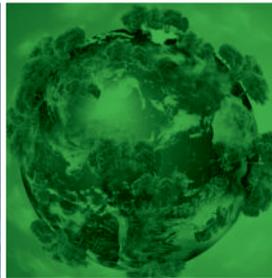
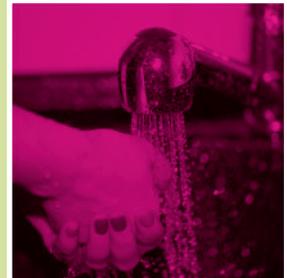




# COORDINATED AUDIT SUSTAINABLE DEVELOPMENT GOALS

## EXECUTIVE SUMMARY





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Superior Auditor of Mexico  
President of OLACEFS

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Comptroller General's Office of the Republic of Chile - Executive Secretariat  
Comptroller General's Office of the Republic of Peru - Elected member  
Comptroller General's Office of the Plurinational State of Bolivia - Elected member  
Comptroller General's Office of the Republic of Paraguay - Host XXVII Assembly  
General Audit of the Nation of Argentina - Host XXVIII Assembly



**Comtema**

**Minister Raimundo Carreiro**  
President of the Federal Court of Accounts of Brazil  
President of COMTEMA



# COORDINATED AUDIT SUSTAINABLE DEVELOPMENT GOALS

## EXECUTIVE SUMMARY



COMTEMA - OLACEFS  
Brasilia, 2018



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This coordinated audit is the result of the joint effort of several Supreme Audit Institutions (SAIs). The national reports and additional information can be obtained at the following websites:

**Argentina** • [www.agn.gov.ar](http://www.agn.gov.ar)

**Brazil** • [www.tcu.gov.br](http://www.tcu.gov.br)

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Organization of Latin American and Caribbean Supreme Audit Institutions.

Coordinated audit sustainable development goals / Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), Special Technical Commission on the Environment (COMTEMA). -- Brasília : The Federal Court of Accounts, 2018.

36 p. : il. color – (Executive Summary)

This coordinated audit is the result of the joint effort of several Supreme Audit Institutions (SAIs) from Argentina, Brazil, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic, Venezuela and Province of Buenos Aires under the coordination of the Brazilian SAI, the Federal Court of Accounts of Brazil (TCU).

1. Coordinated audit. 2. Sustainable development. 3. Poverty. 4. Health. 5. Education  
6. Food security. 7. Biodiversity. 8. Employment. 9. Climate change. I. Title. II. Series.

# PRESENTATION

It is with great satisfaction that I present the results of the coordinated audit which evaluated the preparedness of the Latin American governments to implement the 2030 Agenda for Sustainable Development, which was approved in 2015 at the General Assembly of the United Nations (UN).

The Supreme Audit Institutions (SAIs) play a fundamental role in achieving the Sustainable Development Goals (SDGs), to the extent that they evaluate government action and contribute to the promotion of accountability, transparency, efficiency, efficacy and effectiveness of public administration, as it has already been recognized by the UN and by the International Organization of Supreme Audit Institutions (INTOSAI).

This work was carried out under the leadership of the Federal Court of Accounts of Brazil (TCU), within the activities framework of the Special Technical Commission on the Environment (COMTEMA) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS). The audit involved the SAIs of eleven countries: Argentina, Brazil, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic and Venezuela, as well as the audit institution of Buenos Aires Province.

With the support of these Audit Institutions and the efforts of the technical teams, it was possible to evaluate, in a systemic and standardized manner, the existence and operation of the governance components corresponding to the Center of Government, as well as Target 4 of SDG 2, regarding sustainable food production systems. The main tools used in this work were the Analysis of Fragmentation, Overlap and Duplication (FOD), originally conceived by the Government Accountability Office (GAO), the SAI of the United States, and the Governance Evaluation Scale, developed by the TCU, by means of which each governance component could be evaluated by the auditors in an objective and substantiated manner.

The results, which can be easily observed through the SDG Radar, show that there has been progress in the Latin American region regarding the



**Minister Raimundo Carreiro**  
*President of the Federal Court of Accounts of Brazil (TCU)*  
*President of COMTEMA*

institutionalization of the 2030 Agenda, although there is still much to be done, mainly in terms of public governance, a key element for the overcoming of great part of the challenges posed.

This executive summary presents an unprecedented outlook of the government progress regarding the implementation of the 2030 Agenda for Sustainable Development at a regional level, serving as a framework for the follow up by the society and the Audit Institutions.

I point out that through coordinated audits such as this one, the Supreme Audit Institutions promote compliance with international agreements and stimulate the improvement of environmental governance towards sustainable development.

Finally, I thank the support offered by OLACEFS and by the full members of the participating SAIs, as well as the technical support provided by GAO and by the United Nations Department of Economic and Social Affairs (UNDESA). Special consideration is due to the support provided by the German Cooperation to TCU and OLACEFS, through the *Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)*, as it contributed to the accomplishment of this coordinated audit, which strengthened the external control in the environmental area and the sustainable development.

# PREFACE

## ***Coordinated audits can strengthen SAIs' contributions to the Sustainable Development Goals***

Supreme Audit Institutions (SAIs) are at the core of effective, accountable and inclusive institutions for sustainable development, and can crucially support the implementation of the 2030 Agenda. Through their oversight function, SAIs can hold governments accountable for their efforts to implement the Sustainable Development Goals (SDGs). They can help ensure that financial resources mobilized for SDG implementation are spent efficiently, effectively and transparently. External auditors can also provide independent insight on the outcomes and impacts of programmes and policies to achieve the SDGs, on critical risks and challenges, as well as on good practices involved in setting up the necessary governance systems to implement the SDGs.

The Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) has recognized the collective commitment of SAIs to contribute to the follow up and review of the 2030 Agenda. Initiatives like this coordinated audit, led by the Brazilian Court of Audit (TCU) in the framework of the OLACEFS Special Technical Commission on the Environment (COMTEMA), show that audit institutions are already providing evidence-based inputs and advice into the review of the SDGs. The audit assessed the preparation of 11 Latin American governments to implement the SDGs and looked in depth into sustainable food production (Target 2.4). It provides specific recommendations to support SDG implementation such as strengthening long-term planning processes, promoting cross-cutting risk management, and improving stakeholder engagement in national SDG reporting processes. It also highlights the critical importance of adopting cross-sectoral coordination mechanisms and integrated monitoring systems to progress towards sustainable food production.

This audit is an example of how SAIs' contributions to the SDGs can be strengthened through mutual



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exchange, learning and support. Coordinated audits are critical for sharing knowledge, audit methodologies and tools, and jointly strengthening the capacity of SAIs to audit national systems. They can foster common approaches to auditing and facilitate the exchange of information and lessons learned, enhancing the quality of external auditing.

The value of coordinated audits is especially relevant in the context of the SDGs, which demand from SAIs (as from governments) innovative ways of working, novel methodologies and different skills and capacities to audit complex issues and integrated policies, and to engage with multiple stakeholders. Encouraging and supporting reflection and documentation of these joint audits can help maximize and leverage their potential. Coordinated audits allow the consolidation of audit findings and recommendations, thus creating new opportunities to inform the follow up and review of the SDGs at the regional and global levels. Likewise, widely disseminating and communicating their results and recommendations (e.g., using infographics and accessible language) will enhance the impact these audits have in strengthening the implementation of the SDGs.

We at the United Nations particularly welcome and commend this transnational initiative from the SAIs in Latin America. We hope that it will serve as a trailblazer and will inspire similar efforts across other SDG targets in various regions.

# PREFACE

## ***Supreme Audit Institutions' Contribution to the Implementation of the 2030 Agenda***

Since its adoption, on September 25, 2015, the 2030 Agenda for Sustainable Development took the form of a pact on the world's future, intended to help enable all people in the world to live a life of dignity. The ground-breaking aspect of the Agenda, comprising 17 Sustainable Development Goals (SDGs), is that it explicitly links economic, social and environmental development goals for the first time, and combines poverty alleviation and sustainability.

The entire international community is responsible for implementing the 2030 Agenda for Sustainable Development. Governments, civil society, industry, academia and the general public, all need to work together to ensure that there can be sustainable development for all.

In this regard, German development policy in recent years has been systematically geared towards improving global framework conditions in the environmental, social, economic and political sense in order to eliminate the causes of poverty and promote global sustainable development. Following the adoption of the 2030 Agenda, the political priorities of our policy are oriented towards its five core areas (People, Planet, Prosperity, Peace, and Partnership).

Given this context, Supreme Audit Institutions (SAIs) play an important role in reaching the SDGs by 2030, as they deliver, through their audit work, value to decision-makers and citizens. The UN General Assembly, through its Resolution A/69/228 (December 2014), "recognizes the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals".

The German Cooperation, implemented by GIZ, contributes to strengthening government

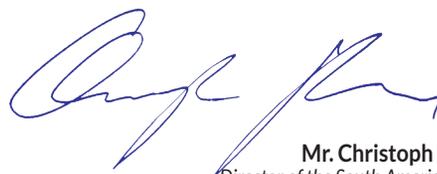
external control and good governance, through technical cooperation initiatives carried out with the International Organization of Supreme Audit Institutions (INTOSAI), with the SAIs' regional Organizations, and with those institutions.

In Latin America, the fruitful collaboration with the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) has facilitated not only the strengthening of the institutional capacities of its member SAIs, but also the joint development of innovative tools and methodologies on issues of global relevance, such as the implementation of the 2030 Agenda.

The Coordinated Audit on the Preparedness of Latin American Governments to Implement the Sustainable Development Goals, with a focus on target 2.4, on sustainable food production systems, is one of the initiatives supported in the framework of the Project "Strengthening of External Control in the Environmental Area". This is a project commissioned by the Federal Ministry of Economic Cooperation and Development (BMZ) of Germany, so we are glad for the joint effort, contributions and progress reported.

The audit findings and the list of recommendations presented by the SAIs in this Executive Summary are a relevant and timely contribution, so that the governments and other stakeholders can, in a more effective manner, contribute to and oversee the achievement of the SDGs, in line with the referred German development policy.

Congratulations to the OLACEFS, to its Technical Commission on Environment Auditing (COMTEMA), to the Brazil's Court of Audit (TCU) –leading SAI–, and to the other participating SAIs (Argentina, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic and Venezuela), for the effort and commitment to cooperate with their national States to ensure sustainable development.



**Mr. Christoph Rauh**  
 Director of the South America Unit  
 Federal Ministry for Economic Cooperation and Development (BMZ)  
 Federal Republic of Germany

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# INTRODUCTION

## The 2030 Agenda for Sustainable Development

In 2015, the 193 member countries of the United Nations (UN) set out to achieve a set of goals until the year 2030 – the **Sustainable Development Goals (SDGs)**. The SDGs were born out of the union of the socioeconomic agenda accompanied by the Millennium Development Goals (MDGs) – whose time horizon was extended from 2001 to 2015 – and the environmental agenda – which had been dealt with, until then, in the Convention on Biological Diversity (CBD) and in the Climate Change Conferences.

The concept of **sustainable development** refers to that in which the development of the nations is sought, always considering in the actions for that purpose, three important dimensions: social, economic and environmental. When one of these dimensions is not addressed, we cannot talk about sustainable development. Hence, the SDGs are also known as the **2030 Agenda for Sustainable Development**.

In total, there are 17 goals, which deal with various issues: poverty, health, education, food security, biodiversity, employment, climate change, among others. These 17 goals split into 169 targets. And, in order to follow up the global progress towards these goals, 232 global indicators were also defined. In addition, another strategy for following up and reporting the results of the implementation of the Agenda is the preparation of Voluntary National Reviews, which are aimed at allowing countries to report their own progress regarding the Goals and to promote review processes.

The responsibility for the success of the Agenda is shared among various actors: government, private sector, civil society, academia and the citizens themselves – each one has its role in the implementation of the Agenda. And, likewise, the Supreme Audit Institutions can also contribute to the achievement of the Goals.

## The Role of Supreme Audit Institutions in the 2030 Agenda

The General Assembly of the United Nations recognized, through Resolutions 66/209 and 69/228, that Supreme Audit Institutions (SAIs) can contribute to the achievement of national goals and priorities, as well as the internationally agreed development targets.

To respond to this challenge, the International Organization of Supreme Audit Institutions (INTOSAI) proposed four approaches through which these institutions can contribute to the implementation of the 2030 Agenda:

1. Assess the preparedness of the national governments to implement, follow up and report on the progress of the SDGs;



2. Undertake performance audits of key government programs which contribute to the SDGs;
3. Assess and support the implementation of SDG 16 (effective, responsible and transparent institutions);
4. Be transparency and accountability models.

The audit covered by this Executive Summary is part of the approach 1. The objective of this audit was to assess the preparedness of the national governments – in this case, in Latin America – to implement the 2030 Agenda.

## Coordinated Audits

The coordinated audits have been used by the Supreme Audit Institutions as one of the tools to contribute to the improvement of the management and governance of the public sector. This type of audit is characterized by the coordinated work of different institutions with a common goal. In a coordinated audit, the Audit Institutions start from a common planning to undertake their work and produce their own reports. In the end, the results are consolidated and reported through communication products, such as the infographic, the summary file and this Executive Summary.

This audit model is especially useful for addressing crosscutting and cross-border issues, such as the implementation of the 2030 Agenda. In addition, coordinated audits also allow for the exchange of experiences, knowledge and methods among the participating entities, as well as the dissemination of good international practices, strengthening the performance of the SAIs in the improvement of public institutions.

The Coordinated Audit of Preparedness of Latin-American Governments for the Implementation of the Sustainable Development Goals had the involvement of eleven Supreme Audit Institutions (Argentina,

Brazil, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic and Venezuela), under the coordination of the Brazilian SAI, the Federal Court of Accounts of Brazil (TCU). The audit also had the participation of the Buenos Aires Court of Accounts, which added the local perspective in the implementation of the Agenda to the analysis. This work was carried out within the framework of activities of the Special Technical Commission on the Environment (COMTEMA) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), and had the support of the German Cooperation, through the *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ) GmbH.

## Methodology

In this audit, the concept of **preparedness** was understood as the existence and operation of governance structures – such as strategy and planning, coordination and political articulation, supervision and monitoring, as well as transparency and accountability – which enable the implementation of the Agenda in an integrated and coherent manner, oriented to results and structured in a long-term horizon.

Given the diversity of strategies that national governments have been developing to implement the SDGs, both governance mechanisms already existing in the government and those that were created (or adapted) especially for the 2030 Agenda were considered.

The audit evaluated the preparedness of the national governments to implement the SDGs both at the **center of government** level (meaning those entities responsible for assisting the Executive Branch in the process of strategic decision making), and at a **specific SDG target** level (the achievement of which will be obtained through the public policies managed by the sectoral entities).

The governance components evaluated at each level were the following:

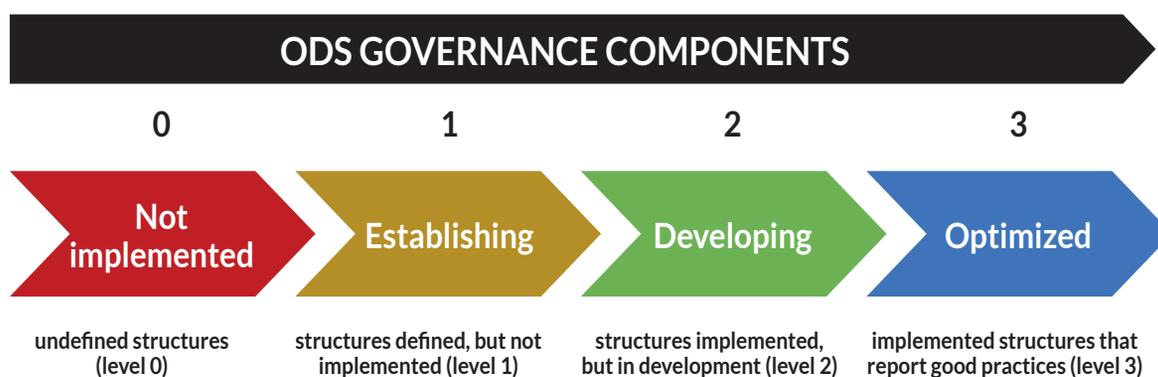
LEVEL OF GOVERNANCE	GOVERNANCE COMPONENT
CENTER OF GOVERNMENT (C)	C1. Process of institutionalization and internalization of the Agenda
	C2. Ownership of the Agenda by the Government
	C3. Strategic management: National long-term plan
	C4. Strategic management: National medium-term plan
	C5. Prevention and management of risks
	C6. Political coordination
	C7. Coordination of the design and implementation of public policies
	C8. National follow-up and review strategy
	C9. National indicators
	C10. Building awareness to 2030 Agenda
	C11. Voluntary National Reviews
SDG TARGET (M)	M1. Public policies alignment
	M2. Horizontal coordination of the target
	M3. Follow-up and review
	M4. Mechanisms for social participation

To carry out the assessment, the participating Audit Institutions used standardized techniques and tools. In addition to the traditional audit tools (document analysis, official letters, interviews, surveys), two innovative techniques were used: The **Analysis of Fragmentation, Overlap, Duplication and Gaps (FOD Analysis)** and the **Governance Evaluation Scale for SDG**.

The FOD Analysis was used in the evaluation of the governance components of Target 2.4. Thus, this

technique will be detailed in the results section corresponding to Target 2.4.

The Governance Evaluation Scale for SDG allows for the evaluation of 11 governance components for the center of government, and 4 components for the implementation of the SDG target. Each of the governance components was assessed on a scale divided into 4 levels:



The data obtained in the scale serve as input for the development of the SDG Radar, which communicates in a clear and simple manner the results of the assessment regarding the

preparedness of the national governments for the implementation of the 2030 Agenda and the SDGs. For further information on the methodology of the scale, see the *Appendix*.

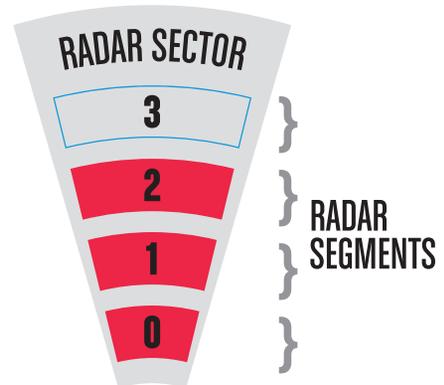
# THE 2030 AGENDA IN LATIN AMERICA

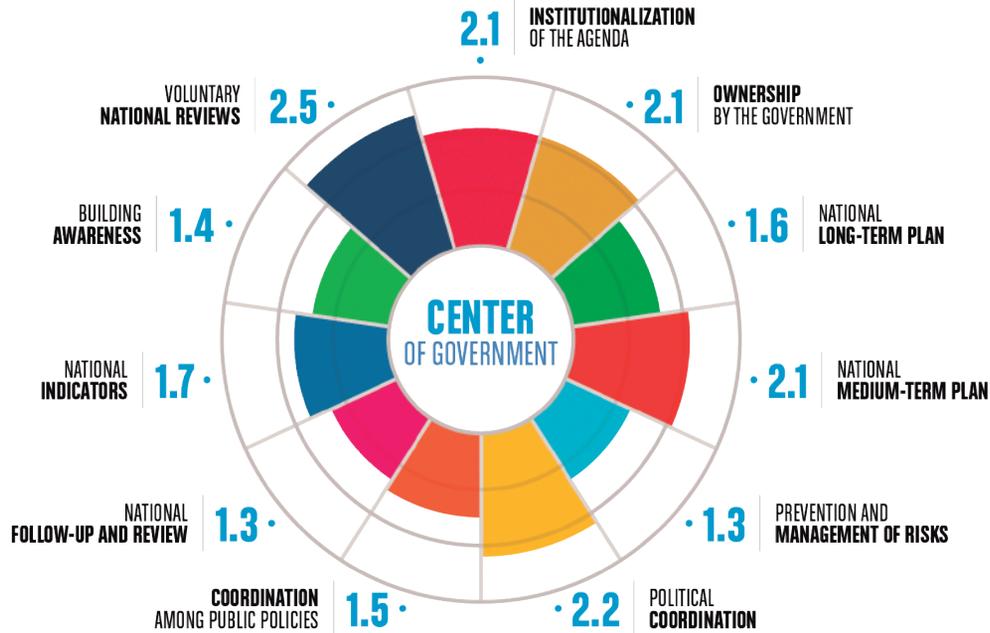


The consolidated results of the audit for the center of government level can be seen below in the SDG Latin America - Center of Government Radar. The main findings of the work are detailed in the following pages.

**TABLE: How to read the SDG Radar**

The radar is divided into sectors according to the number of governance components which were assessed, with 11 sectors for the center of government, and 4 sectors for the SDG target. Each radar sector corresponds to a specific governance component. The level of implementation of each component, which varies from 0 to 3, is represented in the segments of the sector, according to the following scheme. The colored segments indicate the level of implementation of the component, which corresponds to level 2 (“developing”) in the scheme below, used as an example.





## Main findings - Center of government

1. Deficiencies in the processes of institutionalization and internalization of the 2030 Agenda.
2. Lack of a long-term planning for the implementation of the 2030 Agenda in most countries.
3. Lack of risk prevention and management mechanisms in an integrated manner at a national level for the implementation of the 2030 Agenda.
4. Deficiencies in the follow up and review processes of the SDGs, as well as the preparation of Voluntary National Reviews.

### 1. Deficiencies in the processes of institutionalization and internalization of the 2030 Agenda

The institutionalization of the SDGs is the process by which legitimacy is granted to the country's commitment to the 2030 Agenda. It is accomplished through the definition of leaderships, responsibilities, processes and rules. The institutions participating in the audit stated that this process is still incipient in most countries.

Although the SAIs identified, in general, a high level of involvement of the sectoral ministries of their countries with the 2030 Agenda, they also verified, on the other hand, that there is poor coordination among them. In addition, another bottleneck detected was the lack of clarity in the definition of the attributions of the governmental institutions responsible for the implementation of the Agenda in the countries. This context contains the risk of inefficiencies, delays and omissions in this process.

Regarding the process of internalization – which refers to the adaptation of the targets and global indicators of the Agenda to the reality of each country –, deficiencies have also been found. Nine of the eleven participant SAIs in the audit reported that this process had not yet been completed in their countries, that is, the targets and national indicators, which will allow for the follow up of the progress of the Agenda in the country, have not yet been defined.

**2. Lack of a long-term planning for the implementation of the 2030 Agenda in most countries.**

The 2030 Agenda sets ambitious development goals, which, in most cases, can only be achieved in the long term. In order to face this challenge by 2030, it is important for the governments to have strategic planning tools with a suitable time perspective. However, according to the findings of the SAIs, nine of the eleven Latin American countries participating in the audit still have no long-term

plans. In some countries, there is not even any regulation prediction for such planning tool.

**3. Lack of risk prevention and management mechanisms in an integrated manner at a national level for the implementation of the 2030 Agenda.**

Risk management is the process of identifying and assessing risks – uncertain events with potential negative impacts on the goals of an institution –, as well as of taking action to eliminate, reduce or accept such risks. In the case of the implementation of the 2030 Agenda, whose goals mostly involve the actions of various institutions, it is necessary to have integrated, crosscutting risk prevention and management mechanisms, which encompass more than one institution and more than one government program. Nevertheless, several SAIs pointed out, as one of the main findings of their work, the absence of integrated, crosscutting risk prevention and management mechanisms specific to or focused on the 2030 Agenda.



#### 4. Deficiencies in the follow up and review processes of the SDGs, as well as the preparation of Voluntary National reviews.

The 2030 Agenda established a set of 232 indicators aimed at assessing and reporting the global progress towards sustainable development. This process must also occur at the national level, through a set of national indicators to be defined by each country, reflecting the national context. However, it was found that none of the eleven countries participating in the audit had implemented routines for the calculation of such indicators. This situation is even more critical in a context of deficiencies in the integrated follow up and review of the performance of public policies in such countries, a finding also pointed out by all the SAIs participating in the audit.

Regarding the tool for reporting the results – the Voluntary National Review –, although most countries (eight out of eleven) have already published at least one edition, problems have been detected in the document. These shortcomings refer both to its preparation process, which is not structured and whose responsibilities are not assigned, as well as to its content, which consists of aggregations of data without an analytical assessment, presenting itself as an end of a cycle, not as part of a continuous review-cycle.

#### TABLE: Participation of the Legislative and Judicial Branches

Some SAIs reported good practices of their governments regarding the involvement of the Legislative and the Judicial Branches in the implementation of the Agenda. In Argentina, for example, the Executive signed an agreement with the Legislative for the set up of an SDG Observatory in the Chamber of Deputies. In Paraguay, the three branches signed the Interpowers Joint Declaration, a document in which they reaffirm their commitment to comply with the Sustainable Development Goals.

#### TABLE: Implementation of the Agenda in the local context

According to the Audit Institutions of Argentina (General Audit Office) and of Buenos Aires Province (Honorable Court of Accounts), some provinces of the country already have their own plans for the implementation of the SDGs, as is the case for Salta and the Autonomous City of Buenos Aires.

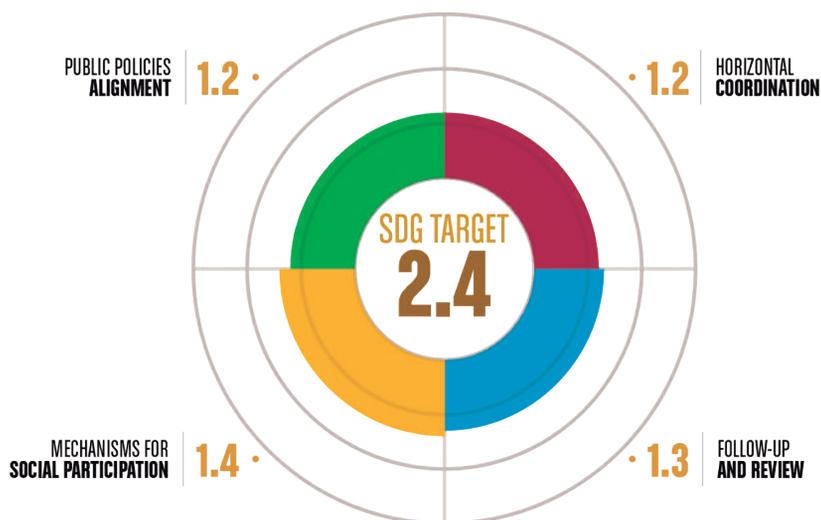
### Main Findings – Target 2.4

Along with the analysis of the preparedness of the center of government, the audit assessed the preparedness of the sectoral entities involved with sustainable food production systems, regarding the target 2.4. The consolidated results of the SDG Latin America Radar - Target 2.4, as well as the main findings in such field, can be seen in the following pages.

#### TABLE: Target 2.4



By 2030 ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters, and that progressively improve land and soil quality.



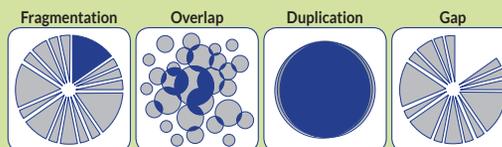
**5. Deficiencies in the coordination of public policies regarding the Target 2.4.**

Target 2.4 concerns various areas of government action. The achievement of this target presumes that public policies and government programs related to sustainable food production systems are being executed in an integrated, aligned and synergistic manner. Therefore, mechanisms of coordination and alignment of the institutions responsible for them are needed. However, one of the main findings of the SAIs participating in the audit is the lack of these coordination mechanisms in the achievement of Target 2.4, as well as deficiencies in the existing mechanisms.

Likewise, deficiencies were detected in the process of alignment of policies and programs related to sustainability in food production, such as the absence of government mapping of its own policies related to the subject and the lack of alignment mechanisms between them. In addition to this, the FOD Analysis (see table) showed the existence of fragmentations, overlaps, duplications and gaps among those policies and programs.

**TABLE: Analysis of Fragmentations, Overlaps, Duplications and Gaps**

The Analysis of Fragmentations, Overlaps, Duplications and Gaps is an audit technique adapted from the methodology developed by the Government Accountability Office (GAO), the SAI of the United States of America, whose purpose is to verify the integration and alignment of governmental programs and bodies.



The use of this technique involves the examination of various programs in search of fragmentations, overlaps, duplications and gaps among their objectives, beneficiaries, products, institutions and budget. The presence of such misalignments between programs and public policies can lead to inefficiency, omissions or even conflicts in their execution.



**6. Deficiencies in the integrated follow-up and review of the results of public policies related to the achievement of Target 2.4.**

In order to follow up the implementation of Target 2.4, in addition to the global indicator defined by the UN (proportion of agricultural area under productive and sustainable agriculture), countries may set national indicators and complement this follow up with information and results of existing studies and assessments. However,

shortcomings were found in this process. Some countries pointed out problems in the setting and calculation of national indicators, such as the non-definition of the indicators caused by the delay in the nationalization of the targets, and the non-coverage of the key elements of Target 2.4 by the already existing indicators. Furthermore, existing follow up and review mechanisms also presented difficulties, such as data, information and systems gaps, and the non-integration of existing systems, which end up operating independently.

# THE 2030 AGENDA IN EACH COUNTRY

The following pages aim to present a summary of what each SAI found regarding the preparedness of the government of their country for the implementation of the SDGs in their context. The information presented here was produced by the SAIs participating in the audit and is their responsibility.

## ARGENTINA



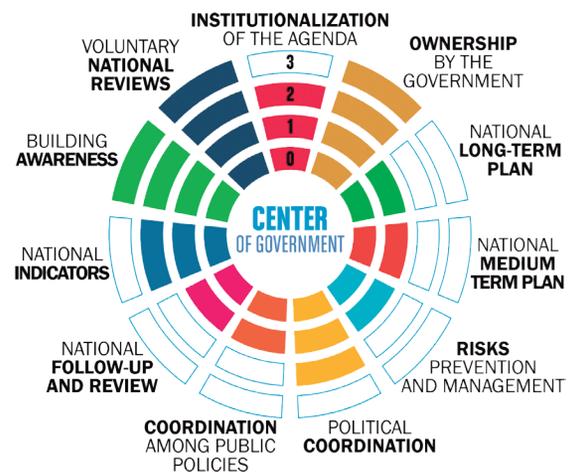
### Center of government

According to the analysis of the General Audit Office of Argentina (AGN), the institutionalization of the 2030 Agenda in Argentina is in development, but it is not based on a documented long-term vision that can be translated into policies and that serves as a guide for the definition of the national Agenda and its Strategic and Operational Plans. In particular, the crossing of the programs, plans and actions of the Argentine National State with the 17 SDGs does not figure as a coordination criterion of the National Council for the Coordination of Social Policies (CNCPS). The main governance challenges lie in the medium and long-term planning, in the follow-up, review and coordination of public policies, as well as in the risk prevention and management. Although Argentina made progress in the political coordination of the 2030 Agenda (insertion of the Agenda in sub-national levels, establishment of formal coordination with some institutions and set up of the SDG Observatory in the Chamber of Deputies), there are important pending activities, such as the development of participatory spaces for civil society and the coordination of the Center of Government with the Judicial Branch. According to the findings of AGN, there is a long way to go to incorporate the SDGs effectively and consistently with the programs and public policies of the Argentine government.

### Implementation of Target 2.4

According to AGN, efforts to align public policies with Target 2.4 are underdeveloped as a result of the incipient

internalization of the target and are constrained by the lack of an official definition of sustainable agriculture consistent with the international concepts of agricultural sustainability (such as the one proposed in 2015 by the Food and Agriculture Organization of the United Nations, FAO). In addition, there are no effective horizontal coordination among public policies related to Target 2.4 or mechanisms of social participation for these policies.



Among the efforts related to the 2030 Agenda and the SDGs in Argentina, it is worth pointing out that the National Council for the Coordination of Social Policies proposed a methodology for the implementation of the SDGs at municipal and provincial levels, as well as the concrete articulation with these levels, which has resulted in the signing of commitment agreements for the implementation of the 2030 Agenda.

## BRAZIL



### Center of government

The Brazilian Federal Court of Accounts (TCU) identified progress in the institutionalization of the 2030 Agenda in the country. The government created the National Commission for the SDGs, assigning it the responsibility for coordinating stakeholders and planning actions and strategies for implementing the Agenda. This Commission published its Action Plan for the period 2017-2019, which contains various activities. In addition, the Federal Government conducted a comparison between the SDGs and the actions laid down in its 2016-2019 Multi-Year Plan.

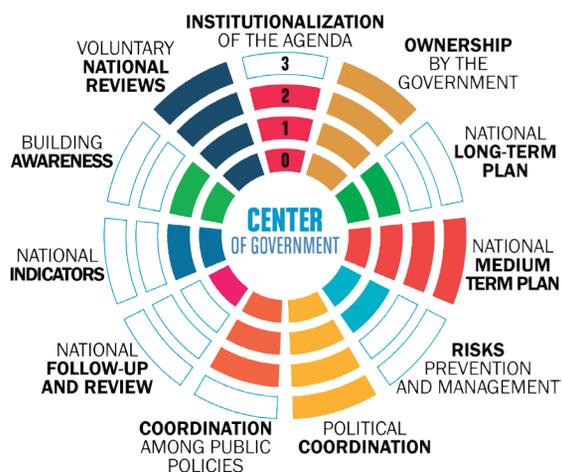
However, TCU identified pending activities in the institutionalization process of the 2030 Agenda. The National Commission, despite having an action plan, does not have a long-term action strategy. Likewise, the national targets and indicators were not defined, nor was a participatory process defined for preparing the Voluntary National Reports. Additionally, existing government initiatives to raise awareness of the 2030 Agenda are ad hoc and lack coordination.

Finally, shortcomings were found in the governance system required for the implementation of the SDGs. The country does not have a long-term national planning, integrated risk prevention and management activities or integrated follow-up and review for public policies.

### Implementation of Target 2.4

Regarding Target 2.4, it was verified that there is no horizontal coordination among collegiate bodies that act on public policies related to sustainable food production systems. No strategy has been defined for this sector, a fact that contributes to the incoherence among policies, such as the coexistence of sustainable policies and directives that encourage unsustainable practices.

For example, Brazilian tax policies exempt pesticides importation, production and commercialization in over R\$ 1 billion annually. However, there are no follow-up and review routines for these exemptions, which affects their transparency.



The Brazilian Federal Government has been making an effort to institutionalize governance principles and good practices. In addition to the issuance of a presidential decree, the Executive Branch sent a bill to the National Congress, which, if passed, will expand such principles to the other branches and levels of government.

## CHILE



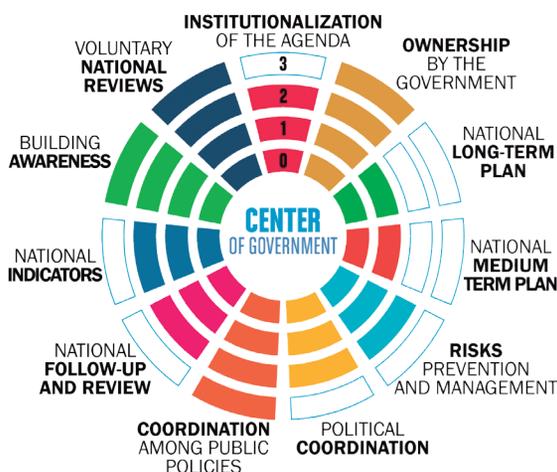
### Center of government

According to the Office of the Comptroller General of the Republic of Chile (CGR-Chile), the institutionalization of the 2030 Agenda advanced in the country, which translates into the high level of development of the following governance components in the SDG Radar: Internalization of the Agenda, Ownership by the Government and Building Awareness. The Chilean government created the Council for the Implementation of the 2030 Agenda, responsible for assisting the Presidency of the Republic in the coordination and the implementation of the SDGs in the country, although the existing interministerial coordination bodies created with the purpose of promoting stakeholder participation in this process have not been formalized yet.

However, the main challenge in Chile is the development of a national planning in the medium and long terms that ensures the continuity of the actions required for the achievement of the SDGs. In addition, although the configuration of an organizational structure and entities for obtaining information used in the preparation of national reports has been privileged, such process has not been concluded, since the responsibilities have not been explicitly defined and the attributions for that task have not been formalized. This is key to prioritize the execution of activities related to the gathering of information and with this, the implementation of the SDGs in the country.

### Implementation of Target 2.4

There is no evidence to demonstrate the existence of mechanisms for alignment, specific coordination, or follow-up for all the public policies related to Target 2.4. The CGR-Chile presented recommendations and determinations aimed at reducing the risks in the implementation and the progress reporting of the SDGs, specifically for the referred target.



The employment of the Fragmentation, Overlap and Duplication Analysis (FOD) made it possible to identify the level of alignment of public policies related to Target 2.4 of the 2030 Agenda implemented by the Government of Chile which are compatible with sustainable food production systems. The coherence among the main policies related to Target 2.4 was verified, there being no evidence of gaps, overlaps and/or duplications of the actions of the instruments analyzed.

## COSTA RICA

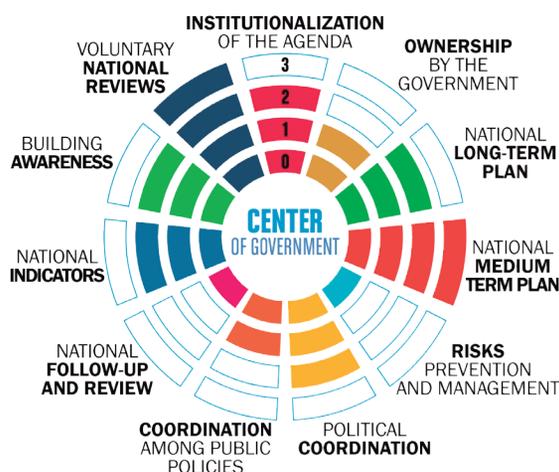


### Center of government

The Comptroller General of the Republic of Costa Rica (CGR-Costa Rica) found that the implementation of the 2030 Agenda in the country presents room for improvement in the components of institutionalization and internalization, as well as government involvement, since: public policies have not been mapped for each target; they have not been adapted to the national context; the definition of some indicators is still in process; the National Plan for the Implementation of the SDGs has not been developed; specific roles have not been assigned for each government entity; the national policy for the follow-up and review of the SDGs with a prospective approach has not been established. In addition to the aforementioned, there is a limited participation of the Ministry of Finance in the definition of the budgetary priorities for the process of implementing the SDGs, from a whole-of-government perspective. The political coordination of the center of government is limited, due to the Ministry of the Presidency, one of the main entities with roles in this matter, not having a basic constitutive norm that establishes its competences and attributions. Likewise, there are difficulties in coordinating the design and management of public policies at national level, given that the approach to national challenges persists with a sectoral and non-transversal focus to promote integrated development. There is also no mechanism to identify inconsistencies, misalignments, overlaps and gaps among public policies.

### Implementation of Target 2.4

The CGR-Costa Rica detected the absence of initiatives and/or specific coordination mechanisms among the actors responsible for the formulation and management of public policies that allow for horizontal and transversal coordination. There are limitations in the political articulation of the center of government that favor the implementation of Target 2.4, coupled with the lack of a strategy or a follow-up, review and horizontal coordination plan among the institutions that formulate and manage the public policies of the Agricultural Sector associated with Target 2.4.



The employment of the Fragmentation, Overlap and Duplication Analysis (FOD) allowed for the identification of the improvement opportunities that the center of government has for the governance component of public policy coordination and specifically in the internalization process of Target 4 of SDG 2. This is a valuable contribution, since there is no mechanism in place to detect such inconsistencies, misalignments, overlaps and gaps among public policies.



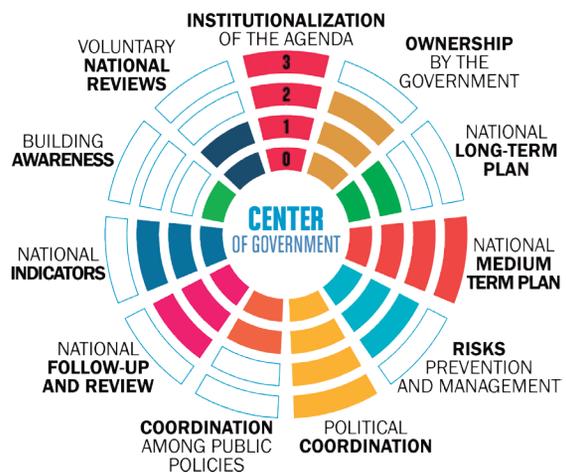
## ECUADOR

### Center of government

According to the Office of the Comptroller General of the State of Ecuador (CGE), the country does not currently have a designated institution with the roles of management, monitoring and evaluation of compliance with the 2030 Agenda – roles that, until the completion of the review, have been managed by the agencies responsible for national planning and statistics. The processes of institutionalization and internalization of the SDGs have been carried out through the alignment of the “Long Term View: Ecuador 2030” and the National Development Plan to the 2030 Agenda. Likewise, a mapping of public policies and their targets, as well as the institutions responsible for their execution, was carried out. In order to achieve a comprehensive involvement of the government, there is still a lack of greater socialization of the SDGs at all the levels of the related institutions. Regarding the management of political-administrative risks, although Ecuador does not have agencies or institutions responsible for such assignment, there are bodies responsible for the analysis of coherence, consistency and evaluation of public policies, both during the decision-making process of its creation and its implementation. Finally, it must be pointed out that the Radar indicates as major challenges for Ecuador: the lack of a long-term planning process supported by law (although there is the “Long-term View” as a first strategic planning exercise); the coordination of public policies, particularly with decentralized autonomous governments; and the still pending preparation of the Voluntary National Review.

### Implementation of Target 2.4

The existence of non-permanent fragmentations, overlaps and duplications in certain public policies associated with Target 2.4 impairs government action. In addition, although there are mechanisms of leadership and horizontal and institutional coordination, misalignments were found.



The Minister of Agriculture, Livestock, Aquaculture and Fisheries established the Sectorial Citizen Council, a network of participation of the organized civil society and the rural, agricultural, aquaculture, fishing and forestry sectors, for the preparation and monitoring of public policies, which can be considered a good practice regarding the issue of social participation.

## GUATEMALA

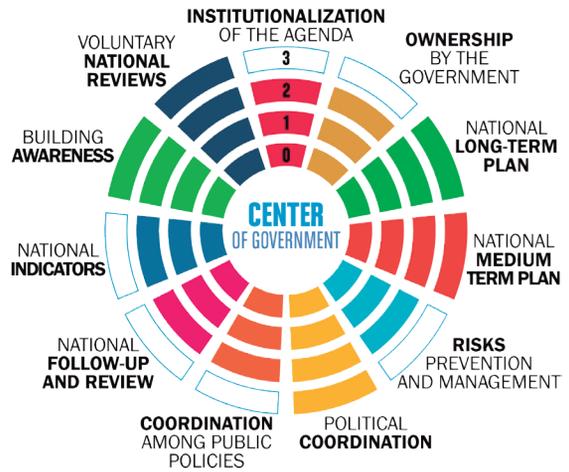


### Center of government

According to the Comptroller General of Accounts of the Republic of Guatemala (CGC), the institutionalization of the 2030 Agenda in the country is in process and is part of the SDG Articulation Strategy with the National Action Plan and the K'atun National Development Plan: Our Guatemala 2032. This strategy was approved by the National Council for Urban and Rural Development, which established an Alignment, Monitoring and Evaluation Committee of the SDGs, and which has advanced through actions such as workshops for the socialization and articulation of SDGs with public entities, civil society, private sector and academia. On the other hand, the CGC detected gaps in the monitoring, follow-up and review process of the 2030 Agenda due to the lack of databases generated by the National Institute of Statistics, although it informed of government approaches to this SAI, so it helps strengthen these processes. In 2017, Guatemala presented the National Voluntary Review, in which it reports the status of the implementation of five SDGs, pointing out its national ownership, the alignment with the National Development Plan and the basic definition of just over 35 indicators for which statistical information is available.

### Implementation of Target 2.4

The most relevant progress in Target 2.4 is the alignment of its implementation to the National Development Plan, as well as the identification of public policies and related entities. A good practice detected by the CGC was the strategy of coordination and engagement of different relevant stakeholders in this context, which contributes to the inexistence of fragmentation, overlaps or gaps in the aforementioned target. However, the CGC found no evidence of progress in the implementation of Target 2.4.



The existence of an Alignment, Monitoring and Evaluation Committee of the *National Development Plan: K'atun Nuestra Guatemala 2032* is an effective measure by the government so that the implementation process of the 2030 Agenda remains open to the participation of various stakeholders (public and private sector, local government, representatives from cooperative organizations and indigenous peoples, as well as non-governmental organizations).

## MEXICO



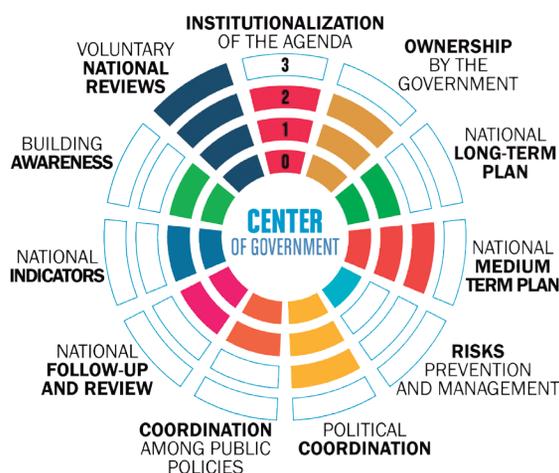
### Center of government

According to the Superior Audit Office of Mexico (ASF), the Federal Executive Branch launched its first actions to implement the SDGs by creating the National Council of the 2030 Agenda for Sustainable Development and the Specialized Technical Committee of the SDGs (responsible for generating and updating the indicators according to which public policies are designed and evaluated), both already operating. However, there is still a need to strengthen the legal framework for long-term planning, and to align the National Development Plan (medium-term, limited to the term of each federal administration), sectoral programs and the budget to the SDGs, as well as to conclude assigning the entities responsible for the targets, and establishing coordination mechanisms among them. In addition, there are still no targets adapted to the national context or national indicators, nor are there formally established mechanisms and entities assigned to the prevention and management of risks oriented to the SDGs. Although the center of government has designed the normative mechanisms and defined those responsible for both the political coordination with the different levels of government and civil society and the coordination of public policies. However, there are still no results in any of these areas. The scope and coverage of the awareness of the Agenda are also unknown and, until the completion of the review by the ASF, a final version of the National Strategy for the implementation of the 2030 Agenda had not been issued.

### Implementation of Target 2.4

According to the ASF, specific coordination mechanisms have not been implemented for each of the public policies related to Target 2.4, nor have mechanisms for social participation been established with the specialists of the agricultural, fishing and environmental sector, and the follow-up and review project of the main policies related to Target 2.4 does

not include the elements related to: sustainability of the food production systems; resilient agricultural practices that increase productivity and production; maintenance of ecosystems; strengthening of the capacity to adapt to climate change, extreme weather events, droughts, floods, disasters; and improvement of the quality of land and soil.



It is worth pointing out the preparation and presentation, to the Center of government, of a project linking the 2018 budget programs of the Secretariat of Agriculture, Livestock, Rural Development, Fisheries and Food and the Secretariat of Environment and Natural Resources to sub-targets and indicators established for the fulfillment of Target 2.4. Although there is no definition on how the national and sectoral medium and long-term plans will incorporate these sub-targets and indicators, it puts the country on the road to align government actions to the target.

## PARAGUAY

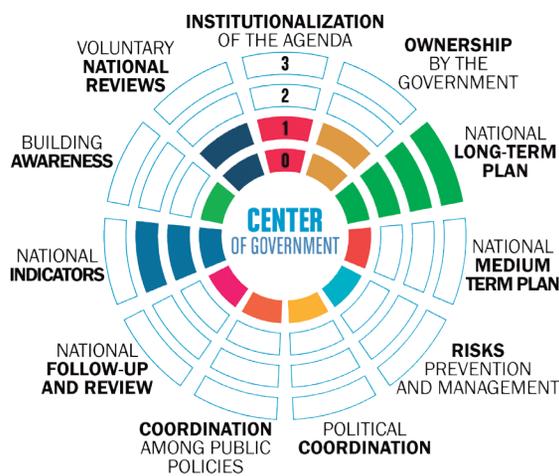


### Center of government

The review carried out by the Comptroller General of the Republic of Paraguay (CGR-Paraguay) made it possible to verify that the processes of institutionalization and internalization of the 2030 Agenda are still incipient. Although an Interinstitutional Coordination Commission for the implementation, follow up and review of the 2030 Agenda was created, there is no national awareness strategy, the work of adapting the Targets to the national context has not been completed, there is no evidence of completion of the process of aligning the 2030 National Development Plan (long-term) with the SDGs, and the public policies for each of them have not been mapped. However, the development of a platform to link the SDGs, programs, projects and budgets assigned, as well as the construction of a system of indicators for following up the SDGs, are noteworthy. On the other hand, the CGR-Paraguay points out that the government still lacks a medium-term plan; that the SDG Commission has not yet established mechanisms to prevent, identify and manage risks to the implementation of the Agenda; and that a strategy or plan for following up and reviewing the SDGs at the national level has not been defined either. In addition, the CGR detected that there are no processes or methods for the identification of inconsistencies, lacks of alignment, overlaps and gaps among the public policies considered priority.

### Implementation of Target 2.4

The existing public policies related to Target 2.4 are not yet aligned with the SDGs, since they were established before the 2030 Agenda. Likewise, no specific mechanisms for horizontal coordination have been identified among the entities responsible for the formulation and management of public policies directly linked to Target 2.4. There are also no communicating or social participation mechanisms, nor integrated mechanisms for following up and crosscutting reviewing of public policies related to this target.



Regarding political coordination and coordination of the design and implementation of public policies, it is worth mentioning, as a good practice, the Interpowers Joint Declaration of the Republic of Paraguay whereby the three powers reaffirmed their commitment to achieving the 2030 Agenda.

## PERU



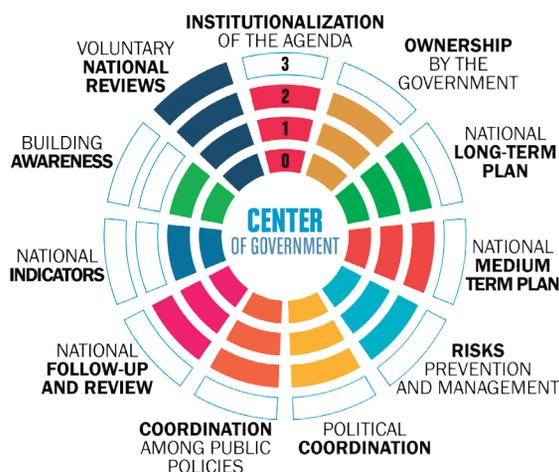
### Center of government

According to the review by the Comptroller General of the Republic of Peru (CGR-Peru), the Agenda will be incorporated into the update of the National Strategic Plan for Development with a time horizon until 2030 and that will align the three levels of government (national, local and sublocal). This task is led by the National Center for Strategic Planning within the framework of the National System of Strategic Planning, which seeks to facilitate the articulation, coordination, follow up and review of policies regarding the SDGs. By its turn, the National Institute of Statistics and Informatics developed a follow up and review system for the SDGs. However, the CGR-Peru detected that the internalization process of the Agenda is fragile, since the SDGs and their targets have not yet been adapted, the formulation of the national indicators has not been concluded, the policies associated with them have not been aligned with the SDGs, nor are there mechanisms for crosscutting coordination, transparency and participation.

### Implementation of Target 2.4

According to the CGR-Peru’s report, the sectoral internalization of the Agenda is weak, since the Ministry of Agriculture and Irrigation has not officially specified which objectives of its national agricultural policy contribute to the achievement of Target 2.4; nor have regulatory frameworks and sectoral public policies been aligned (e.g. land use for agricultural and agrochemical purposes) in order to avoid overlaps, duplications and gaps. Likewise, although this Ministry has coordination mechanisms, they are not oriented

towards the implementation of Target 2.4. The Ministry of Agriculture and Irrigation has a system for following up and reviewing the main interventions in the agricultural sector, but it has not developed a specific mechanism to follow up and review the achievement of Target 2.4. Likewise, there is a weak process of articulation between the three levels of government regarding the policies of the agriculture sector (and other sectors) linked to Target 2.4.



A good practice is the concerted construction of the vision of Peru for 2030, which began with a proposal for an image of the future, associated with the 2030 Agenda around five areas: people, the planet, prosperity, peace and alliances. This political coordination has been developed in the National Agreement Forum, all of which is complemented by the beginning of a cycle of updating the National Strategic Plan for Development, at Center of Government level, and a prospective document of the agriculture sector for 2030, at the Target 2.4 level. These actions sought to generate favorable conditions for the implementation of the Agenda.

## DOMINICAN REPUBLIC



### Center of government

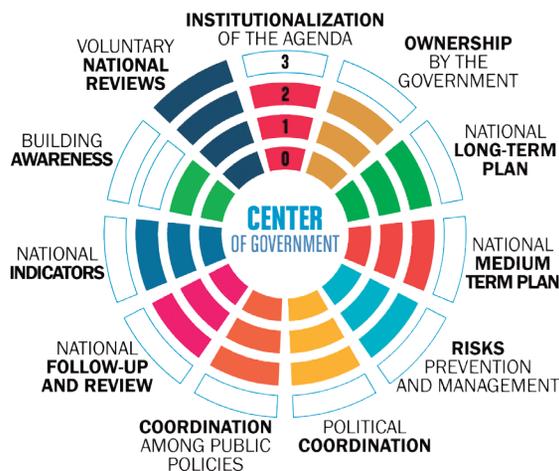
According to the review by the Chamber of Accounts of the Dominican Republic (CCRD), the governing entity for the implementation of the 2030 Agenda is the High-Level Inter-institutional Sustainable Development Commission, taking into consideration the National Follow Up and Review System, as provided in the National Development Plan 2030. This Commission consists of 24 members, led by the Ministry of Economy, Planning and Development; it is divided into four subcommittees (institutional, people, prosperity and planet), which together are responsible for the national institutionalization and internalization of the Agenda.

The National Development Plan 2030 presents alignment with all the SDGs, and there is an Action Plan of the Inter-institutional Commission. The CCRD identified that the goals set are at 50% of development, pointing out the lack of public policies, programs or projects, as well as the lack of an action plan for raising national and local awareness of the SDGs.

Regarding the follow up of the implementation of the SDGs, it is the responsibility of the Inter-Institutional Committee of Indicators, led by the National Bureau of Statistics. This entity issued the first report on Feasibility of the Measurement of Indicators, which states that: 48% of the SDGs indicators (116 out of 244) are calculated or can be calculated; 15% (36 out of 244) can be calculated, but their sources present deficiencies; and 38% (92 out of 244) cannot be calculated. This first assessment shows the challenges that the country has concerning the implementation of the 2030 Agenda.

### Implementation of Target 2.4

Among the challenges that the country presents, there is the implementation of Target 2.4, which is included in the 38% of the indicators that cannot be calculated. The implementation of this target is primarily under the responsibility of the Ministry of Natural Resources, whose work has focused on specific territories, with a limited geographical achievement. However, it was possible to identify programs related to the achievement of the target, such as the Agroforestry Development program, and the *Progresando con Solidaridad* (Advancing with Solidarity) program, which focus on sustainable practices of food production.



The High-Level Inter-institutional Sustainable Development Commission is the highest authority responsible for the alignment and articulation of the SDGs in the Dominican Republic, which will work hand in hand with the National Development Plan, to comply with national planning and the implementation of the 2030 Agenda in the country.

## VENEZUELA

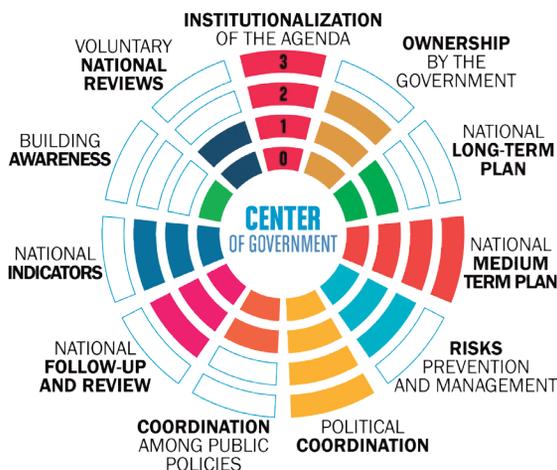


### Center of government

According to the review by the Comptroller General of the Bolivarian Republic of Venezuela (CGR-Venezuela), the implementation, coordination and follow up of the SDGs are under the responsibility of the Council of Vice Presidents, which is composed of the Executive Vice President of the Republic and six sectoral vice presidencies. This high-level entity works around the Second National Socialist Plan of Social and Economic Development of the Nation 2013-2019 (“Plan de la Patria”), which has already incorporated the 2030 Agenda. In addition, progress has been made in preparing a national diagnosis on the SDGs, identifying public policies and actions for their achievement, as well as gaps and challenges. Likewise, there is a medium-term planning that considers the compliance with the SDGs, and an Inter-institutional Coordination Group was created and is responsible for the development and evaluation of the Compliance Monitoring Indicators of the SDGs at national level. However, the institutionalization and internalization in the country of the 2030 Agenda is still in the planning phase, as the attributions of both the entities and those in charge in the center of government are still to be assigned; there are some gaps in such attributions; there are no strategies for raising awareness to the 2030 Agenda in the country, taking into account different target audiences; there is no long-term plan which allows for a macro view; no mechanisms have been foreseen to involve other actors, branches and levels of government; there is a need to consolidate the design, implementation and feedback of public policies; and the assignment of responsibilities for risk evaluation, prevention and management associated with the SDGs is still missing.

### Implementation of Target 2.4

The CGR-Venezuela verified overlaps between projects related to Target 2.4. there are projects being executed simultaneously by the same entity, under the same policy and/or with similar goals, which are not coordinated among themselves, regarding the use of environmental agricultural practices resilient and adaptable to climate change. A case detected by the CGR-Venezuela is the existence of beneficiaries who are being trained for the execution of agro-urban and peri-urban programs and projects through self-management by different government entities, but that provide the same service.



The Ministry of People’s Power for Planning has developed the National System of Plans and Investments, which aims to adjust sectoral targets and investment plans synergistically and on a long-term perspective.

## LOCAL PERSPECTIVE

### *The experience of Buenos Aires Province*

The importance of the national government in the internalization of the 2030 Agenda in the country is indisputable, but the advances of the Agenda are felt directly in the lives of the people in the local context. In this regard, an important part of the implementation of the Sustainable Development Goals takes place in this local level.

The Coordinated Audit of SDGs had the participation of the auditing institution of Buenos Aires Province, which applied the same audit methods and techniques in the provincial context, with the necessary adjustments. The following information was produced by such audit institution and is under its responsibility.

### BUENOS AIRES PROVINCE

#### Center of government

The work developed by the Honorable Court of Accounts of the Province of Buenos Aires (HTC) made it possible to detect that there is no clear internalization strategy of the SDGs in the provincial public management, with stages, tasks and steps to be taken, nor has those responsible for heading this internalization process of the 2030 Agenda been established. The main cause is the lack of a clear strategic and political decision concerning the implementation of the 2030 Agenda in the Buenos Aires Province. Specifically, there is lack of: regulations that assign specific competencies for the internalization of the Agenda, prioritization of goals adapted to the provincial context, mapping of public policies according to the SDGs, definition of provincial indicators adapted to the SDGs, systematized mechanism for risks management, mechanisms of political coordination between public and private actors, as well as follow up mechanisms.

An area of opportunity is the existence of a structured process for the development of a medium-term

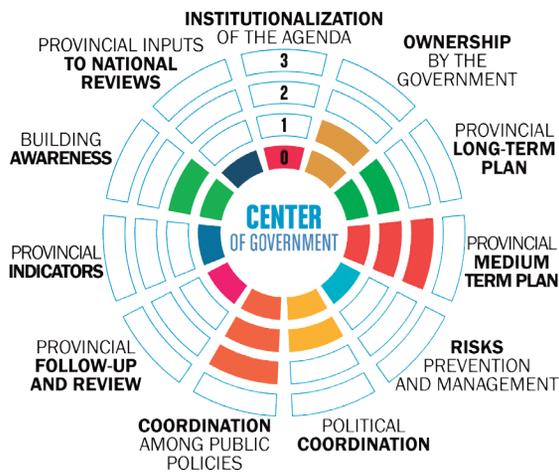


provincial plan, as well as the existence of entities of strategic coordination of public policies that, in some cases and in an incipient manner, have attempted to incorporate the SDGs into the management agenda. This can be the platform or the starting point for the implementation of the 2030 Agenda in the province.

#### Implementation of Target 2.4

The HTC did not identify a clear internalization strategy for the SDGs related to the activity of the Ministry of Agribusiness regarding the topics covered by Target 2.4. Likewise, a specific implementation of the 2030 Agenda was not verified. The public policies related to target 2.4 of the SDGs (including plans, programs, execution of missions and roles legally granted, etc.) were not explicitly identified by the Ministry of Agribusiness of the Buenos Aires Province, nor organized in an aligned and coordinated

manner with each other. Until there is an orientation of the provincial center of government, the HTC recommended the adoption of a proactive approach to gradually install the subject, in a kind of “bottom-up” initiative, promoting the creation or adaptation of mechanisms for the adoption of the SDGs as a management strategy.



It must be noted that the National Council for the Coordination of Social Policies, as the entity responsible for the implementation, dissemination and following up of the SDGs at the national level, recognizing the importance of the involvement of local governments for the accomplishment of the 2030 Agenda, published a “Guide for the Process of SDG Adaptation in the Provincial Government” and a “Handbook for the local adaptation of the SDGs”, intended for the Municipal level.

In addition, the National Council proposes a methodology and technical assistance for the implementation of the SDGs in the provincial and municipal governments. In Buenos Aires Province there are several municipalities beginning the implementation, pointing out Vicente López, which has taken the initiative on the issue, and was the first municipality to sign the Cooperation Agreement with the National Council.

## CONCLUSION

The 2030 Agenda is taking its first steps in Latin America. The results of the audit show that there is mobilization of national governments for the implementation of the SDGs, both at the center of government level and at sectoral entities level. However, the preparedness of the countries of this region is still at an emerging stage, since various challenges related to the implementation of the Agenda keep on.

The strategies adopted by the countries to face these challenges are diverse. For example, some countries designated existing institutions to lead the implementation of the Goals, while others created new administrative structures for that purpose. National governments also differ regarding the priorities for the implementation of the Agenda: some advanced in the integration between national plans and the

Agenda; others invested in statistical strengthening to follow up their results, and others gave preference to mobilization actions of external actors and local governments to disseminate and internalize the Agenda. This heterogeneity of strategies is reflected in the differences between the individual SDGs Radars of each country and their respective national analyses.

Nevertheless, it was possible to identify common challenges in the Latin American countries. One of them is the absence, in most countries that participated in the audit, of the long-term time perspective in the national risk planning and management processes. This means that these countries are not prepared to define their long-term priorities, to allocate resources efficiently, nor to structure their actions over the years.



Another challenge refers to the statistical capacity to follow up the national progress of the Agenda. A common denominator is the lack of availability of data and information, and the low quality of the available information. The low integration between the follow up and review mechanisms is also striking, an essential factor both for obtaining crosscutting evaluations and for following up the Agenda.

In addition to the above, probably the most critical point in this context is the fragmentation of the public sector. The SDGs are characterized by the interconnection between their targets and the need for integrated government action to achieve them. The SAIs identified several types of fragmentation, such as poor coordination among ministries, non-integrated follow up systems and misalignments among public policies, amid others.

This is even reflected in the Voluntary National Reviews issued by the Latin American countries, which are limited to presenting aggregate data and isolated analyses, instead of intersectoral and integrated evaluations that could contribute to improve the transparency of the government action as a whole.

The analysis focused on Target 2.4 clearly exemplified this fragmentation in the field of sustainability in food production. All the participating SAIs found coordination problems or misalignments in the policies related to the achievement of this Target. In many of the mentioned countries, the action towards reaching the target is concentrated in a single ministry. In some of them, the national policies and programs which can contribute to – or even impact negatively – the expected result have not even been identified.

The coordination and integration of governmental actions are, therefore, the areas where there is more room for improvements. Moreover, the 2030 Agenda, given its crosscutting nature, is an opportunity to achieve that. Thus, the Supreme Audit Institutions should seek, in future assessments, to encourage their national governments to fight isolated and stagnant action, and to adopt a culture of integrated

action. Only in this way will it be possible to address the complex problems faced by Latin America in order to achieve sustainable development.

## **Recommendations**

Based on the results of the audit and the conclusions above, the Audit Institutions participating in the audit made the following recommendations to their national governments:

1. Strengthen the process of institutionalization and internalization of the SDGs in their countries, and define a formal plan or strategy for the institutionalization of the SDGs and the 2030 Agenda, considering activities, responsibilities, products and deadlines;
2. Formally establish the entities which will be responsible for the coordination and implementation of the 2030 Agenda, clearly assigning the attributions and responsibilities of the different actors and levels of government;
3. Establish the coordination and communication mechanisms among the sectoral Ministries which allow for the mapping and harmonization of their initiatives for the implementation of the SDGs;
4. Establish long-term planning tools for government actions which allow for the identification of national priorities and the structuring of government action in a long-term perspective, also enabling the implementation and following up of the SDGs and their targets in the country;
5. Adopt integrated mechanisms for the prevention and management of crosscutting risks which allow for the improvement of evidence-based decision-making to achieve their objectives, including those related to the 2030 Agenda;
6. Establish responsibilities, processes and mechanisms for integrated follow up and crosscutting review of the results of the national public policies, strengthening the technical

capacities and autonomy of the institutes and national statistical systems, ensuring the necessary means, and considering the use of administrative records and non-traditional data and statistics, improving geo-referencing tools and promoting the access/opening of disaggregated national statistical data;

7. Establish processes and methodologies for the preparation of the Voluntary National Reviews on the SDGs, in a participatory and inclusive manner, as part of the cycle of review of the Agenda, allowing for the following up of the commitments made by the government, the reflection on political decisions taken and the transparency of the implementation of the 2030 Agenda;
8. Establish mechanisms to promote alignment and coherence in the design and implementation of public policies related to sustainability in food production (Target 2.4 of the SDGs), considering a whole-of-government approach;
9. Promote intersectoral coordination and articulation with external actors (outside the government), in such a way as to favor the adequate setting of the national indicators for the following up of Target 2.4, considering all the aspects addressed by such target;
10. Strengthen crosscutting follow up and review of the results of public policies related to Target 2.4, including the assignment of leaders in this process, and the integration of existing systems and mechanisms.

### ***Expected benefits***

The recommendations presented by the Audit Institutions of Latin America are intended to contribute with their respective governments regarding their preparedness to implement the 2030 Agenda. If such recommendations are put in place, it is expected that Latin American governments will be able to provide themselves with the necessary

conditions to achieve the goals and targets of the Agenda until 2030.

The recommendations were framed and presented considering that the 2030 Agenda can serve as an incentive to the improvement of public governance. In this regard, it is expected that Latin American governments be able to optimize their planning processes, in order to better understand their long-term goals, being then able to structure themselves to achieve them. It is also expected that governments be able to act in a coordinated, integrated and synergistic manner, eliminating likely inefficiencies and inconsistencies between public policies.

Furthermore, if Latin American governments implement measures to integrate their public policy follow up and review processes, it is expected that they be able to achieve greater quality and availability of the information generated in this process, contributing to the increase of governmental transparency and the strengthening of social control. Thereafter, it will also be possible to increase social participation in the formulation and implementation of public policies, so that they add different points of view and become more inclusive, in accordance with the the 2030 Agenda principles.

Regarding Target 2.4, it is expected that Latin American governments be able to fulfill their role by promoting sustainable agricultural practices, which will favor the promotion of economic and social development in an equitable and less harmful way to the environment. It is expected that the national governments of Latin America be able to identify those policies which impact sustainability in food production, both positively and negatively, so that they can be considered in an integrated manner, in order to promote alignment and coherence between them. Finally, it is also expected that the information on the achievement of Target 2.4 be available to society, in such a way as to allow for discussions on the directions that countries should follow concerning the promotion of sustainable food production systems.

# APPENDIX

## APPENDIX- Methodology of the Governance Evaluation Scale for SDGs

CENTER OF GOVERNMENT (C)				
GOVERNANCE COMPONENT	NOT IMPLEMENTED (0)	ESTABLISHING (1)	DEVELOPING (2)	OPTIMIZED (3)
C1. Process of institutionalization and internalization of the Agenda	Initiatives undefined or unidentified	Process in planning	Process in implementation	Defined process, attributions, targets and national indicators
C2. Ownership of the Agenda by the Government	Initiatives undefined or unidentified	Actions to achieve the SDGs in a few institutions	Actions to achieve the SDGs in some institutions	Actions to achieve the SDGs in several institutions
C3. Strategic management: National long-term plan	Initiatives undefined or unidentified	Competences assigned	Process of preparation of a long-term plan defined	Existence of a long-term plan
C4. Strategic management: National medium-term plan	Initiatives undefined or unidentified	Competences assigned	Process of preparation of a medium-term plan defined	Existence of a medium-term plan
C5. Prevention and management of risks	Initiatives undefined or unidentified	Competences assigned	Existence of risk identification mechanisms	Existence of risk management mechanisms
C6. Political coordination	Initiatives undefined or unidentified	Informal assignment of attributions	Formal assignment of attributions	Existence of mechanisms to involve actors
C7. Coordination of the design and implementation of public policies	Initiatives undefined or unidentified	Competences assigned	Existence of mechanisms to identify misalignments	Existence of actions to promote alignment
C8. National follow-up and review strategy	Initiatives undefined or unidentified	Strategy defined	Follow up mechanisms and structures	Evaluation mechanisms and structures
C9. National indicators	Initiatives undefined or unidentified	Process of definition of indicators established	Process of data production and calculation of indicators defined	Data collection routines implemented
C10. Building awareness to 2030 Agenda	Initiatives undefined or unidentified	Ad hoc and uncoordinated actions	Awareness strategy in preparation	Strategy in execution
C11. Voluntary National Reviews	Initiatives undefined or unidentified	Competences assigned	Process defined	Report prepared and disclosed
TARGET 2.4 (M)				
M1. Public policies alignment	Initiatives undefined or unidentified	Identified public policies related to target 2.4	Alignment mechanisms defined	Aligned and congruent public policies
M2. Horizontal coordination of the target	Initiatives undefined or unidentified	Coordination entities for some policies	Coordination entities for several policies, but acting alone	Integrated coordination entities
M3. Follow-up and review	Initiatives undefined or unidentified	Individual follow up structures and systems	Mechanisms for the integration of structures and systems	Mechanisms for transversal evaluations and feedback
M4. Mechanisms for social participation	Initiatives undefined or unidentified	Data available	Communication channels available	Feedback from the public considered in the policy review

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# LIST OF ABBREVIATIONS

## ***Supreme Audit Institutions***

AGN - General Audit Office of Argentina  
ASF - Superior Audit Office of Mexico  
CCRD - Chamber of Accounts of the Dominican Republic  
CGC - Comptroller General of Accounts of the Republic of Guatemala  
CGE - Office of the Comptroller General of the State of Ecuador  
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CGR-Peru - Comptroller General of the Republic of Peru  
CGR-Venezuela - Comptroller General of the Bolivarian Republic of Venezuela  
GAO - United States Government Accountability Office  
HTC - Honorable Court of Accounts of the Province of Buenos Aires  
TCU - Brazilian Federal Court of Accounts

## ***Other abbreviations***

FOD Analysis - Fragmentations, Overlaps, Duplications and Gaps Analysis  
COMTEMA - OLACEFS - Special Technical Commission for the Environment  
DPIDG / UNDESA - Division for Public Institutions and Digital Government / UNDESA  
SAI - Supreme Audit Institutions  
GIZ - Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH  
INTOSAI - International Organization of Supreme Audit Institutions  
MDG - Millennium Development Goals  
SDGs - Sustainable Development Goals  
OLACEFS - Organization of Latin American and Caribbean Supreme Audit Institutions  
UN - The United Nations  
UNDESA - United Nations Department of Economic and Social Affairs



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**Comtema**

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