



# Sustainable Development Goals

“The success and the role of SAIs in ensuring sustainable development with respect to Sustainable Development Goals”



**10<sup>th</sup> EUROSAI CONGRESS**

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# OVERVIEW

**INTRODUCTION TO SDGs**

**MALAYSIA INSTITUTIONAL & GOVERNANCE  
STRUCTURE**

**MALAYSIA SDGs IMPLEMENTATION ROADMAP**

**REGIONS' ROLES IN THE IMPLEMENTATION OF SDGS**

**FOUR APPROACHES TO ACHIEVE SDGs**

**ISSUES & CHALLENGES**

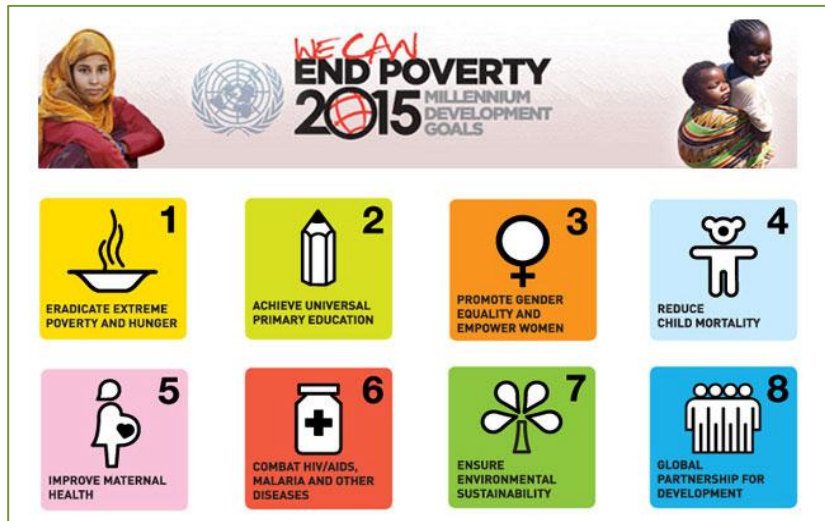
**MOVING FORWARD**

**CONCLUSION**

# SUSTAINABLE DEVELOPMENT GOALS

## MDGs (2000 – 2015)

Source: UN MDGs and SDGs web



- 8 goals, 17 targets and 65 indicators
- The world's time-bound and quantified targets for addressing extreme poverty in its many dimensions - income poverty, hunger, disease, lack of adequate shelter, and exclusion-while promoting gender equality, education, and environmental sustainability.

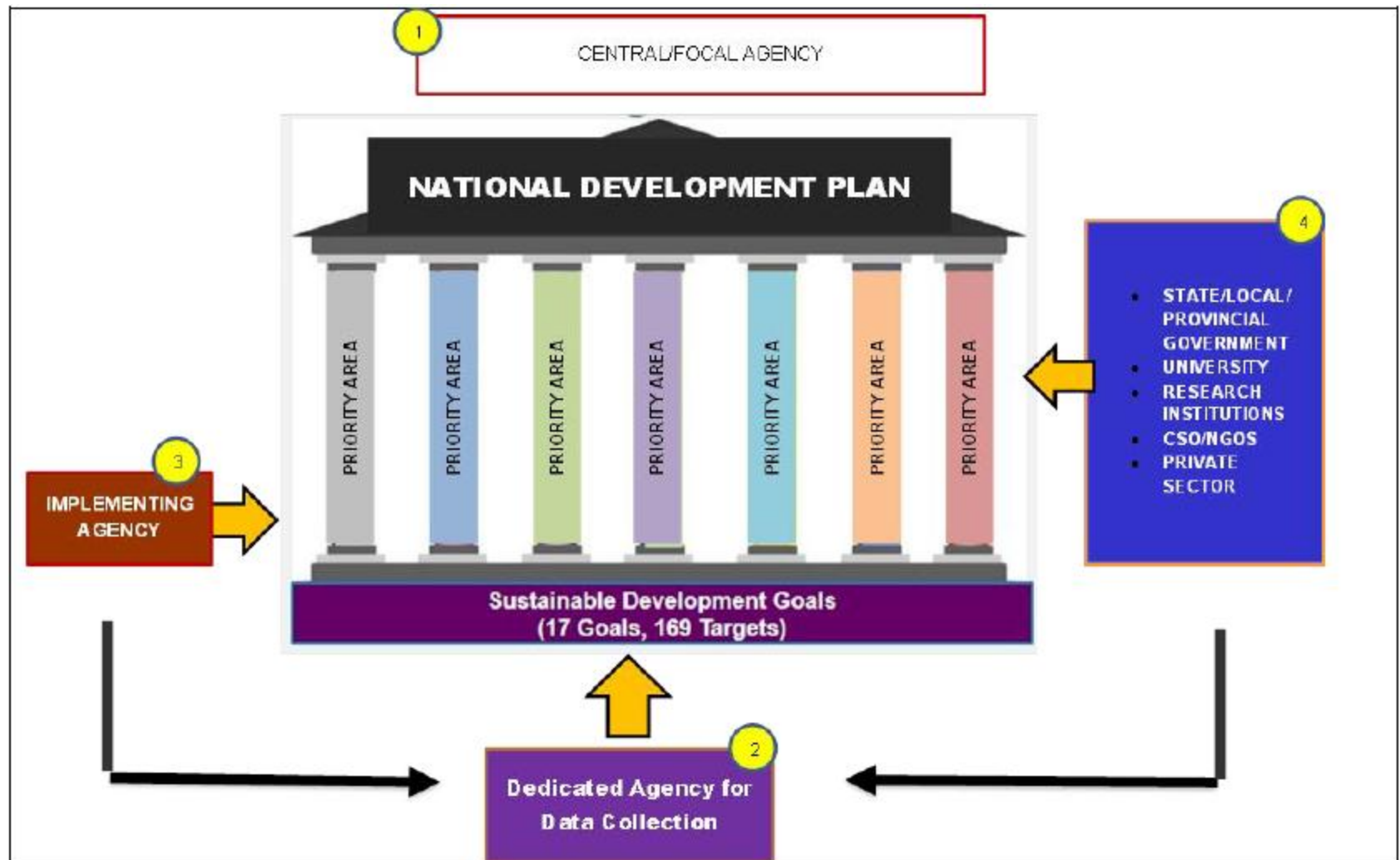
## SDGs (2016 – 2030)

- 17 goals, 169 targets and 229\* indicators
- Bold & transformative agenda to shift the world towards sustainable path
- Universally applicable and balance three dimensions of sustainable development - environmental, social, and economic
- To finish the job started by MDGs, leaving nobody behind

\* - based on the 17.12.2015 Report of the Inter-Agency and Expert Group on SDGs Indicators



# MALAYSIA INSTITUTIONAL & GOVERNANCE STRUCTURE ON SDGs



Source: JAN and PMO

# MALAYSIA SDGs IMPLEMENTATION ROADMAP

**Phase 1  
(2016-2020)**

Prioritising SDG according  
to the 11<sup>th</sup> Malaysia Plan

**Phase 2  
(2020-2025)**

Focus on post 2020 goals  
and targets

**Phase 3  
(2020-2025)**

Remaining goals and targets  
in with Malaysia's capacity  
and global role

# REGIONS' ROLES IN THE IMPLEMENTATION OF SDGs



SDGs as an opportunity for rethinking the engagement of SAIs in auditing government operations and governance issues

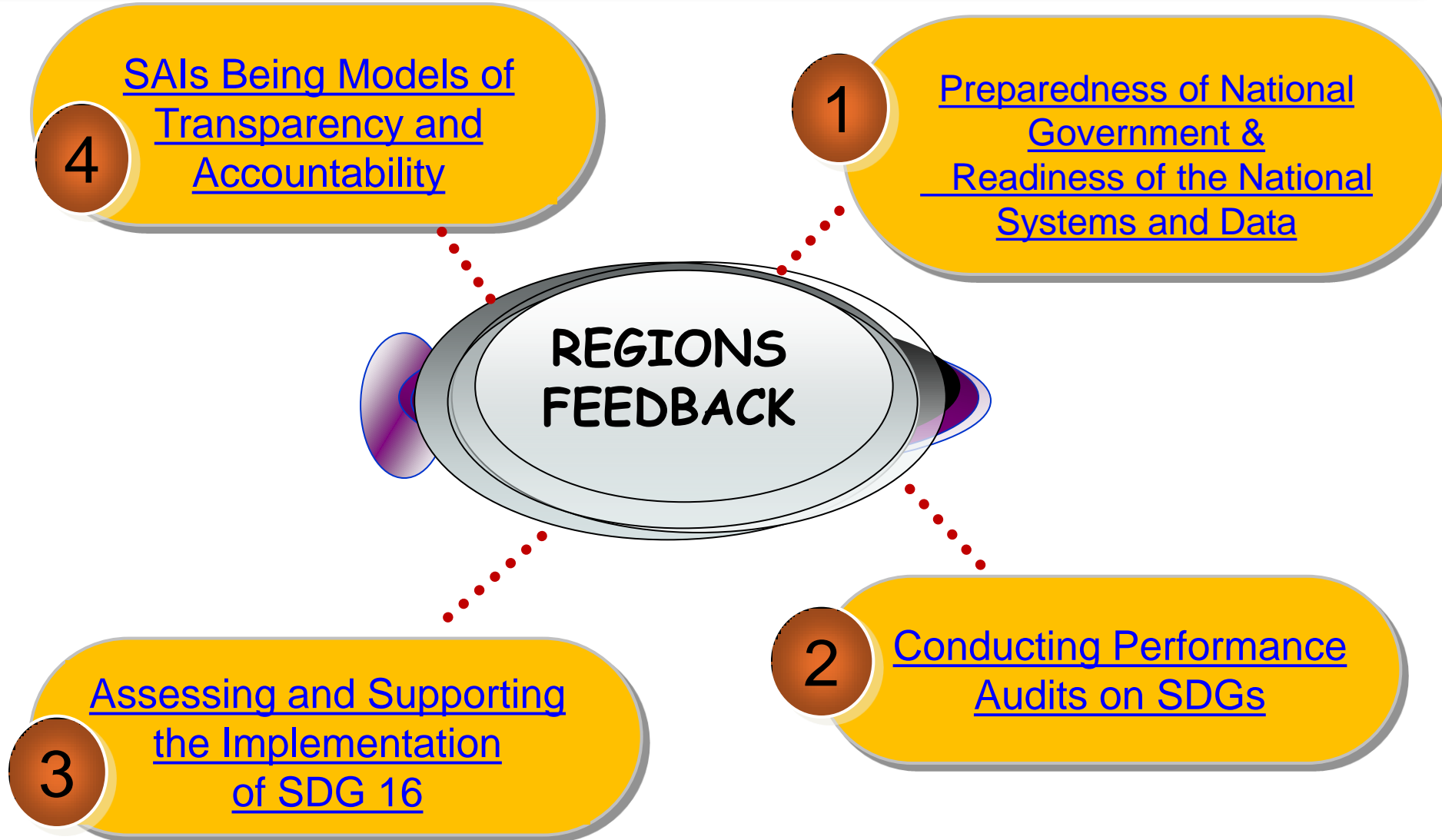


The implementation of SDGs has emphasised the importance of audit and has definitely impacted SAIs and the way audit work could be carried out in assisting the UN in achieving its objectives.

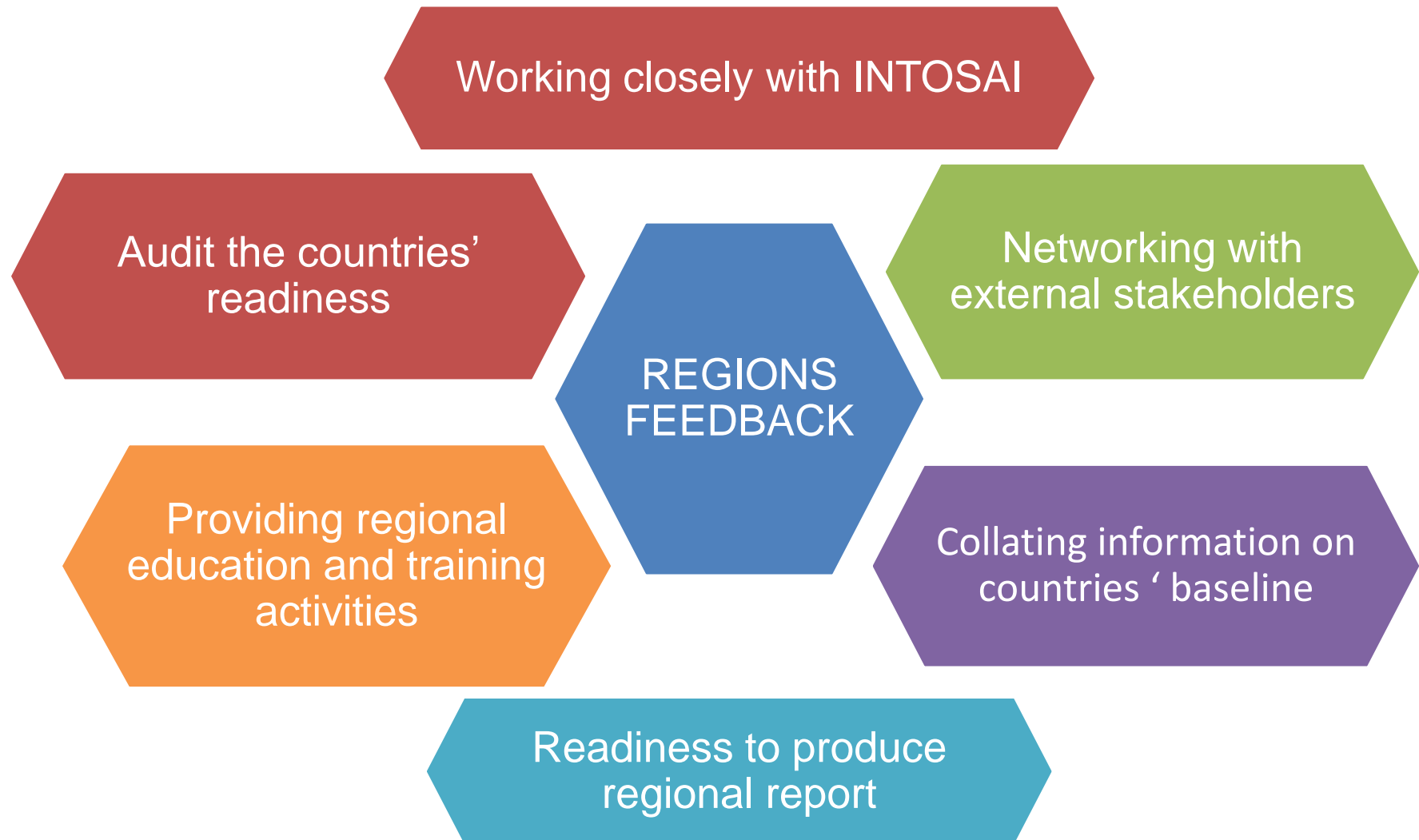


SDGs as an opportunity for raising awareness on the role of SAIs, regions and INTOSAI

# Four Approaches To Achieve SDGs



# Approach 1- Preparedness of National Governments and Readiness of National Systems and Data



Source: JAN Survey results



# Approach 2 - Conducting Performance Audits on SDGs



**Regions have experiences and expertise on:**  
**- Joint/Coordinated/Cooperative/Parallel Performance Audits**



**Willingness to produce periodic reports based on aggregated results of the audit findings framework**



**Standardising the reporting by using the Audit Findings Framework**

# Approach 3 - Assessing & Supporting SDG 16 Implementation

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Supporting SAs in the advocacy for the improvement of the public financial management

Introduction of Financial Management Measurement Tool

Widening the audit scope to include the audit on performance information

REGIONS  
FEEDBACK

# Approach 4 - SAIs Being Models of Transparency & Accountability

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Legal framework and sufficient Independence

Adherence to the Code of Ethics and application of professional standards

SAI Performance Measurement Framework (PMF)

Creation of the Global PMF

Source: JAN Survey results

# ISSUES & CHALLENGES IN AUDITING SDGs



- **SAls Legal & Institutional Framework**



- **Governance Values System**

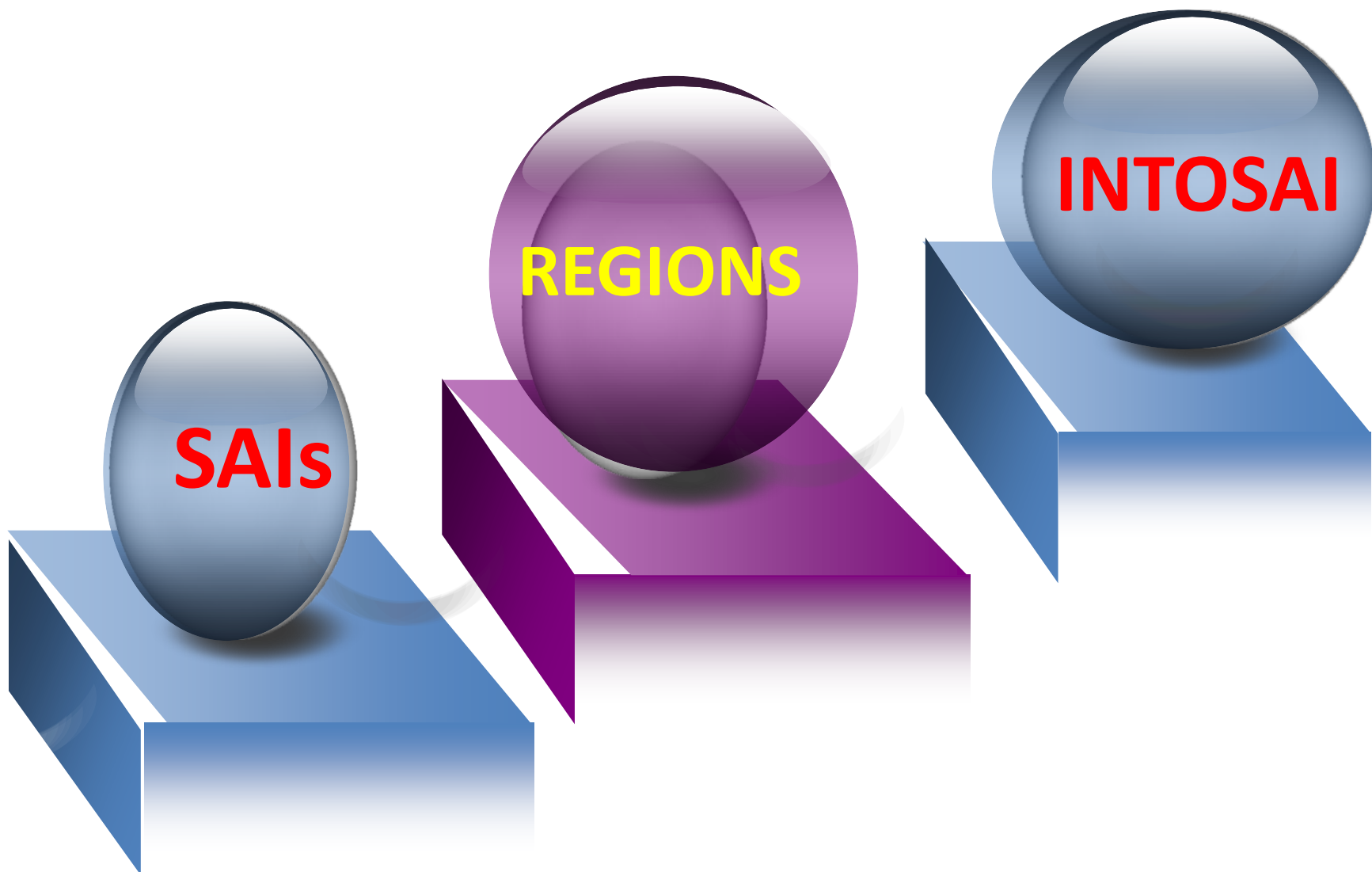


- **Readiness of the National System & Data**



- **Level of Capacity & Capability**

# MOVING FORWARD



# ASOSAI REGIONAL LEVEL

## 1. Advocacy on SAIs' Independence

## 2. Formation of the Working Group on SDGs





### **Terms of Reference :**

- Compiling and coordinating information on SDGs' implementation amongst ASOSAI member countries
- identifying the commonality and priority amongst ASOSAI countries with regards to implementing the SDGs.
- Identifying strategies for capacity building and knowledge sharing
- Study on widening the scope to include the audit on the financial information in performance audit and audit on non-financial information in financial and compliance audits

## REGIONS LEVEL - Contd





3. Integrating the audits and reviews of SDGs into the mainstream audits
4. Use of open data/Big Data/Data analytic
5. Active collaborations and interactions among regions

# SAI LEVEL

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- **Striving for more SAI Independence**
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- **Prioritising & integrating the audit of SDGs in the audit plans and using risk based approach**
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- **Mandatory to conduct Performance Audit and perform real-time audit**
- 
- **Heads of SAIs' commitment**



# CONCLUSION

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- **Strong Support on INTOSAI's initiatives relating to SDGs**
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- **SAls must lead by example**
- 
- **Integrated and collaborative programmes among regions and INTOSAI**
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- **Engagement with all SDGs related stakeholders and involvement in regions and INTOSAI activities**



*Thank You...*