



Sustainable Development Goals: Impacts on SAI Vietnam and the Government

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Impact of SDGs on the SAI

Strategic planning/strategic direction

- Action Plan to develop the SAV towards 2020 - vision 2030 has emphasized on the development of specialized audit such as IT audit, environmental audit, performance audit, which is in connection to sustainable development goals.

- In specific:

2015-2017

Establishment of:

- **Performance audit divisions** belonged to General Affairs Department, Specialized Audit Departments and Regional Offices.;
- **IT audit division** belonged to Specialized Audit Department No. 7 (was a unit of IT center)
- **Environmental audit division** belonged to Specialized Audit Department No. 3 (was a unit of International Cooperation Department).

2018

- Host the 14th ASOSAI Assembly in Vietnam with the theme of “**Environmental auditing for sustainable development**”;
- The result of the 14th ASOSAI Assembly - **The Hanoi Declaration** - is an official statement of ASOSAI community in their effort to achieve SDGs at national and regional level .

Up to present

- Base on ISSAIs, develop and provide **guidance, procedures, auditing standards** for SAV, auditing documents in the filed of performance audit;
- Develop a **Strategic Plan** to implement IT audit in Vietnam;
- **Training** and knowledge sharing activities to foster capacity development for SAV’s auditors in the field of performance audit, environmental audit and IT audit.
- **Conduct performance audit,** environmental audit and IT audit in connection to SDGs

Impact of SDGs on the SAI – cont.

Audit practices/audit consideration

- Before the introduction of the SDGs, SAI Vietnam was focusing on financial and compliance auditing. In order to audit the implementation of SDGs, SAI Vietnam adopted performance auditing, and then environmental audit and IT audit.
- For SDGs, SAV has integrated in a number of thematic audits and performance audits. In addition, SAV has conducted audits related to the environment such as industrial wastewater, environmental management at thermal power plants.

Impact of SDGs on the SAI – cont.

Identification of information/data sources

- Traditional method to collect information for audit evidence bases on financial statement and legislation documents of Government.
- However, in order to audit the government's implementation of the SDGs, SAI Vietnam has recently been seeking information on different types of data sources.
- For one example, to conduct environmental audit, SAV needs to examine the data and samples on air quality, industrial waste, hospital waste, water quality. This information was not used to be sought prior to the introduction of SDGs.

Impact of SDGs on your Government

- **Funding implications**

(1) State budget of VND 2.000.000 billion (90 billion USD) for SDG implementation:

- Central budget of VND 1.120.000 billion
- Local budget of VND 880.000 billion

(2) ODA: Donors have shifted focus to global issues (climate change and green growth), Viet Nam has received significant funding from international climate change funds which was about USD 5.2 billion in the period of 2010-2014, the biggest amount regionally, including a small percentage of grant aid and largely favourable loans.

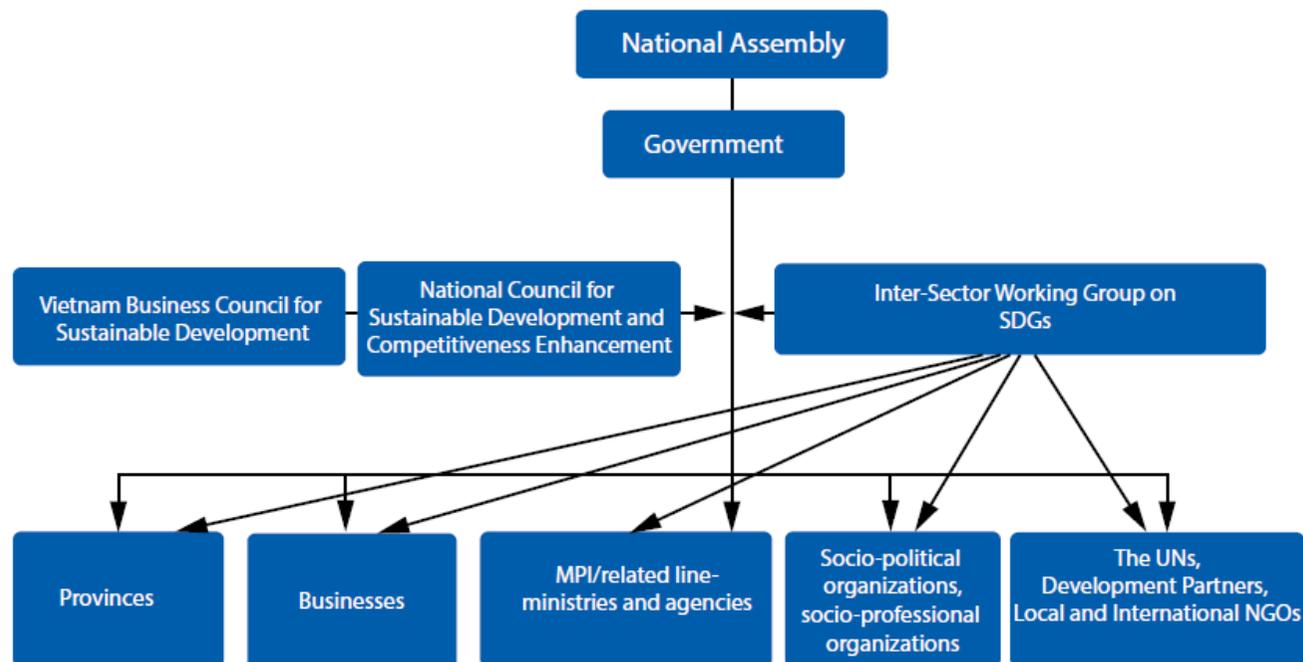
(3) Resources from private sector and others

- Enhance mobilization resource from the private sector, promote public finance.
- Effectively use of resources.
- Participation and cooperation in an Integrated National Financing Framework, Medium-term Investment Programmes and three-year financial plans.

Impact of SDGs on your Government – cont.

- **Accountability lines**

Figure 1. Institutional arrangement for SDG implementation in Viet Nam



Impact of SDGs on your Government – cont.

- **Accountability lines**

- ***National Council on Sustainable Development and Competitiveness Enhancement:*** Provide Government with advice on SDG.
- ***Ministry of Planning and Investment:*** Lead and cooperate with other ministries and agencies to organize SDG implementation.
- ***National Assembly, Viet Nam Fatherland Front:*** Monitor the implementation and social criticism during the SDG implementation process.
- ***Viet Nam Fatherland Front, socio-political organizations, socio-professional organizations, NGOs:*** Report their results to Ministry of Planning and Investment for consolidation and submission of reports.
- ***The Inter-Sectoral Working Group on SDG:*** Coordinate among ministries, sectors, agencies and organizations to implement the SDGs.
- ***Viet Nam Business Council for Sustainable Development:*** Engage the business community in implementing the SDG.

Impact of SDGs on your Government – cont.

- **Information management**

(1) Roadmap and Indicator System for SDG was developed and issued in 2018. A Statistical Working Group for SDG comprised of representatives from ministries and agencies, has also established.

(2) The feasibility review of 232 global SDG statistical indicators shows that:

- The collection, consolidation and compilation of these indicators are related to 21 ministries and agencies.
- 33 indicators are regulated in the national statistical indicator list in the Law on Statistics.
- 123 indicators are feasible, including 89 indicators with data (13 indicators are available in the National Statistical Yearbook and 76 indicators need compiling).
- 109 indicators are difficult to apply in Viet Nam.
- Available statistics can now meet 60% of data for global SDG purposes, focused mainly on education, health and poverty.

Impact of SDGs on your Government – cont.

- **Information management**

(3) The nationalization process of SDG indicators showed that many SDG indicators did not have metadata and must be freshly collected, with complicated calculation methods and data from non-conventional sources. Therefore, it is a big challenge for Viet Nam to monitor and evaluate implementation of SDGs.

(4) Viet Nam's current statistical system and capacity have not yet met SDG statistical requirements, the country needs to take a number of steps to achieve this objective, including strengthening the capacity of statistical staff (especially in the local level), mobilizing financial and technical resources to meet demand for regular and long-term data collection for SDGs and build a mechanism/modality to effectively use statistics produced by non-governmental domestic and international agencies.

Q & A

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