

ASSESSMENT OF UKRAINE'S CLIMATE POLICIES AND MEASURES USING THE INTOSAI CLIMATE SCANNER TOOL

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CLIMATESCANNER

FOREWORD

In 2024 the Accounting Chamber of Ukraine joined the global initiative of the INTOSAI Working Group on Environmental Auditing ClimateScanner

The overall results of the assessment conducted by all participating countries were presented in November 2025 at COP30 in Belem, Brazil.



Home-ClimateScanner



AUDIT METHODOLOGY



19

components



62

elements

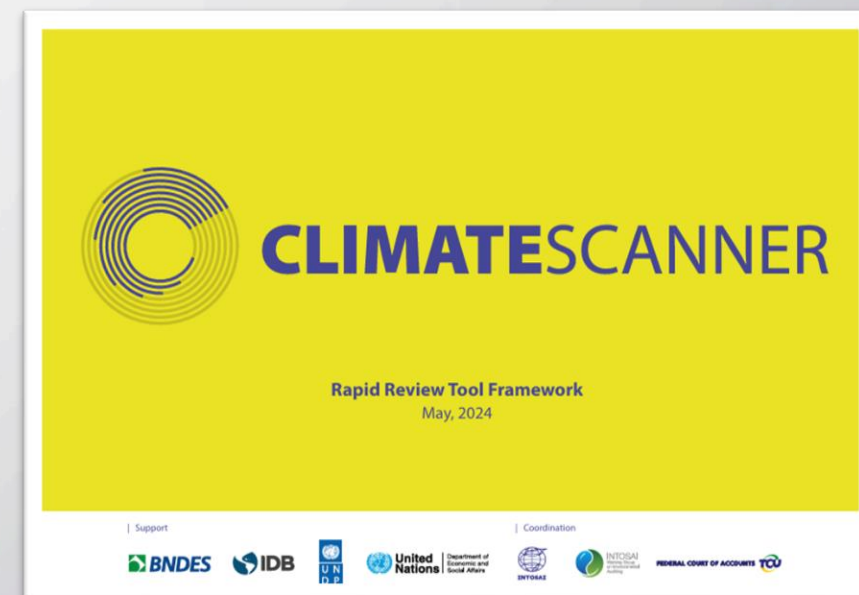


2-4

criteria for each
element

Three assessment axes:

- 1 ••• Climate Governance (10 components),
- 2 ••• Public Policies (5 components),
- 3 ••• Climate Finance (4 components).



AUDIT QUESTIONS



To what extent does climate governance comply with the provisions of the UNFCCC, the Kyoto Protocol, and the Paris Agreement?



To what extent do public climate policies comply with the UNFCCC, the Kyoto Protocol, and the Paris Agreement?



To what extent is the financing for climate measures provided?

AUDIT METHODS



Analysis, synthesis and comparison



Document review, interviews, external confirmations



Conducting surveys, obtaining information from officials of the audited entity



Research and analysis of media materials, online publications, etc.

AUDIT RESULTS “CLIMATE GOVERNANCE”

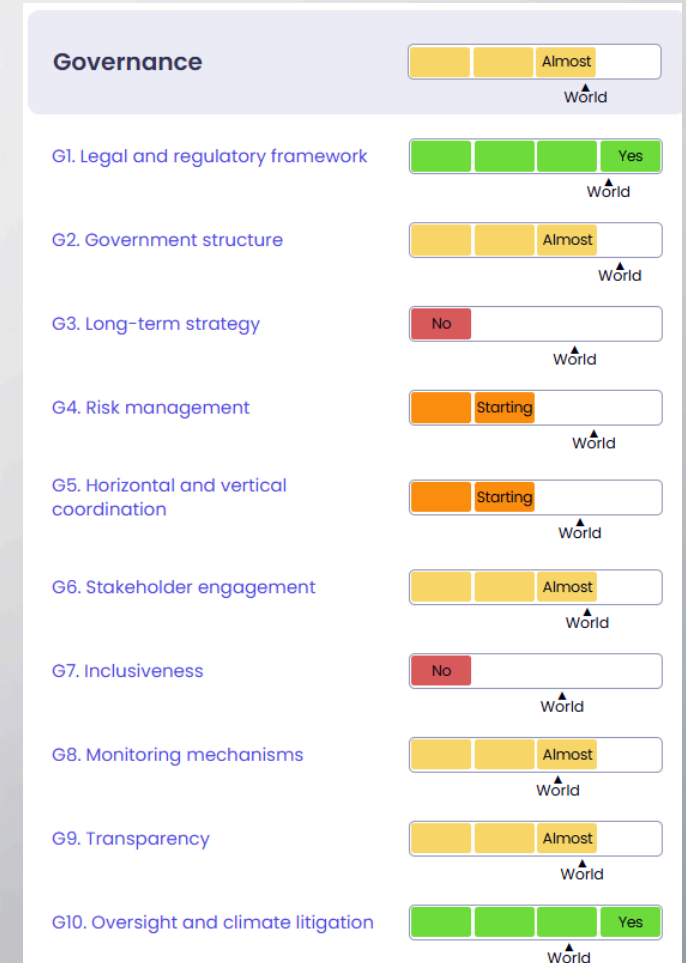


Regulatory framework and institutional structure complies with the provisions of the UNFCCC, the Kyoto Protocol, and the Paris Agreement.



Gaps remain in integration, coordination, adaptation planning and feedback mechanisms.

Results of the assessment



AUDIT RESULTS “PUBLIC POLICIES”

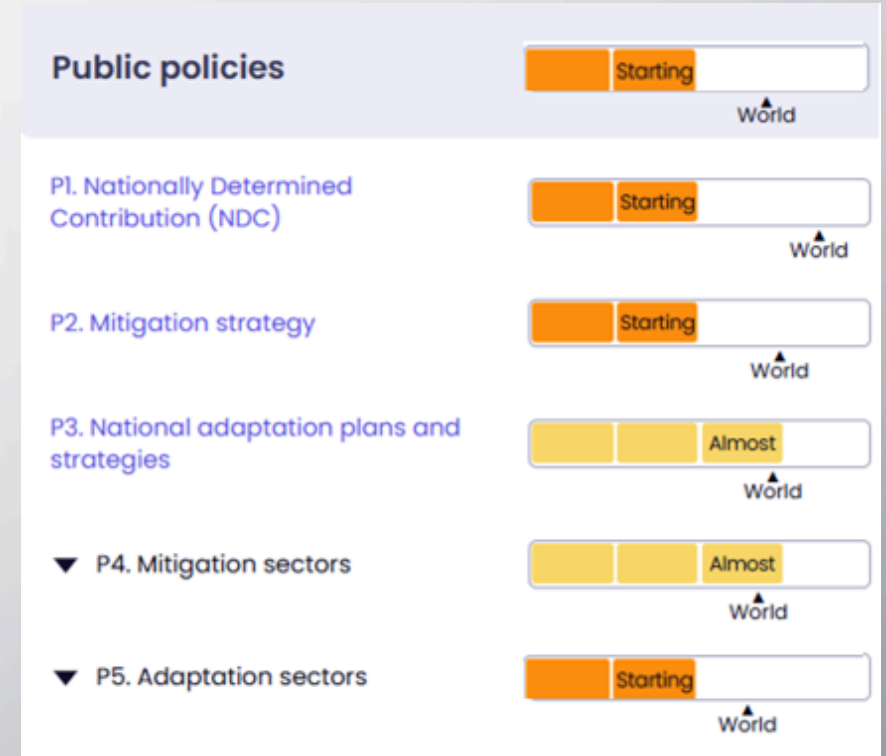


Ukraine has set a long-term goal of achieving climate neutrality, submitted its NDC, restored its greenhouse gas emissions monitoring system, and started developing a domestic emissions trading system.



The specification of measures in sectoral planning is incomplete, the mechanisms for implementation, monitoring, and evaluation of results are insufficiently developed.

Results of the assessment



"MITIGATION SECTORS"



There are strategies/plans, the implementation of which will affect the reduction of greenhouse gas emissions in the sectors.



Not all strategies/plans define the volumes of greenhouse gas emission reductions and specific measures to achieve these goals.

Results of the assessment



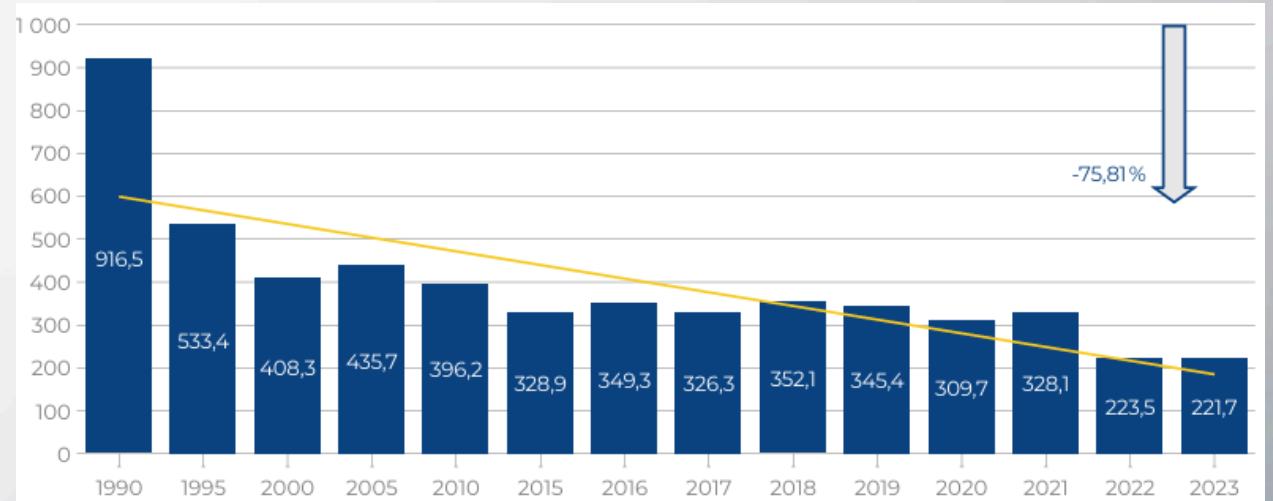
"MITIGATION SECTORS"



Greenhouse gas emissions in Ukraine were decreasing by 2023.



The Russian Federation military aggression against Ukraine leads to increased emissions.



Dynamics of greenhouse gas emissions in 1990–2023

“ADAPTATION SECTORS”



Strategic documents identify priority adaptation sectors and general directions of action.



Indicators, implementation mechanisms, and the monitoring system are not approved.



Results of the assessment of the components “Adaptation Sectors”

AUDIT RESULTS “FINANCE”



Available funds from the sale of units of the specified amount of greenhouse gas emissions.



Financial support for climate goals is incomplete and uneven.

Results of the assessment



ASSESSMENT RESULTS

ADVANCED:

- LEGAL AND REGULATORY FRAMEWORK
- OVERSIGHT AND CLIMATE LITIGATION

INTERMEDIATE:

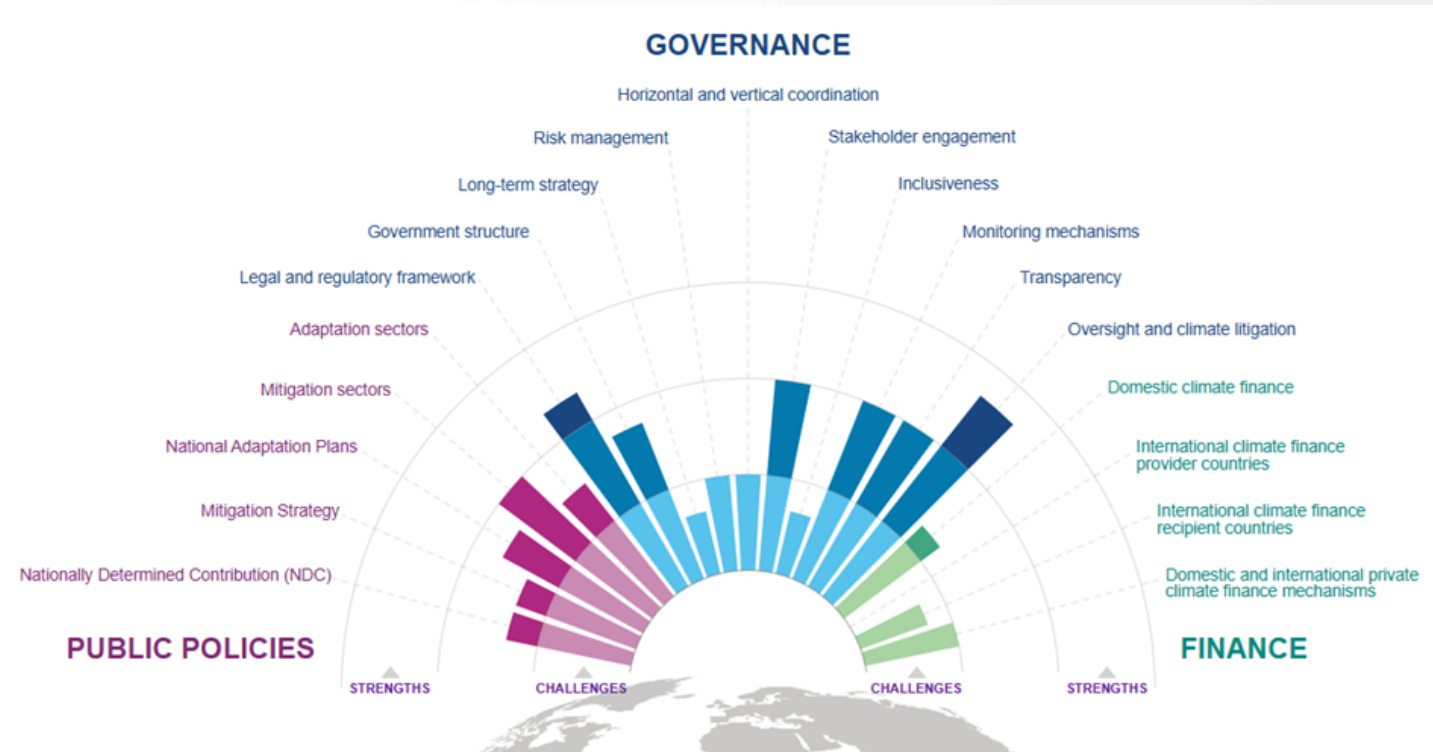
- GOVERNMENT STRUCTURE
- STAKEHOLDER ENGAGEMENT
- MONITORING MECHANISMS
- TRANSPARENCY
- MITIGATION
- ADAPTATION

EARLY:

- RISK MANAGEMENT
- COORDINATION
- FINANCING

NO PROGRES:

- LONG-TERM STRATEGY
- INCLUSIVENESS



RECOMMENDATIONS



Create an effective institutional system for climate policy management



Develop or update strategic documents



Develop sectoral programs for climate change mitigation and adaptation



Integrate climate change risks into state and sectoral planning



Define and approve the methodology for identifying vulnerable population groups



Approve the procedure for monitoring and evaluating the implementation of climate policy

IMPLEMENTATION OF RECOMMENDATIONS

The Scientific and Expert Council on Climate Change was established

The Procedure for Preparing the National Energy and Climate Plan was approved

A draft Long-Term Low-Carbon Development Strategy was developed

Regulatory acts were drafted to update climate procedures and monitoring systems

Disasters – a test of Global humanity

They define who we are, and how we respond to them shows our strength and cohesion



EUROSAI

Working Group on the Audit of Funds
Allocated to Disasters and Catastrophes



THE ACCOUNTING CHAMBER
Supreme Audit Institution of Ukraine

Together against disasters:
Auditing that Protects Lives
and Builds a Resilient Future