



TRIBUNAL DE CONTAS DA UNIÃO



**SUSTAINABLE
DEVELOPMENT
GOALS**

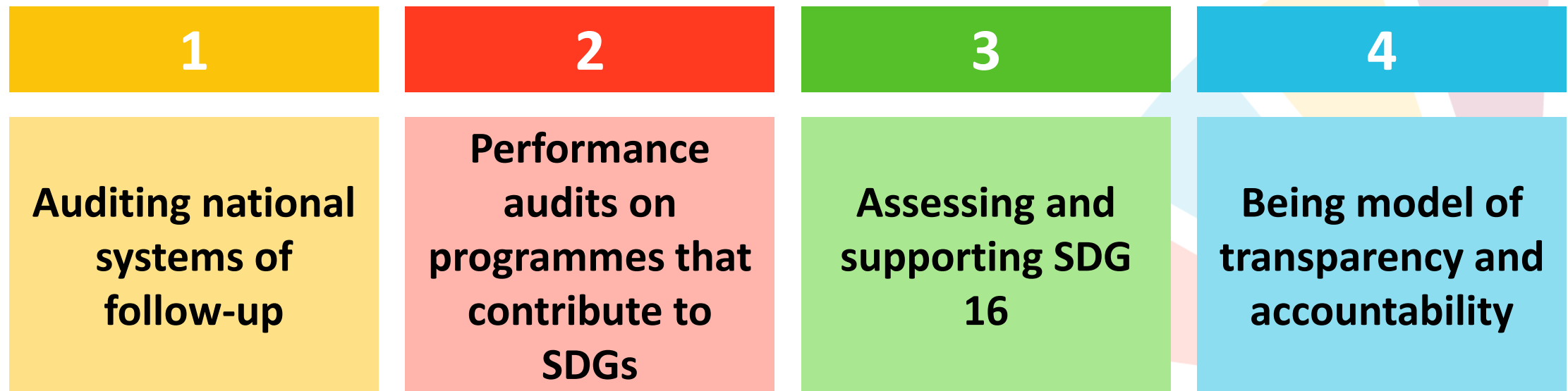
Auditing SDGs

Junnius Marques Arifa

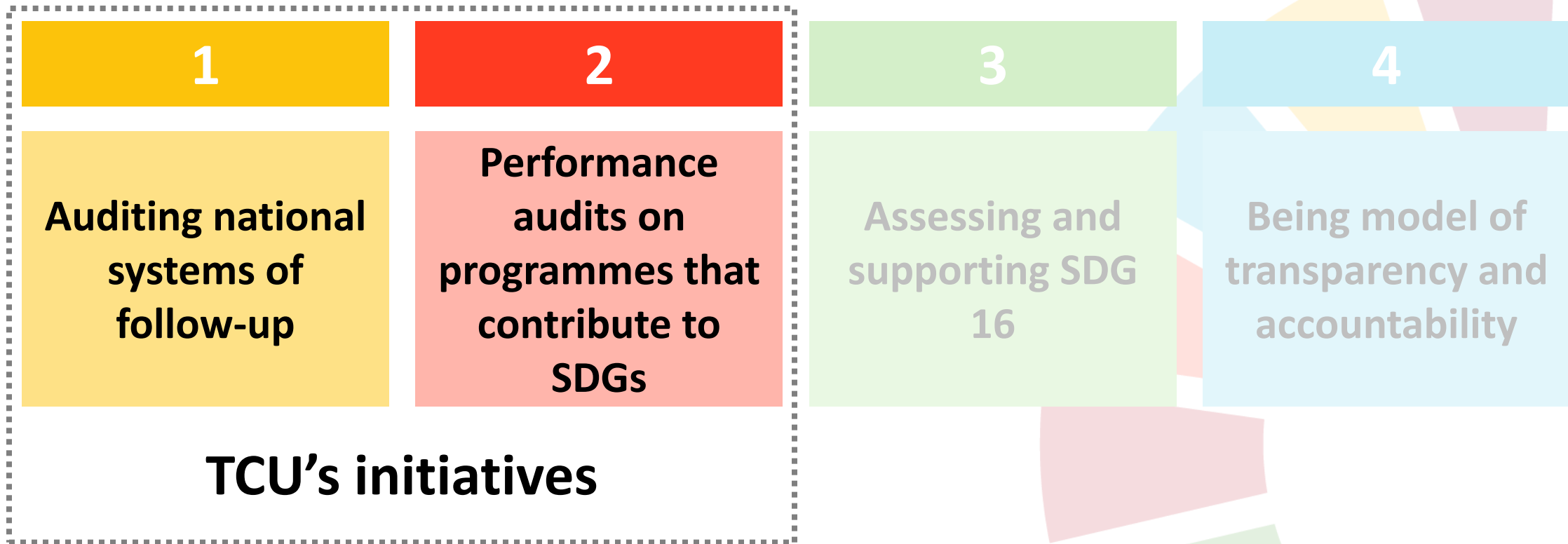
Head of the Department of Agricultural and Environmental Audit

TCU – Brazilian Federal Court of Accounts

INTOSAI 4 approaches to SDGs and TCU's initiatives on SDGs for 2016-17



INTOSAI 4 approaches to SDGs and TCU's initiatives on SDGs for 2016-17



TCU's initiatives on SDGs for 2016-17

Audits

National pilot audit

Coordinated audit within Olacefs

Knowledge management

Method on SDGs auditing

Capacity building

Communication

TCU's initiatives on SDGs for 2016-17

Audits

National pilot audit

Coordinated audit within Olacefs

Knowledge management

Method on SDGs auditing

Capacity building

Communication

Pilot audit • Method

Main goal of TCU's SDGs Pilot Audit

To assess preparedness of the Brazilian Federal Government for implementing and monitoring the SDGs

Pilot audit • Method

Outputs of TCU's SDGs Pilot Audit

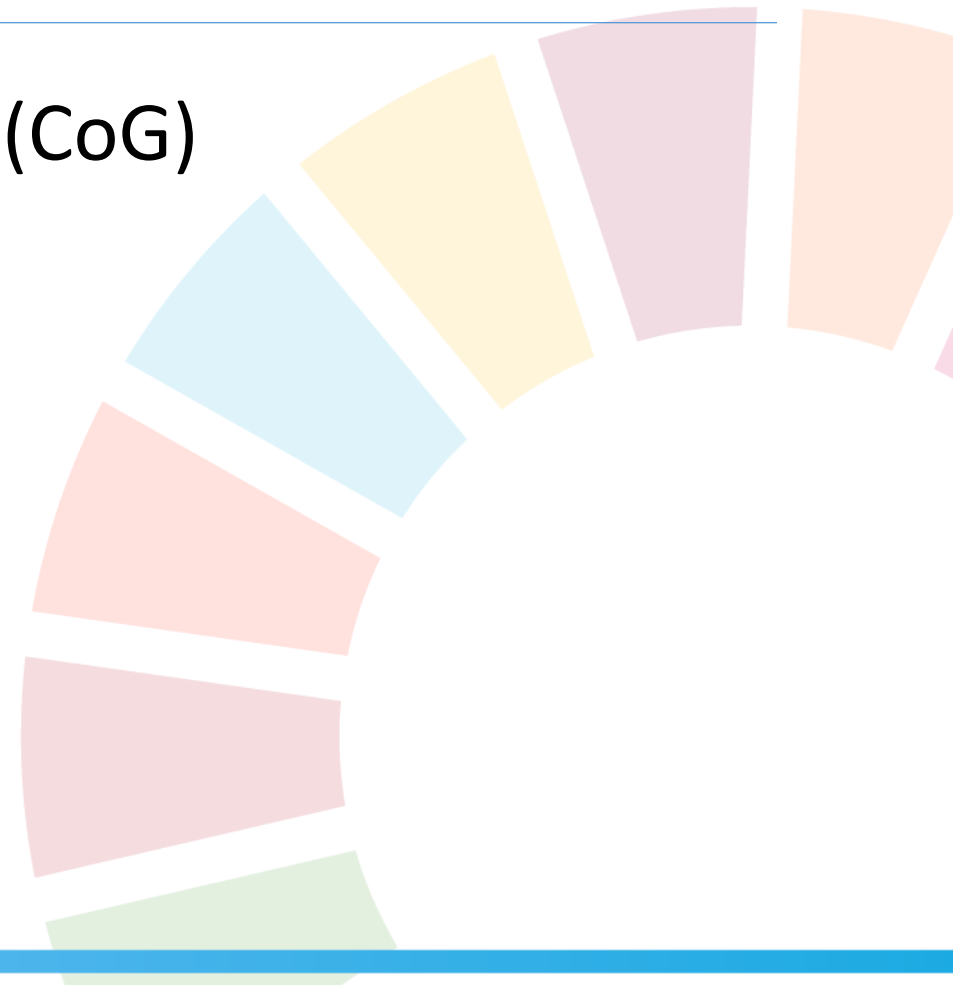
- Analysis of the governmental preparedness for the implementation and monitoring of SDGs
- Method to assess the governmental preparedness for implementing and monitoring of SDGs



Pilot audit • Method

Audit questions • Whole of Government

- Structure of the Center of Government (CoG)
- Strategy, priorities, resource allocation
- Coordination
- Monitoring systems
- Communication



Pilot audit • Method

Audit questions • pilot goal and target

- Institutionalization
- Government bodies
- Public policies (PPs)
- Coordination and coherence among policies
- Monitoring systems

Pilot audit • Method

TCU's manuals on governance

- Center of Government governance



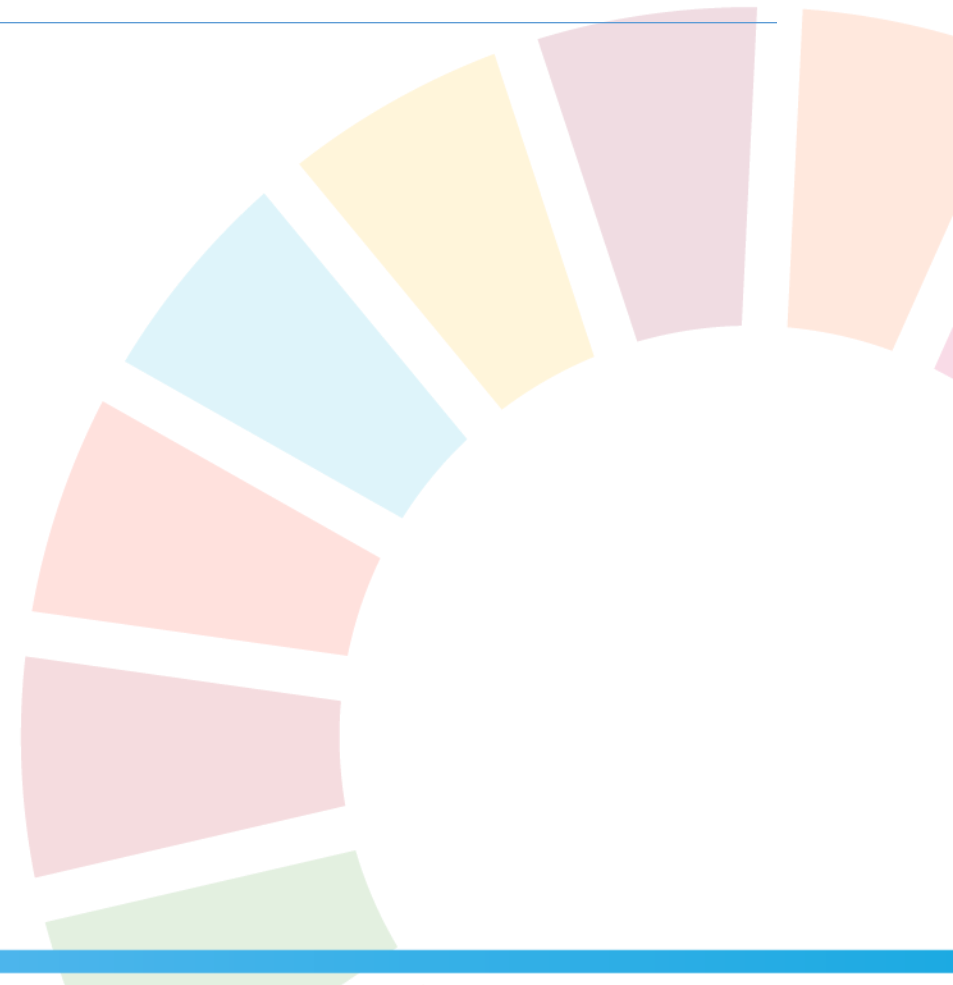
- Public Policies governance

Pilot audit • Method

Method: sought attributes

The method should allow:

- replicability
- comparability
- data consolidation
- monitoring over the years



Pilot audit • Method

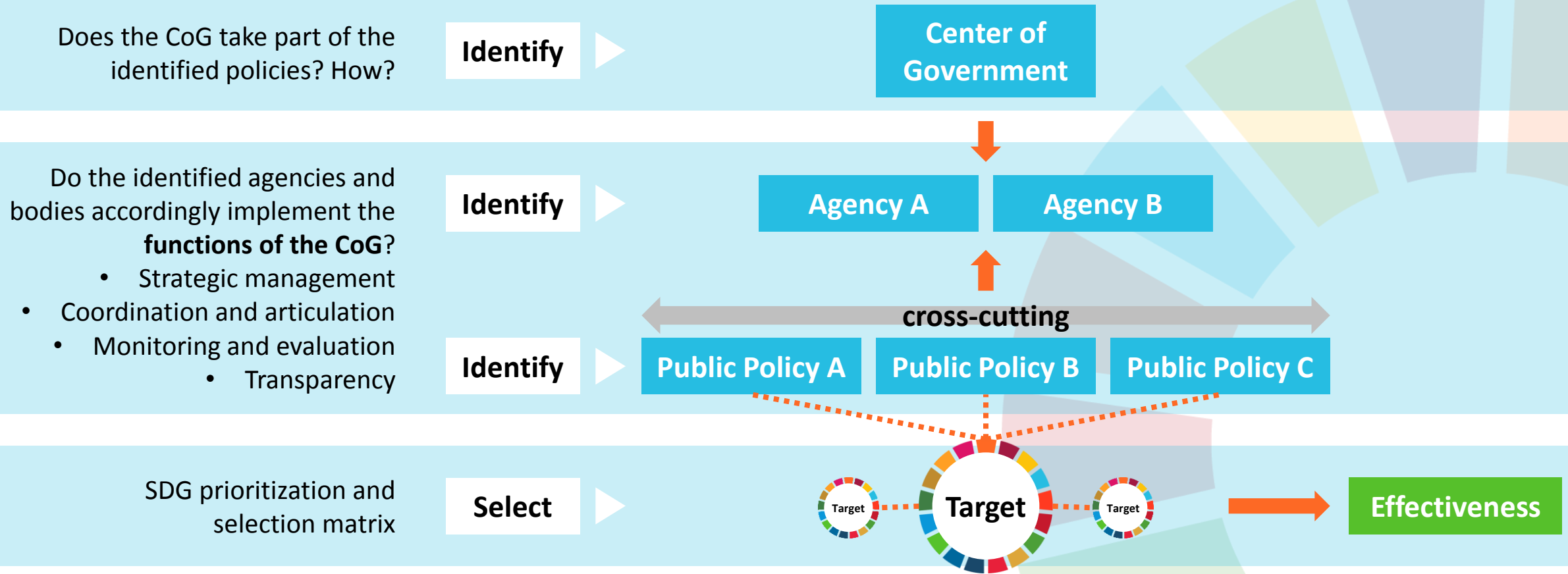
Method: outputs

- SDG prioritization and selection matrix
- Standard work papers
- Tools for data consolidation
- Dashboard for assessment and monitoring of the SDGs

Pilot audit • Method


Audit model proposal

Draft of the method to assess governmental preparedness for implementation of a specific SDG target



Pilot audit • Method

SDG prioritization and selection matrix

Goal	Target	Criteria			
		Relevance	Materiality	Vulnerability	Value added
	6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all	<ul style="list-style-type: none">• International agreements• National plans• Contribution to another target	<ul style="list-style-type: none">• Amount of available resources	<ul style="list-style-type: none">• Existence of public policies• Measurability• Deadline of the target	<ul style="list-style-type: none">• Existence of previous works on the subject

TCU's initiatives on SDGs for 2016-17

Audits

National pilot audit

Coordinated audit within Olacefs

Knowledge management

Method on SDGs auditing

Capacity building

Communication

Coordinated audit • capacity building

Work plans for the coordinated audit

2016	2017
<p>Capacity building: E-learning course on Performance Audit Training on SDGs auditing</p>	<p>Presentation and discussion of the method Carrying out the coordinated audit Consolidation of the results</p>

Coordinated audit • capacity building

Coordinated audit on SDGs in Latin America



Organization of Latin American and Caribbean Supreme Audit Institutions

Special Technical Commission on the Environment

9 confirmed SAIs so far

Coordinated audit • capacity building

Capacity building on SDGs

Goal – By the end of the course, the participant is expected to be able to:

- explain the Sustainable Development Goals agenda
- identify the role of national governments in the achievement of the SDGs
- identify possible ways in which SAIs can contribute for the implementation of the 2030 agenda
- discuss and apply concepts of preparedness audit

TCU's initiatives on SDGs for 2016-17

Audits

National pilot audit

Coordinated audit within Olacefs

Knowledge management

Method on SDGs auditing

Capacity building

Communication

Communication Products



- Video
- Executive summary
- Infographic
- Other media

Complete work plan

TCU's initiatives on SDGs for 2016-17



TCU's other Works on SDGs

- Audit on SDGs 1, 2 and 5

Department of Social Security Audit

- Evaluation of Inep's best practices on data production for monitoring MDG 2

Department of Education Audit

Thank you!

Junnius Marques Arifa

junniusma@tcu.gov.br

+55 61 3316-5423

A decorative graphic on the right side of the slide, consisting of a semi-circle made of several colored segments. The segments are arranged in a fan shape, with colors including light blue, yellow, light purple, light orange, light red, light pink, and light green. The segments are separated by thin white gaps.