COORDINATED AUDIT ON THE PREPAREDNESS OF LATIN AMERICAN GOVERNMENTS TO IMPLEMENT THE SUSTAINABLE DEVELOPMENT GOALS

The 2030 Agenda provides an opportunity for countries to adopt a long-term national strategy for sustainable development, as well as to strengthen public governance, improve the integration and the coordination of the different actors involved, and to promote the coherence and the integrated follow-up of public policies.

In the implementation of the Sustainable Development Goals (SDGs), the role of the Supreme Audit Institutions (SAIs) in the evaluation of public policies, the accountability for the use of public resources and the promotion of the efficiency of public administration stands out.

In this regard, in 2017, the Brazilian SAI - the Federal Court of Accounts (TCU) - led a coordinated audit in Latin America, in which the SAIs of Argentina, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic and Venezuela were also involved. In addition, the audit institution of the province of Buenos Aires also took part. The work was supported by the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the German Cooperation (GIZ).

**Objective**

The objective of the audit was to evaluate the preparedness of Latin American governments to implement the 17 Sustainable Development Goals (SDGs). The audit also aimed to evaluate the preparedness for the implementation of Target 2.4, which deals with sustainable food production systems.

The analysis of the government preparedness focused on the presence and operation of governance structures, such as institutionalization, strategy, coordination, supervision and transparency.

Concerning the center of government, eleven governance components were evaluated according to a scale developed by TCU, which classifies them in four stages: 0 - component not implemented; 1 - establishing component; 2 - developing component; and 3 – optimized component.

The data from these evaluations were used as input for the development of the SDG radar, which allows observing the stage of each governance component in the Latin American region. The radars and the findings of the evaluations in the region are presented below according to the level of analysis (center of government and Target 2.4).

**Findings on the Center of Government**

The radar below presents the consolidation of the evaluations made by the SAIs of the Latin American governments regarding the governance components of the Center of Government:

The main advances in the implementation of SDGs in the Latin American region concern the government involvement with the 2030 Agenda, the medium-term planning, the political articulation and the preparation of Voluntary National Reviews.

The main challenges in these countries are:

1. Structuring the internalization and institutionalization processes of the SDGs, by defining the assignments and responsibilities of the stakeholders involved and coordinating the initiatives of the sectoral ministries;
II. Setting a national long-term planning as a government action tool;
III. Adopting risk prevention and management mechanisms for the implementation of the 2030 Agenda; and
IV. Defining the SDGs follow-up and review processes as well as the definition of national indicators and preparation of voluntary national reviews processes.

Findings on Target 2.4

The implementation process of Target 2.4 is incipient in the Latin American region and has the following as its main challenges:

I. Improving the mechanisms for horizontal coordination, articulation and alignment of public policies related to Target 2.4; and
II. Improving the definition and calculation process of the national indicators to monitor the implementation of the target and establish integrated monitoring mechanisms and cross-evaluation of public policies related to Target 2.4.

Main recommendations

Most participating SAIs recommended that national governments improve the governance and the institutionalization of the 2030 Agenda in their national contexts. To that end, governments should establish a long-term strategy for the implementation of SDGs, as well as prepare an integrated national, multisectoral and multilevel planning.

In addition, some SAIs recommended the establishment of risk prevention and management mechanisms, and the coordination of public policies. There were also recommendations to establish structures for the integrated follow-up of public policies.

Another recommendation that deserves attention is to establish processes and methodologies for the preparation of the Voluntary National Review of the SDGs, in a participatory and inclusive way as part of the review cycle of the implementation of the Agenda in each country.

Expected benefits

The consolidation of the culture of integrated cross-evaluation of government actions is expected by stimulating national governments to act in a more coordinated, synergetic and systemic way. As a result, the risks of carrying out fragmented, duplicated or overlapping actions are expected to be mitigated, as well as wasting public resources and efforts.

In addition, governments are expected to be able to bring more cohesion and coherence to the various public policies so that they are more effective and can deliver the expected results to society.

Finally, the adoption by national governments of the recommendations made by the SAIs is expected to contribute to the effective implementation of the 2030 Agenda and, therefore, to the sustainable development in Latin America.

More information on the coordinated audit: http://www.olacefs.com/medio-ambiente-comtema/