



Terms of Reference for IDC Working Group on Climate Change

Background

The COVID-19 pandemic has stressed the need for donors and INTOSAI to be responsive to emerging trends. During the 14th Annual Meeting, IDC SC members discussed how they could be support SAIs in meeting new challenges. During the Steering Committee meeting, the Steering Committee decided to set up Working Groups which could explore ways of supporting SAIs in the following areas;

- technological improvements in SAIs, particularly as a response to COVID-19 both on infrastructure, hardware and software as well as technical capability in areas such as data analysis.
- the need for climate change considerations to be built into auditing systems and the importance of effective SAIs contributing to this agenda.

This TOR outlines direction for establishment of the working group for climate change.

Climate Change as an emerging issue for SAIs

In the Moscow Declaration (2019) SAIs were called to contribute to more effective, transparent, and informative accountability for outcomes linked to the SDGs. One of these is SDG Goal 13: “Take urgent action to combat climate change and its impacts” (United Nations 2015).”

The Intergovernmental Panel on Climate Change regularly assesses the science behind climate changes. The latest report (6th Assessment) reiterates former messages; In line with the projections made in former reports, the impacts of climate changes are being see over the world, and Greenhouse Gas Emissions (GhGs) and temperatures are increasing. The changes are leading to events affecting the natural and human systems around the world (IPCC WGII Sixth Assessment Report). The adverse effects of climate changes contribute to degradation of ecosystems, reduced water and food security, the spread of diseases, migration, and increased inequality.

The IPCC recognizes that since the last Assessment Report “climate action has grown at all levels of governance as well as among non-governmental organisations, small and large enterprises, and citizens.” Globally two international agreements – the United Nations 13 Framework Convention on Climate Change (UNFCCC) Paris Agreement and the 2030 Agenda for 14 Sustainable Development –“provide overarching goals for climate action. “

Most SAIs already have a mandate to audit government policies on environmental policies including on Climate Changes. Governments’ responses to climate changes are mainly taken through mitigation and adaptation. While mitigation is focused on reducing GHG emissions and carbon removal, adaptation the process of adjustment to actual and anticipated climate changes by reducing exposure and vulnerability and enhancing resilience. Both responses requires government to have knowledge, develop policy tools and spend public resources.



Audits on climate change are already conducted by SAIs. The INTOSAI Working Group on Environmental Audit, an INTOSAI body that specialises in supporting the dissemination of environmental auditing, a term used for audits covering environmental topics. Currently the group's key goals is to *Increase the expertise in environmental auditing globally* and to *Enhance environmental governance with high-quality contribution and visibility*. These goals align with the overarching objectives for the IDC working group. (see below).

Overarching objectives

In line with the MOU principles of the INTOSAI-Donor Cooperation, the overarching objective of the working group is to scale up support to SAIs for doing environmental audits, with a focus on climate change. The working group should also work to secure support to peer-support on environmental audits. In addition, the working group should aim at promoting and supporting the use of the Global Public Goods and expertise available through the INTOSAI Working Group for Environmental Auditing.

The intended outputs of the working group could be set by the working group itself, but these should always contribute to achieve the overarching objectives

Principles for working group

- The working group should define its own work plan with defined activities, output and result indicators
- Duplication of purpose with existing working groups in the INTOSAI community to be avoided.
- The Working Group on Climate Change needs to build up on the work of INTOSAI Working Group on Environmental Audit. As many GPGs already exist within the INTOSAI, facilitation of funding for relevant capacity development should be a priority.
- Development of Global Public Goods may be explored.
- The group should seek to identify and draw on strategic partners
- The relevant INTOSAI working group(s) will be consulted and invited as a member during the establishment of the working group

Timeframe

The initial timeframe for the operations of the working group is 2022-2025, with assessment of progress regularly by the IDC leadership.

Governance arrangements

- The working group is led by a coordinator
- The working group reports regularly the IDC Leadership which approves its workplan
- The working group reports on its results to the Steering Committee