



Session at the COP28 Finland Pavilion on 3 December 2023 at 10:00hrs, Space OR02G4

## Value for money? Auditors for accountability and effective climate spending

National governments are increasingly building up domestic policies and funding instruments for climate action. From the perspective of public sector budgets and the acceptability of climate policies, it is important that spending is effective and just. Supreme Audit Institutions (SAI) as independent government external auditors have a key role in holding their governments accountable for their budget spending and enhancing the transparency of funding. SAIs call, among other things, for better climate risk management, cost-effective measures, effective implementation, and coherent policies.

This session presents government external auditors' conclusions and recommendations from around the world, followed by a panel discussion:

- [The Overall Audit Findings of SAIs & the Results of a Global Project on Climate Finance](#)  
**Vivi Niemenmaa | INTOSAI WGEA Secretary General, National Audit Office of Finland**
- [Insights into Vulnerabilities and Audit Experiences in a Small Island Developing State](#)  
**Mohamed Ibrahim Jaleel | Audit Manager, Auditor General's Office of Maldives**
- [Conclusions of the Performance Audits on the EU's Climate Action](#)  
**Joanna Kokot | Senior Auditor, European Court of Auditors**
- [Emissions Accountability in Canada and Climate-related Risks in Financial Supervision](#)  
**Kimberley Leach | Principal, Office of the Auditor General of Canada**
- [ClimateScanner - a Tool Helping SAIs to Review Their Governments' Climate Governance & Climate Finance](#)  
**Dashiell Velasque | Project Coordinator, Federal Court of Auditors of Brazil**

### Background

The Working Group on Environmental Auditing (WGEA) is a network of 85 countries' SAIs which operates under the INTOSAI, the umbrella organisation of SAIs. The WGEA supports SAIs and their auditors by providing audit guidance, studies, training, and a platform for peer exchange. The National Audit Office of Finland chairs the INTOSAI WGEA in 2020–2025. Read more: [www.wgea.org](http://www.wgea.org)

In conjunction with the COP28, the INTOSAI WGEA has published a bulletin compiling the recent WGEA work and audits on climate. Kindly read the full report at [Special Reports for UN conferences \(wgea.org\)](#).