



# **Sustainable Development Goals: Impacts on SAIs and Governments**

12<sup>th</sup> ASOSAI Research Project meeting in Abu Dhabi, UAE

25-26 February 2019

BPK, Indonesia

# BPK MANDATE

Financial

Performance

Special Purpose  
Audit

- 1) Compliance
- 2) Investigative  
Audit

Environmental Perspective

# Impact of SDGs on the SAI

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- **Strategic planning/strategic direction**

*When SDGs were introduced by the UN, has this impacted your strategic direction? Can you specify the changes that were seen in your strategic planning as a result of the introduction of the SDGs?*

*For example, one might say that before the introduction of SDGs, its SAI used to focus on auditing the service delivery by the governments. After the introduction of SDGs, the SAI is auditing the government's implementation of SDGs.*

# Impact of SDGs on the SAI Strategic Planning Direction



Considering only one  
dimension  
“Environment”



Start to broaden the the  
dimension  
“Environment”  
“Economic”  
“Social”

# Impact of SDGs on the SAI – cont.

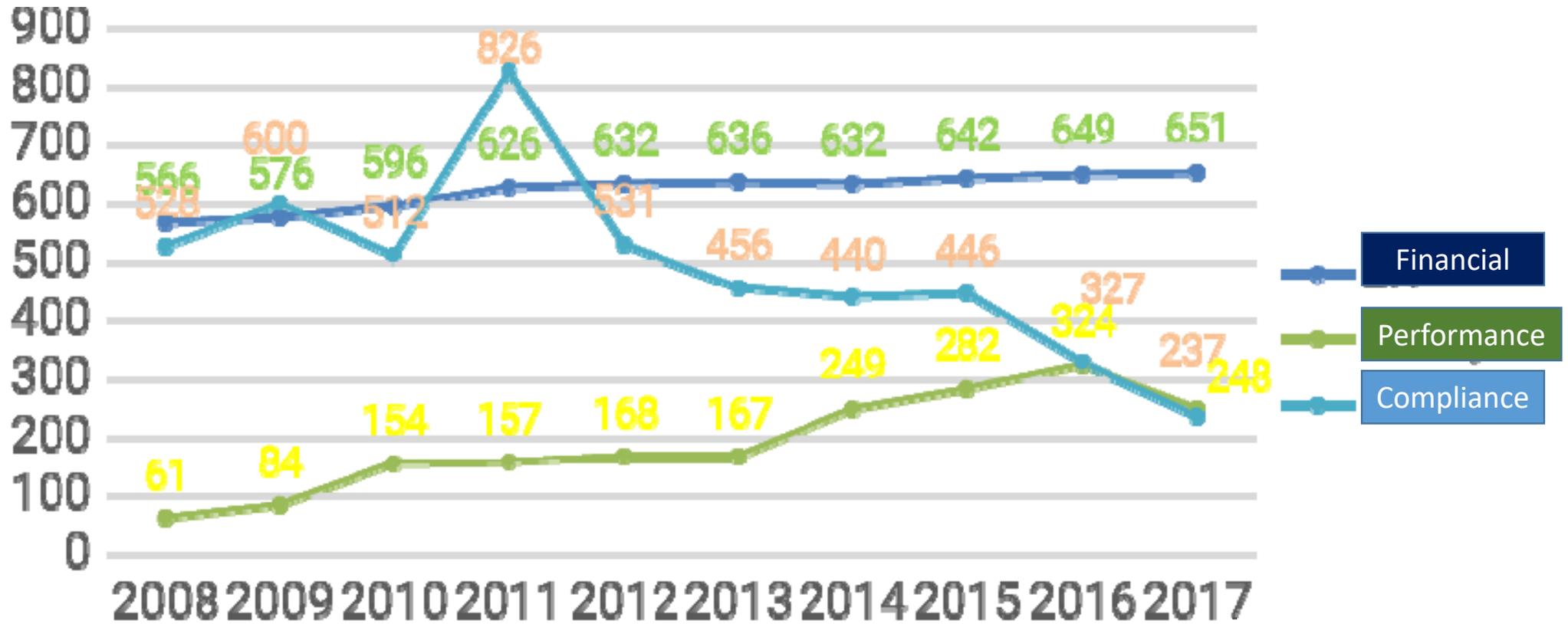
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- **Audit practices/audit consideration**

*Can you explain how the introduction of the SDGs affected your audit practices? What changes have you made to the way you audit as a result of the introduction of SDGs?*

*For example, one might say that before the introduction of the SDGs its SAI was focusing on financial and compliance auditing. After the introduction of the SDGs, the SAI adopted performance auditing to help it achieve its commitment towards the SDGs.*

# The Comparison (on number) of Financial, Performance, and Compliance Audit in BPK (10 yrs)



# Impact of SDGs on the SAI – cont.

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- **Identification of information/data sources**

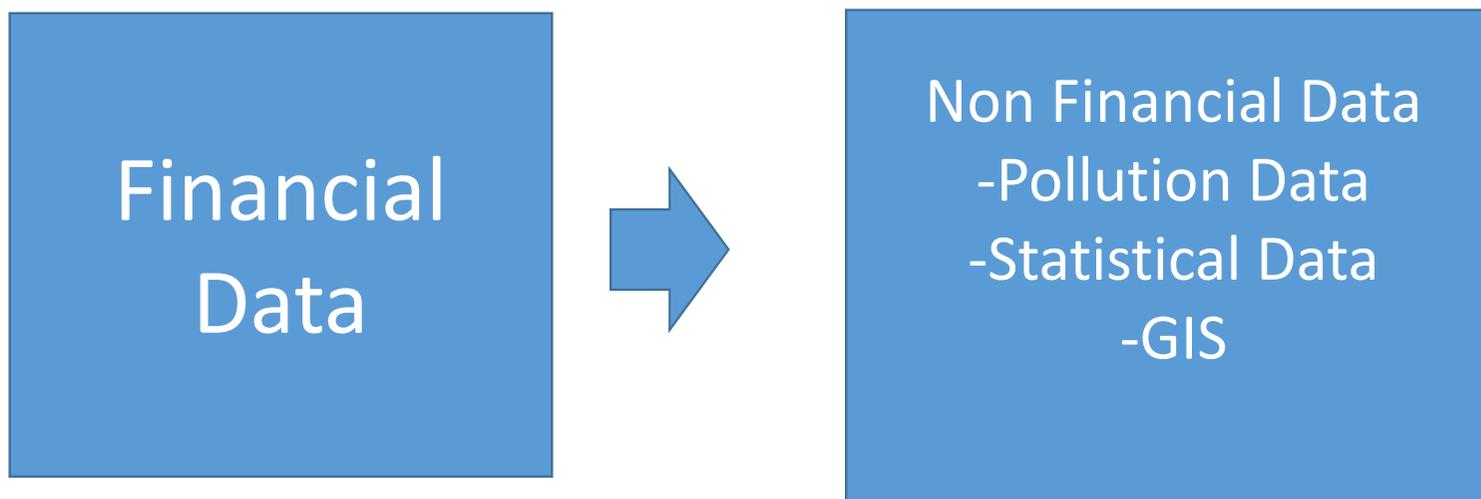
*Can you tell us what information or data you began to seek to help you audit the government's implementation of the SDGs which you did not use to seek prior to the introduction of SDGs?*

*For example, one might say that its SAI has recently been seeking information on educational materials and techniques by Ministry of Health on key health issues to prevent the public from developing certain diseases. This information was not used to be sought prior to the introduction of SDGs.*

# Impact of SDGs on the SAI – cont.

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- Identification of information/data sources



# Impact of SDGs on your Government

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- **Funding implications**

*Can you tell us what changes have been witnessed in your government's budgeting? What funds were identified/introduced as a consequence of SDGs? (preparedness audit is a relevant source of information for answering this question, though it shouldn't be treated as the only source. SAI's insights into government functions are also considered relevant source of information)*

*For example, one might say that its government has allocated/redirected funds towards smoking cessation clinics to address a key health issue in response to SDGs.*

# Impact of SDGs on your Government

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- Funding implications

Blended Fund  
(Not only from taxes: CSR, Public Private  
Partnership, Social Fund)

# Impact of SDGs on your Government – cont.

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- **Accountability lines**

*Can you tell us whether the responsibilities for implementing and achieving SDGs across all government hierarchies (local and national levels) have been clearly identified? Has your government introduced/made changes to its organization to identify the executives who would be taking the ownership of implementing each of the SDGs? (preparedness audit is a relevant source of information for answering this question, though it shouldn't be treated as the only source. SAI's insights into government functions are also considered relevant source of information)*

# National Coordinating Team of SDGs

Presidential Decree No. 59/2017 on implementation of SDGs



# Impact of SDGs on your Government – cont.

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- **Information management**

*What kind of information/data have your government agencies started to generate/collate because of SDGs? and what is their methodology to collate these information/data? (preparedness audit is a relevant source of information for answering this question, though it shouldn't be treated as the only source. SAI's insights into government functions are also considered relevant source of information)*

*For example, one might say that the Ministry of Health developed a national database for cancer screening to be able to monitor and detect cancers at the early stage to ensure timely intervention. To do that, it outreached both public and private providers to obtain verifiable information for the benefit of the national database.*

# Impact of SDGs on your Government – cont.

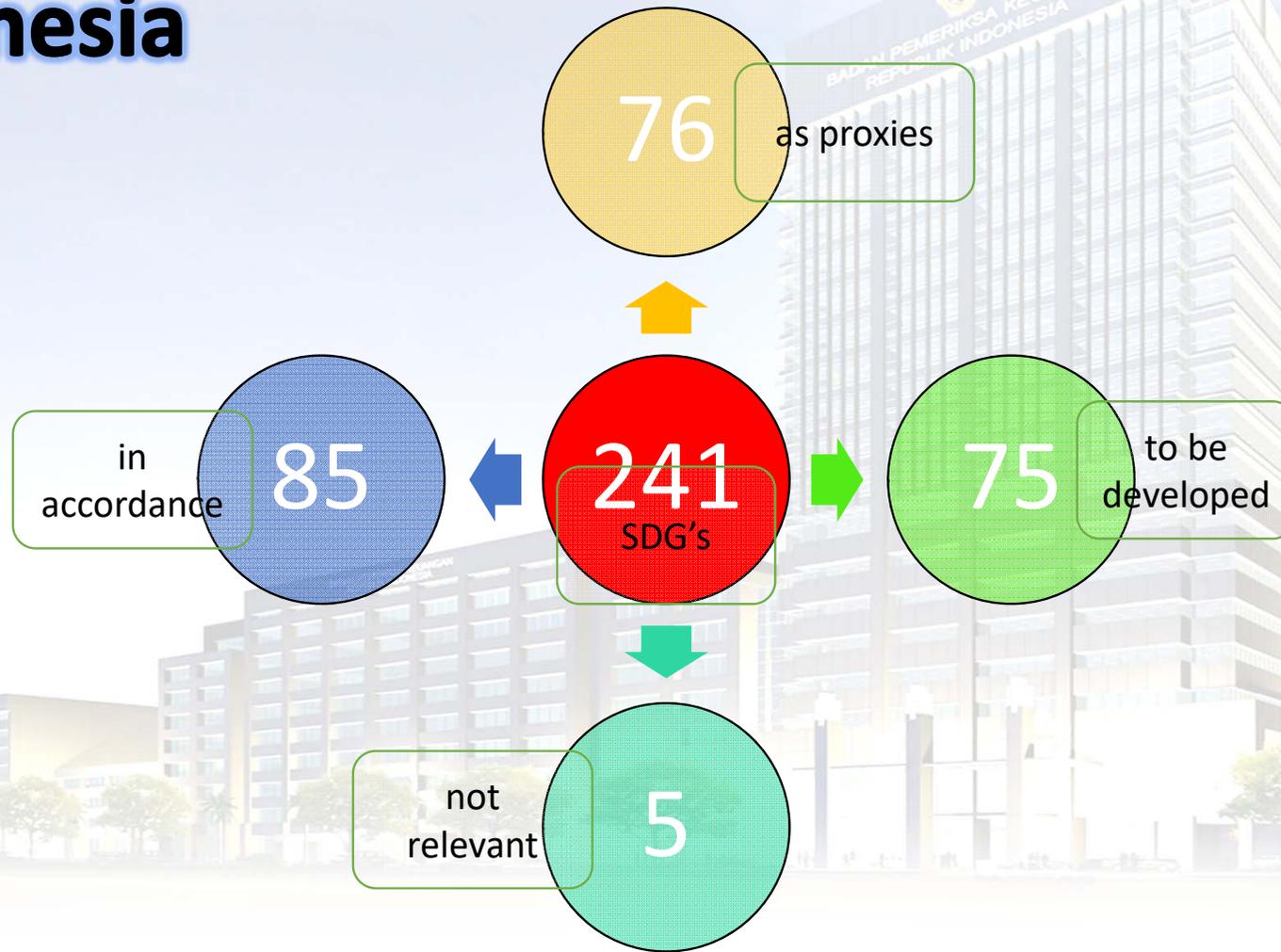
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# The Mapping of Global SDGs Indicators in Indonesia



# Audit Findings

Audit Framework			Finding	
			Achievement	Room of Improvement
Policy Framework	Policy	1.1. Raising Awareness	Government has conducted the raising awareness activities	Government still need to have more operational level communication startegy
		1.2. National Ownership	Government has established the regulation to implement SDGs in Indonesia	Presidential Decree No. 59/2017 need to be more detail in medium and short term activities
		1.3. Koherensi Kebijakan	Government already has a high commitment and feedback mechanism for its SDGs program	Government still need to have a policy to ensure the sustainability of its SDGs program due to the government changes
		1.4. 3 Dimension Integration	Government program has been synchronized to SDGs	Government still need to have institutional mechanism to support the cross –cutting sectors program

# Audit Findings

Audit Framework		Findings		
		Achievement	Room for Improvement	
Policy Framework	Means of Implementation	2.1. Funding Identification	Government already has the mechanism to identify the funding resources for SDGs program	Government still need to have reporting template for nongovernment actor funding
		2.2. Funding Priority	Government already has the mechanism to ensure the SDGs budget are part of National Planning Priority	Government need to have clear “tagging” of SDGs program in its planning priority
		2.4. Nonfinancial resources	Government has identified the nonfinancial resources to support implementation, monitoring, and reporting SDGs implementation	Government still need to have implementation strategy regarding the related e-planning and e-budgeting

# Audit Findings

Audit Framework		Findings		
		Achievement	Room for Improvement	
Data Framework	Monitoring, Evaluation, and Reporting	3.1. Responsibility	Government already has a design for assigning the role to monitor, follow up, review, and report the SDGs implementation	Government still need to establish the monitoring, evaluating, and reporting mechanism for nongovernment actor
		3.2. Baseline dan Indikator	Government already has the performance indicator metadata to monitor, evaluate, and report the SDGs implementation	All yearly target still need to have "baseline data"
		3.3. Data Quality	Government already has a mechanism to produce good quality data	Government still need to aggregate the data into local level government
		3.4. Participatory Reporting	Government has provide participatory mechanism in monitoring, follow up, review and reporting the SDGs implementation (for the nongovernment actor)	Government still need to ease the public access into the SDGs implementation report