



THE EUROPEAN UNION AND CLIMATE CHANGE: AN AUDITOR'S PERSPECTIVE

AVRUPA BİRLİĞİ VE İKLİM DEĞİŞİKLİĞİ: DENETÇİ PERSPEKTİFİ

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ABSTRACT

Combating climate change has become one of the most important policy areas at the national and international level in order to protect the world and ensure sustainability in social and economic life. With its communication on a European Green Deal of December 2019, the European Commission aimed to put the European Union (EU) at the forefront of the fight against climate change and make Europe the world's first climate-neutral continent by 2050. As the supreme audit institution of the EU, the European Court of Auditors (ECA) has increased its role in parallel with the rising leadership of the EU in the fight against climate change. This article reviews the developments in the EU's climate

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policy and introduces key aspects of the ECA's responses to the relevant challenges through audit reports, taking into account the ECA's future perspective. The aim of the research is to evaluate how the ECA responds to climate change related challenges in line with the EU's strengthened policy in this area. ECA's main contributions to the implementation of these climate change policies are promoting and disseminating best practices, facilitating institutional learning, and triggering a broader accountability through informing both the institutional and civil accountability actors in the EU. In parallel with the EU's performance in this area, the ECA is expected to take more initiatives in the upcoming period and contribute to the achievement of a carbon-neutral Europe.

ÖZ

İklim değişikliği ile mücadele, dünyanın korunması ve sosyal ve ekonomik yaşamın sürdürülebilir kılınması amacıyla ulusal ve uluslararası düzeyde en önemli politika alanlarından biri haline gelmiştir. Avrupa Komisyonu, 2019 tarihli Avrupa Yeşil Mutabakatı ile Avrupa Birliği'ni (AB) iklim değişikliği ile mücadelede ön saflara çıkarmayı ve 2050 yılına kadar Avrupa'yı dünyanın ilk iklim-nötr kıtası haline getirmeyi amaçlamıştır. AB'nin yüksek denetim kurumu olan Avrupa Sayıştay (ECA) da AB'nin iklim değişikliğiyle mücadelede yükselen liderliğine paralel olarak daha fazla sorumluluk üstlenmiştir. Bu makale AB'nin iklim politikalarındaki gelişmeleri incelemekte; gelecekte perspektifini de dikkate alarak ECA'nın bu alandaki meydan okumalara verdiği yanıtları denetim raporları üzerinden temel boyutlarıyla ortaya koymaktadır. Araştırmanın amacı, AB'nin bu alandaki güçlendirilmiş politikası doğrultusunda ECA'nın iklim değişikliği sorununa denetim aracılığıyla nasıl çözüm üretmeye çalıştığını değerlendirmektir. ECA'nın iklim değişikliği ile mücadele politikalarının performansına temel katkıları, en iyi uygulamaları teşvik etmek ve yaymak, kurumsal öğrenmeyi kolaylaştırmak, yerel, ulusal ve AB düzeyinde hem resmi hem de sivil hesap verebilirlik aktörlerini bilgilendirerek daha geniş bir hesap verebilirliği tetiklemektir. AB'nin bu alandaki performansına paralel olarak ECA'nın da önümüzdeki dönemde daha fazla inisiyatif üstlenerek, karbonsuz bir Avrupa idealine ulaşılmasına katkı sunması beklenmektedir.

Keywords: Climate Change, Environment, European Court of Auditors (ECA), European Green Deal, Performance Audit.

Anahtar Kelimeler: İklim Değişikliği, Çevre, Avrupa Sayıştay, Avrupa Yeşil Mutabakatı, Performans Denetimi.

INTRODUCTION

Climate change is one of the most critical environmental, social and economic threats facing the planet and continues to dominate both political and business agendas. The EU has long been a leading actor in the fight against climate change at home and around the world in close cooperation with international partners. With the European Green Deal, the European Commission aims to make Europe the world's first climate-neutral continent by 2050.

On 28 November 2019, the European Parliament adopted a resolution on the climate and environmental emergency and called on the Commission and Member States to urgently take concrete steps to combat and contain this threat. On 11 December, the Commission published a Communication setting out the European Green Deal (European Commission, 2019). The headline goal of the European Green Deal is to make the EU climate neutral by 2050 by taking concerted action in all sectors concerned, while making sure that “no one is left behind”. In January 2020, the Commission presented an investment plan which intends to mobilise one trillion euros of sustainable investments over the next decade.

Despite the recent acceleration, EU action to fight climate change is not just a topic of the past few years. The EU has been party to the Kyoto Protocol since its signature in 1997. In 2016, it signed the Paris agreement, the Kyoto Protocol's successor. To fulfil its duties under the Kyoto Protocol and the Paris Agreement, the EU has set various targets for mitigation of climate change. These targets include quantitative reductions in greenhouse gas emissions as well as specific targets for renewable energy production and increased energy efficiency.

In the past few years, the European Court of Auditors (ECA) – the EU's independent external auditor – has put climate change high on its audit agenda. After a landscape review on EU actions on energy and climate in 2017, the ECA has issued several reports covering topics such as floods, desertification, energy efficiency, and the accounting of greenhouse gas emissions.

This article will present the recent ECA findings on climate change related issues, give an overview of the European Green Deal, and discuss the challenges it poses to both policymakers and auditors. First, the climate change issue and its effects on the world and especially on the EU will be examined. Then, the ECA's audits on climate change and related issues will be evaluated. After reviewing the European Green Deal and its challenges, the ECA's response to the challenges will be analysed.

1. CLIMATE CHANGE AND THE EU

1.1. Climate Change and Tackling the Issue

According to the Intergovernmental Panel on Climate Change (IPCC – the United Nations body for assessing the science related to climate change), the scale and rate of recent changes observed in the climate by the scientists are unprecedented over thousands of years and are driven by the emissions resulting from human activities. The climate changes caused by human activities are already affecting every region across the world in multiple ways and are projected to become more frequent and intense with every additional increment of global warming (IPCC, 2021).

According to the main principles set by the non-binding UN Global Compact, both private and public sector organisations should support a precautionary approach to environmental challenges; undertake initiatives to promote greater environmental responsibility; and encourage the development and diffusion of environmentally friendly technologies. These principles are the entry point for those organisations to consider the main environmental challenges, especially to deal with significant environmental degradation issues through research, innovation, cooperation, education and self-regulation (Caliskan, 2018: 304).

In the combat against climate change, environmental accounting, that is “green accounting”, is a tangible tool towards the achievement of sustainable development (Şenol and Özçelik, 2012: 88). Another tool in combating weaknesses and threats related to climate change and increasing the effectiveness of administrations’ practices in this regard is auditing. International Auditing Standards (ISAs) have been revised accordingly in 2019. For example, in applying ISA 315 (Revised 2019), the auditor may consider the implications of climate-related risks when obtaining an understanding of the entity and its environment. Similarly, climate-related risks may affect the auditor’s determination of materiality and performance materiality in accordance with ISA 320.

Climate change is visibly damaging infrastructure and assets, threatening businesses’ reputation, and introducing a whole new level of regulatory and compliance risks that will increasingly test business resilience (Chartered Institute of Internal Auditors, 2020: 2). In view of the strategic importance for the organisation, there is also a role for the internal auditor to properly support

the organisation on this theme (IIA, 2021). Internal auditing is also a powerful tool to support efficient and effective operation and management decision making by independently assessing and contributing to improving risk management, control framework and governance processes.

In combating climate change, Supreme Audit Institutions (SAIs) play an important role through their performance audits. Audit reports are powerful tools to strengthen accountability and transparency in public administrations and to contribute to increasing effectiveness and efficiency in the implementation of public policies and programs.

1.2. The EU and Climate Change

Since the early 1990s, the EU has been one of the main international actors pushing for measures to combat climate change and has maintained its leadership in this area until today. The Union has taken an active role in the organization and coordination of the global climate policy and has made significant progress in the development and implementation of internal climate policies. The EU leadership is increasingly driven by the EU's aspirations to enhance its role as a global actor and the pursuit of multilateralism (Oberthür and Kelly, 2008: 47-48).

The first European Environmental Action Programme of the EU (1973) established that effective environmental protection requires the consideration of environmental consequences in all 'technical planning and decision-making processes' at national and Community level. As a milestone for environmental integration, the Single European Act (1987) introduced the objective of integrating environment into other Community policies. The Maastricht Treaty (1992) made a clearer emphasis on integration: "Environmental protection requirements must be integrated into the definition and implementation of other Community policies". Environmental integration was one of the "Principles" of the European Community by the Treaty of Amsterdam (1997), which linked it to the promotion of sustainable development. The Cardiff process (1998) was launched to operationalise the EC Treaty (former article 6) and to raise the political profile of environmental integration.

Promotion of environmental sustainability is a fundamental component of the EU development policy. The European Community's Development Policy (2000) emphasised the importance of the environment as a cross-cutting

issue to be mainstreamed into the priority fields of cooperation. Commitment to mainstreaming was also reflected in other policy documents, such as the Cotonou Agreement covering ACP States, the Asia and Latin America Regulations and the MEDA Regulations.

The first European Consensus on Development (2006) went on to explicitly link the environment with poverty reduction – the main objective of the EU development policy – and made ‘environment and the sustainable management of natural resources’ one of nine areas where the EU would concentrate its development cooperation activities. The new European Consensus on Development, adopted in 2017, is a shared vision for action for the development cooperation of the EU and its Member States, aligned with the 2030 Agenda for Sustainable Development. The new Consensus expands the commitment for the integration of environment in development cooperation to explicitly include climate change (DG DEVCO, 2018).

The European Commission chose to mainstream climate in the EU budget, rather than creating a dedicated funding tool. This included a commitment to spend at least 20% of the 2014-2020 EU budget on climate action.

In 2018, when proposing the next multiannual financial framework (MFF), the Commission set a more ambitious goal for climate mainstreaming across all EU programmes. This new target required the dedication of 25% of the EU expenditure to climate action between 2021 and 2027.

The Commission launched the Green Deal as a part of its strategy for implementing the United Nation’s 2030 Agenda and the SDGs (Sustainable Development Goals). Of those, “SDG 13 - Climate Action” targets the adaptation and the integration of climate change measures into national policies, awareness-raising, spending commitments, and actions to combat climate change.

The EU’s international action on climate change includes the promotion of ambitious global action through international conventions and other international fora, the relations with non-EU countries, policies and initiatives at the EU and international level and finance to support developing countries in their efforts to tackle climate change (DG DEVCO, 2018).

As a result, the European Union has made significant progress in tackling key environmental stressors in recent decades (Ganzleben and Kazmierczak, 2020: 1). However, there are other significant risks to health and environment from different sources, and the effects of climate change are increasing.

1.3. Accountability Mechanism of the EU and Climate Change

With the shift from national, state-based policy-making to transnational and multi-level European governance, concerns have been raised about how democratic accountability can be achieved in the complex multi-level European governance network (Bovens et al., 2010: 5). But various institutional developments and new regulatory practices have had a significant impact on the evolution of the accountability architecture in the EU and its role in strengthening institutions (Brandsma et al., 2016: 431).

Accountability mechanisms are key to promote good governance and build public trust in any democratic system based on rule of law. In the EU system, in addition to judicial review, there is a broad set of political and financial accountability mechanisms.

The EU Treaty sets out the mechanisms for the accountability and control of EU policies and the budget. The European Parliament is an important actor in terms of accountability and control, and the ECA assists it in its supervisory role by auditing the regularity, efficiency and effectiveness of EU policies (NCA, 2021). The role that the ECA plays in the emerging EU administrative system is characterised particularly by multilevel governance (Aden, 2015: 314). The ECA plays an important role in the "verticalized" multi-level accountability system, together with the SAIs of the member states (Bovens and Wille, 2021: 868) as well. In recent decades, the strengthened political attention to budgetary oversight and the salience of good governance have made the role of the ECA more prominent in the EU.

Alongside its traditional role in relation to the reliability of the European Union's financial statements and of the legality and regularity of the underlying transactions, the ECA's special reports are gaining more importance in the accountability cycle. During the last decade, more efforts have been devoted by the ECA to conducting performance audits (Wille and Bovens, 2020: 11), and performance audits on climate change and related issues, which will be examined in the next section, have gained more importance.

The ECA's recommendations on the issue are not legally binding; but still its soft power seems to have a broad reach and has already shown itself to be able to instigate governance and legal reform. With its evolving roles, it is expected that such soft power will have a greater impact on realizing better-quality management in a multilevel governance context.

2. ECA'S AUDITS ON CLIMATE CHANGE

2.1. Role of the ECA and Its Performance Audits

There is an increasing development of direct enforcement powers in the EU with a shift from the national to the EU level, and the control over this enforcement remains separate between national and European supervisory authorities (Brenninkmeijer and van Gelder, 2017: 305). As the main accountability tool at the EU level, the ECA has a crucial role to ensure the efficient, effective and transparent operation of the EU system as well as the legality and regularity of the activities and transactions of the EU entities.

As the SAI of the European Union, the ECA attaches increasing importance to the "special reports" examining the economy, efficiency and effectiveness of EU spending. This focus on performance audit has occurred at a time when the EU is increasingly evaluating its own policies and programmes, under political pressure to demonstrate their added value. With its performance audit reports, the ECA evaluates what has been achieved with the EU budget and seeks to deliver conclusions and recommendations that will assist the co-legislators (European Parliament and Council) to carry out their scrutiny role, and in shaping better future policy (Stephenson, 2017: 79).

The ECA's performance audits can also be seen as a tool to give impetus to the European Commission to rethink certain policies or policy instruments by pointing out main weaknesses via their findings and recommendations for further developments. Audit reports that focus on climate issues have the same function and ultimately aim to strengthen climate adaptation and mitigation policies and their performance in practice.

2.2. Recent Findings of the ECA

In 2017, the ECA published a comprehensive review of EU action on energy and climate change (ECA, 2017a), setting the scene for future audits on these topics. The review showed that the ECA and the SAIs of EU Member States had conducted about 50 audits per year in relation to energy and climate change. At the time, in the most of the SAIs responding to the ECA's survey, energy and climate change were listed as a low priority area in the plans, and energy made up the largest share of reports.

The review found that some areas of energy and climate had received less audit coverage, including adaptation, EU and national greenhouse gases inventories, the third phase of the EU Emissions Trading Scheme, emissions from road transport and agriculture. Since then, the ECA has published a number of reports on these topics.

Climate change adaptation: Climate change is an aggravating factor that triggers changes in precipitation, weather patterns and sea-level rise, resulting in more frequent and severe flooding. In recent years, the number of medium to large flash floods recorded in the continent is more than twice as much when compared to the late eighties. In response to increasing flooding, the EU adopted the Floods Directive in 2007.

In the field of adaptation, the ECA published two special reports in 2018 on Floods (ECA, 2018a) and on Desertification (ECA, 2018b). The ECA concluded that while the Flood Directive has made progress in assessing risks; planning and implementation need to be improved.

The ECA also found that desertification is a growing threat in the EU. Climate change scenarios point an increasing vulnerability to desertification in the region during this century with increases in temperatures and droughts and decreased precipitation in southern Europe. Its effects will be extreme especially in Portugal, Spain, Italy, Greece, Cyprus, Bulgaria and Romania. The audit report concluded that the risk of desertification was not being addressed effectively and efficiently, and there was no shared vision about how to achieve land degradation neutrality by 2030 in the EU.

EU and national greenhouse gas inventories: The following year, in 2019, the ECA published a report on EU greenhouse gas inventories (ECA, 2019a). The Commission is responsible to review the data reported by each Member State on both current and projected emissions and to propose policies and measures to reach emission reduction targets. The audit concluded that the EU emission data are reported properly, but that the EU needs a better insight into future greenhouse gas emission reductions. The ECA made recommendations concerning the Commission review process of greenhouse gas emission data for the land use, land-use change and forestry sector, and the framework for future emission reductions, especially for international shipping and agriculture.

Emissions Trading Scheme: In 2020, the ECA looked at the EU Emissions Trading System (ECA, 2020a). The EU Emissions Trading System is an EU's core policy to mitigate climate change and it is the world's first carbon market. It aims to provide an efficient mechanism to reduce emissions. Under the System, companies are required to obtain emission permits that cover their carbon emissions. Free allocation is a transitional method for allocation of allowances in contrast to the default method, i.e. auctioning. However, free allocated allowances for both phases 3 and 4 of the EU Emissions Trading System continued to represent more than 40% of the total number of allowances available.

The ECA has identified limited targeting of free allocation of allowances. The energy sector in eight Member States also received free allowances linked to the modernisation of electricity generation. Collectively, the power sectors in these Member States have made significantly slower progress in decarbonisation: investments focused on improving power generation through coal.

Renewable energies: Both the ECA and other SAIs looked at funding to renewable energy investments. The EU had a target for a 20% share of renewable energy in final energy consumption by 2020, and currently the target is 32% by 2030⁴. At a global level, recent years have seen rapid growth and falling costs in renewable industries such as wind and solar power. However, Member State SAIs' reports on renewable energy have identified barriers to investment, lack of cost-effectiveness and problems with monitoring and evaluation (ECA, 2017a). In 2019, the ECA evaluated the progress made by the EU and Member States towards their 2020 renewables targets and examined the effectiveness of their measures to that end (ECA, 2019b). The audit revealed that significant progress that started in 2005 was followed by a slowdown in both sectors after 2014. Initial support programs heavily subsidized wind and solar photovoltaic deployment, but lowering support levels served to deter potential investment.

Final data for 2020 are not yet available, but based on the 2019 data (19.4%) that the European Environmental Agency reported, the EU as a whole was on track to achieving the 20% target (EEA, 2020). However, half of the EU Member States were at risk of not generating enough power from renewable energy sources to meet the 2020 targets. The ECA concluded that the

⁴ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources, article 3.

promotion of auctions and the use of citizen participation are crucial to increase investment and improve distribution conditions, such as overcoming restrictive spatial planning rules, lengthy administrative procedures and grid insufficiencies.

Energy efficiency: Energy efficiency is another field where the EU has set targets for itself in light of the challenge of mitigating climate change. EU leaders have committed to saving 20% of EU Member States' projected energy consumption by 2020 and 32.5% by 2030⁵. The latest assessment of Member States' progress towards energy efficiency targets showed that the EU 2020 target is unlikely to be met as the EU energy consumption has increased again since 2014 (ECA, 2020a, 2020b). In 2020, the ECA evaluated whether EU-funded energy efficiency investments in buildings are cost-effectively helping the EU towards its 2020 energy savings target (ECA, 2020b). It concluded that operational programs and project selection were not driven by a cost-effectiveness logic. While Member States required buildings to be renovated to achieve minimal energy savings and improve their energy ratings, this has sometimes come at a high cost. Projects that provided higher energy savings or other benefits at lower cost were not prioritised.

The ECA also addressed Ecodesign and Energy labelling (ECA, 2020c). The Ecodesign legislation works by setting minimum energy efficiency and environmental requirements for household and industrial products. EU energy labels provide consumers with information on the energy consumption and environmental performance of products and help them make informed decisions. The ECA found that EU actions have effectively contributed to the achievement of the Ecodesign and Energy Labeling policy objectives, but that effectiveness has been reduced due to significant delays in the regulatory process and non-compliance by manufacturers and retailers.

The ECA is also currently examining whether EU cohesion funds for energy efficiency in enterprises were well spent.

⁵ Directive (EU) 2018/2002 of the European Parliament and of the Council of 11 December 2018 amending Directive 2012/27/EU on energy efficiency, article 1.

3. THE EUROPEAN GREEN DEAL AND MAIN CHALLENGES

The European Green Deal is a comprehensive policy with ambitious goals that should be an inclusive, visionary social contract and a comprehensive plan for the coming decades. The success of the Deal will be marked not only by reducing carbon emissions in the EU but also by helping other countries to incorporate cleaner production cycles and sustainable development (Grabe and Lehne, 2019: 11). The main components of the Deal, such as tools, actions and financing model, which will be discussed in this section, are key to its success.

The headline goal of the European Green Deal is to make the EU climate neutral by 2050. The Commission proposed the so-called "European Climate Law" (European Commission, 2020a) to turn this political commitment into a legal obligation. The proposed EU Regulation establishing the framework for achieving climate neutrality was subject to challenging tripartite negotiations (the so-called "trilogue") between Parliament, Council and Commissions: a provisional agreement was reached in April 2021 and the regulation was adopted in June 2021⁶.

3.1. The Actions of the European Green Deal

As a reaction to mounting concerns about the adequacy of the EU's response to climate change and in an attempt to turn climate and environmental challenges into opportunities, in December 2019, the Commission published a communication on the European Green Deal (European Commission, 2019). The Green Deal aims at making the EU a resource-efficient and competitive economy, restoring biodiversity and cutting pollution, while making sure that the transition is just and inclusive for all. In order to reach the target of the Green Deal, the Green Deal action plan lays down a number of actions, which the Commission has or is expected to translate into strategies and legislative proposals. As discussed later, they pose a number of challenges.

As of June 2021, the Commission presented the following main strategies:

- An EU industrial strategy to address the green and digital transformation (European Commission, 2020b).

⁶- Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law').

- A new circular economy action plan (European Commission, 2020c), including measures to allow consumers to choose reusable, durable and repairable products. The first legislative initiative in this field was a proposal in December 2020 for Regulation concerning new mandatory requirements for all batteries⁷.
- The "Farm to fork strategy" (European Commission, 2020d). This includes a new focus for CAP funds, which should promote the use of sustainable practices, organic farming, stricter animal welfare standards, and a development of precision agriculture. Such goals should be detailed in the CAP strategic plans that Member States need to draw up, and they should become operational by the beginning of 2023. The strategy also aims at giving consumers better information of the food they eat in order to encourage sustainable food consumption.
- An EU methane strategy setting out measures to cut methane emissions in Europe and on the global scale.
- A "renovation wave" (European Commission, 2020e) strategy to improve the energy performance of private and public buildings.

The other main actions that the Commission set out in its communication on the Green Deal are as follows, and most of them are covered in the 'Fit for 55' package of legislative proposals adopted by the Commission in July 2021:

- A reform of the EU Emissions Trading System, including a possible extension to new sectors and the phasing out of free allowances, and of the Effort Sharing Regulation for sectors not covered by the ETS.
- A carbon border adjustment mechanism for selected sectors, in order to reduce the risk of carbon leakage, i.e. that production is transferred in other countries with lower ambition, or EU products are replaced by imports from such countries.
- A new strategy on climate adaptation, including resilience building, prevention and preparedness.
- Further decarbonising the energy system, which should lead to a revised target for share of renewables.

⁷ Proposal for a Regulation of the European Parliament and of the Council concerning batteries and waste batteries, repealing Directive 2006/66/EC and amending Regulation (EU) No 2019/1020; COM/2020/798 final.

- A revised target for energy efficiency.
- Accelerating the shift to sustainable mobility: transport accounts for a quarter of EU greenhouse gas emissions, and the Commission projects a 90% reduction in transport emissions by 2050 is needed to achieve carbon neutrality.

The Green Deal also includes boosting action for biodiversity, the improvement of the EU's forested areas and oceans, as well as for reducing pollution.

3.2. Financing the European Green Deal

Tackling climate change obviously requires substantial investment. Therefore, in addition to a new strategic and regulatory framework, the Green Deal was accompanied by the so-called "Sustainable Europe Investment Plan" (EC, 2020e). The initial plan presented in January 2020 had the ambition to mobilise, through the EU budget and related instruments, around 1 trillion euros of public and private investments over a decade. Half of this amount (around 500 billion euros) was expected to be financed through the allocation of at least a quarter of the EU budget to climate investment.

National co-financing for structural and investment funds would bring an additional 114 billion, and a new "Just Transition Mechanism" would bring some 143 billion split between grants, guarantees and loans. The Mechanism aims to provide targeted support to regions and sectors which are most affected by the transition towards the green economy.

Private and public investments for around 280 billion were expected to be mobilised by guarantees under the InvestEU Programme, which backs the investment of implementing partners such as the European Investment Bank Group and other financial institutions. Finally, around 25 billion would come from the Innovation and Modernisation Fund under the ETS.

This plan was published just before the COVID pandemic hit Europe and the rest of the world. The new challenges brought by the pandemic led to the launch of a temporary recovery instrument⁸, additional to the budget, worth 750 billion euros. The so-called "Next Generation EU" aimed at supporting a green, digital and resilient recovery. At the same time, the total size of the long-

⁸ COUNCIL REGULATION (EU) 2020/2094 of 14 December 2020 Establishing a European Union Recovery Instrument to Support the Recovery in the Aftermath of the COVID-19 Crisis.

term budget was reduced by some 60 billion compared to the original 2018 Commission proposal, with a final budget adopted by Parliament and Council amounting to 1074 billion (in 2018 prices). Next Generation EU will considerably increase the amount of available funds, as it adds 70% more funds to the MFF 2021-2027. In fact, since funds from the Next Generation EU will have to be committed in the first few years of this period, during these years the amount of funds available will double the normal MFF funding.

Next Generation EU is financed by the EU borrowing from the markets. The long-term budget will instead be financed by the traditional own resources (customs duties, contributions from Member States based on VAT and gross national income), plus a new contribution based on non-recycled plastic packaging waste⁹. The Commission is expected to propose in 2021 new own resources, which would help repay the borrowing under Next Generation EU, linked to ETS allowances auctioning and possibly the carbon border adjustment mechanism, and a digital tax. Additional proposals should follow in 2024.

Finally, the Communication on the EU green deal highlights the key role to be played by the private sector and by national budgets. In this respect, the legislators adopted in June 2020 a taxonomy for classifying environmentally sustainable activities¹⁰. The Taxonomy Regulation entrusts the Commission with establishing the actual list of environmentally sustainable activities by defining technical screening criteria for each environmental objective through delegated acts.

The Commission also plans to work together with the Member States to identify and promote green budgeting practices, as well as to integrate the sustainable development goals in the European Semester.

4. ECA'S AUDIT RESPONSE TO CHALLENGES

For a fair transition to a sustainable, low-carbon economy, the EU has taken a major step forward with the European Green Deal, a comprehensive policy that could become a significant driver of deeper European integration, if handled well. A weak policy implementation capacity, on the contrary, can

⁹- COUNCIL DECISION (EU, Euratom) 2020/2053 of 14 December 2020 on the System of Own Resources of the European Union and Repealing Decision 2014/335/EU, Euratom.

¹⁰- Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the Establishment of a Framework to Facilitate Sustainable Investment, and Amending Regulation (EU) 2019/2088.

deepen the divide between the EU and other national, local and civil actors, and regions and social classes (Grabe and Lehne, 2019: 2-3). Under these circumstances, the ECA can play an important role by assessing the EU actions and providing recommendations for an effective implementation of the policy and further improvement.

There are several big challenges that policymakers will face when implementing the Green Deal, and the ECA is planning its work in this respect.

4.1. Adoption of Legislation

First of all, moving from communications, strategies and action plans to actual binding legislation is important. Hereafter are two examples of regulations whose adoption has been delayed due to long negotiations between the co-legislators. Similar situations are likely to occur with future proposals.

As mentioned earlier, the proposed EU Regulation establishing the framework for achieving climate neutrality was subject to challenging tripartite negotiations between the Parliament, the Council and the Commission. The European Council, in its conclusions of 12 December 2019, agreed on the objective of achieving a climate-neutral EU by 2050, in line with the objectives of the Paris Agreement. A year later, the Council supported a new EU target of reducing greenhouse gas emissions of at least 55% by 2030 compared to 1990, after long discussions, providing the Council Presidency with a mandate for further discussions with the European Parliament on the Commission proposal. On a number of core issues of the climate law – including the climate target for 2030, the ban on fossil subsidies, negative emissions, access to justice – the Parliament's position was more ambitious, leading to long discussions. A provisional agreement was only reached in April 2021 and the final vote took place in June.

Another example is the new CAP. The initial proposals date back to 2018 under the Juncker Commission, and after lengthy tripartite discussions, a deal was reached at the end of June 2021. As of September 2021, the final vote is yet to take place, and the new policy will not come into force before 2023. Whether the policy will be able to address the goals of the "farm to fork strategies" will especially depend on the commitment of Member States' CAP strategic plans.

4.2. Absorption

When it comes to funds, an immediate challenge that Member States will face in the coming years is the capacity to commit and spend the additional funding made available under Next Generation EU. As previously mentioned, in the next few years this fresh money will double the normal MFF funding. Member States need to have sufficient time and appropriate administrative capacity to absorb funds allocated by the Commission through different programmes. Some Member States are already struggling to use funds normally available under the various EU structural and investment funds, and some of those with the lowest absorption in the current programming period (such as Italy and Spain) will be receiving substantial additional support under NGEU.

This increases the risk that Member States either will not use the funding or will use it without achieving the required results. Significant additional resources to be spent in a short time also increase the risk of fraud and irregularities. All these risks, in turn, represent a challenge for the public auditors.

4.3. Ensuring that Funds Allocated to Climate Actually Achieve the Intended Results

The ultimate challenge to be addressed is ensuring that funds allocated to climate actually achieve the intended results. Let's look at the common agricultural policy as an example. According to the Commission's Communication on the Green Deal Investment Plan, the future CAP would direct 40% of its total envelope to support climate-related objectives. After reviewing the programming period 2014-2020, the ECA reported last year that some of the assumptions underlying the contribution of the CAP to the climate objectives were questionable, likely leading to overestimations (ECA, 2020d). This was particularly the case for the non-greening component of direct payments, but also for some spending under rural development.

The ECA also reported that the method used to track the CAP's contribution to tackling climate change did not take account of its support for agricultural activities with a potentially negative impact on climate change (such as livestock breeding and fertiliser application). For the upcoming CAP reform, the Commission further increased the estimated contribution coefficient of direct payments to climate change from 20% to 40%. The Commission justified the increased contribution through the new "enhanced conditionality". In its opinion

on the Commission proposals (ECA, 2019c), the ECA found such new estimated contribution to be unrealistic. The ECA recognised that the proposal included tools for addressing environmental and climate-related objectives. However, Member States would be responsible to prioritise the types of interventions to finance in their CAP strategic plans, and it is unclear how the Commission would check the plans to ensure environmental and climate ambition.

Another example is the Just Transition Fund. This fund will focus on regions and sectors that are most affected by the transition to green economy to ensure that "no one is left behind". The ECA reported that the linkage between performance and funding is relatively weak, and there is a significant risk that the use of these funds will not end the heavy reliance of some regions on carbon-intensive activities, so that transition would need to be financed again (ECA, 2020e). As for the national CAP strategic plans, the policy interventions under the Just Transition Fund will heavily depend on the choices Member States make in their just transition plans and the Commission's approval of these plans. When analysing the method for allocating JTF resources to the Member States, the ECA highlighted that performance conditionality was weak. Thus, two Member States with similar transition needs would hypothetically receive a similar level of funding, although one Member State could commit to – and succeed in – closing down carbon-intensive operations, while another could just downsize them, even temporarily. The allocation method, while targeting affected regions, provides weak incentives for the deep and significant, structural change needed to achieve the EU's climate objectives.

4.4. The ECA's Audit Response

The ECA will be closely monitoring how the Commission and Member States will deal with these challenges. In its work programme for 2021, the ECA has already planned audits on topics such as climate change and agriculture, on forestry's contribution to biodiversity and climate change mitigation, and on climate mainstreaming.

The ECA will also look at how funds have been spent in the past to support the transition of coal regions towards the end of the coal industry in order to present useful recommendations for the use of future funds. Given the importance of private investments, it will analyse the effectiveness of the EU's actions in promoting and regulating sustainable finance. Finally, taking into

account the fact that climate change is indeed a global issue, it also plans to assess the effectiveness of the EU initiatives and development aid to help the most vulnerable countries to mitigate risks and adapt to climate change.

These are just some of the topics that the ECA already agreed to cover in the next couple of years, and more will be added in view of the developments in the implementation of the Green Deal. In its newly revised strategy for the period 2021-2025 (ECA, 2021), the ECA has in fact identified "climate change, the environment and natural resources" as one of the four strategic areas for its performance audits in the coming years.

CONCLUSION

As one of the most important global challenges that has significant effects on our lives, climate change is and will be at the forefront of the global political agenda for the decades to come. Since the early 1990s, the EU has been one of the main actors worldwide in the fight against climate change. To meet its international commitments, it set for itself a number of quantified targets aimed at reducing emissions, backed by multifaceted instruments and policies such as the Emissions Trading Scheme and the Energy Efficiency Directive.

With the European Green Deal, the European Commission intends to take a number of actions to step up its efforts in order to make the EU climate neutral by 2050, accompanied by a significant amount of public spending. In recent years, the ECA has identified high policy ambitions, but there is need for more and improved action and better insight into future emission reductions. In this context, the Green Deal will be a litmus test on whether the EU is able to take climate action to the next level and effectively deal with the weaknesses the ECA has identified in the past.

After a number of Commission communications laying down strategies and action plans, an upcoming challenge will be the adoption of binding legislation. When it comes to funds, an immediate challenge that Member States will face in the coming years is the capacity to commit and spend the additional funding made available under the temporary recovery instrument "Next Generation EU".

The COVID-19 crisis had tremendous effects on the global economy and national public finance systems. The pandemic may alter political priorities, shifting the focus towards handling public health threats, boosting economies,

or reorganisation of policy services delivery systems. Nevertheless, climate change will remain a global challenge and a main concern for the people, policymakers and stakeholders.

With a longer-term perspective, the biggest challenge to be addressed is ensuring that funds allocated to climate actually achieve the intended results. The ECA will be closely monitoring how the Commission and Member States will deal with these challenges, having identified "climate change, the environment and natural resources" as one of the four strategic areas for its performance audits in the coming years.

Tackling climate change requires bringing together different interests in a democratically inclusive way. It is therefore vital for the EU to build deeper connections between the various levels of government, effectively manage the strong interaction between the EU and national politics, build public support for climate action and strengthen democratic participation.

The ECA is a key actor in promoting the sound implementation of climate policies, inspiring further policy development and building public confidence and participation for effective management of climate-related issues. By supporting the European Parliament and Council in their role as co-legislators and budgetary authorities, empowering the citizens through objective and reliable information and disseminating best practices at the local and national levels, the ECA will help promote the effective implementation of the EU climate action framework as well as the democratic legitimacy of climate policies.

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AVRUPA BİRLİĞİ VE İKLİM DEĞİŞİKLİĞİ: DENETÇİ PERSPEKTİFİ

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GENİŞLETİLMİŞ ÖZET

İklim değişikliği, gezegenimizin tarih boyunca karşı karşıya kaldığı en kritik çevresel, sosyal ve ekonomik tehditlerden biridir. 1990'ların başından itibaren bu tehditle mücadelede etkili rol üstlenen Avrupa Birliği (AB), 2019 yılında kabul ettiği Avrupa Yeşil Mutabakatı ile kendisine bu alanda iddialı hedefler belirlemiş ve Avrupa'ya 2050 yılına kadar dünyanın ilk iklim nötr kıtası yapmayı sağlayacak politikalar benimsemiştir. Mutabakatın hedefine ulaşması için AB Komisyonu Ocak 2020'de, on yıl içinde bir trilyon Avroluk sürdürülebilir yatırımı harekete geçirmeyi amaçlayan ve ilgili tüm sektörleri kapsayan bir yatırım planını onaylamıştır. AB'nin bu şekilde gündeminin ilk sıralarına yerleştirdiği ve önemli miktarda kamu harcaması yapmayı planladığı iklim değişikliği ile mücadele, AB'nin bağımsız dış denetim organı olan Avrupa Sayıştay'ının (ECA) da temel öncelikleri arasında ilk sıralara yerleşmiştir. Son yıllarda AB'de hesap verebilirlik mekanizmalarının güçlendirilmesi çabalarının da katkısıyla genişleyen rolleri ile bir tür "yumuşak güç" haline gelen ECA'nın, önümüzdeki dönemde çok düzeyli bir yönetim sisteminde daha büyük bir etkiye sahip olması beklenmektedir.

ECA'nın özellikle performans denetimleri sonucu hazırladığı özel raporlarda politika, strateji ya da uygulamalara ilişkin yer verdiği bulgular ve daha fazla gelişme için yaptığı öneriler, Avrupa Komisyonu'nun belirli politikaları veya politika araçlarını yeniden düşünmesi ve geliştirmesine imkan sağlayan bir araç olarak işlev görmektedir. İklim sorunlarına odaklanan denetim raporları da aynı işleve sahiptir ve iklim değişikliği uyum (adaptation) ve azaltım (mitigation) politikalarını ve uygulamadaki performanslarını geliştirmeyi amaçlamaktadır.

2017'de ECA, enerji ve iklim değişikliğine ilişkin AB faaliyetlerinin kapsamlı bir incelemesini yaparak, gelecekteki denetimleri için bir zemin oluşturdu. İnceleme, ECA ve üye devlet YDK'larının enerji ve iklim değişikliği ile ilgili olarak yılda yaklaşık 50 denetim gerçekleştirdiğini, ancak birçok önemli konunun yeterince denetim kapsamına alınmadığını ortaya koydu. Bu tespitler doğrultusunda ECA, ulusal YDK'ların denetim kapsamına yeterince almadıkları iklim değişikliğine uyum, AB ve ulusal sera gazı envanterleri, AB Emisyon Ticareti Planının üçüncü

aşaması, enerji verimliliği, ekodizayn ve enerji etiketlemesi politikası, karayolu taşımacılığı ve tarımdan kaynaklanan emisyonlar gibi enerji ve iklimi ilgilendiren alanlarda bir dizi rapor yayımladı.

Avrupa Yeşil Mutabakatı kapsayıcı, vizyoner bir sosyal sözleşme ve önümüzdeki on yıllar için kapsamlı bir plan ortaya koyan, iddialı hedeflere sahip kapsamlı bir politika olmakla birlikte, politika yapımcıların bu Mutabakatı uygularken karşılaşacakları bazı önemli güçlükler söz konusudur. ECA, bu güçlüklerle başa çıkılmasına katkı sağlamak amacıyla yürütülmesi gereken denetim çalışmalarına, planlarında özel olarak yer vermektedir.

Bu bağlamda ön plana çıkan ve etkin sonuç alınması gereken konuların başında, mevzuatın Mutabakat ile uyumlu hale getirilmesi ve halihazırda var olan iletişim, strateji ve eylem planlarından, fiili olarak bağlayıcı niteliği haiz mevzuata geçişin sağlanması gelmektedir. Keza üye devletlerin, Komisyon tarafından farklı programlar aracılığıyla tahsis edilen fonları amacı doğrultusunda kullanmak için yeterli zamana ve uygun idari kapasiteye sahip olması önemli olup, aksi bir durum üye devletlerin sağlanan finansmanı ya hiç ya da amacı doğrultusunda kullanmama riskini; kısa sürede harcama eğilimi ise dolandırıcılık ve usulsüzlük riskini artıracaktır. Bu da ECA'nın meydan okuması gereken bir alanı oluşturmaktadır.

ECA yaptığı denetimlerde, iklim değişikliği ile mücadeleyi (de) kapsayan birtakım program, politika, fon ya da faaliyetlerin performansını değerlendirerek, birbiri ile çelişen hedefleri ya da hedeflerle çelişen faaliyet ve stratejileri, program ve politikadaki boşluklar ile muhtemel zaafı ortaya koymakta; gerekli düzeltici önlemler ve daha fazla geliştirme için önerilerde bulunmaktadır. Denetim programlarını giderek artan ölçüde bu alanlara kaydırmaktadır. Örneğin 2021 çalışma programında iklim değişikliğinin yanısıra tarım ve ormancılığın biyolojik çeşitliliğe ve iklim değişikliğinin azaltılmasına katkısı ve iklimin ana akımlaştırılması gibi konulara yer vermiştir. Özel yatırımların önemini de göz önüne alarak, AB'nin sürdürülebilir finansmanı teşvik etme ve düzenleme konusundaki eylemlerinin etkinliğini analiz etmeyi, ayrıca sorunun kendisi gibi çözümünün de küresel ölçekte sağlanabileceğini dikkate alarak, en savunmasız ülkelerin risklerini azaltmalarına ve iklim değişikliğine uyum sağlamalarına yardımcı olmak için AB girişimlerinin ve kalkınma yardımlarının etkinliğini değerlendirmeyi de planlamıştır.

Daha uzun vadeli bir bakış açısıyla ele alınması gereken en büyük zorluk, iklime tahsis edilen fonların gerçekten istenen sonuçlara ulaşmasını sağlamaktır. ECA, önümüzdeki 5 yıllık dönemde performans denetimleri için "iklim değişikliği, çevre ve doğal kaynaklar"ı dört stratejik alandan biri olarak belirlemiş, Komisyon ve üye devletlerin bu alandaki güçlüklerle nasıl başa çıkacaklarını yakından izlemeyi ve uygulamalara değer katmayı planlamıştır.

ECA, iklim politikalarının güçlü bir şekilde uygulanmasını teşvik etmede, politika geliştirilmesine daha fazla ilham vermede ve iklimle ilgili sorunların etkin yönetimi için halkın güvenini ve katılımını sağlamada kilit bir aktördür. Avrupa Parlamentosu ve Avrupa Konseyi'ni destekleyerek, vatandaşları nesnel ve güvenilir bilgi ile güçlendirerek ve yerel ve ulusal düzeylerde en iyi uygulamaların yaygınlaşmasını sağlayarak ECA, AB iklim politikalarının demokratik meşruiyetinin güçlendirilmesine ve etkili bir şekilde uygulamaya geçirilmesine önemli katkılar sağlayacaktır.