition in accounting.

Since the creation of the community, the number of referents has increased and some CRTCs have also set up internal ecological transition centers.

The work carried out over the past two years by the ecological transition community, now well identified within the financial jurisdictions, will serve as a basis to **facilitate everyone's work with a view to the annual report on ecological transition, scheduled for publication in September 2025**. This prospect encourages the community to refine its tools and promote local training through referents.

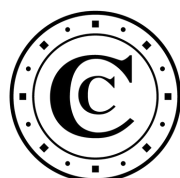
The increase in the number of referents, as well as in the number of participants in the monthly feedback sessions, demonstrates the growing interest of our colleagues in these issues.

In this sense, the community has achieved part of its objectives: it has demonstrated that **transition control is not the exclusive domain of certain control teams**, but can, and indeed should, be practiced by all; it has strengthened the capacity for action of financial jurisdictions in this field.

These efforts must be maintained to **ensure that the ecological transition becomes as systematic an area of control as human resources, financial analysis, gender equality or real estate policy**. The next step will be to make the ecological transition not just an area of control, but a cross-cutting issue in all aspects of financial and management controls, and in all public policy evaluations.

For further information, please [contact](#) the ETC.

Éric Allain, Senior auditor, President of the Energy Division, and **Sandrine Crouzet**, Regional Audit Chamber First advisor





SAI Finland's climate audits

The National Audit Office of Finland conducted a larger audit theme with five performance audits on climate around 2010, when the first peak of climate audits was visible in Global North. The audit contributed to the [INTOSAI Working Group on Environmental Auditing \(WGEA\)](#) project, and SAI Finland received international benchmarks during the audit process.

Currently, there are **two performance audits ongoing in Finland**: one on the knowledge base of climate policies, especially concerning the most cost-effective measures and including the transparency of climate modelling, and another on the energy subsidies for companies to support the green transition.

In 2020, with the Chairmanship of the INTOSAI WGEA, SAI Finland aligned its audit plan to include the WGEA topic on climate finance. SAI Finland chairs the INTOSAI WGEA in 2020-2025.

INTOSAI WGEA has been working on climate change for almost twenty years. In 2010, the WGEA published its first guidance on the topic and the first global [coordinated audit on climate change](#) was published. Since then, WGEA has focused on specific topics such as [resilience, small island developing states, marine environment, and climate finance](#).

INTOSAI WGEA hosts an [audit database](#) where all SAIs around the world can submit their audits on **environmental topics**. According to the database, audits on climate change have been predominantly a Global North activity, and most of the audits have addressed climate change mitigation.

This situation is about the change: we can expect more activity in Global South, and more audits on adaptation to climate change.

The screenshot shows the top navigation bar with links for Contact, Newsletter, WGEASecre, and INTOSAI WGEA. Below is the main menu with categories like About, Activities, Projects, Audit Database (highlighted), Regional, Publications, News & Events, Videos & Podcasts, Blogs, and Assembly 2024. The main content area features a word cloud with terms like 'waste', 'biodiversity', 'audit', and 'framework'. On the left, there are four buttons: 'SEARCH AUDITS', 'AUDITS BY ISSUE', 'ENVIRONMENTAL AGREEMENT', and 'AUDIT COMPENDIUMS'. The right side contains the heading 'INTOSAI WGEA Audit Database' followed by a paragraph explaining the database's value and a link to 'Search Audits'. Below this, there is a note about uploading audits through a form and a contact email: intosaiwgea@vtv.fi.

INTOSAI WGEA Audit Database

Two major global cooperative initiatives

Currently INTOSAI WGEA is supporting two global cooperative audits as well as a project on nexus between climate and biodiversity.

At the COP29 Climate Conference in November, SAI Brazil will share the first consolidated results of the [ClimateScanner](#). This trailblazing initiative has invited SAIs around the world to conduct rapid reviews on their governments' climate action.

Another significant global project is the INTOSAI Development Initiative (IDI)'s ongoing global cooperative audit on [Climate Change Adaptation Actions](#) (CCAA). The project includes online educational support on climate change adaptation themes and performance auditing. There is also online mentor support for the participating teams to conduct the audit.

SAIs have been able to choose a focus area that best suits their national circumstances and adaptation needs, including disaster risk reduction, sea level rise and coastal erosion, water resources management, and adaptation planning or actions. Currently, 48 SAIs are conducting the CCAA audits.

We plan to publish a global compendium based on the completed audits, including the three cross-cutting areas: accountability, effectiveness, and inclusiveness.

SAIs' interest in climate audits continues to increase

INTOSAI WGEA recently published a triennial [survey](#), now conducted for the 11th time. Inquiring about SAIs' plans for 2024-2026, the survey reveals that SAIs prioritise climate-related audits. The number one audit topic is climate change adaptation, followed by mitigation.



The rise of environmental and climate audits continue

- 11th INTOSAI WGEA survey on environmental auditing

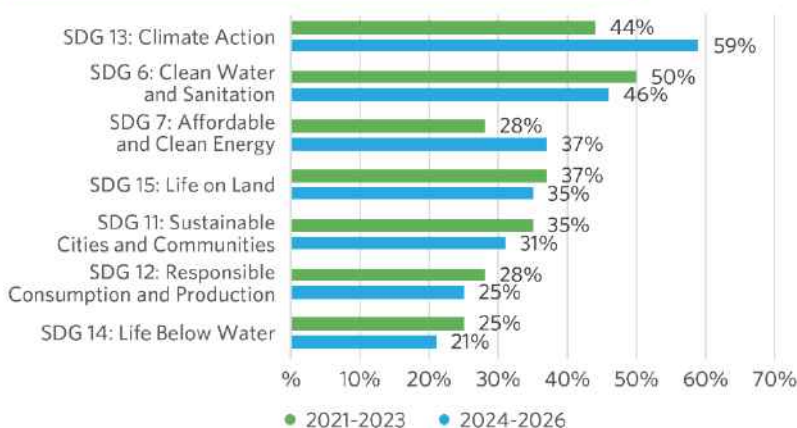


Some results of the 11th INTOSAI WGEA survey on environmental auditing

The environmental topics SAIs plan to audit in 2024-2026 and the comparison to the situation in 2021

What SAIs plan to audit in 2024-2026: TOP TEN topics	Comparison to 10th survey
1. Climate change adaptation	→
2. Climate change mitigation	↑
3. Protected areas and natural parks	↓
4. Drinking water: quality and supply	→
5. Renewable energy	↑
6. Water quantity management/management of watersheds	↑
7. Agriculture	↓
8. Forestry and timber resources	↓
9. Energy efficiency	↑
10. Domestic environmental funds and subsidies	↑

Environmental SDGs that SAIs audit



The interest in climate change is also evident in the questions regarding which SDGs SAIs plan to audit in the coming years.

The **SDGs that have gained popularity include the SDG 13 in climate action**, as well as SDG 7 on renewable energy, which is closely linked to climate change.

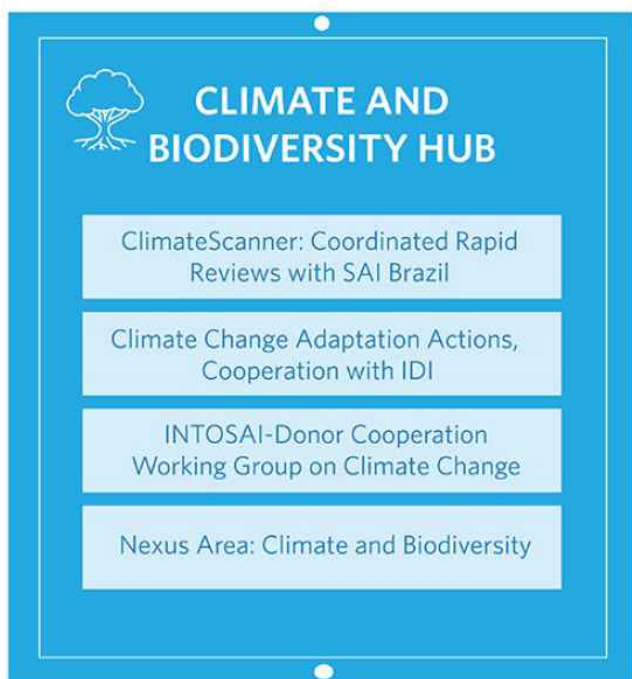
Additional support for SAIs upcoming

Under the current [Work Plan 2023-2025](#), INTOSAI WGEA has organized its work under **two thematic hubs**. Green Economy Hub includes projects that are closely connected to the climate issues; in the field of sustainability reporting, climate disclosures are currently the driving force.

Additionally, many of the green fiscal policy tools that governments apply are linked to climate, such as carbon pricing or subsidy systems for renewable energy.

Under the thematic hub on climate and biodiversity, one project is dedicated to the nexus of these two global crises. The project group has noted that trade-offs between climate and biodiversity often occur in renewable energy projects.

The project aims to **help auditors avoid jeopardizing biodiversity aspects during the implementation of climate change policies**.



WGEA will conclude these projects in mid-2025 at which point **additional support materials for SAIs will be available**.



For further questions about the Finnish SAI or the INTOSAI WGEA initiatives, please [contact me](#).

Dr Vivi Niemenmaa, Secretary General of the INTOSAI WGEA



An audit of the implementation of greenhouse gas emissions targets in the Lithuanian transport sector

The transport sector is the largest energy consumer in Lithuania, with around 64 TWh of final energy consumption in 2022, of which 40.4% are in the transport sector. This **sector accounts for 31.8% of Lithuania's total greenhouse gas emissions** and should reduce them by at least 39% by 2030 compared to 2022 to achieve the national targets for greenhouse gas emissions in the transport sector.

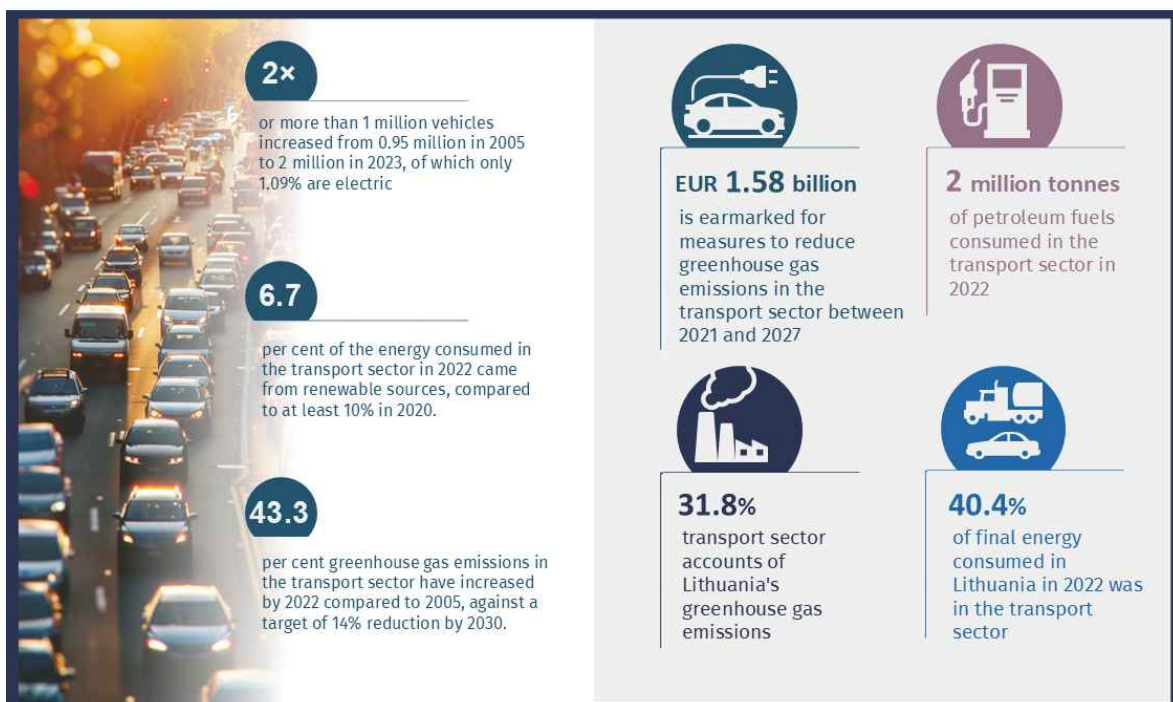
Lithuania is committed to achieving a share of at least 15% renewable energy in transport by 2030. To achieve these targets, EUR 1.58 billion is foreseen for the period 2021-2027.

To assess whether the use of renewable energy sources and energy efficiency in the Lithuanian transport sector is increasing, the National Audit Office of Lithuania **issued an audit report** based on data collected for the period between 2019-2022

and on data from previous and subsequent years to assess changes, and on the Ministries of Transport and Communications, the Environment, and the Ministry of Energy as the audited entities: "Implementation of the Energy Independence Targets in the Transport Sector" in the spring of this year.

The [results of the audit](#) show that there is a slight improvement or, on the contrary, **the situation is only getting worse**. One example is the encouragement to switch to renewable energy sources to reduce greenhouse gas emissions in the transport sector. The share of energy from renewable sources in transport consumption was planned to be at least 10% in 2020, but in 2022 it was still only 6.7% - 6.5% from biofuels and only 0.2% from electricity.

IMPLEMENTATION OF THE ENERGY INDEPENDENCE TARGETS IN THE TRANSPORT SECTOR



One of the targets also stipulates that the share of advanced biofuels blended into the fuel sold is set to increase annually from 2022 onwards, but the results of the audit show that such biofuels are not produced in Lithuania, but imported from other countries, which does not ensure the use of local raw materials in the production of advanced biofuels in Lithuania.

Although one of the objectives - an increase in the number of electric vehicles and their charging points - demonstrates a positive development and is growing steadily, however, the **targets for 2023 have also not been met**: there were nearly 20,000 electric vehicles in the country last year instead of the planned 25,000, and 2,500 charging points instead of the planned network of nearly 9,000. The number of petroleum-fuelled vehicles has grown much faster, doubling since 2005 to 2 million by 2023.

More efficient use of energy by increasing the number of journeys made by public transport would also contribute to achieving the targets. Passenger transport by road and rail is below its pre-pandemic level (380.8 million). The target for 2025 (405 million passengers) is unlikely to be reached.

Given the scale of the climate change problem and the unchanging situation of Lithuania's transport sector in this regard, the audit report made **four recommendations to the audited entities to accelerate the use of renewable energy sources and reduce the use of petroleum fuels** in the transport sector.

How else is NAOL focusing on climate change?

With climate change being one of the biggest threats to our planet, **the National Audit Office of Lithuania**, together with 140 other SAIs from all over the world, **has joined the new INTOSAI project "[ClimateScanner](#)"** – an initiative in which SAIs around the world will promote a global assessment of government actions related to climate change.

The use of the INTOSAI tool will allow SAIs around the world to assess government commitments simultaneously, to provide an overview of the results and policy challenges of countries' actions on climate change, and to learn from each other's good practices. It is important to underline that this is not a one-time project, and the data and findings compiled from all countries will be made publicly available and updated as the situation and information changes.

It is expected that countries will present the results of their assessments by the end of February next year, and NAOL is no exception.

Joining this initiative will provide a closer look at climate change risks and will **help to decide which climate change-related audits are worth developing** in the future.

If you would like more information on this topic, please [contact me](#).

Gretė Maziliauskaitė, Communication
Department Officer, International Relations, at the
National Audit Office of Lithuania



By **Katy Losse**, director of environment and climate change at the UK National Audit Office

Responding to climate change and improving the natural environment a part for everyone in creating the conditions for success?

One of the biggest cross-government challenges that the civil service faces over the next few years is **getting on track to meet the government’s long-term targets to respond to climate change** and restore the natural environment.

The breadth of this challenge means that every part of government has a part to play. That might involve designing and implementing initiatives to help drive the transition to a green, low-carbon economy.

Or improving the sustainability of an organisation’s estate and operations. Or, perhaps, just as importantly, helping to understand and manage the environmental impact of wider projects and programmes.

And whether you have just started a new role in the civil service or whether you’re an old hand at what you do, it’s valuable to look back as part of going forward, particularly when the challenges ahead appear rather daunting.

Here at the UK [National Audit Office \(NAO\)](#), we have a **rich source of insights** that civil servants can draw on through our back catalogue of reports examining how the government’s actions have been working in practice.

Our reports have covered many of the government’s biggest environment and climate change interventions over the last five years, including tree-planting and decarbonising home heating.

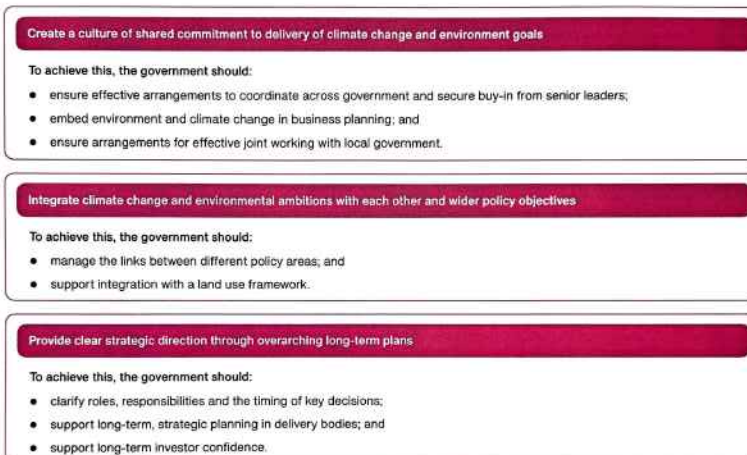
Our new report [Achieving environmental improvement and responding to climate change: enablers for success](#) distills our learning in this area, and is coupled with insights from interviews and workshops held with central and local government and other expert stakeholders.

It identifies seven enablers that the government needs to focus attention on if it is to create the conditions for success.

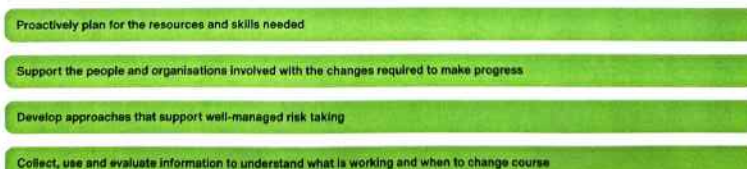
Enablers for the government to improve the delivery of its climate change and environmental goals

This figure summarises the enablers for success that we include in this report

Enablers for ensuring strong leadership from lead departments and the centre of government



Enablers for designing and implementing successful environment and climate change interventions



Leadership

Three of the enablers we identify are all about the leadership that is needed to ensure aligned and timely activity across the government and the economy more broadly.

Firstly, and perhaps most fundamentally, we highlight the need to ensure a culture of shared commitment across the government on delivering its environment and climate change goals. Culture can make all the difference in how effectively people work together in pursuit of a shared goal.

Secondly, we point out the importance of **taking an integrated approach**. This will make the most of win-win opportunities between the government's environment and climate change goals and its wider ambitions, such as growth and house building, as well as surface and resolve difficult decisions when ambitions come into tension.

And thirdly, we emphasise the importance of strategic direction, to ensure that overall plans give clarity on roles and responsibilities and when key decisions need to be made.

Delivery

The other four enablers we identify are about the design and implementation of environment and climate change interventions.

These enablers highlight the need for the government to **do more to plan for the resources and skills that are required**, support the people and organisations involved, enable well-managed risk-taking, and carry out effective monitoring and evaluation.



Seizing opportunities for progress

Making meaningful progress against these enablers is not going to be straightforward, and will take concerted, collective effort.

Our [report](#) identifies **tangible opportunities for government** to progress its approach over the next six months, including in the upcoming Spending Review, as government develops its 'mission-based' approach, and as it completes reviews of its plans for environmental goals and net zero delivery.

Civil servants in lead departments in the UK Government, the Department for Environment, Food and Rural Affairs and the Department for Energy Security and Net Zero – have a particularly important part to play in seizing these opportunities and finding others, working closely with HM Treasury and Cabinet Office.

As do those leading the design and implementation of environmental projects and programmes across government.

But there's perhaps **a part for everyone**, even if only to ask questions and share ideas for how government's approach can develop.

We want this [report](#), and the others one can find in the "[Climate change and net zero](#)" section of our website, to help support a wide group of people across the civil service to learn from our insights on how things have worked so far, as part of looking to the future.

If you want more information please contact [Andy Fisher](#).

Katy Losse, director of environment and climate change at the National Audit Office



Silent forests dieback

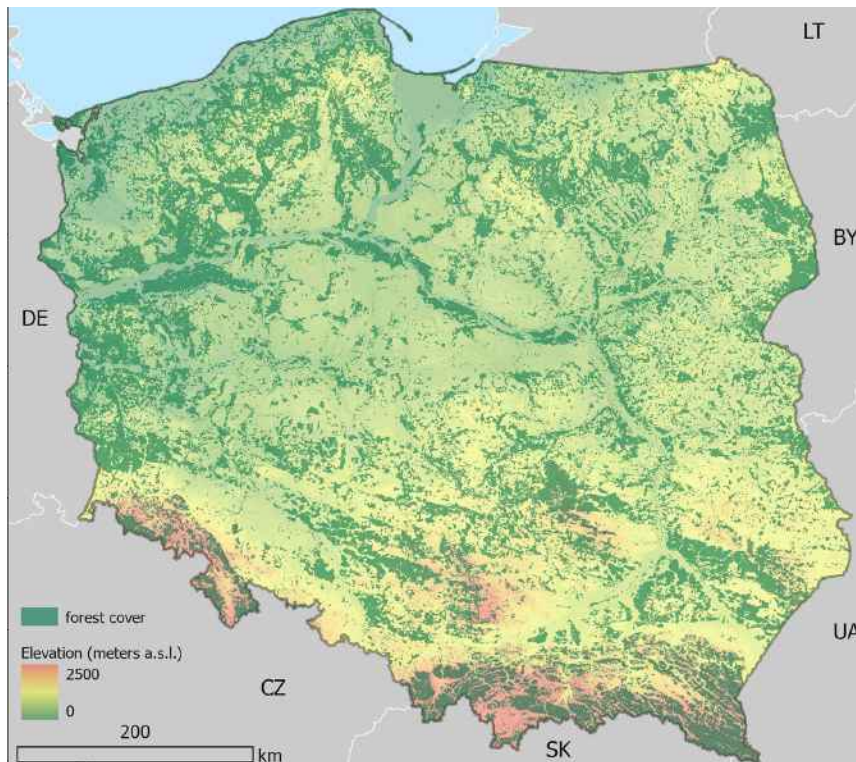
reasons for undertaking the audit
of Forests management adaptation to climate change

Healthy forest ecosystems play a crucial role in mitigating climate change, contribute to the carbon storage and provide ecosystem services for the benefit of humanity: improve air and water quality, prevent desertification and reduce severity of droughts and floods, provide raw materials and maintain biodiversity.

Almost 30% of the territory of Poland is covered by forests, dominated by pine trees, accounting for more than 70% of the forest areas. The predominance of coniferous afforestation comes from previous years forest management in response to large demand for wood. **Forest monocultures** are less resistant to climatic factors and more susceptible to pests.

Moreover, **Polish forests grow on weakest soils, more vulnerable to drought and damage caused by the weather extremes**, such as heat waves, heavy rainfall and gusty winds.

The 2020 National Strategic Adaptation Plan for sectors and areas prone to climate change, that was adopted already in 2013, diagnosed that for the habitat protection the most important activities are maintenance of wetlands and their restoration, together with sustainable forest management and building ecosystems' resilience to more extreme weather conditions.



Forest cover in Poland (source: <https://essd.copernicus.org/articles/16/2877/2024/#abstract>)

According to the National Strategic Adaptation Plan, one of climate change effects would be a radical change in species composition and forest types and the soil requirements of trees would impede adaptation of species compositions to higher temperatures and extreme rainfalls.

In January 2024, the Climate Committee of the Polish Academy of Sciences appealed to the government to elaborate on the forest policy so as to address the ever-expanding importance of climate change impacts with an interdisciplinary perspective, bringing together scientific knowledge with inclusiveness, considering that the forest we used to know pass away.

The range of many species is changing, and some are gradually disappearing from our forests. More and more frequent droughts and hurricane winds make trees stand weaker, which then fall victim to pathogens. These changes will have a dramatic impact on many areas of human activities, including the wood industry.

The Supreme Audit Office (NIK) Regional Branch in Zielona Góra is now carrying a **real time audit of forests management activities** and plans for the adaptation to climate change.

The audit aims to examine among other, whether the activities carried out by forest managers to cope with climate change, would have positive impact in the future and whether managers properly and effectively implement forest management in order to counteract the degradation of forests ecosystems.

Key risks identified by NIK in forests management include:

- unreliable and incorrect diagnosis of climate change risks;
- lack of strategic plans in response to new environmental conditions;
- unreliable monitoring of changes of forest ecosystems;
- planning forest management without considering results of unfavourable climatic phenomena;
- lack of adequate actions to mitigate negative impact of increasing anthropo-pressure on ecosystems;
- insufficient activities aimed to increase the forests area and biodiversity.



The pre-audit analysis showed, among other, that most of the coniferous trees may become extinct in next few decades. The 2030 National Ecological Policy defined a system of activities related to the sustainable forest management, including development of long-term programs for rebuilding the species composition and programs for shaping their multi-story structure. This means that counteracting or mitigating the effects should consist of changing the way forest management is conducted.

NIK analysis also showed that even though the State Forests Holding was aware of ecological and climatic threats, **no adequate actions to reduce the negative impacts of climate change were taken**, which may lead to disastrous ecological and economic consequences, as the Holding administers 7.1 million hectares of forests, reaching in 2023 the revenues of PLN 12.5 billion.

In 2021 **Regional Branch of NIK in Zielona Góra** [audited the timber trade](#) and found out that part of audited forests districts carried out forest management without required approved forest management plans.

The final audit report of forests adaptation to climate change will be published in the 1Q of 2025. Currently the audit is at the stage of signing post-audit statements to key entities, but even the preliminary assessment has already indicated numerous irregularities in forest management. It may seem as **even best-defined challenges, when followed by inaction, lead to severe impacts** not only on human well-being but also the wood sector stability.

For further information please [contact me](#).

*Iwona Zubrzycka-Wasil, Senior Public Auditor
at Strategy Department of Supreme Audit Office
of Poland*



Performance audit on governance and coordination to achieve the climate targets adopted by the Parliament

Climate change is one of five subjects that the National Audit Office of Norway has chosen to focus on to fulfill our vision of being valuable for tomorrow's society. As a comprehensive issue affecting all aspects of society, climate change can be addressed in various ways. Within performance audit we have approached the subject looking at how government has **coordinated mitigating measures** across sectors, as well as how government has **implemented effective measures within a particular sector**. It should also be added that some audits that do not address climate change specifically, can still be relevant to the issue of climate change.

In June 2024, we published a [performance audit report](#) on the authorities' governance and coordination to achieve the climate targets adopted by the Parliament.

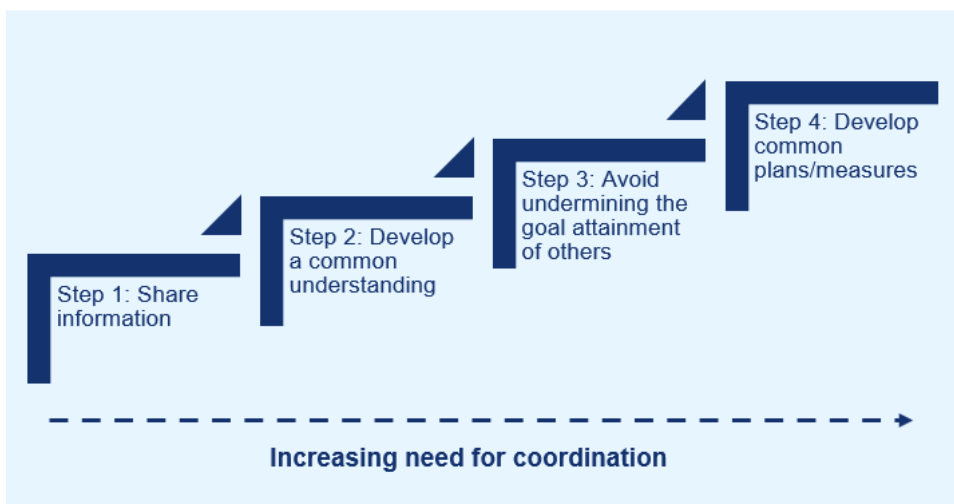
The Norwegian Parliament has set goals through the Climate Change Act of 2017 for the reduction of climate gas emissions by 2030 and by 2050. The goals are a reduction of at least 55 percent in 2030, and a reduction of at least 90–95 percent in 2050, compared to emissions in 1990.

From 1990 to 2022, Norway reduced domestic emissions by only 4.6 percent, and projections show a 24 percent reduction by 2030 with current policies.

Norway will still manage to achieve its 2030-climate goal through purchasing climate credits from other countries, however the investigation shows that much work remains in establishing the necessary policy instruments to reduce greenhouse gas emissions if the climate target for 2050 is also to be achieved.

The Ministry of Climate and Environment has the primary responsibility for safeguarding the entirety of the Government's climate and environmental policy. Responsibility for developing and implementing many of the most important political measures to reduce emissions lies however with government ministries other than the Ministry of Climate and Environment.

To implement policy instruments and measures that cut across various sectors and levels of government, **good coordination** between the government ministries is required. One can illustrate what kind of activities should be implemented as the need for coordination increases in the following **coordination ladder**.



Source: www.dfo.no (retrieved 7 December 2022)

Starting in 2023, the Norwegian Government implemented a new climate governance system. Ministerial groups provide input on climate policy in coordination with the milestones for deliverables in the annual budget process. The aim of this is to ensure that climate considerations are taken into account in a predictable and systematic way in relevant decision-making processes. It is also intended to enable the Government to assess how various decisions made in connection with the National Budget affect the achievement of climate targets. The result of this coordination process is the annual document, Government's Climate Status and Plan. Our investigation confirms that a **predictable process has been put in place**, whereby ministries provide expert input that forms the basis for the political decisions taken as part of the budget process.

One of the conclusions of the report is that a system for improved governance and coordination has been established, but that **actual coordination is inadequate**. The investigation shows that it has been challenging to achieve good progress, partly as this depends on ensuring that the various responsible government ministries develop policy instruments.

Furthermore, the Climate Change Act has not introduced sector-specific intermediate targets. The ministries said in interviews that having common national targets, for which each ministry are expected contribute, ensures the flexibility needed to implement the most cost-effective measures, whatever the sector.

The investigation suggests that **having common national targets impacts the ministries' ownership of climate targets**, how they develop policy instruments, as well as what steering signals they give to subordinate agencies.

Despite the fact that the ministries have regular dialogue, including at the highest level, the investigation shows that they still have a way to go before they are able to develop common strategies, plans, and measures, and thereby establish sufficient coordination in an area as challenging as climate change.

Through our interviews with the ministries, **we were able to understand how cooperation is practiced**. However, we did not gain much insight into the practical difficulties of ensuring a well-coordinated package of climate measures across sectors. The final decisions on which measures to develop and implement are made at the political level of government. Our office does not have access to internal political documents. So, how can we analyze the effectiveness of government coordination?

The Norwegian Environment Agency, together with other responsible agencies, provides input to the ministries in an annual document. A study of the expert input showed that **the Government's Climate Status and Plan lacks the more complex measures needed** to achieve Norway's climate goals.

If you want more information please [contact me](#).

Guri Andrea Lowrie, special adviser, National Audit Office of Norway



Riksrevisjonen



By **Eva Pentz**, Deputy Head of the Department for Environment, Climate Protection at the Austrian Court of Audit

Auditing climate change in the Austrian Court of Audit from singular audits to cross-cutting issue

Climate change is already impacting our daily lives. Europe is the fastest warming continent in the world – and Austria is particularly hard hit: At +2.5°C (2023), the rise in temperature is more than twice the global average. This poses extensive challenges for the state: Both limiting greenhouse gas (GHG) emissions and adapting to the impacts of climate change require imminent and diverse measures by the public administration on all levels.

For several years now, the Austrian Court of Audit (ACA) has conducted audits on both climate change mitigation as well as climate change adaptation, considering climate change as one of its key areas for performance audits.

In the ACA's report on "[Climate Protection in Austria - Measures and Target Achievement 2020](#)", which was published in 2021, it assessed the development of Austria's GHG emissions and the country's progress towards achieving the national and EU's climate reduction targets for 2020, 2030 and 2050.

The ACA found, among other things, that Austria had not yet achieved a trend reversal towards a sustainable reduction in GHG emissions, lacked coordinated governance regarding actions against climate change, and would fall well short of the 2030 climate target. The costs of missing the target were estimated at several billion Euro for the purchase of emission allowances.

The audit report, and especially the financial impact assessment, attracted a great deal of media attention and caused more public awareness for Austria's current trajectory. The ACA is currently conducting a follow-up review to its 2021 report.

In the area of climate change adaptation, the ACA has so far carried out two performance audits specifically on this topic, auditing one medium-sized and two smaller cities ("[Climate Change Adaption in the city of Linz](#)", 2021; "[Climate Change Adaption – Wels and Wiener Neustadt](#)", 2024).



**Anpassung an den Klimawandel
in der Stadt Linz**
Reihe BUND 2021/27
Reihe OBERÖSTERREICH 2021/5
Bericht des Rechnungshofes



The audits focused particularly on the cities' strategies and actions in the face of increasingly hot summers and extreme weather events (e.g. heavy rainfalls), which are even more intensely felt in urban areas.

In its reports, the ACA stressed the importance of unsealing public and private areas, increased greening and generally the importance of reducing land take in the context of climate change adaptation.



In its latter audit, the ACA compared the extent of soil sealing per capita in each of the cities examined and, on this basis, assessed the impact of current large construction projects. Urban climate analyses were also identified as an important prerequisite for urban planning and development, helping define fresh air corridors as well as possible heat islands.

Besides these specific climate change mitigation and climate change adaptation audits, climate change has become a cross-cutting issue in the ACA's performance audits and is increasingly considered as relevant factor in various fields of audit, ranging from audits on national parks ("National Park Hohe Tauern", 2023) and forestry ("Forests in a changing climate: strategies and measures", 2022) to audits in the transport sector ("Tram projects Graz, Linz, Innsbruck", 2023) or on food security ("Food supply security", 2023).

The ACA also took part in the "ClimateScanner" project, a rapid assessment tool that assesses a country's climate policy according to three axes (public policy, governance and finance). Its first round of results was presented at the COP29 in Baku in November 2024.

The overall assessment of the three axes in Austria is medium. Some of the strengths identified were risk management, the National Adaptation Plans and international climate finance.

However, there is still need for improvement regarding the legal and regulatory framework, the mitigation sector and domestic climate finance.

If you want more information please contact [me](#).
Eva Pentz, Deputy Head of the Department for Environment, Climate Protection at the Austrian Court of Audit



By **Manuel Sueiras Pascual**, Representative of the Spanish Court of Audit in the EUROSAI Environmental Audit Working Group (WGEA).

How the Spanish *Tribunal de Cuentas* took part to the ClimateScanner initiative

The ClimateScanner Project, an international public auditing initiative launched by the Brazilian Federal Court of Accounts in 2023 under the INTOSAI Chair, involves over 120 SAIs collaborating to rapidly and simultaneously assess their national governments' climate change efforts.

For the Spanish SAI, *Tribunal de Cuentas*, participating in this project has been both **challenging and relevant**, given the complexity of the climate change as a focus area. Our previous experience in environmental auditing was limited, and addressing this issue required us **to review and evaluate the full scope of national strategies, plans, and measures related to climate change**, especially with regard to mitigation and adaptation policies.

Two factors were essential to overcoming these challenges. First, the **unique approach proposed by the Brazilian coordinators**—fast, focused, and centred on identifying each country's strengths and weaknesses in climate policy.

Second, the **high-quality support materials and specialised training provided** to the participating SAIs, which helped to familiarise the teams with the ClimateScanner assessment software.

Specifically, this training was provided through regional meetings organised by the Brazilian team, with EUROSAI meeting taking place in Prague in June 2024.



The **added value for the Spanish Court of Audit** has been the integration of this assessment into a classical environmental audit framework, supplemented by a modern SWOT analysis matrix and supported by a powerful IT tool for use by all participating SAIs.

All national assessments will contribute to a global assessment set to be presented at future climate summits (COP29 and COP30).

A key innovation is the approach that allows many SAIs, despite their different capacities, to join forces in a global initiative. This **inclusive model** fosters a common purpose without creating performance concerns, and generates collective enthusiasm for meaningful participation.

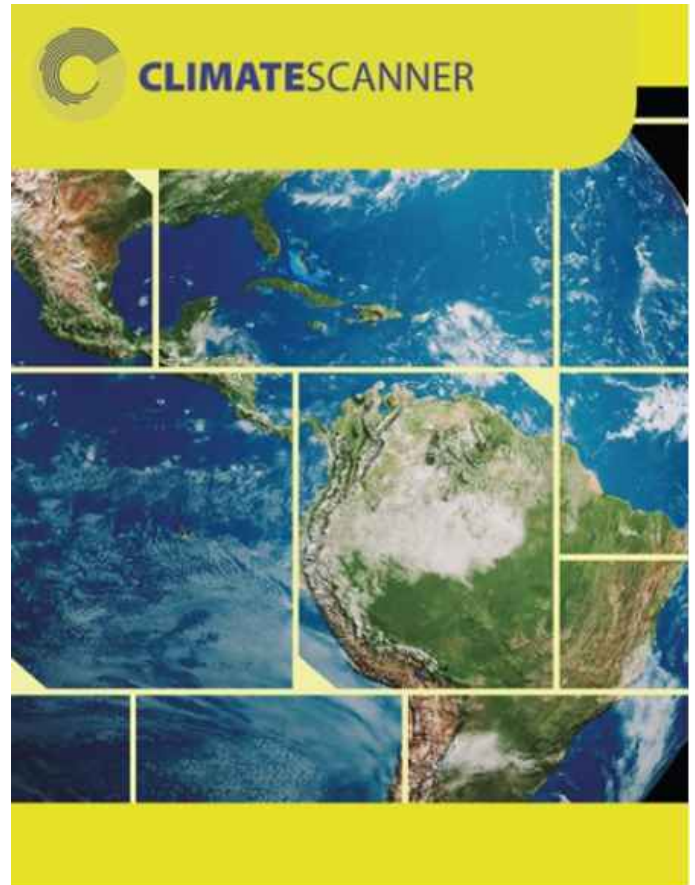
Each national assessment is structured around three primary areas: Governance, Public Policies, and Climate Change Financing. Within these areas, we analysed nine categories and nineteen components through responses to sixty-nine pre-set items posed by the ClimateScanner tool.

Thus, our SAI was not required to carry out an exhaustive evaluation of all national climate policies and strategies; rather, we responded to a defined set of questions selected by the ClimateScanner international team of experts, focusing on key aspects relevant to assessing each country's climate performance.

This approach required us **to gather, consult and analyse extensive documentation**, to request and **evaluate additional official information**, and to **assess national climate change strategies**, both short and long term, within the framework of the project.

This allowed the Spanish Court of Audit, and other SAIs to engage with the project in a gradual and structured way, **building up a base of knowledge for more in-depth future efforts**.

In summary, the ClimateScanner is a dynamic initiative that provides immediate value by engaging a large number of SAIs, consolidating their national assessments, and enabling institutions such as the Spanish Court of Audit to build a knowledge base for future, **more ambitious climate audits**.



National Assessment Spain

The ClimateScanner assessment will be followed by a more detailed national climate assessment in 2025, incorporating new findings, recommendations, best practices, and specific regional insights.

For more information on the ClimateScanner, its development and application, browse to its [website](#) or send a message to climate@tcu.gov.br.

If you want more information please contact [me](#).

Manuel Sueiras Pascual, Representative of the Spanish Court of Audit in the EUROSAI WGEA

INNOVATIONS

This newsletter is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1), which aims to **support effective, innovative and relevant audits by promoting and facilitating professional cooperation among European SAIs.**

It was originally driven by the German and Lithuanian SAIs, and its [first issue](#) was released in December 2018.

The French SAI volunteered to take over in December 2022 and published the [issue #7 in July 2023](#), the [issue #8 in December 2023](#) and the [issue #9 in July 2024](#).

This #10 issue is delivered to you with an editorial purpose wishing to always offer readers the most **useful and operational content** possible.

Three main goals are set, and every willing SAI is welcome to contribute to their achievements:

Our next issue, scheduled for Summer 2025, will be focusing on the following theme: "**Cooperation between SAIs: from international comparisons to joint audits**".

Each SAI will soon receive a call for contribution with relevant details on how to join the adventure!

1. Reinforce the **concrete and practical** dimension by including links and contacts to enable readers to extend their reading in an operational manner.
2. Favour a **short format**, including an iconography.
3. Diversify contributors to **reflect the diversity of our SAIs.**

The newsletter is published twice a year (Summer & Winter issue) and **each issue is focused on a single topic.**

Thanks to the interest of its content and to the involvement of all its contributors, **the Eurosai Innovations newsletter was ranked third** (and first of the project groups) **among the most relevant and useful** of the 20 projects and working groups within Eurosai SG1, by a survey conducted by Eurosai SG1 to evaluate the last completed strategic plan.

You can read every issue of the Newsletter on the [Eurosai website](#).



For any information regarding this newsletter, feel free to [contact me](#).

Denis Gettliffe, editor in chief of the EUROSAI Innovations newsletter.