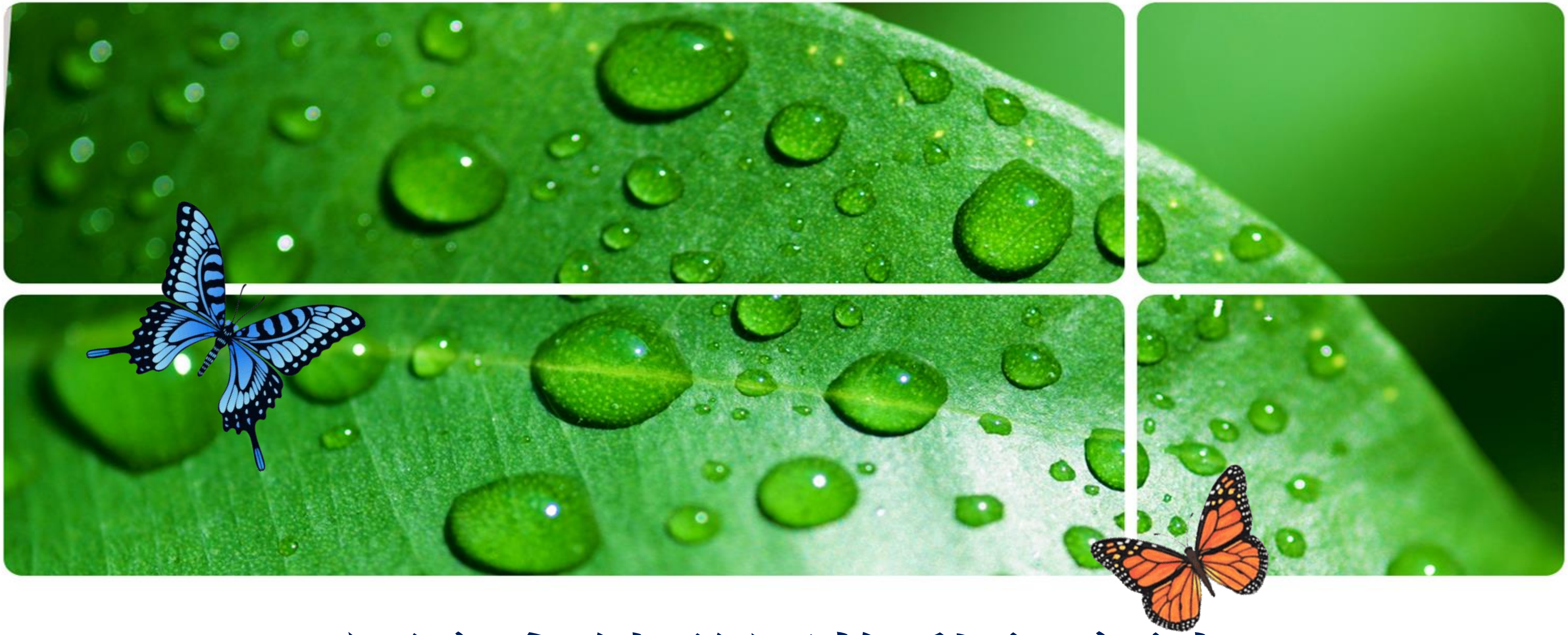
Audit on National Sustainable Development

Li-Jen Wang
Deputy Auditor-General
National Audit Office (NAO) of R.O.C (Taiwan)

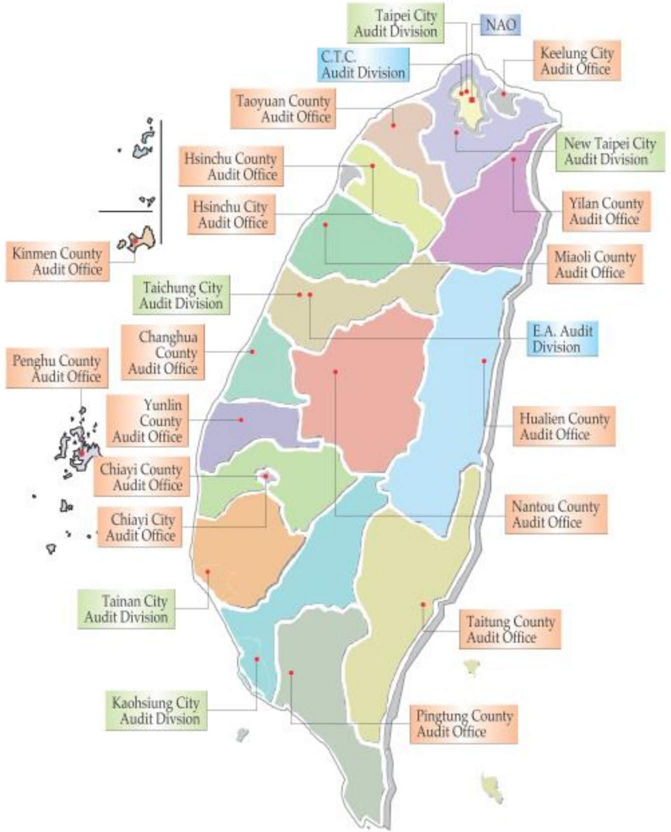


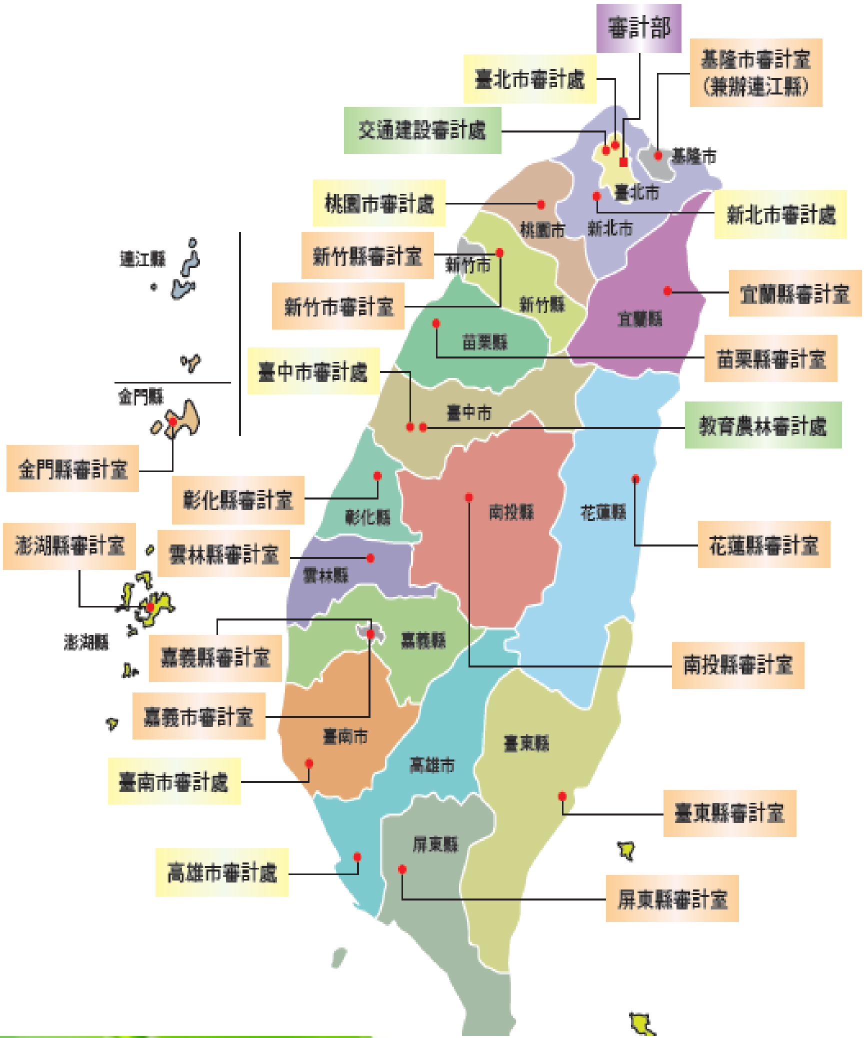
國家永續發展推動之審計

審計部副審計長 王麗珍

National Audit Office (NAO) of R.O.C (Taiwan)

- **The NAO** and its **Audit Division on Education & Agriculture** (E.A. Audit Division) and **Audit Division on Construction of Transportation & Communication** (C.T.C. Audit Division).
- **6 audit divisions in municipalities**, including Taipei, New Taipei, Taoyuan, Taichung, Tainan and Kaohsiung.
- **15 audit offices** distributed across each county of Taiwan Province and in Kinmen County of Fujian.





審計部

- 審計部及所屬教育農林審計處暨交通建設審計處
- 直轄市設有臺北市、新北市、桃園市、臺中市、臺南市、高雄市等6 個審計處
- 臺灣省各縣市及福建省金門縣，設有15 個縣、市審計室

Outlines

- History of Sustainable Development
- Sustainable Development in Republic of China (Taiwan)
- International Organization of Supreme Audit Institutions (INTOSAI) and Sustainable Development
- National Audit Office (NAO) work on Sustainable Development
- Future Outlook

大綱

- 聯合國倡議永續發展情形
- 中華民國(臺灣)推動永續發展情形
- 最高審計機關推動永續發展之審計
- 審計部查核政府推動永續發展情形
- 未來展望

History of Sustainable Development

- Agenda 21 (1992)
- Johannesburg Declaration on Sustainable Development (2002)
- Plan of Implementation of the World Summit on Sustainable Development (2002)
- Indicators of Sustainable Development (First, Second and Third Edition; 1996, 2001 and 2007)
- The 2030 Agenda for Sustainable Development (2015)

聯合國永續發展歷程

- 二十一世紀議程（1992年）
- 約翰尼斯堡永續發展宣言（2002年）
- 世界高峰會永續發展行動計畫（2002年）
- 聯合國永續發展指標（第1至3版，1996、2001、2007年）
- 2030永續發展議程（2015年）

The United Nations Sustainable Development Goals (SDGs)

聯合國永續發展目標(SDGs)

資料來源：整理自聯合國網站資料。

Major NCSD Documents

National Council for Sustainable Development (NCSD) (1997)

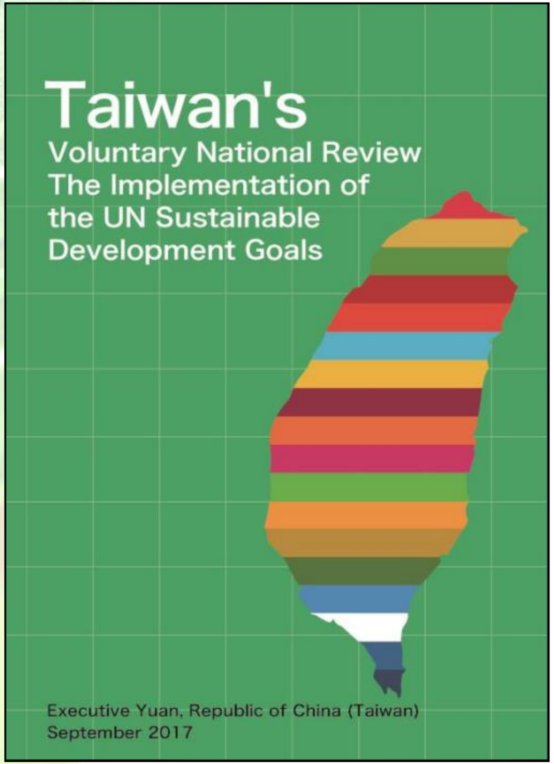
- Agenda 21: the Sustainable Development Policy Guidelines for the Republic of China (2000)
- Sustainable Development Action Plan (2002)
- Taiwan Declaration On Sustainable Development (2003)
- Taiwan Sustainable Development Indicators (2003)
- Sustainable Development Policy Guidelines (2009, 2016)

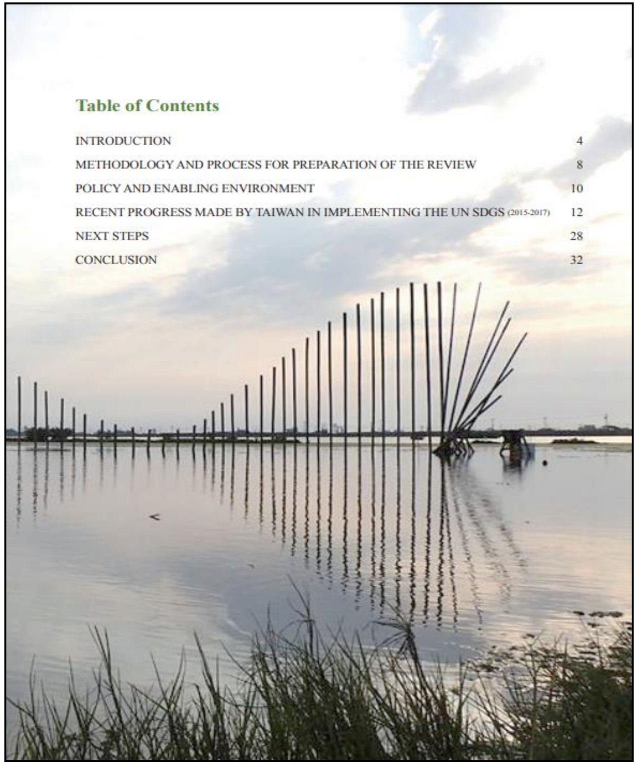
臺灣推動永續發展情形

行政院國家永續發展委員會（1997年）

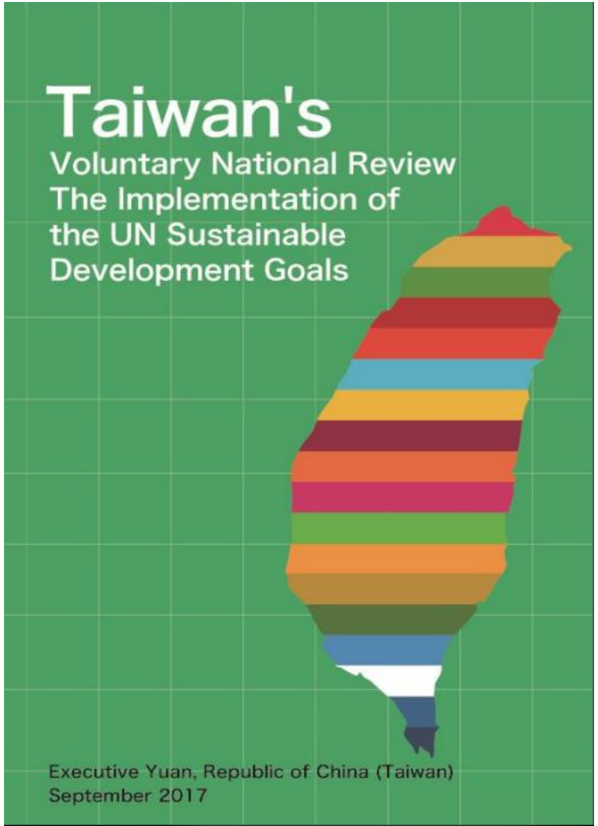
- 二十一世紀議程－中華民國永續發展策略綱領（2000年）
- 永續發展行動計畫（2002年）
- 臺灣永續發展宣言（2003年）
- 永續發展指標（2003年）
- 永續發展政策綱領（2009、2016年）

Taiwan's Voluntary National Review (Taiwan's VNR)





臺灣自願國家檢視報告



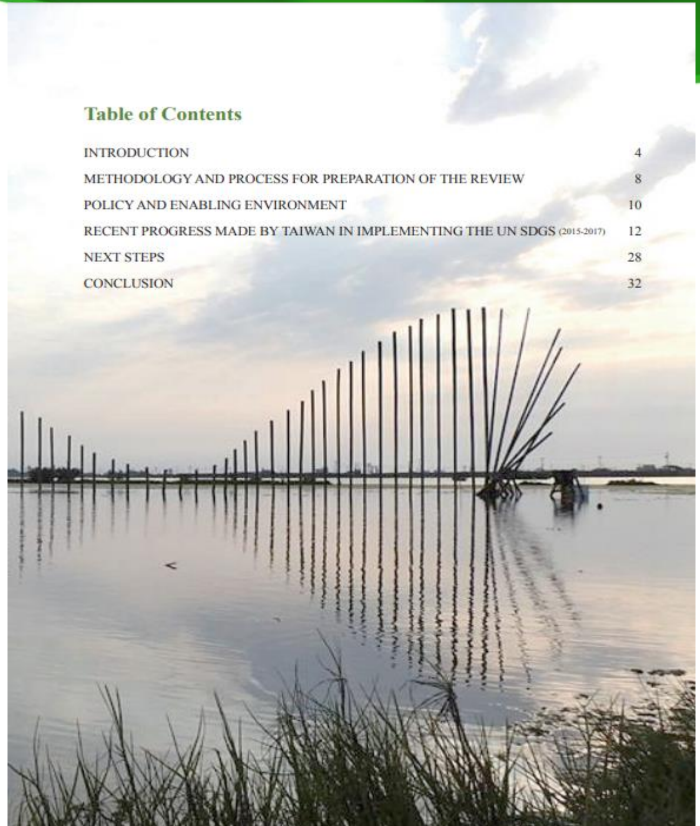


Table of Contents

Next Steps

Taiwan's SDGs for 2030

- Develop localized 2020 sustainable development targets for Taiwan
- Increasing public participation and social dialogue to help advance Taiwan's SDGs

下階段措施

本土化臺灣2030永續發展核心目標

- 本土化臺灣2020永續發展具體目標
- 擴大公民參與及社會對話，精進臺灣永續發展目標

INTOSAI and Sustainable Development

International Organization of Supreme Audit Institutions (INTOSAI)

- Sustainable Development: The Role of Supreme Audit Institutions (2004)
- The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions (2007)
- Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institutions (2013)

最高審計機關推動永續發展之審計

國際最高審計機關組織（International Organization of Supreme Audit Institutions,簡稱INTOSAI）

- 「永續發展：最高審計機關之角色（Sustainable Development: The Role of Supreme Audit Institutions）」（2004年）
- 「永續發展世界高峰會之查核指引（The World Summit on Sustainable Development An Audit Guide for Supreme Audit Institutions）」（2007年）
- 「永續發展概念、架構及最高審計機關角色（Sustainability Reporting: Concepts,Frameworks and the Role of Supreme Audit Institutions）」（2013年）

INTOSAI and SDGs

The 2030 Agenda for Sustainable Development

- "Transforming our World: the 2030 Agenda for Sustainable Development" including its 17 SDGs and 169 targets was adopted on 25 September 2015 by Heads of State and Government at a special UN summit.

INTOSAI's Response The Abu Dhabi Declaration

- The Abu Dhabi Declaration agreed at XXII INCOSAI in December 2016 talks of making a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development.
- The INTOSAI community has responded to this development by including SDGs in INTOSAI's cross-cutting priorities for achieving its 2017-2022 Goals.

最高審計機關與SDGs

- **2015年9月聯合國通過2030永續發展議程（The 2030 Agenda for Sustainable Development），於2016年1月1日正式實施。**

INTOSAI 2017-2022 策略計畫

優先推動事項2－各國最高審計機關應追蹤複核國家對SDGs之推動成效

INTOSAI Approaches

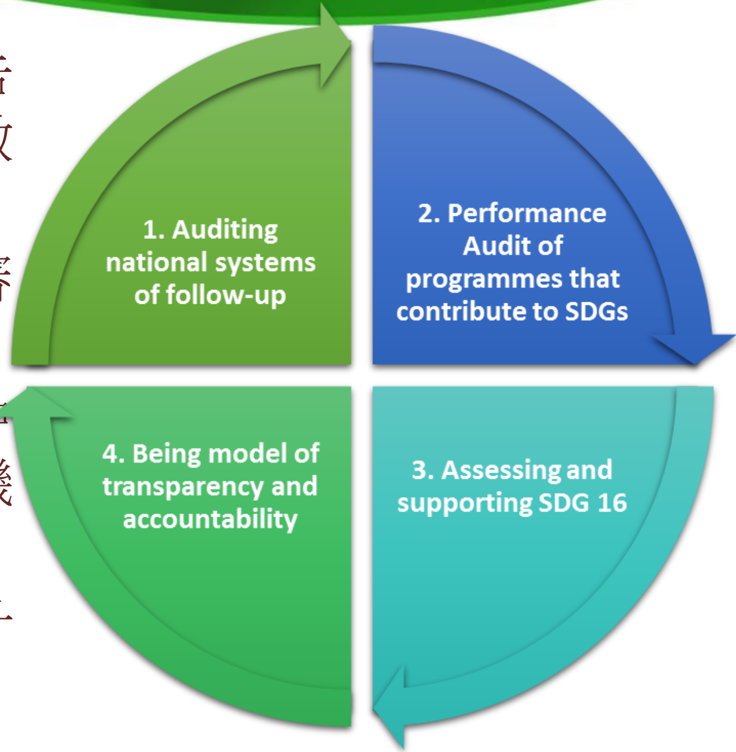
Declaration and Guidance

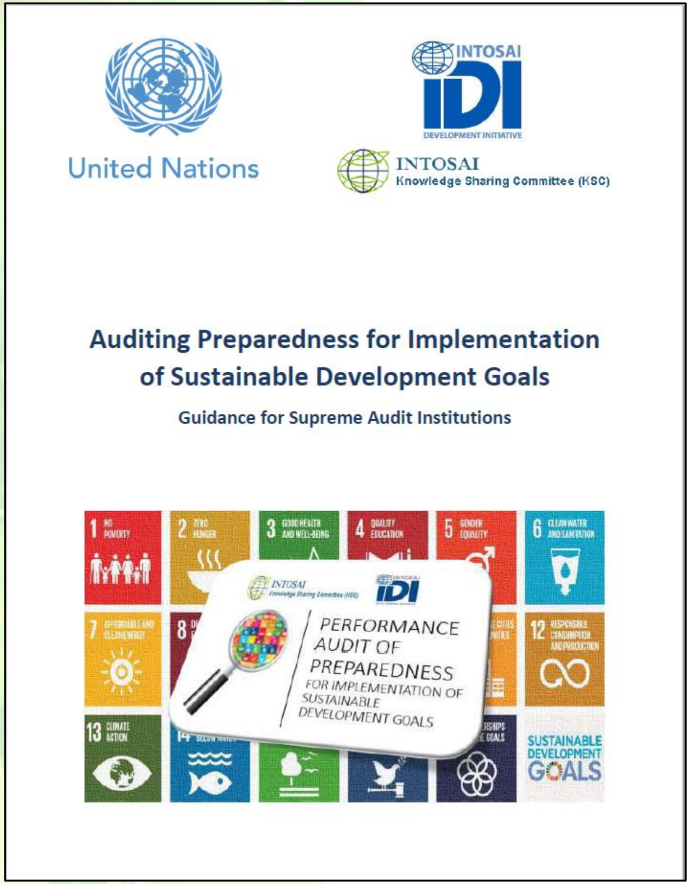
- The Abu Dhabi Declaration
- **Guidance for Supreme Audit Institutions Auditing Preparedness for Implementation of Sustainable Development Goals**

INTOSAI approaches

INTOSAI於策略計畫中揭示，各國最高審計機關對「2030永續發展議程」做出有意義貢獻的**4種方法**

1. 評估政府對於SDGs進程之執行、監測及報告之準備情形，進而審核其運作情形及提供數據之可靠性。
2. 對特定SDGs面向之關鍵政府計畫進行績效審計，審核其經濟、效率及效能。
3. 適時評估及支持SDG16目標之落實，其中SDG16涉及具透明性、效率性及負責任之機構。
4. 最高審計機關自身成為業務運作（包括審計及報告）具透明性及課責性之典範機關。





Guidance for Supreme Audit Institutions

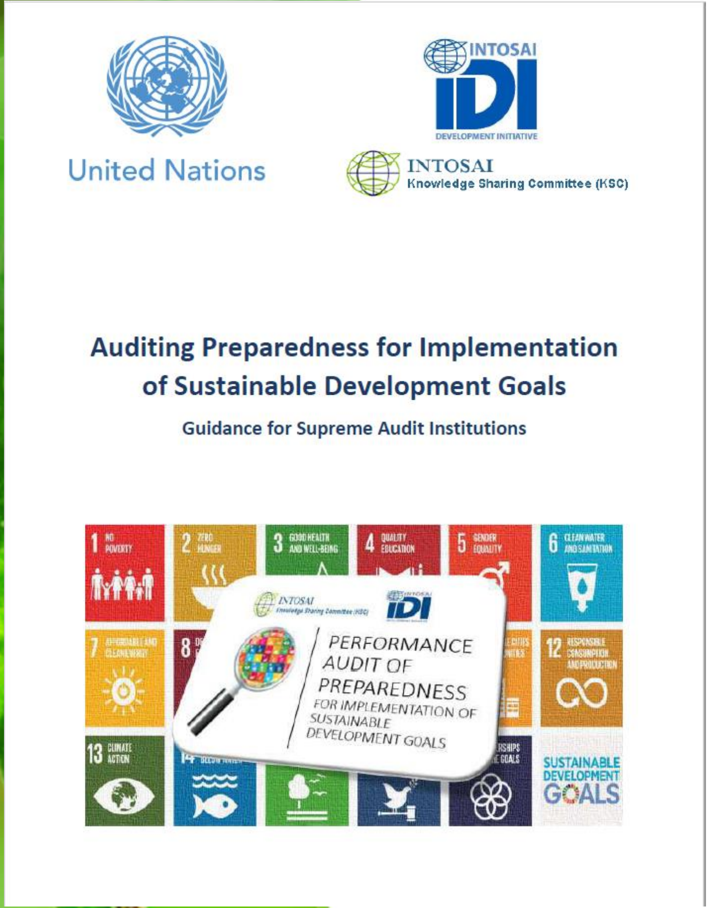
Auditing Preparedness for Implementation of Sustainable Development Goals

The guidance has 3 parts:

- Part 1 – UN 2030 Agenda and SDGs
- Part 2 – Supreme Audit Institutions and SDGs
- Part 3 – Performance Audit of Preparedness for Implementation of SDGs

The guidance can be downloaded at http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme#document-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions

最高審計機關推動永續發展之審計



查核指引

Auditing Preparedness for Implementation of Sustainable Development Goals

A guidance for Supreme Audit Institutions

The guidance has 3 parts:

- Part1－2030永續發展議程及SDGs
- Part2－最高審計機關及SDGs
- Part3－政府因應SDGs之績效審計

The guidance can be downloaded at http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme#document-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions

Audit Questions

- **Audit Questions 1**

To what extent has the government adopted the 2030 agenda into its national context?

- **Audit Questions 2**

Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

- **Audit Questions 3**

Has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?

最高審計機關推動永續發展之審計

審計目標

- 政府將「2030永續發展議程」納入國家願景之程度。
- 政府是否辨認及確保執行「2030永續發展議程」所需之資源及能力。
- 政府是否針對執行「2030永續發展議程」，建立進度之監控、追蹤、檢視、報告等機制。

INTOSAI's Declarations

2010

Johannesburg Accords

- The Value and Benefit of SAIs is to make a difference on the lives of our people.

2013

Beijing Declaration

- SAIs should be dedicated to fulfilling the functions of oversight, insight and foresight.

INTOSAI重要宣言

2010年

約翰尼斯堡協議

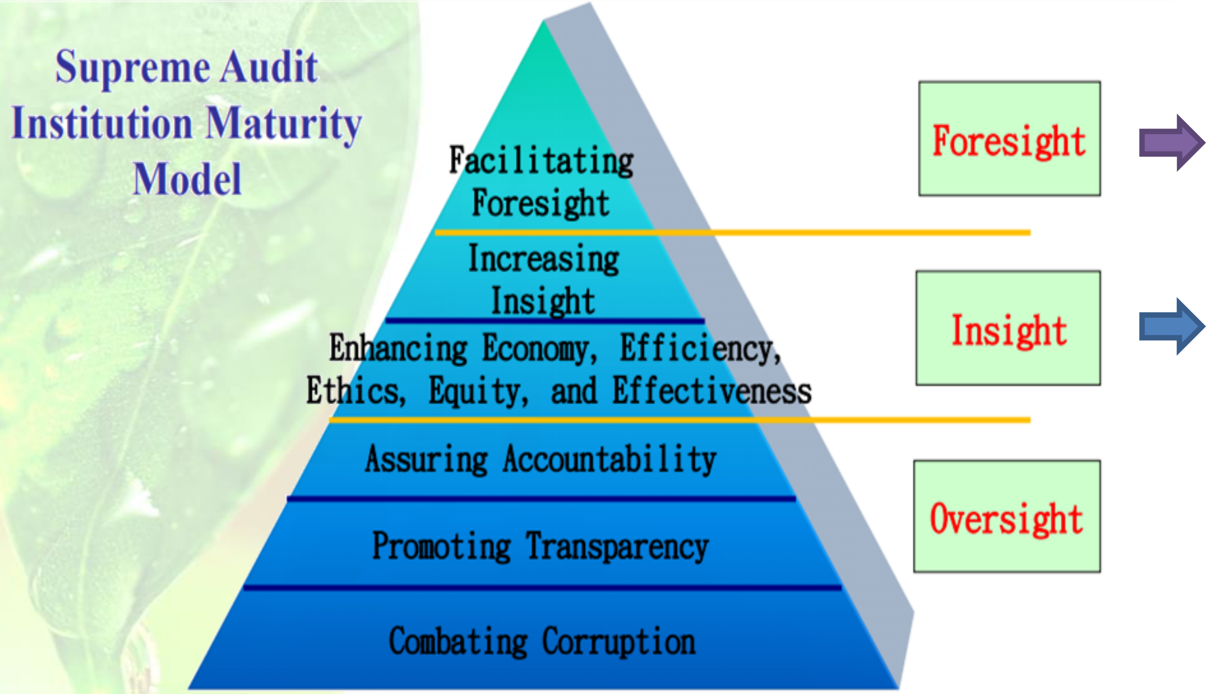
審計機關之價值與意義之一，在於對民眾生活產生正面之影響

2013年

北京宣言

審計機關應持續致力於發揮監督（Oversight）、洞察（Insight）及前瞻（Foresight）功能

The Amendment of Article 69 of the Audit Act (June 2015)



When auditing agencies discover potential risks which could affect administrative, operational or business efficiencies of various government agencies, they shall provide early-warnings and recommendations to the audited agencies to allow them better respond to the risks.

When an audit may improve the efficiency or advance public welfare, the auditing agencies shall provide recommendations to the audited or related agencies.

修正審計法第69條(2015年6月)

Task Force on Auditing Implementation of Sustainable Development (2005)

CONVENER

Deputy Auditor-General

MEMBER

21 Directors

Auditing on Sustainable Development

Plan and Supervise

Statistics and Analysis

Audit Outcome and follw-up

審計部與永續發展審計

審計部審核政府推動國家永續發展情形督導小組(2005年)

- 召集人：副審計長
- 成員：各廳、處長及相關主管

國家永續發展審計事務

- 規劃與監督
- 分析統計
- 查核成果檢視與追蹤

Make good uses of IT and INTOSAI's Guidelines

INTOSAI's Guidelines

- Guidance for Auditing the Government Response to Climate Change
- Guidance for Conducting Audit Activities with an Environmental Perspective
- Guidance for Auditing Biodiversity
- Guidance for Auditing Sustainable Energy

:

Geographic Information System (GIS) ⟷ Computer Assisted Auditing Techniques (CATTS) ⟷ Creating Sustainable Growth of New Capabilities ⟷ Cross Department

審計機關運用指引及技術

INTOSAI 查核指引

- 政府回應氣候變遷查核指引
- 環境審計查核指引
- 生物多樣性查核指引
- 永續能源查核指引

⋮

地理資訊系統 ⟷ 電腦輔助審計技術 ⟷ 創新及跨領域查核

Audit Plan (2014-2016)


依據行政院國家永續發展委員會第28次委員會議(104年12月18日)決議修正之版本

Sustainable Development Policy Guidelines

中華民國105年3月

- Climate Change
- Energy and Emission reduction
- Biodiversity
- National Land Resources
- Living and Education
- Health and Welfare

2014	2015	2016
23 items	19 items	18 items

Issues concerned by the general public and news medias

60 items
Budget: USD 6 billions of dollars

◻ 審計部查核政府推動永續發展情形

依據行政院國家永續發展委員會第 28 次委員會議 (104 年 12 月 18 日)決議修正之版本

永續發展政策綱領

中華民國 105 年 3 月

查核計畫（2014至2016年）

2014	2015	2016
23項	19項	18項

60項
預算約62億美元

- 因應氣候變遷
- 節能減碳
- 生物多樣性
- 國土資源
- 交通與生活
- 健康福祉

攸關民眾生活及輿論較為關注之審計議題

Audit Practice (2016-2017)

- Audit on the National Health Insurance in Taiwan (SDG3)
- Audit on the Long-term Care Services (SDG1, 3)
- Audit on National Wetland Conservation Plan (SDG6,15)
- Audit on the green pricing system and renewable energy surcharges (SDG7)
- Audit on the clean-up and reuse of the general industrial waste (SDG12)
- Audit on the reduction and management of the Greenhouse Gas (SDG13)

審計與SDGs(2016-2017年)

- 健保醫療照護體系改革及財務永續性之查核(SDG3)
- 長期照顧服務體系之查核(SDGs1,3)
- 國家重要濕地保育計畫之查核(SDG6,15)
- 我國推動綠色電價制度及再生能源附加費情形之審計(SDG7)
- 一般事業廢棄物清理及再利用之查核(SDG12)
- 溫室氣體減量及管理之查核(SDG13)

Audit Findings

Audit Findings

Some regulations are not thorough

Some preceding preparations need improvement

Some plan's executions need to be enhanced

Some supervision should be strengthened

The NAO audited the program to promote greenhouse gas reduction and found:

1. The promotion program was still under preparation, resulting in a lack of greenhouse gas emission control action plans that should be prepared by the central competent authority.
2. The control of total amount of greenhouse gas was still not implemented, and the situation was adverse to the initiation of carbon trade system.

The NAO audited the implementation of long-term care policies for governments at all levels and found:

1. The supply of labors was insufficient.
2. The organizational structure was adverse to the recruitment and retention of people in the practices of long-term care.
3. The scale of multiple care centers lacks flexibility.

查核共同缺失

法規制度尚未盡完備

前置規劃作業尚未臻完善

計畫執行成效尚待提升

督導管制有待強化

如：審計部查核溫室氣體減量推動情形，發現溫室氣體減量推動方案尚在研訂中，致各中央目的事業主管機關未能據以訂定溫室氣體排放管制行動方案；溫室氣體總量管制尚未執行，不利後續碳交易制度推行等情事。

如：審計部查核長期照顧政策執行情形，發現照顧人力持續不足；各市縣長期照顧管理中心多屬任務編組，未因應服務案量增長適時調增配置人力；多元照顧中心服務規模缺乏彈性等情。

Outcome and Recommendation of Audit

Audit Report

(an audit report is submitted to the Legislative Yuan and parliament every year)

查核結果及建議意見

中央政府總決算審核報告(依決算法第26條規定提出審核報告於立法院)

Outcome and Recommendation of Audit

Government Audit Yearbook

(distribute to various agencies and government organizations)

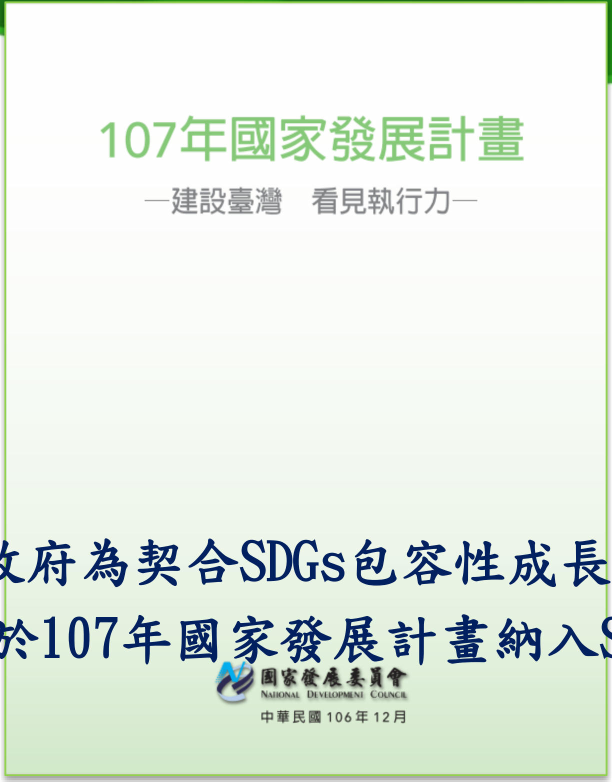
審計部查核政府推動永續發展情形

政府審計
年報

Future Outlook

In order to meet the spirit of inclusive growth of SDGs, our government has incorporated SDGs in the National Development Plan in 2018.

未來展望



政府為契合SDGs包容性成長之精神
已於107年國家發展計畫納入SDGs目標

Whole-of-Government and SDGs

The SDGs is not a single issue.

The SDGs involves many long-term public policies and administrative organizations.

Therefore, NAO must assess the implementation of SDGs from the whole-of-government audit approach and the long-term strategies.

「整個政府」觀點推動SDGs

SDGs已非單一議題,可能涉及國家各主要施政面向之運作,且多數項目必須許多機關長期協力

查核政府執行SDGs必須有長期策略

Audit Issues related to the SDGs

1. Has the government integrated the SDGs into the nation’s legislation?
2. Have all stakeholders been informed and involved in the SDGs?
3. Has the responsibility been allocated at various levels of Government?
4. Has the three dimensions of SDGs been integrated into Government’s strategy?

審計方面

評估整個政府履行SDGs準備作為之審計問題,例如：

1. 政府是否已進行有關之流程及組織安排，將2030議程（包含國家現有之永續發展策略）納入國家法規、政策、計畫、預算及方案？
2. 政府是否有讓公民與利害關係人（包括中央及地方政府、民眾、公民團體及私部門）瞭解及參與整合2030議程之流程及組織安排？
3. 各級政府間如何劃分落實2030議程之責任？
4. 政府是否設計政策及組織上之機制以支持永續發展3個層面（經濟、社會、環境）及2030議程原則之整合？

Taiwan's SDGs for 2030

NCSD: Implementation

Sep. 2017
- Taiwan's Voluntary National Review (Taiwan's VNR)

Oct. 2017
- Formulating Taiwan's SDGs for 2030 (draft)

Nov. 2017
- Increasing public participation and social dialogue to help advance Taiwan's SDGs

NAO: Audit

Our Focus in the Future

- Assess the government's policy responses related to the SDGs (including targets and indicators).
- Assess the Implementation of Sustainable Development Policy Guidelines.
- Assess the follow-up development of Sustainable Development Action Plan.

政府部門方面(一)

- 2017年9月首度提出「臺灣自願國家檢視報告」
- 2017年10月完成臺灣永續發展目標(草案)
- 2017年11月永續會第30次委員會議決議擴大公民參與意見

未來將關注臺灣SDGs與施政關連情形，包括：

- 各目標及指標與政府部門施政關聯性及優先順序
- 永續發展政策綱領目前為臺灣推動永續發展主要依據，政策綱領與SDGs契合程度
- 已經暫緩的永續行動計畫是否有替代措施

Taiwan’s SDGs for 2030

NCSD: Implementation

- the situation of 2014-2016
- the goal of 2020

- Government Organizations' Assignment of Responsibility

NAO: Audit

Our Focus in the Future

- Annual performance
- Government’s supervision and examination measures

政府部門方面(二)

- 各目標之指標(草案)已完成初步現況基準值(2014-2016年)及2020年預計目標值
- 初步完成臺灣SDGs與永續會分組及各權責部會之對應表

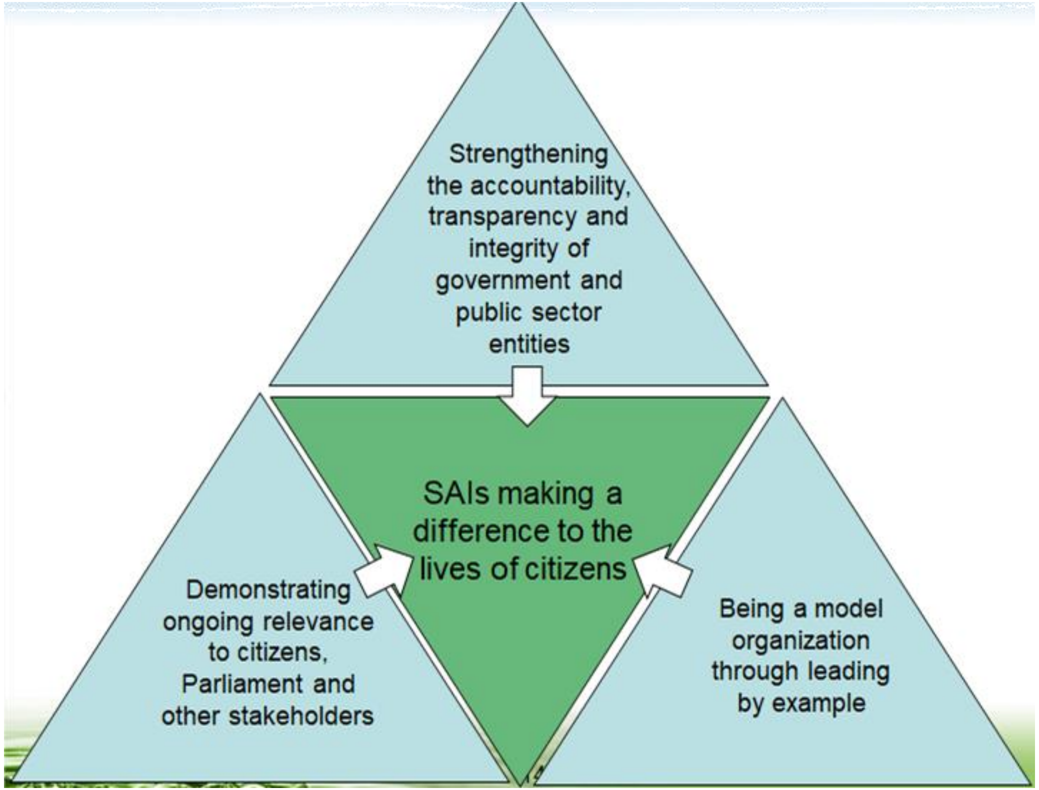
未來將關注政府督導及執行議題，包括：

- 政府後續督導管考措施
- 各年度執行情形

The Value and Benefit of the NAO

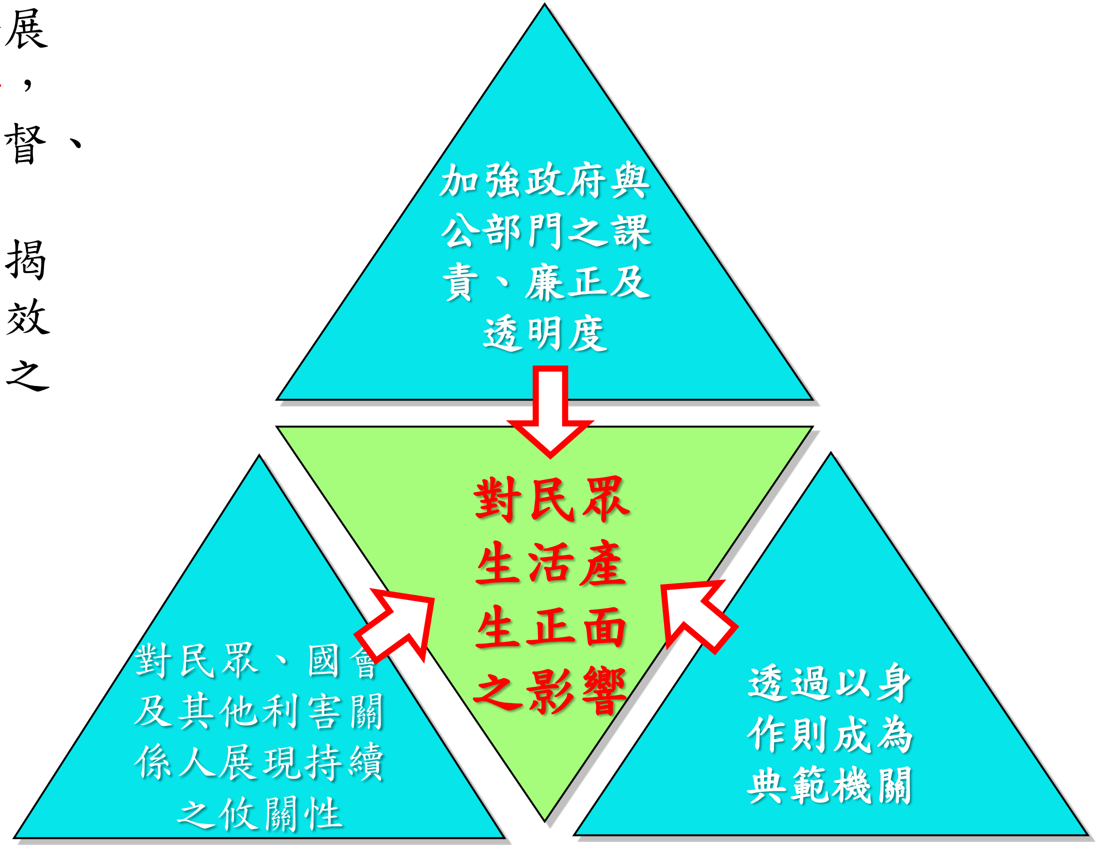
- We will enhance audit work on subjects related to the implementation of the SDGs considering Taiwan's VNR and INTOSAI's guidelines.

- We will follow up the efforts made by the government to add value to the audit work and thus make a difference to the lives of our people.



◘ 未來展望

- ◆ 參據INTOSAI對聯合國永續發展目標做出貢獻的**4個重要方法**，加強選案查核，賡續提出監督、洞察及前瞻之建議意見。
- ◆ 以彰顯**INTOSAI ISSAI 12**所揭示「審計機關存在之價值與效益在於對民眾生活產生正面之影響」之精神。



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