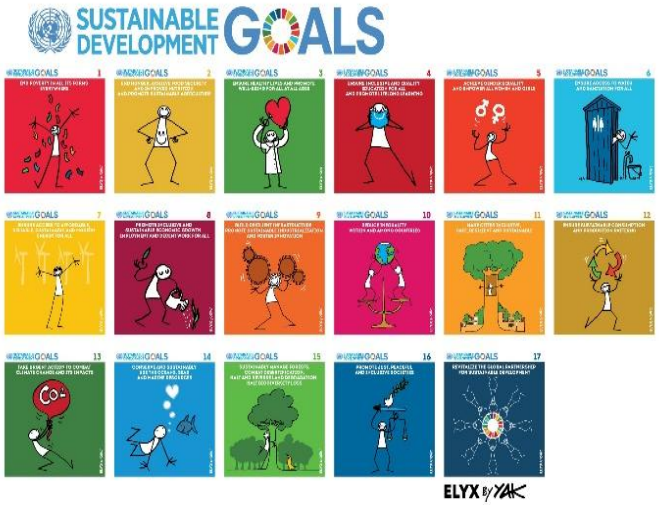
The Role of SAIs in Securing Sustainable Development Goals (SDGs)



INTOSAI
Working Group
on Environmental
Auditing

Presented By:
Didik Ardiastanto
Susilowati

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OUTLINE

- Introduction to SDG's
- Audit Guidance
- The Role of SAI
- SAI Involvement
- Conclusion

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Introduction to SDGs

17 Goals → **169 targets** → **231 indicators**

- 1992 → Agenda 21
- 2012 → The Future We Want
- Sept 25th 2015 → Transforming Our World

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Introduction of SDGs

Fundamental dimensions of Sustainable Development

Environmental Sustainability is the ability to maintain rates of renewable resource harvest, and non renewable resource depletion that can be continued indefinitely.

Economic Sustainability is the ability to support a defined level of economic production indefinitely.

Social Sustainability is the ability of a social system, such as a country, to function at a defined level of social well being indefinitely.

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Audit Guidance

Audit Guideline on The Preparedness of SDGs

IDI-KSC Programme				
US GAO	SAI BPK	SAI Brazil	PASAI	SAI India

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Performance Audit Framework on SDGs

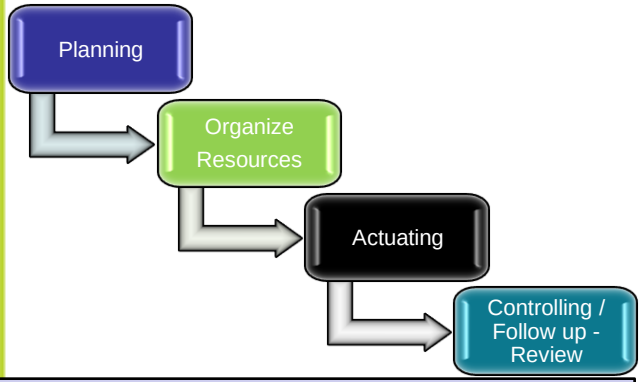
POLICY FORMULATION | POLICY IMPLEMENTATION

HLPF 2016 Ensuring No One Left Behind	HLPF 2017 Eradicating Poverty	HLPF 2018 Sustainable & Resilient Societies	HLPF 2019 Empowering People

Problematic Approach
(Integration of the three dimensions for the thematic analysis)

Process Approach

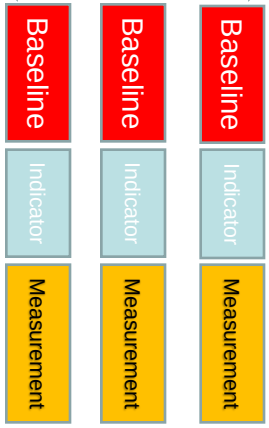
The Preparedness of SDGs



Zero Draft US GAO Assessing National Preparedness for Implementing the 2030 Agenda for Sustainable Development

Problematic Approach

Global-Region-National



Statistical annex. E/CN.3/2016/2

Logical Framework

Project Description	Indicators	Means of Verification	Assumptions
Goal	If the OUTCOMES occur; Then this should contribute to the overall GOAL		
Outcome(s)	If the OUTPUTS are produced; Then the OUTCOMES can occur		
Outputs	If the ACTIVITIES are conducted; Then OUPUTS can be produced		
Activities	If adequate RESOURCES/INPUTS are provided; Then the ACTIVITIES can be conducted		

SAI BRAZIL : ***Audit Findings Framework Sustainable Development Goals*** **+ Related indicators using** ***Logical Framework Analysis*** **to measure the Impact.**

Output Approach

- HLPF 2016 – goals 1, 6, 8, 10, 17
- HLPF 2017 – goals 1, 2, 3, 5, 9, 14
- HLPF 2018 – goals 6, 7, 11, 12,15
- HLPF 2019 – goals 4, 8, 10, 13, 16

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VOLUNTARY NATIONAL REVIEWS (VNRS) - PREPAREDNESS IN THE COUNTRY LEVEL

22 COUNTRY

- Align with National Strategic Plans
- Create New Agencies

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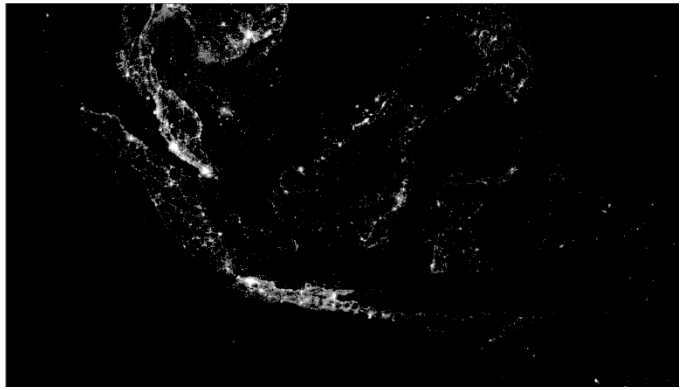
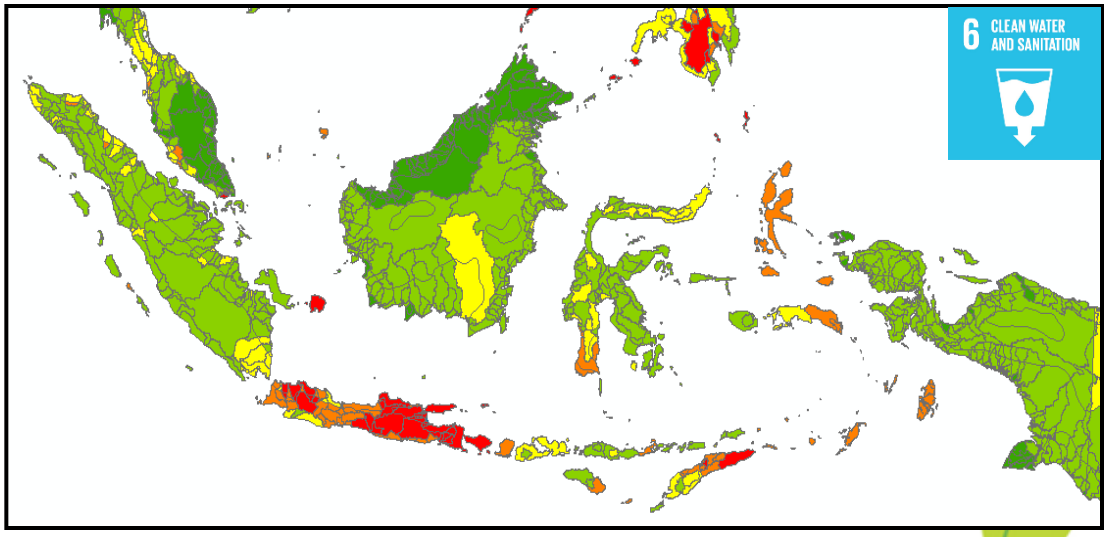
HLPF 2016 – No One Left Behind



Indonesia sightings at night



Water Stress Index of Watershed in Indonesia

1 NO POVERTY

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

The Ministry of National Development Planning (PPN) / National Development Planning Agency (Bappenas) recognizes the disparity of national economic growth contribution in 2013. Where is the island of Java was recorded predominantly accounted for the rate of growth of national economy. On the other hand, Indonesia GINI index increased from 0.3 to 0.4, which means the greater the inequality of Indonesian society. In order to support community welfare program, the Indonesian human development is significant. Where one of the things that can support the availability of access to clean water and sanitation. BPK has conducted an examination of the water supply in the first half of 2014, in 103 local authorities covering two provincial governments, 71 local governments and 30 municipalities. Providing clean water is a national program that received great attention.

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The Role of INTOSAI WGEA
(Is INTOSAI READY for SDGs?)

- ISSAI 12 : *"ISSAI 12 records the value and benefits of independent government auditing and what SAIs need to do to be able to add value to society and make a difference in the lives of citizens."*
- ISSAI 5110 (revised) : *"Environmental auditing is usually defined as an audit addressing the approach taken by responsible bodies (e.g. governments) to a specific environmental problem or environmental policy area. An environmental perspective can, however, be integrated in any audit. For instance, an audit on public health issues might have a clear link to environmental pollution. Accordingly, limiting pollution could be of great value to citizens by increasing the well-being of a society and leading to considerable economic savings"*
- ISSAI 5130 (2004) : *"Sustainable development involves the integration of social, environmental and economic objectives. Ideally, of course, any policy or human activity should bring about an improvement in all three objectives. However, progress on one front may be achieved at the cost of damage on another. Wherever possible, decisions should take into account the costs and benefits on all sides."*
- INTOSAI Strategic Plan 2017 – 2022 : *"Theme I : Sustainable Development Goals; How INTOSAI can contribute to the UN post 2015 agenda including good governance in order to strengthen the fight against corruption?"*

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The Role of INTOSAI WGEA
(Audit Report)

Audit Report

Full SDG

- Modeling social cost of water management quality (SAI Indonesia) → ISSAI 5130 → Goal 6 (goal 1, 8,10)
- Aquaculture in the EU (ECA) → ISSAI 5110→ Goal 14 (goal 8, 10)

SDG's Perspective

- Environmental management of Indian railways (SAI India)→ISSAI 5110 → Goal 11 (goal 13)
- Information campaign to prevent soil degradation (SAI Lesotho) → ISSAI 5110→Goal 15
- Environmental subsidies (SAI Estonia) →ISSAI 5120→ Goal 15

Compliance

- Environmental damage compensation (SAI Latvia) → ISSAI 5120→ Goal 15
- Cross compliance in agriculture (ECA) → ISSAI 5120 → Goal 2

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SAI Involvement

Internal SAI

- Align SAI's Audit Strategic Plan with SDG's Goals
- Capacity Building of Auditor

Collaborative Audit in SDG's

- Establish Audit Guidance on Auditing The Preparedness of SDGs
- Finishing ISSAI 5130 using SDG's Lens
- Parallel/Join Audit (regional or multilateral)

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Conclusion

- Capacity building to strengthen the role of SAIs in support Government for SDGs implementation
- Collaborative audit among units in SAI, among Regional SAIs and Multinational SAIs, including academic, researcher, etc
- Align SDG's with Audit Strategic Planning

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THANK YOU

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