# Office of the Auditor General of Canada:

# United Nations Sustainable Development Goals and Audit in Canada

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Commissioner of the Environment and Sustainable Development
Taipei, Taiwan, June 5th 2018

# 加拿大審計長公署:

# 聯合國永續發展目標與審計 – 加拿大經驗

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**環境及永續發展委員長**
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Office of the Auditor General of Canada
Bureau du vérificateur général du Canada

# Outline

- Introduction
- The United Nations Sustainable Development Goals (SDGs)
- Office of the Auditor General's early work on the SDGs
- International Supreme Audit Institutions' project on the SDGs
- CESD's audit on Government's preparedness to implement the UN 2030 Agenda and SDGs

# 簡報大綱

- 環境及永續發展委員長(CESD)介紹
- 聯合國永續發展目標(SDGs)
- 加拿大審計長公署(OAG)以往對於SDGs的查核情形
- 國際最高審計機關組織(INTOSAI)關於SDGs的計畫
- CESD查核政府實施聯合國2030議程和永續發展目標的準備情形

# Introduction

- Commissioner of the Environment and Sustainable Development (CESD)
- Established through an amendment to the Auditor General Act (1985) in 1995
- CESD reports directly to the Parliament of Canada
  - **Performance audits** of federal programs related to the environment and sustainable development
  - Monitors the implementation of the Federal Sustainable Development Strategy and federal departments' Sustainable Development Strategies
  - Manages the environmental petitions process

# 介紹

- 環境及永續發展委員長(CESD)
- 依據審計長法(1985年)之修正，於1995年成立
- 直接向加拿大國會報告
  - 與環境及永續發展攸關的聯邦政府施政計畫之**績效審計**
  - 監督聯邦永續發展策略及聯邦部會永續發展策略之執行
  - 管理與環境相關的請願程序

# United Nations Sustainable Development Goals

- 2015 United Nations resolution adopted unanimously the 2030 Agenda for Sustainable Development.
- 17 Sustainable Development Goals for achieving economic, social and environmental sustainable development



# 聯合國永續發展目標

- 2015年聯合國決議一致通過”2030年永續發展議程”
- 為達到經濟、社會以及環境的永續發展，提出17項永續發展目標



# Characteristics of the 17 Sustainable Development Goals

- **Universal,** they apply to all countries.
- **Focus on** people, the planet, prosperity, peace, and partnership.
- **No one is left behind:** all subpopulations, in particular the poorest and the most vulnerable, should be included and involved.
- **Cover three dimensions:** economic, social and environmental.
- **Interconnected** to ensure that sustained economic growth will not harm society or the environment.
- **Imply that policy coherence is important** for efficient and effective implementation.
- **Global progress is measurable** using 232 indicators.

# 17項永續發展目標的特性

- **普遍性**，適用於所有國家
- **關注於**人民、地球、繁榮、和平以及夥伴關係
- **沒有人被排除**：所有次族群都應被包含並納入， 特別是極度貧困及弱勢的族群
- **涵蓋三種面向**：經濟、社會以及環境
- 三種面向**互相連結**，以確保在維持經濟成長的同時，不會危及社會或損害環境
- 意味著**政策間的緊密結合**對於有效率及效果的執行是非常重要的
- **全球永續發展**可使用232項指標來衡量

# Past OAG audits have covered some SDGs

| Goal # | UN Sustainable Development Goals | Number of Audits related to Goal | Targets Identified in Audits | Number of Audits Related to Identified Target |
|---|---|---|---|---|
| 3 | **Good Health and Well-Being** Ensure healthy lives and promote well-being for all at all ages | 47 | 3.3 | 4 |
| | | | 3.4 | 1 |
| | | | 3.5 | 1 |
| | | | 3.8 | 10 |
| | | | 3.9 | 11 |
| | | | None | 18 |
| 4 | **Quality Education** Ensure inclusive and equitable quality education and promote | 7 | 4.3 | 4 |
| | | | 4.4 | 2 |
| | | | None | 1 |
| 5 | **Gender Equality** Achieve gender equality and empower all women and girls | 6 | 5.5 | 2 |
| | | | 5.c | 2 |
| | | | None | 2 |
| 6 | **Clean Water and Sanitation** Ensure availability and sustainable management of water and sanitation for all | 13 | 6.1 | 4 |
| | | | 6.3 | 1 |
| | | | 6.5 | 2 |
| | | | 6.6 | 4 |
| | | | None | 2 |
| 7 | **Affordable and Clean Energy** Ensure access to affordable, reliable, sustainable and modern energy for all | 2 | 7.2 | 1 |
| | | | 7.3 | 1 |

# 審計長公署以往審計已涉及部分永續發展目標

| 目標編號 | 聯合國永續發展目標 | 審計與永續發展目標相關的數量 | 在審計中可辨認的永續發展細項目標 | 審計與可辨別永續發展細項目標相關的數量 |
|---|---|---|---|---|
| 3 | **健康與福祉**<br>確保健康及促進各年齡層的福祉 | 47 | 3.3 | 4 |
| | | | 3.4 | 1 |
| | | | 3.5 | 1 |
| | | | 3.8 | 10 |
| | | | 3.9 | 11 |
| | | | 沒有 | 18 |
| 4 | **教育品質**<br>確保有教無類、公平以及高品質的教育，及提倡終身學習 | 7 | 4.3 | 4 |
| | | | 4.4 | 2 |
| | | | 沒有 | 1 |
| 5 | **性別平等**<br>實現性別平等，並賦予婦女權力 | 6 | 5.5 | 2 |
| | | | 5.c | 2 |
| | | | 沒有 | 2 |
| 6 | **淨水與衛生**<br>確保所有人都能享有水及衛生及其永續管理 | 13 | 6.1 | 4 |
| | | | 6.3 | 1 |
| | | | 6.5 | 2 |
| | | | 6.6 | 4 |
| | | | 沒有 | 2 |
| 7 | **可負擔能源**<br>確保所有的人都可取得負擔得起、可靠的、永續的，及現代的能源 | 2 | 7.2 | 1 |
| | | | 7.3 | 1 |



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# OAG has been working on the integration of SDGs

- **Considered past audits** and their relation to the SDGs to identify potential gaps in audit coverage (2016)
- Commented on the **draft Federal Sustainable Development Strategy** and recommended integration of SDGs (2016)
- **Environment and Sustainable Development Audit Guide** has been updated to reflect the SDGs (2017)
- OAG performance **audit training** *Fundamentals of E&SD* has been **adapted to the SDGs** (2017)
- Teams have to **consider the SDGs when planning** their audit (2017)
- **Sustainable Development Strategy** integrates the SDGs (2018)
- **Performance audit** on government's **preparedness** to implement the SDGs (2018)

# 審計長公署持續致力整合永續發展目標

- **考慮以往審計**與永續發展目標的關係，來辨認審計覆蓋範圍中潛在的差距 (2016)
- 對**聯邦永續發展策略草案**提出意見，並建議其整合永續發展目標 (2016)
- 因應永續發展目標，更新**環境和永續發展審計指南** (2017)
- OAG在績效審計訓練中關於環境及永續發展(E&SD)的基礎課程，已**根據永續發展目標予以調整**(2017)
- 審計小組成員在規劃審計工作時，必須考量永續發展目標(2017)
- 將永續發展目標整合至OAG之永續發展策略 (2018)
- 對於政府實踐永續發展目標之準備情形進行績效審計 (2018)

# International Organisation of Supreme Audit Institutions (INTOSAI) and the SDGs

- INTOSAI: non-governmental, non-political and **independent organisation** for the national audit offices community with **194 members**
- UN Resolution on strengthening supreme audit institutions (A//RES/69/228)
- 2016 Congress of INTOSAI: **strong interest in the SDG**s
- INTOSAI Strategic Plan 2017– 2022: acknowledges it has an **important role to play** in efforts **to implement the SDGs** and to follow-up **and review progress** that is made.

# 國際最高審計機關組織與永續發展目標

- 國際最高審計機關組織：由**194個會員**組成之非政府、非政治且**獨立**之組織，提供各國審計機關知識分享之社群
- 聯合國加強審計機關的決議(A//RES/69/228)
- 2016 年INTOSAI大會：**對永續發展目標表達強烈關注**
- 2017至2022年INTOSAI策略計畫：在努力實踐永續發展目標及後續追蹤覆核工作扮演重要的角色

# INTOSAI project on the SDGs

**Four approaches to contribute** to SDGs:

1. **Audit** government **preparedness** to implement, monitor and report – CESD leading efforts on that approach.
2. **Audit the economy, efficiency, and effectiveness** of key government programmes that contribute to the SDGs
3. **Implement Goal 16** on contributing to effective, accountable and transparent institutions.
4. **Be models of transparency and accountability** in their own operations, including auditing and reporting

XXII-INCOSAI
2016 | U.A.E.

**Sustainable Development Goals**

*How can INTOSAI contribute to the 2030 Agenda for Sustainable Development?*

# INTOSAI對於永續發展目標之計畫

為永續發展目標做出貢獻的**四項途徑**：

1. 對於政府在**準備**實施、監督和報導永續發展目標進行**查核** – CESD主要的努力方向
2. 對有助於實踐永續發展目標之重要政府計畫的**經濟、效率及效果進行查核**
3. 實踐永續發展目標16，對所有層級建立有效、負責的且透明的制度做出貢獻
4. 在本身運作之審計及報導中，成為具有資訊透明及課責之典範



第22屆INTOSAI大會
2016｜阿拉伯聯合大公國

**永續發展目標**

INTOSAI如何針對2030年永續發展議程做出貢獻?

# CESD's contribution to INTOSAI project

- Responsible for approach 1: Assessing government's preparedness to implement the SDGs.
- INTOSAI's seven-steps approach to auditing preparedness:

**Policy Framework**

1. National ownership and recognition of responsibility in line with the principles of sustainable development.
2. Building public awareness and encouraging dialogue with all stakeholders
3. Institutional arrangements, allocation of responsibility, accountability arrangements.
4. Preparation of plans to implement the SDGs.

**Data Framework**

5. Designing and establishment of the systems to measure and monitor the SDG goals and targets.
6. Setting baselines – the situation at the start of the process – for the different indicators.
7. Monitoring and reporting arrangements on the progress of SDGs.

# CESD 對於 INTOSAI 計畫的貢獻

- 主要負責第一項途徑：評估政府實踐永續發展目標的準備情形
- INTOSAI查核政府準備情形的七個步驟：

**政策架構**

1. 國家自主權及責任承擔與永續發展目標一致
2. 建立民眾意識，並與所有利害關係人溝通
3. 制度設計、責任分配、課責設計
4. 準備實踐永續發展目標之計畫

**資訊架構**

5. 設計及建立系統，來衡量和監督永續發展目標及細項目標
6. 開始時，針對不同指標來設定基準
7. 對於永續發展目標的進展情況進行監督及報告

# CESD audit of Canada's preparedness to implement the Sustainable Development Goals

http://www.oag-bvg.gc.ca/internet/English/parl_cesd_201804_e_42985.html

Scope:

- Period: Oct. 2015 to Nov. 2017
- Seven federal organizations with five identified to lead on behalf of the Government of Canada:
  - Employment and Social Development Canada (lead)
  - Environment and Climate Change Canada (lead)
  - Global Affairs Canada (lead)
  - Indigenous and Northern Affairs Canada (lead)
  - Status of Women Canada (lead)
  - the Privy Council Office (a central agency)
  - Statistics Canada (federal statistical office)

# CESD對於加拿大實踐永續發展目標的準備情形之查核

報告網址 http://www.oag-bvg.gc.ca/internet/English/parl_cesd_201804_e_42985.html

範圍：

- 期間：2015年10月至2017年11月
- 七個聯邦部會，其中包含五個被確認出來之主導部會：
- 加拿大就業及社會發展部 (主導)
- 加拿大環境與氣候變遷部 (主導)
- 加拿大全球事務部 (主導)
- 加拿大印地安及北方事務部 (主導)
- 加拿大婦女地位部 (主導)
- 加拿大樞密院辦公室 (中央機構)
- 加拿大統計局 (聯邦統計單位)

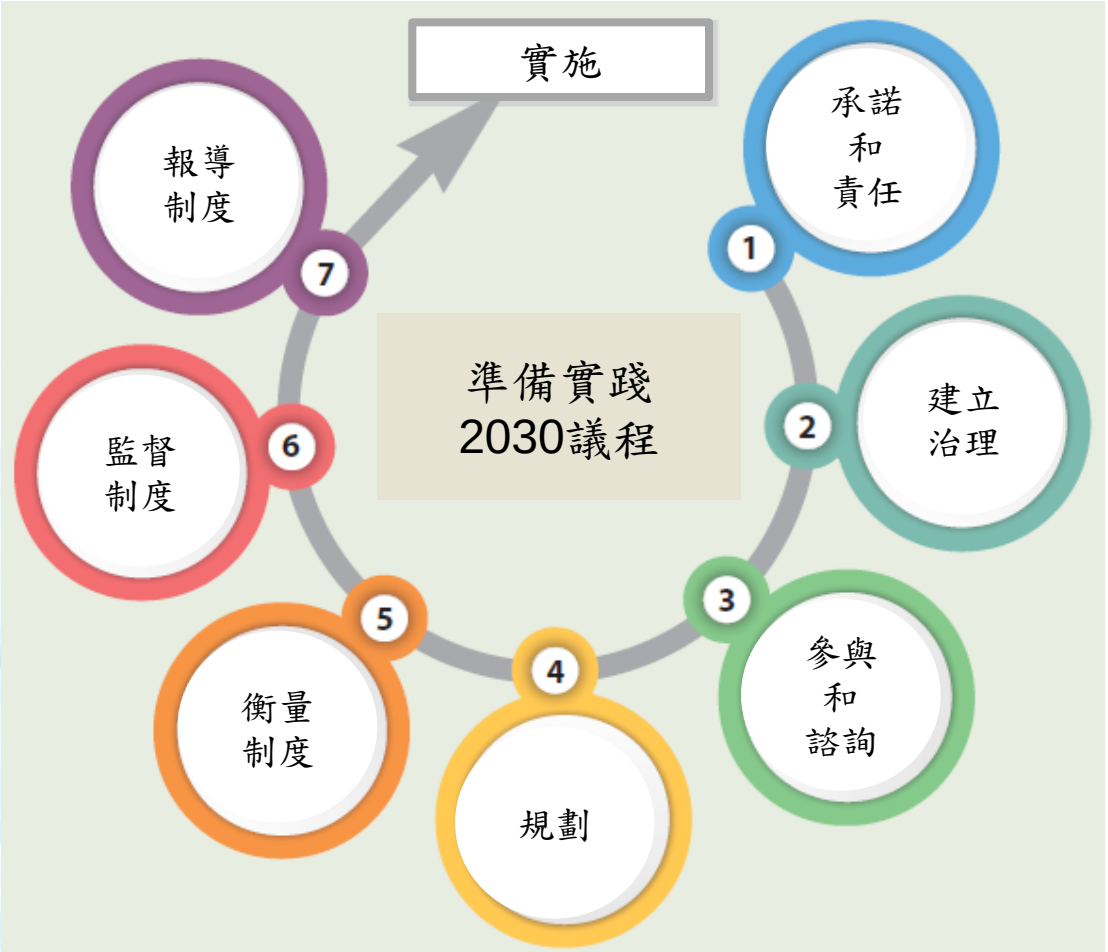
# CESD audit of Canada's preparedness to implement the Sustainable Development Goals

- Reasonable level of assurance based on the Canadian Standard for Assurance Engagements
- We conducted interviews with federal officials and reviewed documents they provided
- We adapted the INTOSAI 7-step model to the Canadian context
- We had Canadian sources of criteria for each of the seven steps



# CESD對於加拿大實踐永續發展目標的準備情形之查核

- 根據加拿大確信準則提供合理確信程度
- 與聯邦政府官員面訪並審閱其所提供的文件
- 依據INTOSAI的7步驟模型，調整為適用於加拿大國內情況
- 在7個步驟中，每一個步驟皆有屬於加拿大的判斷標準來源



# Key Findings

| Canada's preparedness to implement the 2030 Agenda | |
|---|---|
| 1. Commitment and responsibility | • Federal government committed<br>• Narrow interpretation of sustainable development |
| 2. Establishing governance | • No federal governance structure articulating roles and responsibilities |
| 3. Engaging and consulting | • No federal communication plan and no engagement strategy<br>• Departments consulted on specific policies and programs |
| 4. Planning | • No national implementation plan and few national targets<br>• No analysis of how much individual policies and programs could contribute to achieving the 2030 Agenda targets and goals |
| 5. Measuring system | • Data framework developed to measure Canada's results against global indicators<br>• Data compilation in progress<br>• No system to measure results toward national targets |
| 6. Monitoring system | • No system to monitor progress toward national targets |
| 7. Reporting system | • No system to report progress toward national targets |

# 主要發現

| 加拿大為實踐「2030年永續發展議程」的準備情形 | |
|---|---|
| 1. 承諾和責任 | • 聯邦政府承諾<br>• 永續發展的狹義解釋 |
| 2. 建立治理 | • 沒有聯邦治理架構來闡明角色和責任 |
| 3. 參與和諮詢 | • 沒有聯邦溝通計畫及參與策略<br>• 部會針對特定政策和計畫進行諮詢 |
| 4. 規劃 | • 沒有國家實施計畫和少數國家細項目標<br>• 未分析有多少個別政策和計畫有助於2030議程目標及細項目標之達成 |
| 5. 衡量制度 | • 已發展以全球指標來衡量加拿大成果之資料架構<br>• 正在進行資料彙編<br>• 沒有衡量國家目標結果之系統 |
| 6. 監督制度 | • 沒有監測國家目標進展情況之系統 |
| 7. 報導制度 | • 沒有報導國家目標進展情況之系統 |

# Conclusion

In spite of actions by each of the five lead federal organizations that are aligned with some of the sustainable development goals, we concluded that:

*The Government of Canada was not adequately prepared to implement the United Nations' 2030 Agenda for Sustainable Development.*

The Government accepted our recommendations to prepare according to the seven steps.

After the audit, in Budget 2018, the Government of Canada proposed $49.4 million over 13 years to establish a Sustainable Development Goals Unit and to fund monitoring and reporting activities by Statistics Canada

# 結論

儘管主導的五個聯邦部會所採取的行動與部分永續發展目標一致，但我們的結論是：

*加拿大政府並未充分準備來執行聯合國2030年永續發展議程*

政府接受我們所提按照七個步驟進行準備工作之建議

*在查核後，加拿大政府在2018年預算案中，提出未來13年4,940萬加拿大幣(約新台幣11.362億元)的預算，成立一個永續發展目標單位，及為加拿大統計局監督和報導活動提供資金*

# Merci !

# Thank you!

# 謝謝(法文)！

# 謝謝！

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