THE ROLE OF THE SAIs IN ACHIEVING SDGs

Dr. Ignacio Grinberg - ICGFM May 18th 2016 - Marriott Biscayne Bay
SCOPE OF ACTION

PURPOSE

SAlS

THE GLOBAL GOALS
For Sustainable Development
17 SDGs
169 targets.
SUSTAINABLE DEVELOPMENT

NEEDS OF THE PRESENT

NEEDS OF FUTURE GENERATIONS
DIMENSIONS OF SUSTAINABLE DEVELOPMENT

SOCIAL

ECONOMIC

ENVIRONMENTAL
THE DIMENSIONS OF SDGs

ECONOMIC OPPORTUNITY/EMPLOYMENT

HUMAN RIGHTS / SOCIAL

HUMAN & NATURAL ENVIRONMENT
CHARACTERISTICS OF THE SDGs

AMBITIOUS

INTEGRATED

INDIVISIBLE

GLOBAL IN NATURE UNIVERSALLY APPLICABLE
The SDGs Include concrete policies and actions as outlined in the document of the Third International Conference on Financing for Development, held in Addis Ababa, July 2015.

-THE ADDIS ABABA AGENDA-

AREAS OF ACTION

DOMESTIC PUBLIC RESOURCES

DOMESTIC AND INTERNATIONAL PRIVATE BUSINESS AND FINANCE

INTERNATIONAL DEVELOPMENT COOPERATION

INTERNATIONAL TRADE AS AN ENGINE FOR DEVELOPMENT

ADDRESSING SYSTEMIC ISSUES

SCIENCE, TECHNOLOGY, INNOVATION AND CAPACITY BUILDING
THE DUAL ROLE OF SAIs

AS PFM INSTITUTIONS
responsible for carrying out SDGs 16 and 17
CANT ENHANCE TRANSPARENCY

AS INSTITUTIONS
that can review public policy and measure the degree of compliance of
REST OF THE SDGs
SAIs EFFECTIVE ROLE IN FULFILLING GOALS 16 AND 17

16
PEACEFUL AND INCLUSIVE SOCIETIES
ACCESS TO JUSTICE FOR ALL
EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS

17
STRENGTHEN THE MEANS OF IMPLEMENTATION
REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.
3 POSSIBLE SCENARIOS

WORST CASE SCENARIO
EXCESSIVE SPENDING
DISCRETIONAL POWER
LACK OF CONTROL
CORRUPTION
BAD INTENTIONS

↓
FRAUD TO CITIZENS

AVVERAGE CASE SCENARIO
-Internal and External Control.
-Accountability.
-Information & Publicity System.
-Economic and financial accounting regulations.
-Punitive Rules against Public Administration Crimes.

INDEPENDENT INSTITUTIONS

GENERATES TRANSPARENCY
(BUT DOES NOT GUARANTEE SUSTAINABLE DEVELOPMENT)

IDEAL CASE SCENARIO
GOOD GOVERNANCE
BEST PRACTICES
EFFICIENT, EFFICIENT,
ECONOMIC SPENDING

PFM IN SERVICE OF
SUSTAINABLE DEVELOPMENT

GOOD GOVERNANCE + BEST PRACTICES
AS INSTITUTIONS THAT CAN REVIEW PUBLIC POLICY AND MEASURE COMPLIANCE OF THE REST OF THE SDGs.

GLOBAL PARTNERSHIP TO ENSURE INTENSIVE ENGAGEMENT IN SUPPORT OF IMPLEMENTATION OF ALL GOALS AND TARGETS.

- DEVELOP AMBITIOUS AND CREDIBLE MEANS OF IMPLEMENTATION.
- ACCOUNTABLE INSTITUTIONS, SOUND POLICIES AND GOVERNANCE AT ALL LEVELS.
- STRENGTHENING INTERNATIONAL COOPERATION.
Key Tools
- Performance Management
- Budget Programming
- Other PFM Tools

Key Assessment
- Performance and Compliance Audits

Best Practices for Good Governance
SDGs GOALS
NATIONAL EFFORTS NEED TO BE SUPPORTED BY AN ENABLING INTERNATIONAL ECONOMIC INVOLVEMENT

INDICATORS: QUALITY, ACCESSIBLE, TIMELY AND RELIABLE DISAGGREGATED DATA

DATA IS KEY FOR DECISION MAKING

STRENGTHEN STATISTICAL CAPACITY
MEASUREMENT OF PROGRESS
Strengthening Data Collection
Clear Numerical Targets
OPEN DATA POLICIES AROUND THE WORLD ALLOW ANY INTERESTED CITIZEN TO BE INFORMED OF ANY MISMANAGEMENT OR OBSCURE PFM PRACTICE.

THIS PARTICIPATORY CITIZEN IS AN ALLY TO SDGS, AND PFM MUST ENSURE MORE AND BETTER INFORMATION.

THIS CITIZEN IS THE KEY CONSTITUENT OF THE WHOLE PROCESS OF SDGS.
COORDINATED AUDITS AS TOOLS TO ARCHIEVE SDG’s

SAI’s AS FOLLOW UP AND REVIEW MECHANISMS

VIII JORNADAS EUROSAI - OLACEFS, June 2015, Quito, Ecuador.
Towards the INCOSAI conference - ISSAIs 8500.
COOPERATIVE AUDITS

- Enhanced international support and establishment of multistakeholder partnership for implementing effective and targeted capacity-building.
- Strengthening institutional capacity and human resource development.
- Knowledge sharing, cooperation and partnerships between stakeholders.
- Strengthen coherence and synergies eliminating duplicative efforts.
# CASES

## AUDIT COOPERATION IN OLACEFS THROUGH COMTEMA

2014: Coordinated Audit of Hydrological resources in Latin America.
2015: Coordinated Audit of Protected Wildlife areas.
2016. Coordinated Audit of Environmental Liabilities.

## AUDIT COOPERATION IN EUROSAI.

2008: Implementation of the Natura 2000 network in Europe
2009: EUROSAI Audit on Climate Change
2012: Adaptation to Climate Change - Are Governments Prepared?
2012: Emissions trading to limit climate change - Does it work?
2012: Parallel audit on disaster preparedness
2015: National Parks' cooperative audit

## AUDIT COOPERATION IN AFROSAI-E

- Coordinated Audits: Lake Victoria audit – 3 East African SAIs
LEGAL FRAMEWORK

ENSURE INDEPENDENCE OF SAIs
PROMOTE THE APPLICATION OF ISSAIs
HOMOGENIZE THE BEST PRACTICES AND AUDITING STANDARDS

COORDINATED AUDITS / PERFORMANCE AUDITS

PROMOTE THE BEST PRACTICES AND KNOWLEDGE SHARING

ENHANCE PMF
FINAL CONCLUSION

- SAI's SHOULD TAKE A LEADING ROLE TO COMPLY WITH SDGs

- THE MONITORING AND COMPLIANCE OF SDGs SHOULD BE INHERENT TO THE ACTIVITY OF SAI's

- COORDINATED AUDITS WITH FOREIGN SAI's (UNDER THE SCOPE OF INTOSAI) GUARANTEE THAT THE MEASUREMENT OF SDGs IS STANDARDIZED.

- REGIONAL AND SUBREGIONAL FRAMEWORKS CAN FACILITATE THE TRANSLATION OF SUSTAINABLE DEVELOPMENT POLICIES INTO CONCRETE ACTION AT THE NATIONAL LEVEL.

- STRENGTHENING SAI's ARE KEY IN THE PURSUIT OF TRANSPARENCY AND ACCOUNTABILITY NEEDED TO ACHIEVE SDGs.
THANK YOU!
CONTACT INFO

IGNACIO GRINBERG

MOBILE (+54911) 49286448
PHONE (+54221) 4295600

igrinberg@htc.gba.gov.ar
www.htc.gba.gov.ar