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FUTURE OF THE WORLD

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BEYOND PROMISES: THE CRITICAL ROLE OF SUPREME AUDIT INSTITUTIONS IN STRENGTHENING CLIMATE ACCOUNTABILITY

INTRODUCTION

Climate change demands urgent and decisive action on both mitigation and adaptation. Countries must drastically reduce greenhouse gas emissions to meet global targets under the 2015 Paris Agreement, while strengthening resilience to climate impacts. Yet current efforts fall short of what is needed. Closing this gap requires robust transparency and accountability mechanisms to ensure commitments translate into real progress.[1]

Supreme Audit Institutions (SAIs) are uniquely positioned to strengthen climate action (Sustainable Development Goal 13) and the global climate agenda.[2] Through independent audits of climate policies, finance, and data systems, SAIs help governments turn plans into results, track progress on mitigation and adaptation goals, enhance the reliability of climate information, and ensure that commitments are credible and measurable. Their work spans the assessment of emissions reductions, adaptation measures, and climate finance, while also supporting countries in meeting international reporting obligations under the Paris Agreement. By identifying synergies across sectors—such as biodiversity, energy, forestry, infrastructure, social sectors, and trade— SAIs can also promote coherent, effective, and inclusive climate action.

This brief examines the role of SAIs within the climate accountability ecosystem, the evolution of climate auditing, key findings, recommendations, and examples of impact. Despite progress in institutional frameworks and transparency, audits reveal persistent governance gaps—unclear roles, weak coordination, and inadequate monitoring—that threaten delivery on national and global climate commitments. Where audit recommendations have been implemented, they have strengthened planning, oversight, and policy coherence, helping countries move closer to their climate goals.

1 UN Environment Programme, *The emissions gap report 2024: No more hot air … please!* (Nairobi, UNEP, October 2024), available at https://www.unep.org/resources/emissions-gap-report-2024.

2 United Nations, A/RES/79/231 (New York, UN, 23 December 2024), available at https://docs.un.org/en/A/RES/79/231

Key Messages

- Supreme Audit Institutions strengthen climate transparency and accountability. They independently verify emissions reductions, assess mitigation and adaptation plans and measures, scrutinize climate finance, and support reporting on SDG13 on climate action.
- External audits reveal systemic weaknesses in national climate action– including governance gaps, poor data, weak monitoring mechanisms and misaligned climate finance—but also identify practical reforms. Stronger climate frameworks, better monitoring, and integrated approaches are essential.
- Bridging the audit–policy gap is critical for stronger climate action. Climate audit findings can drive change by better informing national SDG reviews and climate reporting.
- Strategic priorities for climate auditing include focusing audits on governance effectiveness, data integrity, adaptation, high-emission sectors, fiscal risks, and equity, as well as investing in SAIs' capacity and methodologies, especially in the Global South.
- Collaboration and visibility amplify the impact of climate audits. By engaging with global initiatives and stakeholders, leveraging audits for enhancing SDG synergies (e.g., health, infrastructure, gender, anti-corruption), and institutionalizing climate auditing, SAI can help ensure that climate commitments translate into measurable results.

ADVANCING CLIMATE AUDITING

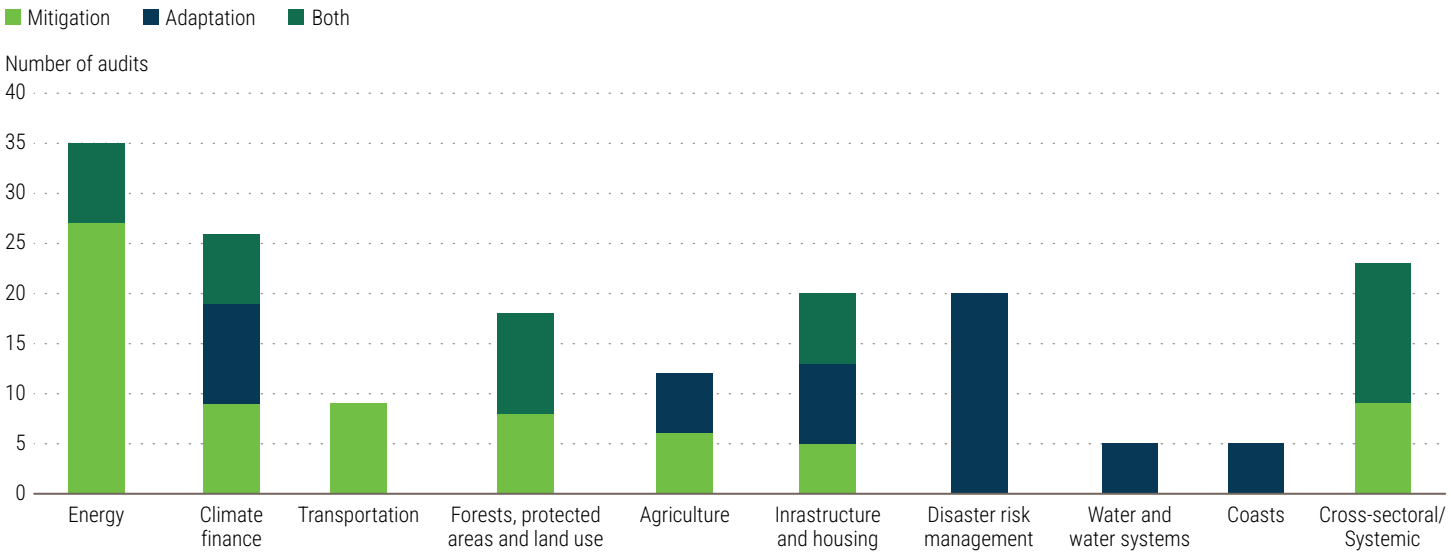
The growing recognition of SAIs as key actors in climate governance is reflected in the increasing attention to climate issues within the global SAI community. The INTOSAI Working Group on Environmental Auditing (WGEA) has been the primary institutional driver of SAIs' climate work since its establishment in 1992. With 86 members and six regional groups as of mid-2025, WGEA promotes expertise, cooperation, and technical support for environmental and climate audits and has played a pioneering role in integrating climate considerations into public auditing.

Individual SAIs have also led the way. For example, the Commissioner of the Environment and Sustainable Development at the National Audit Office of Canada began auditing climate change in 1998, while the National Audit of Finland adopted climate change as a special audit theme in 2007 and has integrated it into annual audit

Author: Aránzazu Guillán Montero, Division for Public Institutions and Digital Government, UN DESA. This Policy Brief is based on chapter 5 of the *World Public Sector Report 2025*.

Figure 1

Focus of audit reports by climate change area



Source: Analysis of 173 audit reports published between 2010 and 2024. Three additional reports were not classified in terms of mitigation/adaptation.

planning ever since. The U.S. Government Accountability Office (GAO) and other SAIs have similarly advanced climate auditing through sustained engagement. More recently, as the impacts of climate change become more urgent, SAIs in the Global South, including in Small Island Developing States (SIDS) and Least Developed Countries (LDCs) (e.g., Indonesia, Kenya, Maldives, Uganda) have increasingly focused on climate change.

Early international SAI initiatives—including a 2010 international cooperative audit on climate change and the 2013 audit on adaptation and disaster risk reduction in the Pacific—helped position SAIs within national climate accountability systems and build institutional capacity. Recent global initiatives, such as ClimateScanner, led by the Federal Court of Accounts of Brazil, and the INTOSAI Development Initiative-WGEA's global audit on climate change adaptation (CCAA), have accelerated progress by strengthening methodologies, generating actionable insights, and embedding climate priorities into audit plans and policy agendas.

Today, climate change is a top priority for SAIs across all regions. According to the 2024 WGEA survey, climate adaptation is the most frequently audited environmental topic globally, reflecting the urgency of climate impacts.[3] SAIs have examined systemic issues and sectoral policies ranging from energy and climate finance to disaster risk management, infrastructure, and land use. This growing body of work underscores SAIs' strategic role in promoting accountability and supporting governments in meeting climate and SDG commitments. See Figure 1 on the focus of climate audit reports by area.

3 WGEA, "The rise of environmental and climate audits continues—11th INTOSAI WGEA survey on environmental auditing" (WGEA, 2024), available at: https://www.environmental-auditing.org/media/3zzhfvui/wgea-11thintosai-report2024.pdf

WHAT HAVE AUDITS FOUND?

Climate audits reveal systemic weaknesses that undermine effective climate action, but they also highlight opportunities for reform. Across countries, audits point to recurring gaps in governance, policy design, monitoring, and financing— systemic issues that undermine implementation and limit impact. At the same time, they identify practical steps to strengthen climate frameworks, improve transparency, and align climate and development goals. (See Table 1)

Climate governance: Audits consistently reveal governance gaps—weak planning, poor coordination, and unclear strategies—that hinder effective climate action. Many governments remain stuck in repeated planning cycles without tangible results, especially where institutional capacity is limited.

Policy design and implementation: Delays, vague targets, and poorly designed policies are common. Capacity constraints and lack of technical guidance, particularly at local levels, slow execution. Stronger climate frameworks and clearer procedures are essential to move from commitment to action.

Monitoring and transparency: Audit findings reveal weak monitoring systems, poor data quality, and limited transparency. While some countries show progress, most lack robust mechanisms to track climate plans and assess impact.

Climate finance: Limited financing and resources, funding gaps, weak financial instruments, poor oversight and limited reporting remain major challenges. Misaligned budgets and inefficient spending reduce impact. However, examples such as Canada's carbon pricing and Kenya's drought fund demonstrate that progress is possible with targeted reforms.

Table 1

Common recommendations found in climate audits

Theme	Key recommendations	Example(s)
Governance, legislation, and coordination	▪ Strengthen climate legislation. ▪ Define clear roles and responsibilities. ▪ Improve intergovernmental coordination.	Latin America and Caribbean coordinated audit – set multisectoral coordination bodies; Morocco – improve climate and agriculture coordination; Costa Rica – develop infrastructure resilience regulation.
Adaptation planning	▪ Update national adaptation plans. ▪ Integrate risk and vulnerability assessments. ▪ Establish measurable indicators.	Philippines – update National Climate Change Action Plan.
Stakeholder engagement and inclusiveness	▪ Enhance public awareness. ▪ Engage local governments and vulnerable groups. ▪ Collaborate with experts and oversight bodies.	Canada – incorporating Indigenous Knowledge into climate adaptation strategy; France – parliamentary involvement in renewable energy policy's goal setting; Argentina – public consultation in renewable energy policy.
Monitoring, evaluation, and reporting	▪ Establish comprehensive monitoring frameworks. ▪ Improve data quality and reporting systems.	Austria – centralized climate monitoring; EU – defining Common Agriculture Policy indicators; Norway – systematic analysis of data to track REDD+.
Investment and resources	▪ Monitor public and private climate finance flows. ▪ Assess outcomes. ▪ Improve tracking and reporting.	Finland – justify climate finance decisions and systematically monitor results.
Financial frameworks and incentives	▪ Align fiscal policy and budgeting with climate goals. ▪ Adopt green budgeting practices. ▪ Classify budget items by climate impact. ▪ Address risks to fiscal sustainability.	UK– identify tax measures with environmental impact; Germany – three-tier budget classification for climate-friendly, neutral, or harmful spending.

Source: Analysis of 176 audit reports published between 2010 and 2024.

SDG integration: Links between climate action and the SDGs are limited. Institutional barriers—poor data, weak coordination, and inadequate planning—undermine integrated approaches. Results-driven strategies are needed to align climate and sustainable development objectives.

Addressing these gaps requires decisive action: strengthening governance frameworks, improving data systems, enhancing coordination, and building institutional capacity. Greater inclusion of vulnerable communities and increased investment in climate finance are essential to translating commitments into results. Integrated approaches that link climate action to development goals can help ensure impact and sustainability.

Audits from SIDS and LDCs show progress in climate governance, but systemic and institutional challenges persist. Weak data systems, poor documentation, and limited oversight undermine transparency and hinder effective climate action. Coordination gaps and misaligned policies—especially in renewable energy—reduce the impact of climate strategies. Obstacles to access financial and technical assistance and human resource constraints in government, including staff shortages and lack of training, further weaken institutional readiness. Limited engagement with vulnerable communities limits awareness and reduces the legitimacy of climate policies. Strengthening data, coordination, capacity, and inclusion is essential for more effective climate governance.

THE IMPACT OF CLIMATE AUDITS

Implementing audit recommendations is critical for advancing national climate action, yet government responsiveness is often constrained by political volatility and weak governance. Conflicting interests, shifting priorities, and electoral cycles frequently delay or undermine follow-up. Frequent policy changes reduce the feasibility and long-term impact of recommendations, forcing auditors to revisit initial commitments rather than assess progress. Parliaments play a critical role in sustaining follow-up to audit findings, though institutional constraints—such as lack of independence or absence of Public Accounts Committees—limit engagement in some countries.

Box 1

Innovative examples: Strengthening climate action through external audits

Canada: The SAI introduced a strategic audit cycle aligned with Canada's Emissions Reduction Plan, combining annual evaluations and deep-dive audits on key climate measures like carbon pricing and just transition.

Costa Rica: The SAI developed a national methodology for assessing climate risks in public infrastructure, improving adaptation planning and cross-sectoral coordination.

Kenya: The SAI engaged community-based organizations to assess inclusion in adaptation efforts. Audits highlighted planning gaps and the need for clearer action timelines. The SAI noted the creation of a web-based fund for faster drought response, but flagged delays in acting on flood warnings, stressing the need for timely action.

Morocco: A climate audit on agriculture led to targeted mitigation programs and support measures for farmers facing drought and water scarcity.

Uganda: The SAI conducted a participatory audit on the reliability of meteorological information, involving key user groups. This approach improved audit relevance and emphasized the importance of citizen input in climate resilience planning.

Source: WPSR 2025, Chapter 5.

Table 2
Positive impacts of climate change audits

Areas of impact	Positive impacts of climate change audits	Example(s)
Awareness of climate change and its impacts	Audits help raise awareness of climate change challenges and create incentives for policy responses.	Morocco, St. Kitts and Nevis, St. Lucia
Agenda setting for climate action	Audits prompt governments to prioritize climate change into their policy agendas.	Global initiatives
Climate transparency and information	Audits produce and disclose independent information, data and evidence on climate action and help create demand for generating relevant and high-quality data.	Canada, global initiatives, Maldives
Improved legal frameworks and climate governance	Audits lead to improvements in legal and regulatory frameworks and to the adoption or strengthening of institutional mechanisms for climate action.	Indonesia, Canada
Integration of climate risks into governance and policy frameworks	Audits identify and assess areas of climate risk and develop guidance, tools and methodologies to address climate risks at the centre of government, sector, or policy levels.	Costa Rica, Israel, USA
Planning, monitoring and reporting on climate action	Audits contribute to improving government actions for setting goals, strategies, and timelines, tracking progress towards these goals, and providing transparent communication of results to stakeholders and the public.	Brazil, Finland
Climate accountability, including at the subnational level	Audits help improve climate accountability frameworks and hold entities and individual officials responsible for climate action.	Brazil, Canada, Peru, Poland

Source: Analysis of 176 audit reports published between 2010 and 2024.

Despite uneven implementation, climate audits have proven influential. (See examples of impact in Table 2) They can catalyze reforms, help define policy agendas, and inspire replication at subnational levels. In Canada, federal audits have prompted similar efforts by provincial audit offices, while in Poland and Brazil, regional and state audit bodies have adapted national methodologies to assess climate action to local contexts.[4] These examples illustrate how national-level audits can foster a culture of accountability across jurisdictions, amplifying their impact.

Audits raise awareness of climate risks, help integrate resilience into policy and planning, and strengthen legal and governance frameworks. They contribute to improving monitoring and reporting systems, generating credible data and enhancing transparency and accountability.

SAIs can influence climate policy even before issuing recommendations, as scrutiny itself signals accountability and elevates climate priorities. Initiatives like ClimateScanner exemplify this dynamic, enabling SAIs to influence agendas through the selection of institutional and policy dimensions for evaluation. Overall, these impacts underscore the strategic role of SAIs as drivers of climate accountability, even in politically dynamic and resource-constrained contexts.

ENHANCING THE VALUE OF CLIMATE AUDITING

SAIs are uniquely positioned to advance climate accountability, yet their potential remains underutilized. Limited recognition of SAIs in climate governance, political sensitivities, and fragmented policy landscapes constrain their impact. Overcoming these barriers is essential to ensure that climate audits translate into meaningful policy change and support the achievement of national and global climate and development goals. Key priorities for action going forward include:

- **Overcoming barriers to engagement:** Collaboration among Governments, SAIs and other stakeholders can address institutional and political constraints that limit SAI influence in climate governance.
- **Bridging the audit–policy gap:** Governments can better integrate climate audit findings into national SDG 13 reviews and climate reporting to reinforce commitments and drive change.
- **Leveraging audits for SDG synergies:** Using audits to identify linkages between climate action and other policy areas—such as forestry, health, infrastructure, gender equality, and anti-corruption—can promote coherence across the SDG framework.
- **Strategic focus:** Prioritizing audits on climate governance effectiveness, data integrity, adaptation efforts, high-emission activities, fiscal risks, and equity in climate policies can strengthen climate accountability and audit impact.
- **Investing in capacity:** SAIs can sustain momentum in climate auditing by building technical competencies, adopting robust methodologies, and fostering peer learning— especially in the Global South.
- **Enhancing visibility and collaboration:** Further engagement with global initiatives and climate actors can help SAIs institutionalize climate auditing, raise their profile, and develop innovative products that influence policymaking.

SAIs can be powerful drivers of climate accountability, but realizing this potential requires strategic investment, stronger integration with policy processes, and enhanced collaboration at national and global levels. By addressing systemic barriers and leveraging audits for broader SDG synergies, SAIs can help ensure that climate commitments translate into lasting, measurable results.

4 For Brazil, see https://climatescanner.org/brazils-local-overview/