# Leading Practices in Auditing the United Nations Sustainable Development Goals

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# 查核聯合國永續發展目標之領先實務

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# About the Canadian Audit and Accountability Foundation

- A premier research and education not-for-profit foundation
- We build capacity in legislative audit offices, oversight bodies, and departments and crown corporations by developing and delivering:
  - Training workshops and learning opportunities;
  - Methodology, guidance and toolkits;
  - Applied and advanced research;
  - Information sharing events and community building initiatives.

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# 關於加拿大審計及課責基金會

- 以研究和教育為主之非營利基金會
- 我們透過發展和執行以下事項，建立及提升審計機關、監督機構、各部會和國營事業之各項能力：
  - 訓練工作坊以及學習機會；
  - 方法論、指引和工具；
  - 應用和進階研究；
  - 資訊分享活動和社群營造方案

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# Our Focus: System of Accountability


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# Key Messages to Remember

- Republic of China (Taiwan) is committed to the United Nations 2030 Agenda for Development and the UN Sustainable Development Goals
- The National Audit Office of ROC (Taiwan) should develop a long-term strategy for auditing the government’s achievement of the SDGs including Gender Equality
- Auditing SDGs requires understanding the government’s “Starting Point” and its “New Trajectory” in order to compare to the 2030 Agenda and assess future progress
- Audits should examine both preparedness and results

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# 主要資訊

- 中華民國政府正致力於聯合國2030議程和聯合國永續發展之目標
- 審計部應發展長期策略對政府在永續發展目標(包含性別平等議題)之達成程度進行查核
- 對永續發展目標進行查核，需瞭解政府推行之「起始點」及「新的軌道」，以利與聯合國2030永續發展議程進行比較及評估未來進展
- 進行查核時，應檢視包括準備與因應措施及辦理成果

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# The UN Sustainable Development Goals

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# 聯合國永續發展目標

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# The Sustainable Development Journey

- "Sustainable development" introduced in 1987 by the UN World Commission on Environment and Development and its report, *Our Common Future*
- Followed by
  - 1992 UN Conference on Environment and Development
  - The 2002 World Summit on Sustainable Development
  - 2012 UN Conference on Sustainable Development
- *Sustainable Development Strategies* at national, regional, and local levels
- *Poverty Reduction Strat*egies to qualify for aid and development financing
- Multilateral environmental agreements
- Organizations to guide, oversee and report on implementation of commitments
- Millennium Development Goals

# 永續發展歷程

- 「永續發展」是由聯合國世界環境與發展委員會於1987年提出以及他們的報告「我們共同的未來」
- 其次是
  - 1992年聯合國環境與發展會議
  - 2002年世界永續發展高峰會
  - 2012年聯合國永續發展會議
- 國家、區域和地方層級的*永續發展策略*
- *減少貧窮*策略以符合補助和發展融資之條件
- 多邊環境協定
- 針對履行承諾來指導、監督和報導之機構
- 千禧年發展目標

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# A Question…

What is the biggest problem facing the world today?

# 一個問題…

這個世界現今所面臨的最大問題是什麼？


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※ 此表由CSRone永續報告平台翻譯與製作

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# The SDGs…

- SDG = *Shared* Development Agenda
- What governments told the UN to work on – “The World We Want”
- An interconnected set of aspirational goals, time bound targets and measurable indicators
- Universal
- Voluntary: Countries choose and report on their priorities

- Are an auditor’s dream:
    - Governments have made a commitment
    - “Effect” has been defined

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# 永續發展目標是…

- 永續發展目標等同於**分享**發展議程
- 各國政府告訴聯合國所致力於－「我們想要的世界」
- 一組相互關聯且具有抱負的目標、有時限的細項目標及可衡量的指標
- 普遍性
- 自願性：各國選擇和報導其優先事項
- 是審計人員的夢想：
  - 政府已做出承諾
  - 「效果」已被定義

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# Auditing Makes a Difference

- Legislative auditors have a key role to play in auditing programs to achieve Sustainable Development Goals (SDGs) and supporting accountable government departments, Ministries and agencies
- Audits examine and provide assurance that governments are
  - Meeting their commitments
  - Putting in place policies and programs that work
  - Achieving planned results
- Audit recommendations can improve the delivery of public goods and services

# 審計能夠帶來改變

- 審計人員在查核達成永續發展目標之執行計畫及支持具有課責之政府部門、部會及機構上扮演著重要角色
- 審計檢視以下面向，並提供確信：
  - 政府履行他們的承諾
  - 政府訂定有效的政策和計畫
  - 政府達成預計的結果
- 審計意見可以改善公共財物和服務之提供

# Why Should Public Servants Care About What Auditors Do?

- The auditors are coming… Get ready!
- Anticipate what the auditors will examine – pay attention to audit priorities, criteria and questions
- Influence audit selection and planning
- Implement good recommendations and improve public services and results

# 為何公務人員要在乎審計人員的工作?

- 審計人員來了… 準備好！
- 預期審計人員將查核的內容 – 關注審計優先事項、標準和問題
- 影響審計選擇和規畫
- 執行好的建議並改善公共服務和成果

# Performance Auditing and the UN SDGs

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# 績效審計和聯合國永續發展目標

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# INTOSAI Framework

- SDGs a Cross-Cutting Priority in INTOSAI's 2017- 2022 Strategic Plan
    1. Assess readiness of national systems
    2. Undertake performance audits of programmes that contribute to SDGs
    3. Support implementation of SDG 16
    4. Be models of transparency and accountability in own operations
- 80 Supreme Audit Institutions currently auditing their national government's preparedness
- Different audit approaches are in use
    - IDI-led Collaborative Audits of Preparedness
    - Netherlands-led "7 Step Review"

# 國際最高審計機關組織(INTOSAI)架構

- 永續發展目標是國際最高審計機關組織在2017至2022年的策略計畫中的一個跨領域優先事項
  1. 評估國家制度的準備情況
  2. 執行有助於達成永續發展目標計畫之績效審計
  3. 支持永續發展目標16之落實
  4. 在本身運作中成為透明和課責的典範
- 目前有80個國家的審計機關正對其政府的準備情況進行查核
- 使用不同的審計方式
  - IDI所主導對準備情況之共同審計
  - 荷蘭所主導的“7步驟覆核”

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# High Level Audit Questions to Answer

- To what extent has the government adapted the 2030 Agenda to its national context?
- Has the government identified and secured the resources and capacities it needs?
- Has the government established a mechanism to monitor, follow up, review and report on its progress?

# 須回答之高層次審計問題

- 政府落實2030議程之程度?
- 政府是否確定並確保其所需的資源和能力?
- 政府是否建立監督、追蹤、覆核和報導其進展的機制?

# Audit Scope - Considerations

- Preparedness? Results? Or both?
- ‘Whole of Government’?
- Whole of 2030 Agenda (all goals) versus selected SDGs
- Focus on “Inclusiveness”
- Examine interconnections
- Performance information systems

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# 審計範圍 – 關注事項

- 準備情形?結果?或者兩者皆是?
- 「整個政府部門?」
- 所有的2030議程(所有目標)與所挑選的永續發展目標
- 聚焦於「包容性」
- 檢視相互的關聯
- 績效資訊系統

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# Assess the Government's Starting Point

- Each country is at a different stage of development
- Understand what was in place *before* October 2015 (UN 2030 Agenda)?
- Compare this "starting point" (baseline) with the suite of SDGs, targets, and indicators
- Consider elements of preparedness as well as results

# 評估政府的起始點

- 每個國家都處於不同的發展階段
- 了解2015年10月(聯合國2030議程)之前的情況?
- 將此「起始點(基準)」與永續發展目標、細項目標及指標進行比較
- 考慮準備情況和結果的要素

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# Key Elements of Preparedness

- *Policy framework*
- *Institutional mechanisms*
- *Action planning*
- *Monitoring and reporting*
- *Budget and funding*

- *Management systems, controls and processes*

# 準備情況之主要因素

- 政策架構
- 制度機制
- 行動計畫
- 監督和報導
- 預算和資金

- 管理系統、控制和過程

# Policy Framework

- Includes national commitments, policies, laws, and strategies to promote, enforce, and monitor SDG achievement
- Questions:
  - Is there clearly expressed political commitment?
  - How has the government integrated the SDGs into its existing policy framework?
  - What efforts have been made to to inform and involve stakeholders in setting policy direction?

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# 政策架構

- 包含國家承諾、政策、法律和策略層面，促進、執行和監督永續發展目標之達成
- 問題：
  - 有無明確表達的政治承諾?
  - 政府如何將永續發展目標納入其現有的政策架構?
  - 已經做出哪些努力來向利害關係人提供訊，並讓其參與政策方向的制定?

# Institutional Mechanisms

- Includes lead and supporting ministries, roles and responsibilities, and coordination of these
- Questions:
  - How has the country adapted its institutional framework to implement the SDGs?
  - What coordination mechanisms have been established? Is there an lead institution responsible to overall coordination and integration?
  - How has responsibility been allocated among levels of government and Ministries? What roles and accountabilities have they been assigned?

# 制度機制

- 包含主導和協辦部會、角色和責任、以及各部會間的協調
- 問題：
  - 國家如何調整其制度架構以實施永續發展目標?
  - 什麼樣的協調機制已被建立? 是否有主導部會來負責整體的協調與整合?
  - 各層級政府和部會之間如何分配責任? 其被賦予什麼樣的角色和責任?

# Action Plans

- Includes targets, results, activities, indicators, responsibilities, monitoring mechanisms, and resources
- Questions:
  - What specific action plans or implementation strategies has the government established?
  - Has the government identified and mobilized key stakeholders that will play a role in implementing these plans?

# 行動計畫

- 包含細項目標、結果、活動、指標、責任、監督機制和資源
- 問題：
  - 政府制定了哪些具體的行動計畫或實施策略?
  - 政府是否確定並動員在執行這些計畫中的主要利害關係人?

# Budget and Funding

- Includes required financial and human resources needed to achieve targets and results
- Questions:
  - Has the government determined and provided the financial and human resources required to implement its SDG commitments?
  - What analysis was carried out to determine whether these resources are adequate?
  - What steps has the government taken to ensure that these allocations and spending are publicly available and measurable?

# 預算和資金

- 包含為了達成細項目標和結果所需的財務和人力資源
- 問題：
  - 政府是否確定並提供所需的財務和人力資源，來履行對永續發展目標的承諾?
  - 進行了什麼分析來確定這些資源是否足夠?
  - 政府採取了哪些措施來確保這些分配和支出是公開且可衡量?

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# Monitoring and Reporting

- Includes data collection and analysis
- Questions:
  - What performance measures and indicators has the government determined it will use to track progress on the implementation of the policy framework?
  - What relevant baseline data for the monitoring of progress against the selected indicators has the government identified?
  - What organizations are responsible for collecting, consolidating, and analyzing this data?
  - What data is available in the public domain (that is, what data is already being collected and publically reported on by national and regional statistical agencies)?

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# 監督和報導

- 包含資料蒐集和分析
- 問題：
  - 政府採用什麼樣的績效衡量制度和指標，來追蹤執行政策架構的進展情形?
  - 政府確定哪些相關的基準數據，來監測所選定指標的進展情形?
  - 哪些機關負責收集、彙整和分析這些數據?
  - 哪些數據已被國家或地方統計機構所蒐集和公開報導?

# Determine the Government’ s New Trajectory

- Each country to set its own national targets, building on the global framework, considering its own realities and national circumstances
- Determine government’s intention to design and implement new commitments, measures, mechanisms, policies, action plans and resources
- **What is the government prepared to do *differently***?

# 決定政府的新軌道

- 每個國家都要根據國家情況與環境，並在全球架構的基礎下制定自己的國家細項目標
- 確定政府在規劃和履行新承諾、衡量、機制、政策、行動計畫和資源的意圖
- **政府準備採取什麼不同做法?**

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# Audit Results Reported and Achieved

- Elements of Preparedness are important, but RESULTS matter more!
- Therefore crucial that national audit offices plan to audit and report on results achieved by governments in due course
- These results are in relation to the priority goals, time-bound targets, and measurable indicators chosen by the government
- National audit offices could provide assurance on “Voluntary National Reviews” or other government reporting

# 審計結果報導與實踐

- 雖然事前的準備情況很重要，但結果更重要!
- 因此，審計機關在適當的時候進行審計和報導政府的成效是非常重要的
- 這些結果與政府所選擇的優先目標、有時限的細項目標和可衡量的指標有關
- 審計機關針對「自願國家檢視報告」或其他政府報告提供確信服務

# Pay Attention to Quantification and Data

- Measureable and quantified goals, targets and indicators are at the heart of the SDGs
- Auditing preparedness and results requires examining:
  - the targets and indicators selected by the government to measure progress,
  - the systems in place to collect reliable data and ensure its integrity,
  - the way data is incorporated into decision-making processes, and
  - public reporting on progress.
- Gender Equality programming requires disaggregated data
  - 50 SDG indicators require gender-disaggregated data

# 關注量化和數據

- 可衡量、可量化的目標、細項目標及指標是永續發展目標的核心
- 審計準備情況和結果需要檢視：
  - 政府所選擇的衡量進展的細項目標和指標；
  - 已建置蒐集可靠的資訊和確保其完整性之系統；
  - 整合數據到決策過程的方式；
  - 公開進度報告
- 性別平等計畫需要分類的數據
  - 50個永續發展目標之指標需要性別統計資料

# Stakeholder Management

- National governments have primary responsibility for implementing the SDGs.
- Also responsible for determining roles, building relationships, and mobilizing efforts of other organizations including:
  - Lead government ministry, special agency, or commission
  - Other line ministries and agencies at national, sub-national, and/or local level
  - Non-government organizations
  - Public agencies that collect, analyze, and report data;
  - UN agencies

# 利害關係人管理

- 各國政府主要負責執行永續發展目標
- 另外，也負責確定角色、建立關係並動員其他組織的投入，包括：
  - 主導政府部門、特別機構或委員會
  - 其他國家、次國家或地方層級的部會及機構
  - 非政府組織
  - 蒐集、分析和報導資料的公共機構；
  - 聯合國機構

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# A Focus on Gender Equality

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# 聚焦性别平等

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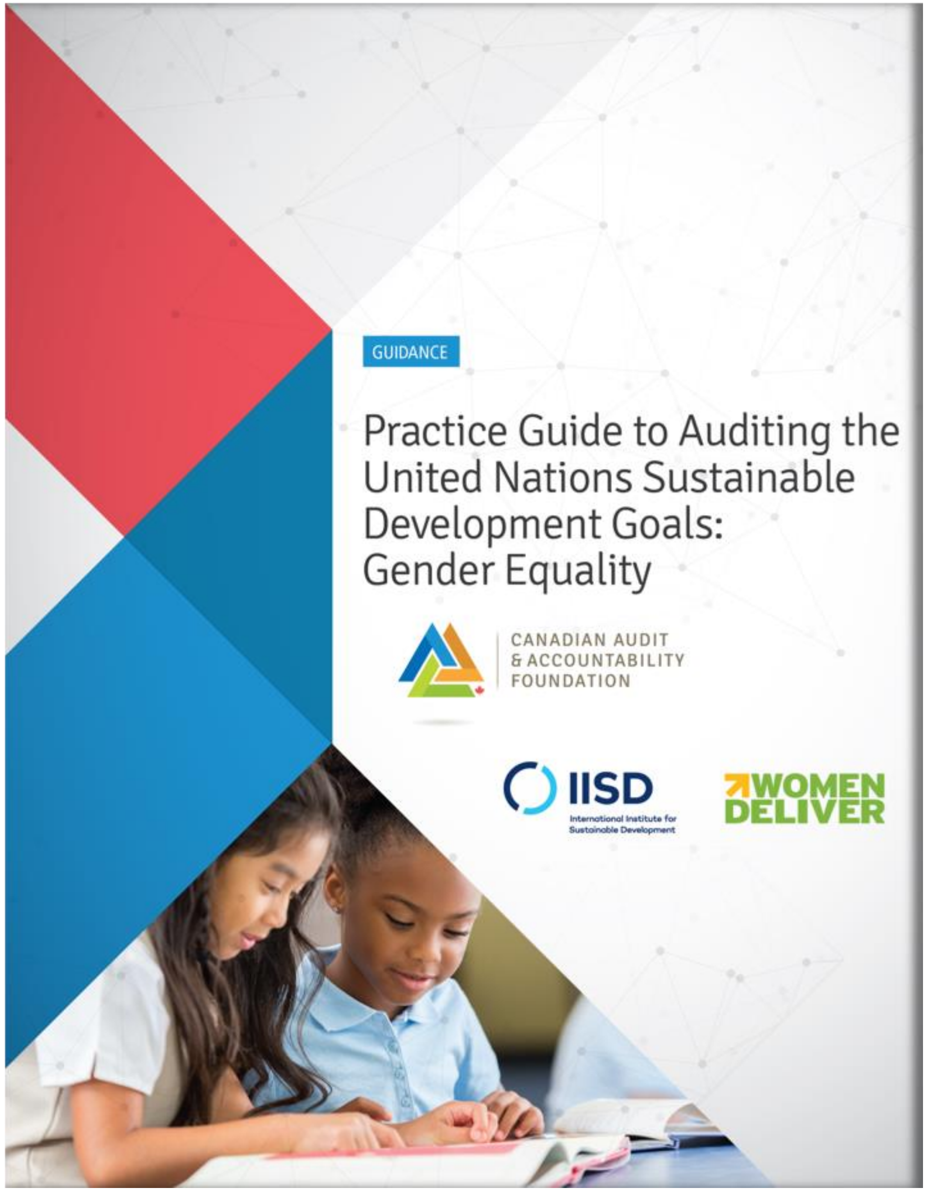



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# Our Practice Guide

- Designed to help SAIs audit gender equality as part of the United Nations 2030 Agenda for Sustainable Development
- Provide support to INTOSAI / IDI Strategic Plan
- Focused on “preparedness” – whole of government
- Part 1 – Concepts and Context
- Part 2 – Methodology

- Can easily be repurposed

# 我們的實務指南

- 主要在協助審計機關在聯合國2030年永續發展議程中，審核有關性別平等之議題
- 提供INTOSAI及IDI策略計畫之支持
- 聚焦於政府整體之“準備與因應措施”
- 第一部分 - 概念和背景
- 第二部分 - 方法論

- 可以輕易地重新調整其用途

# Why Gender Equality is Important

- Gender inequalities are pervasive, systemic, and structural
  - GE has many dimensions
- Critical to eliminating discrimination based on sex and to protecting human rights
- A core development objective, a means to increase economic growth and achieve social outcomes
- It ensures that people around the world—whether females or males—are able to play an active and meaningful role in their communities, their societies, and their own lives

# 為何性別平等議題如此重要?

- 性別不平等是普遍的、系統地和結構性的
  - 性別平等包含許多面向
- 消除性別歧視對保護人權至關重要
- 是一項核心發展目標：增加經濟成長與促進社會產出的手段
- 保障全世界人們無論是女性或是男性，都能在他們社區、社會及自身生活中，扮演積極且有意義之角色

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# The Gender Equality Journey

- 1979 UN Convention on the Elimination of All Forms of Discrimination against Women
- 1989 UN Convention on the Rights of the Child
- 1994 UN Conference on Population and Development and its Programme of Action
- 1995 Beijing Platform for Action of the UN Fourth World Conference on Women
- 2000-2015 Millennium Development Goals
- In the UN SDGs, Gender Equality is both a stand-alone goal and a cross-cutting theme reflected in many other goals

# 性別平等議題之歷程

- 1979年聯合國消除對婦女有一切形式歧視之公約
- 1989年聯合國訂定兒童權利公約
- 1994年聯合國訂定人口與發展會議及其行動綱領
- 1995年聯合國訂定第四次世界婦女大會北京行動綱要
- 2000-2015年千禧年發展目標
- 綜觀聯合國永續發展目標，性別平等既是獨立之目標，亦是反映在其他目標中的跨領域議題

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# UN SDG 5 on Gender Equality

- Aims to achieve GE and empower women and girls
- Requires eliminating all forms of discrimination based on sex
- Seeks to ensure that women and girls:
  - have full access to sexual and reproductive health and rights
  - receive due recognition for their unpaid work
  - have full access to productive resources
  - enjoy equal participation with men in political, economic, and public life
- 9 Targets and 14 Indicators

# 聯合國永續發展第5項目標：性別平等

- 旨在實現性別平等與賦予所有婦女及女孩權力
- 要求消除基於性別上，一切形式之歧視
- 力求保障婦女及女孩：
  - 能充分享有性別與生殖健康及權利
  - 獲得他們在無償工作時所應有之認可
  - 能充分享有生產性資源之權利
  - 與男性在政治、經濟和公共生活中享有平等的參與權
- 9個細項目標及14項指標

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# GE as a Cross-Cutting Theme

- Very strong links between SDG 5 and other SDGs, including on Poverty, Hunger, Health, Education, Clean Water, Economic Growth
- Achieving SDG 5's targets will influence—and will be influenced by - the achievement of the other goals
- 10 Goals, 40 targets and 60+ indicators directly link to gender equality

# 性別平等作為跨域議題

- 永續發展目標第五項及其他目標間有重大連結，包含貧窮、飢餓、健康、教育、淨水、經濟成長等
- 實踐永續發展第五項目標將影響其他目標之達成，也會被其他目標的達成情形所影響
- 10個目標、40個細項目標和超過60個以上的指標與性別平等直接相關

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# Two Scenarios for Topic Selection

**Scenario 1:**
**Auditing SDG 5 on gender equality**

Main decisions relate to the breadth and depth of the investigation; e.g., which Goal 5 targets and indicators, elements of "preparedness," and which entities should be included in the audit scope.

**Scenario 2:**
**Auditing gender equality and other SDGs or government organizations and programs**

Gender equality is a crosscutting theme and its relative importance and the extent of its inclusion is yet to be determined.

# 性別平等的兩種情境

情境一：
對永續發展第五項目標-性別平等之查核

主要決定於調查之廣度與深度

例如：永續發展第五項目標有關之細項目標、指標及準備與因應措施之要素等，及哪些受查單位需納入審計範圍中。

情境二：
對性別平等及其他永續發展目標或政府組織及計畫進行查核

性別平等橫跨不同核心目標，其議題相對重要性與涵蓋範圍尚待確定。

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# Conclusion - Key Messages to Remember

- Republic of China (Taiwan) is committed to the United Nations 2030 Agenda for Development and the UN Sustainable Development Goals
- The National Audit Office of ROC (Taiwan) should develop a long-term strategy for auditing the government's achievement of the SDGs including Gender Equality
- Auditing SDGs requires understanding the government's "Starting Point" and its "New Trajectory" in order to compare to the 2030 Agenda and assess future progress
- Audits should examine both preparedness and results

# 結論：主要資訊

- 中華民國政府正致力於聯合國2030議程和聯合國永續發展之目標
- 審計部應發展長期策略對政府在永續發展目標(包含性別平等議題)之達成程度進行查核
- 對永續發展目標進行查核，需瞭解政府推行之「起始點」及「新的軌道」，以利與聯合國2030永續發展議程進行比較及評估未來進展
- 進行查核時，應檢視包括準備與因應措施及辦理成果

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註：簡報內容經李德執行長授權審計部翻譯中文版本使用。
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