



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

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

25-26 February 2019

**SAI Philippines**  
**(Commission on Audit)**

# Impact of SDGs on the SAI

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- **Strategic planning/strategic direction**
  - *ISSAI-aligned Performance Audit Manual developed with criteria for selection of audit topics for SDGs*
  - *COA Strategic Audit Planning includes the audit of SDGs*

# Impact of SDGs on the SAI – cont.

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- **Audit practices/audit consideration**
  - *Briefing on awareness of SAI Philippines officials and auditors on SDGs*
  - *Audit sectoral planning with emphasis on SDGs*
  - *Creation of sectoral performance audit clusters in addition to the Performance Audit Office*
  - *Performance audit of implementation of SDGs aside from financial and compliance audits*

# Impact of SDGs on the SAI – cont.

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- Identification of information/data sources

- *Plans, programs and reports of the audited entities relating to the SDG and its indicators*

# Impact of SDGs on your Government

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- **Funding implications**

- *Implementation of tax laws to raise revenues and fund major government programs and projects*
- *Proposal to create Subcommittee on SDGs under the Development Budget Coordination Committee of the National Economic Development Authority to ensure that programs contributing to the SDGs are adequately funded*
- *Plan to tag budgetary items in the General Appropriations Act to identify to which SDGs they contribute*

# Impact of SDGs on your Government – cont.

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- **Accountability lines**

- *National Economic Development Authority (NEDA) as the lead agency in the national implementation of SDGs*
- *Philippine Statistics Authority (PSA) designated as the official repository of the SDG indicators and data and mandated to develop mechanisms for the generation of timely and accurate statistics and indicators for the SDGs*
- *Department of Interior and Local Government (DILG) responsible for the localization of SDGs*
- *Government departments and agencies propose and implement programs and projects supporting attainment of SDGs and provide data support for the monitoring of SDGs*
- *Accountable departments/organizations for the achievement of SDGs already identified*

# Impact of SDGs on your Government – cont.

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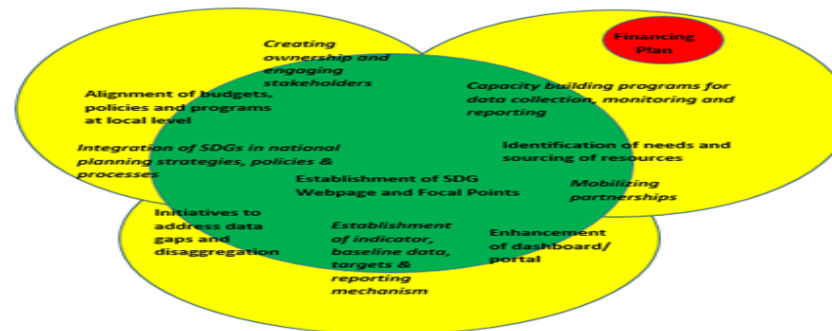
- **Information management**

- *SDG Webpage at PSA Website*
- *PSA Task Force on Big Data for Official Statistics*
- *Statistics for vulnerable sectors started to be collected*

# Results of Preparedness Audit (optional)

## Audit at a glance

Integration of 2030 Agenda into the national context



Means of implementation

Monitoring, follow-up, review and reporting progress toward implementation of the 2030 Agenda

Legend:

- - Complete
- - Work-in-progress or incomplete
- - Not yet developed



# Citizen Participatory Audit (CPA)

A technique in conducting audits with citizens as members of COA audit teams.

A mechanism for strategic partnership and sharing of aspirations, goals, and objectives between the COA and civil society

A technique for citizen/civil society partnership in other areas of the COA's work

A strategy for reform to uphold the people's primordial right to a clean government and the prudent utilization of public resources, founded on the premise that public accountability can prosper only with a vigilant and involved citizenry,



# Citizen Participatory Audit

1

## Why go for CPA ?

Laws, ISSAIs, international commitments, enhancement of governance, policies.

2

## The CPA Organization

3

## Deciding the Audit Topic & alignment with regular audit work

Close to the heart of the people, prioritized based on criteria.

4

## How citizen-auditors are selected

Bona-fide member of nominating CSO, no conflict of interest, willing and able to participate.

5

## Roles and activities given to citizen-auditors

Based on competencies after training as stated in the Audit Work Steps.

6

## How citizen-auditors are trained

Based on the requirements of specific audits.

7

## Communication in the CPA

Through channels: Member to Team Leader to Supervising Auditor to Director

8

## CPA Evaluation

**THANK YOU!**