SDGs and Whole of Government Approach

Brazilian experience
SDG Project

Goal of SDG Project

To build **capacities** and develop **methods** and **tools** in order to prepare SAIs to assess the **preparedness** of Latin America National Governments to implement the Agenda 2030
Dimensions of sustainability

- Environmental
- Institutional
- Economic
- Social
- Governance
SDG approach

What is the difference?
Traditional Performance Audit

Inputs
Fiscal policy
 Outputs

Inputs
Organic production
 Outputs

Inputs
Agrochemical
 Outputs

Blind spots

TCU
TRIBUNAL DE CONTAS DA UNIÃO
Suitable Approach

Whole of Government

Center of Government

Policy Governance
References
Starting Point

FOD methodology:

Identify fragmentation, overlap and duplication in public policies
Sustainable food production

Target 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.
Sustainable food production

- Organic Production
  - Sustainable alternatives
  - Agrochemical reduction
  - Low carbon
  - Technical Assistance
Sustainable food production

- Sustainable alternatives
- Organic Production
- Low carbon
- Technical Assistance
- Agrochemical reduction
- Farmers loan and crop insurance
- Fiscal policy
FOD methodology adapted

Fragmentation  Overlap  Duplication  Gap  Misalignment
TCU Initiatives

Government’s PREPAREDNESS to implement SDGs

2016
- Audit model
- Pilot audit
- Capacity building

2017/2018
- Latin America Audit
Audit framework

Whole-of-Government approach

Preparedness of center of government

Preparedness of SDG target
Latin American panorama

Argentina
Brazil
Chile
Costa Rica
Dominican Republic
Ecuador
Guatemala
Mexico
Paraguay
Peru
Venezuela

11 countries
Inter-American Development Bank scale adapted

**GOVERNANCE COMPONENTS**

0 1 2 3

No implementation | Establishing | Developing | Optimized

Absence of structure | Defined structure | Implemented structure | Best practices
Providing women and girls with equal access to education, health care, decent work, and representation in political and economic decision-making processes will fuel sustainable economies and benefit societies and humanity at large.
Participants

ASOSAI : 17 EFS
PASAI : 13 SAIs
CREFIAF: 16 EFS
CAROSAI: 2 EFS
OLACEFS: 15 EFS + 1 + 1
EUROSAI: 4 EFS
AFROSAI-E: 8 SAIs
ARABOSAI (*)
EUROSAI: 4 EFS
PASAI: 13 SAIs

(*) 13 SAIs in ARABOSAI are interested in participating in the programme in 2018

Enfoque en el ODS 5
Thank you!

Dagomar Lima dagomarhl@tcu.gov.br +55 61 3316-7902
Carlos Lustosa carloslustosa@tcu.gov.br +55 61 3316-5066