SUSTAINABLE DEVELOPMENT AND WSSD

Opportunities for audit

Joe Cavanagh
UK National Audit Office

NAO
National Audit Office

KEY LEARNING POINTS

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1. What is meant by the term “sustainable development” ?
2. Why is it important ?
3. What challenges and opportunities does it provide for SAIs ?

4. What’s the connection between sustainable development and WSSD ?
5. How does WSSD relate to other major global developments ?
6. How can SAIs audit implementation or progress against WSSD commitments ?

TODAY'S TUTORIAL

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- Sustainable development (15 minutes)
- Discussion and feedback (45 minutes)
- WSSD (15 minutes)
- Questions – and maybe answers ! (15 minutes)

SUSTAINABLE DEVELOPMENT

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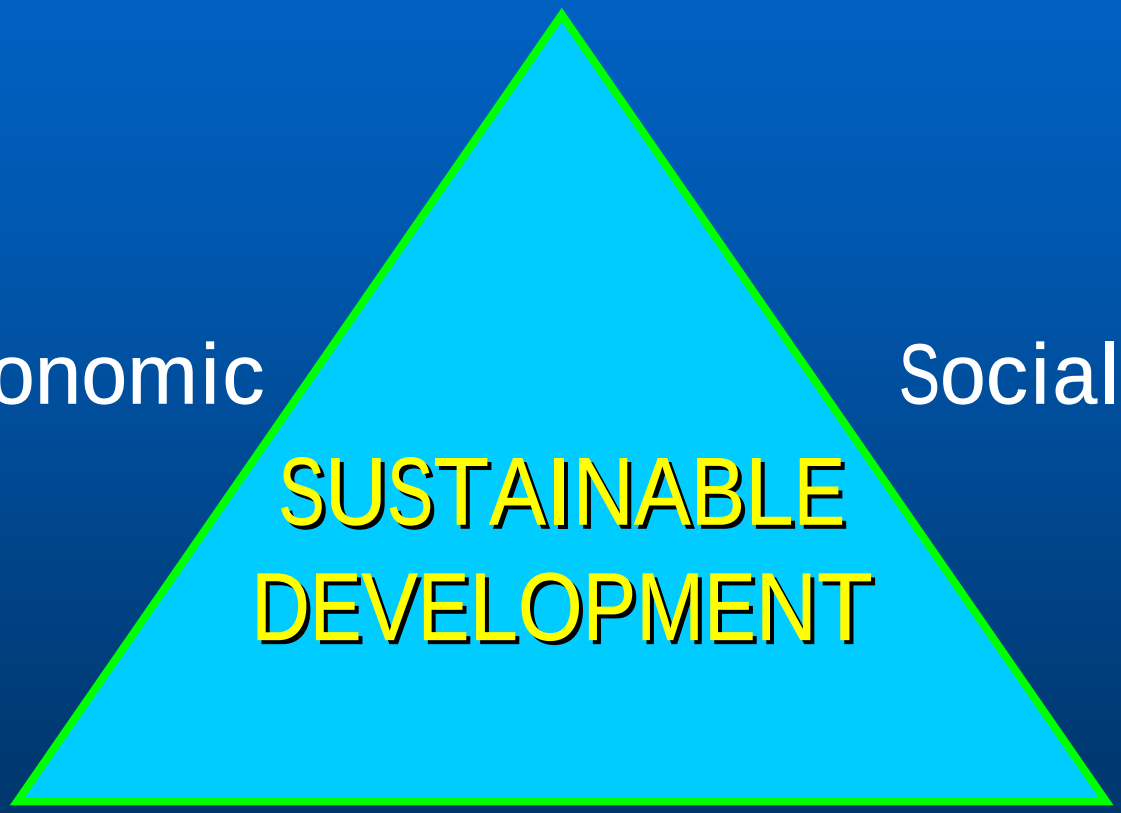
"development that meets the needs of the present without compromising the ability of future generations to meet their own needs"

(World Commission on Environment and Development – 1987 – "*Our Common Future*" - the "Bruntland" definition)

THE 3 DIMENSIONS



ANOTHER APPROACH

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- **5 capitals model**
  - **Natural**
  - **Human**
  - **Social**
  - **Manufactured**
  - **Financial**
- **Live off the income, without reducing the capital**

A SLIPPERY CONCEPT ?

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SD COVERAGE

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- Agriculture
- Atmosphere
- Biodiversity
- Biotechnology
- Capacity-building
- Climate Change
- Consumption and Production Patterns
- Demographics
- Desertification and Drought
- Disaster Reduction and Management
- Education and Awareness
- Energy
- Finance
- Forests
- Fresh Water
- Health
- Human Settlements
- Indicators
- Industry
- Information for Decision Making and Participation
- Integrated Decision Making
- International Law
- International Cooperation for Enabling Environment
- Institutional Arrangements
- Land management
- Major Groups
- Mountains
- National Sustainable Development Strategies
- Oceans and Seas
- Poverty
- Sanitation
- Science
- Small Islands
- Sustainable tourism
- Technology
- Toxic Chemicals
- Trade and Environment
- Transport
- Waste (Hazardous)
- Waste (Radioactive)
- Waste (Solid)
- Water

(UN Division for Sustainable Development)

THE 3 DIMENSIONS

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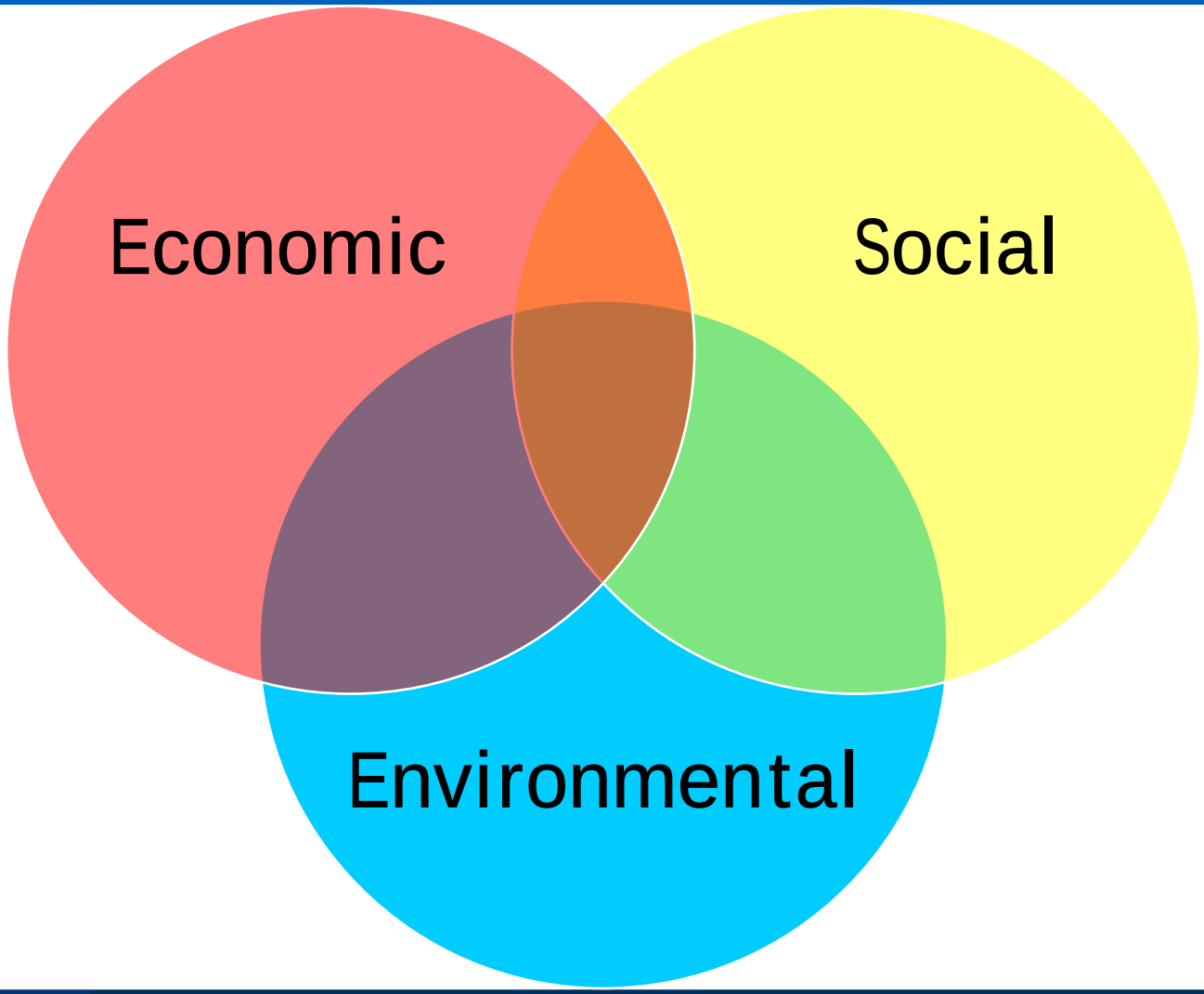

IT'S REALLY VERY EASY

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$$S = f\left(\left(\sum_{1}^{n} w_{env}\left(\frac{b^{n}{}_{env} - d^{n}{}_{env}}{(1+a)^{n}}\right) + \sum_{1}^{n} w_{eco}\left(\frac{b^{n}{}_{eco} - d^{n}{}_{eco}}{(1+a)^{n}}\right) + \sum_{1}^{n} w_{soc}\left(\frac{b^{n}{}_{soc} - d^{n}{}_{soc}}{(1+a)^{n}}\right)\right), \phi\right)$$

- **Identify**
- **Quantify**
- **Value**
- **Discount**
- **Weight**

- **That is, HIGHLY SUBJECTIVE**

EASIER SOMETIMES

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SD IN PRACTICE (1) - UK

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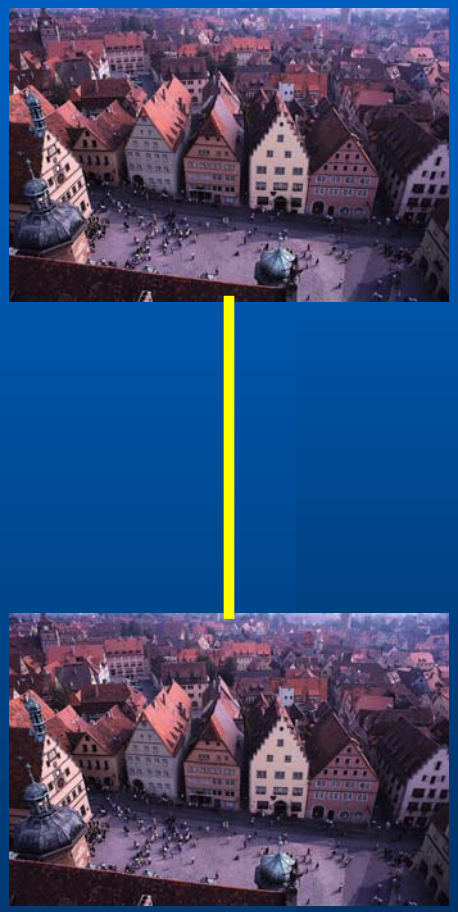
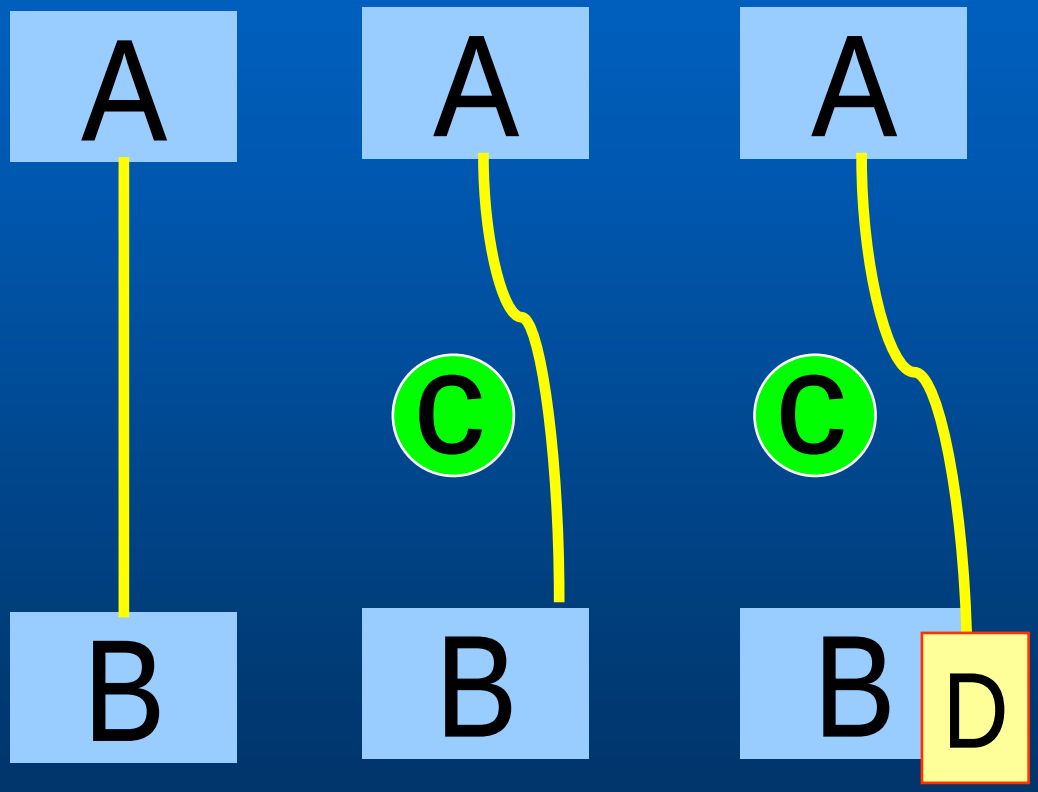
- National SD Strategy & International commitments
- SD principles
- Key performance targets and indicators
- Environmental programmes Environmental laws and taxes
- Many “sustainable” programmes
- Tools for SD in policy-making
- Tools for SD in decision-making
- SD Governance in government, an SD Commission, a Parliamentary Committee
- Standards for sustainability on own estate
- Sustainability reporting

SD IN PRACTICE (2)





DISCUSSION

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- Is SD an easy or difficult idea – to understand and translate into practice ?
- What challenges or difficulties does it pose for auditors ?
- What opportunities does it offer to SAIs ?

FEEDBACK

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WSSD – A GUIDE FOR SAIs

WSSD

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- 2002 – 10 years after the Rio "Earth Summit"
- 22,000 delegates, 180 countries
- Scope
  - poverty eradication
  - consumption and production
  - natural resources
  - globalisation
  - health
- Area focuses
  - small island developing States
  - Africa
  - other regions

WSSD IN CONTEXT

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- 1992 Rio Summit (Agenda 21)
- 1997 Kyoto Protocol (on climate change)
- 2000 Millennium Development Goals
- 2001 WTO Doha (on trade and development)
- 2002 Monterrey (on development and finance)

WSSD and SD

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- Not the same
- SD predates WSSD
- Coverage slightly different
- International rather than national

WSSD OUTCOMES

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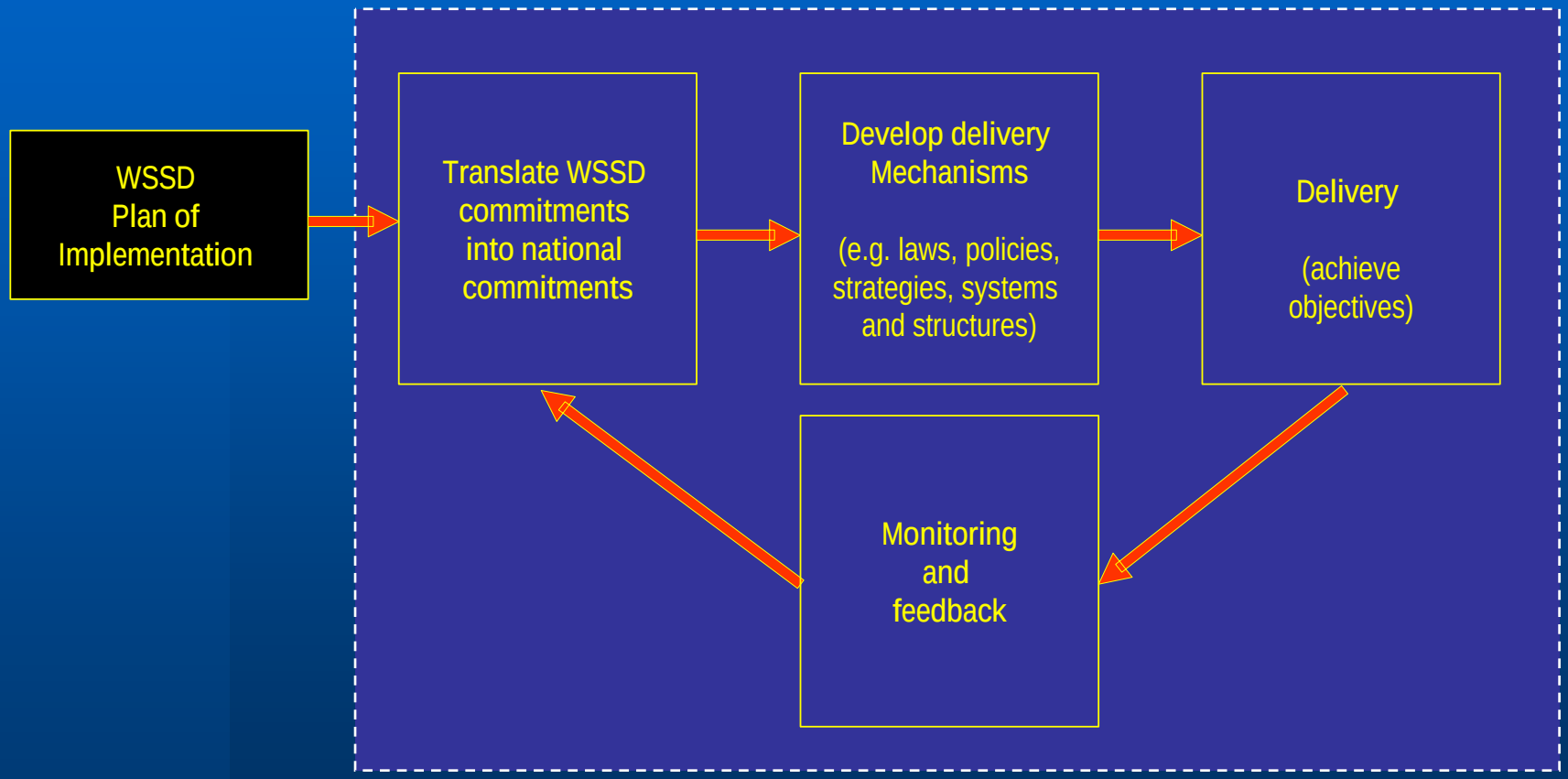
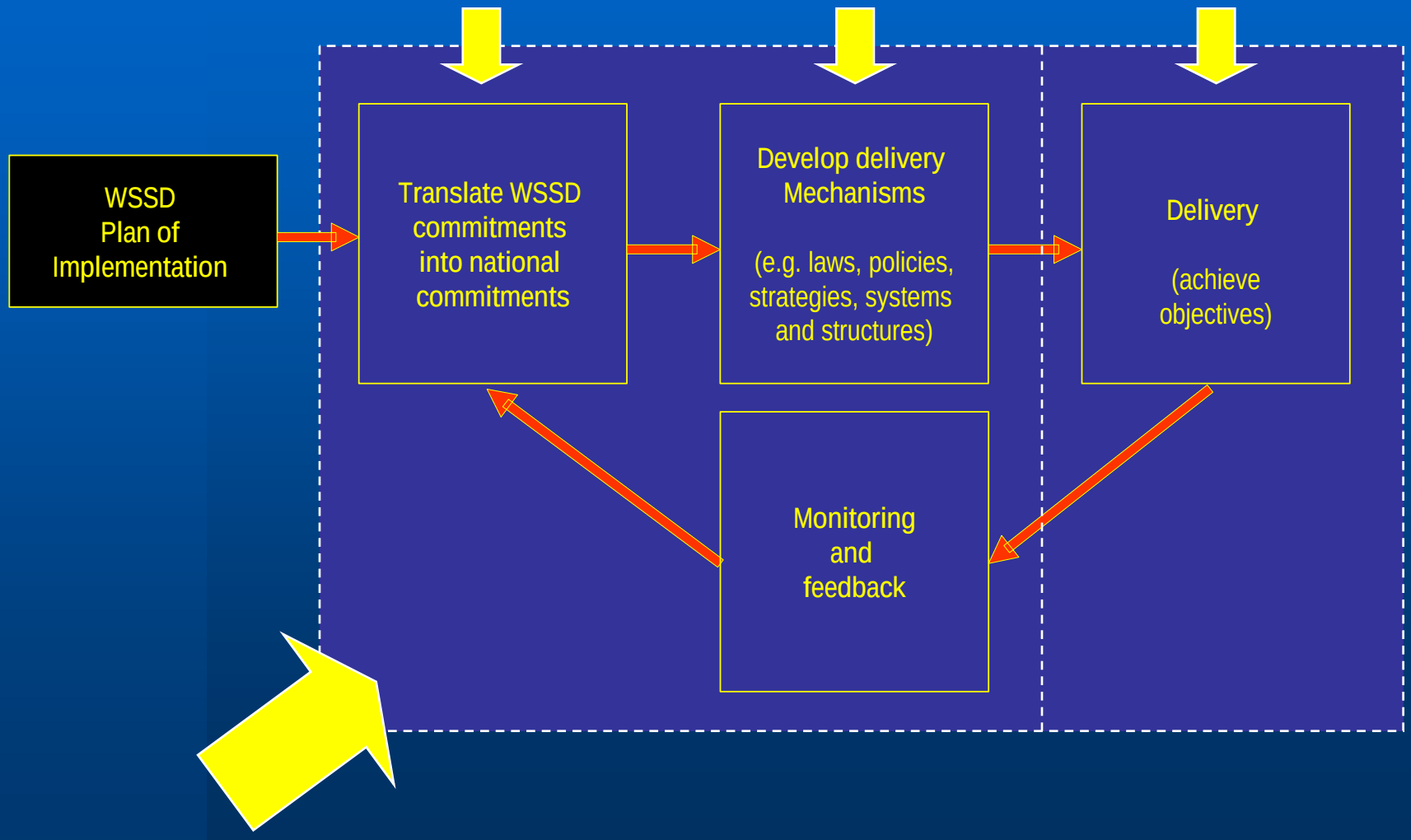
- Declaration
- Plan of Implementation
- Partnerships

NATIONAL IMPLEMENTATION



OPTIONS FOR AUDIT



WSSD AND NATIONAL STRATEGIES

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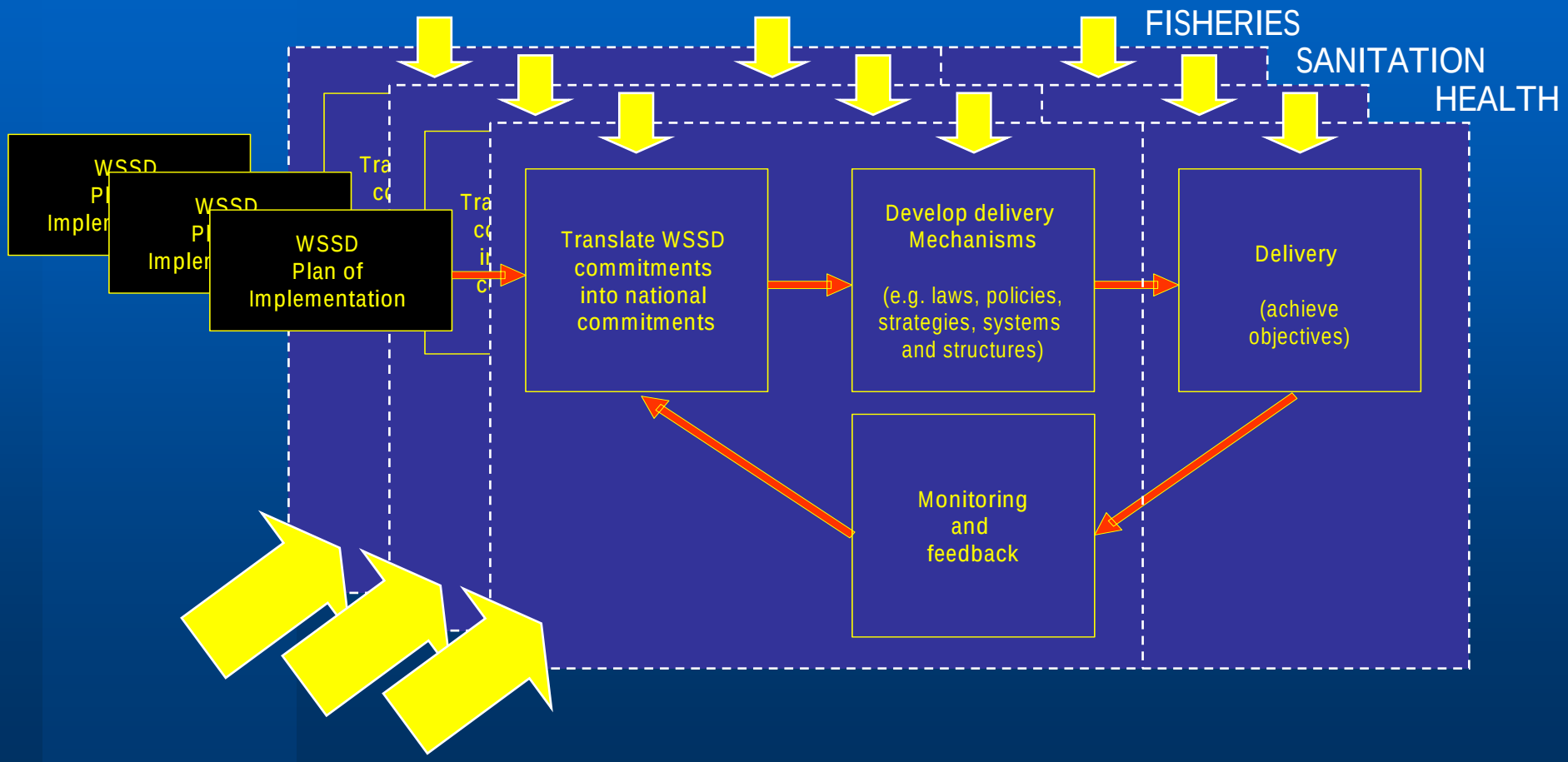
"States should…take immediate steps to make progress in the formulation and elaboration of national strategies for sustainable development and begin their implementation by 2005"

- **BUT**
  - National strategies may predate WSSD
  - WSSD may not cover all aspects of SD
  - Nations may have their own objectives and targets
  - WSSD <u>part</u> of the national strategy

OPTIONS FOR AUDIT



OPTIONS FOR AUDIT

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- Water and sanitation
- Energy
- Agriculture and Forestry
- Fisheries
- Biodiversity and ecosystem management
- Waste
- Poverty eradication
- Changing unsustainable patterns of consumption and production
- Health

QUESTIONS

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