

## Opportunities for the implementation of good practices of governance and accountability for Tracking and auditing Sustainable Development Goals in Latin America

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Balance of Millennium Development Goals – MDGs (2000-2015) in Latin America, the Caribbean, and the world, evidenced some lack of conception, planning, evaluation, and monitoring process. In fact, the MDGs formulation reflected a lack of comprehensive vision of development in the proposed objectives, from a systemic perspective, which could have led to more homogeneous results. In particular, there are four relevant aspects to be considered when formulating MDSGs in order to generate a sustainable, fair, and equitable development: 1. The cross cutting of environmental issues in sustainable Public policy for economic and social development; 2. Institutional strength as a base for optimal implementation, monitoring, and complying of MDGs; 3. Complexity to formulate some indicators to comprehensively measure progress of implementation; and 4. Precariousness of available information systems. As pointed by the **Regional Report of Monitoring of Millennium Development Goals (MDGs) in Latin America and the Caribbean, 2015**, one of the main barriers to accomplish goals and indicators, predominantly in development countries, is the lack of governance.<sup>2</sup>

If Governance is addressed as the “*State and Society ability to generate an interrelated system at different fields of government which guarantees coherence, pertinence, and efficiency of public policies in an integrity, participation, and ethical values commitment frame; all of the above to accomplish citizen rights, peace, coexistence, and economic, environmental, and social prosperity in order to assure improvement of a comprehensive life quality*”<sup>3</sup>, it is clear that the results of MDGs showed problems directly related to the process of governmental planning in aspects such as: 1. A systematic inclusion of MDGs in governmental plans at different regional levels; 2. Availability of adequate information systems including records of operations to prepare and present consolidated reports in order to track, monitor, evaluate, and audit; 3. Absence of mechanisms to measure degree of satisfaction of beneficiaries, and lack of adequate participation spaces for citizens to formulate, execute, and control public resources invested in programs and accountability; and 4. The precariousness of budgetary processes oriented to crystallize MDGs. In summary, low levels of governance exclude possibilities to focus efforts on the strengthening of relationships between State and civil society, as well as, participation mechanisms in public management, access to information and therefore citizen control over the execution of national programs leading to concrete them.

The building of agenda 2020 – Sustainable Development Goal – SDGs began with the learning obtained from the implementation of Millennium Development Goals 2000-2015. The first change was focused on approach: while MDGs addressed elimination of poverty, SDGs proposed a change toward people dignity, the planet, and prosperity with the intention to strengthen global peace and access to justice<sup>4</sup>; the second difference is based on agenda formulation: for MDGs a group of world experts was convened while SDG were the result of a huge process of work and negotiations involving all 193 UN State members; The third aspect which made a

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<sup>2</sup> For further information please consult: Expert Commission public Administration of the Economic and Social Council of United Nations: Strength national and regional ability to manage sustainable development (2014). Available at: <http://workspace.unpan.org/sites/Internet/Documents/UNPAN92617.pdf>

<sup>3</sup> This definition of Governance has been built by AC-Colombia based on analysis of specialized Studies, good practices identified in their projects in Latin America and different queries with interested parties. 2015.

<sup>4</sup> United Nations. El cambio hacia la dignidad 2030: acabar con la pobreza y transformar vidas protegiendo el planeta. (Change toward dignity 2030: To eliminate poverty and to transform life protecting the planet). Summary Report from the General Secretary about the sustainable developmental agenda after 2015. 2014. Available at: [http://www.un.org/en/ga/search/view\\_doc.asp?symbol=A/69/700&referer=http://www.un.org/en/documents/&Lang=S](http://www.un.org/en/ga/search/view_doc.asp?symbol=A/69/700&referer=http://www.un.org/en/documents/&Lang=S).

difference in the formulation of MDGs was that the only one responsible for the execution was each government in each country while for SDGs, due to magnitude and scope, the strategy is collaboration, alliances and coordination among different interested parties, including governments, parliaments, local entities, organized civil society, private sector, SAIs (Supreme Audit Institutions) and citizens.<sup>5</sup>

As a result of the global dialog process, an Agenda of Sustainable Developmental Goals was built and proclaimed at the General Assembly of the United Nations on September 2015.<sup>6</sup> Even when the global agenda of SDGs presents a more comprehensive vision of development, to carry out the goals for 2030 implies to improve quality of governance of implementation, as well as tracking and audit systems and to raise levels of accountability and coordination among actors.

In this sense, The Public Administration Committee of the Social and Economic Council of the United Nations, recommended the countries to focus their efforts towards a transforming governance that take into consideration the vision of all actors representing different sectors and interests.<sup>7</sup> In addition, this governance must be focused on strengthening individual and institutional capacities as well as those of society as a whole, at local, national, and international levels to create structural transformations in an adequate way to conceive and obtain development.<sup>8</sup> This strengthening of abilities is guided to understand the term governance in a broader sense, with a participative approach that allows to include and redefine rules, institution roles, and their relations with society, increasing social capital and adaptation of countries to challenges of globalization, besides the improvement of ability to react in front of recurring cycles of world economic recession.<sup>9</sup>

Based on the review of scope and challenges in themes such as governance, and accountability to implement the new agenda of Sustainable Development Goals, Agenda 2030, and of international frames, rulings, statements, and recommendations of UN, INTOSAI<sup>10</sup>, and OLACEFS<sup>11</sup>, it is possible to state that the implementation of SDG offers an outstanding opportunity to strengthen monitoring and audit of programs and projects to crystallize such purposes.

In this sense, it is important to take into account the following considerations, to move forward rapidly toward the adoption of practices of good governance, in relation to SDGs: 1. That rule 69/228 of United Nations: *Promotion and encouragement of efficiency, accountability, efficacy and transparency of public administration by means of strengthening Supreme Audit Institutions*, acknowledges “the function of the SAI in the encouragement of government accountability due to the use of resources and performance achieving development Goals;<sup>12</sup> 2. That by agreement 1115/11/2014 OLACEFS approved the tools to implement principles of accountability stated at the “Declaracion de Asuncion” 2009, focusing on promotion of SAIs leadership and involving the education sector, governmental institutions, legislative sector, control entities, communications media, international cooperation, civil organizations, and citizens to implement good practices of governance in Latin America;<sup>13</sup> 3. That the conclusions and recommendations of the 23<sup>rd</sup> United Nations / INTOSAI Symposium about Developmental Agenda Post 2015: *Role and Possibilities of SAIs in the implementation of Sustainable Development*, points out expectations of interested parties about SAIs such as the initiative that SAIs provide relevant information about their governmental services and issue recommendations, which in turn will be

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<sup>5</sup> European Social and Economic Committee. Informative Document. Opportunities and processes for participation of civil society in the implementation of de Agenda after 2015. Available at: <https://webapi.eesc.europa.eu/documents/anonymous/eesc-2015-01169-00-02-ri-tra-es.docx>

<sup>6</sup> To search content of Agenda 2030 go to: <http://nacionesunidas.org.co/ods/>

<sup>7</sup> Public Administration Expert Committee of Economic and Social Council of United Nations: To strengthen national and local abilities for sustainable development Management

\ las capacidades nacionales y locales para la gestión del desarrollo sostenible (2014).

<http://workspace.unpan.org/sites/Internet/Documents/UNPAN92617.pdf>

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> INTOSAI. International Organization of Supreme Audit Institutions. For further information go to: <http://www.intosai.org/>

<sup>11</sup> OLACEFS. Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores. For further information visit: <http://www.olacefs.com/>

<sup>12</sup> For further information visit : [http://www.tribunaldecomptes.ad/pdf/objectius/Resolution\\_69\\_228\\_es.pdf](http://www.tribunaldecomptes.ad/pdf/objectius/Resolution_69_228_es.pdf)

<sup>13</sup> For further information visit <http://www.olacefs.com/wp-content/uploads/2014/12/244.pdf>

“high quality information and a very efficient, effective, and economic use”;<sup>14</sup> 4. That the role of auditing and the role of SAIs in the tracking and control of programs and projects which crystallize Sustainable Development Goals –SDGs are in the international agenda as part of the technical discussions of XXVI OLACEFS Assembly that will be held on October 2016 and INTOSAI -INCOSAI XXI Congress on December 2016; and 5. That OLACEFS at the Cuzco Statement 2014: “*SAIs and Public Governance: Contribution to the Sustainable Human Development*” which defines a path to good governance for SAIs when it considers that *society welfare, democracy, and sustainable development with social justice are priority goals of good public governance*.

In the same way, it is relevant to consider the results of the research “Opportunities for the strengthening of audit systems and accountability in the implementation of Sustainable Development Goals –SDGs”<sup>15</sup>, developed by the Corporación Acción Ciudadana Colombia –AC Colombia, with funding by GIZ, from November 2015 to February 2016, within the frame of the cooperation agreement for the strength of the good governance CTPBG (in Spanish) which introduces a proposal based on focused queries to governmental, legislative, media, and civil organizations actors, with participation of the SAIs of Colombia, Honduras, and Guatemala. These SAIs facilitated the identification of opportunities for tracking and auditing of SDGs, at regional, national, and sub national levels, based on principles of good governance and accountability of the “Declaración de Asunción”<sup>16</sup> currently upon consultation by OLACEFS and other interested parties.

As illustration, the principles of accountability of the “Declaración de Asunción” offer a possibility to improve the quality of good governance and auditing when implementing SDGs using mechanisms developed by SAIs and by sub national audit entities and they are:

**Principle 1. Accountability is the basis of good governance.** 1. Promote the performing of specialized studies to improve understanding of accountability and its impact on public policies related to SDGs implementation; 2. Promote the development of strategies to divulge accountability as a principle of good governance, that assures elements as information, explanation, responsibility, and punishment considered by legal frames of each country; 3. Promote the improvement of governmental planning around SDGs in such a way that the responsible entities take into account consistence and coherence among the Agenda 2030, the governmental national and strategic goals, and the governmental plans at all levels, local, regional, and national; 4. Participate in technical discussions focused on improving the tracking of management indicators in accordance with policies, developmental objectives, and goals at national level; 5. Involve the legislative and executive powers to obtain feedback of results achieved when implementing SDGs; and 6. Promote and make official a report about accountability with the SDGs implementation as a technical support for the legislative power.

**Principle 2. Duty to inform and justify.** 1. To guide and motivate governmental entities and other entities responsible for the execution of programs and projects crystallizing SDGs to implement information protocols for citizens, using institutional web sites according to legal frames in force. Information must be about budgets and their explanations; investment plans, income and expenditure budgets, audit reports and external judgments, and institutional improvement plans, among others suggested in the item Tools for the principles of accountability of the “Declaración de Asunción”;<sup>17</sup> 2. Improve quality of Audit and Concept Reports which help to provide information for analysis and public decision making, related to SDGs implementation; 3. Promote implementation of information systems connected to records of programs and projects materializing SDGs, with basic and specific information about: scope and amounts of programs, executor data, progress, financial

<sup>14</sup> For further information visit

[http://www.intosai.org/fileadmin/downloads/downloads/5\\_events/symposia/2015\\_23rd\\_symposia/23\\_UN\\_INT\\_Symp\\_S\\_Final\\_Conclusions\\_consolidated\\_04\\_March\\_2015.pdf](http://www.intosai.org/fileadmin/downloads/downloads/5_events/symposia/2015_23rd_symposia/23_UN_INT_Symp_S_Final_Conclusions_consolidated_04_March_2015.pdf)

<sup>15</sup> For the complete report visit: <http://www.olacefs.com/la-ctpbg-presenta-informe-sobre-opportunidades-de-fortalecimiento-respecto-de-la-implementacion-de-los-objetivos-de-desarrollo-sostenibles-ods/>

<sup>16</sup> To know the Statement of Principles of Good Governance and accountability of OLACEFS, visit: <http://www.olacefs.com/p1148/>

<sup>17</sup> SAIs and Accountability. Creating common grounds to strengthen external control in Latin America . Tools for the application of the principles of “Declaración de Asunción. 2014 Visit: <http://bibliotecavirtual.olacefs.com/gsd/collect/articulos/archives/HASH5cbf.dir/RENDICION.pdf>

information, budget modifications, and operation costs and its variation, among others; 4. Divulge, regularly, information about indicator behavior as an input to measure public management and results of officials responsible for SDGs implementation; 5. Divulge information related to institutional management and accountability, in such a way that the interested parties and other groups will be able to analyze and validate provided information related to implementation of SDGs; 6. Generate spaces to spread, only to inform, results of accountability judgments so that people know numbers of evaluated auditing exercises, with emphasis in State finances and their impact on public policy; and 7. Promote creation and strength of spaces to inform citizens about management and outputs of programs resulting in SDGs by: accountability public hearings, press conferences, and other broadcasting mechanisms.

**Principle 3. Comprehensiveness of the system of accountability.** 1. Prepare an explanatory map of ways to implement SDGs at governmental level; 2. Develop information and training programs addressed to media, citizens and civil organizations, on control rules and policies applicable to auditing of programs which crystallize SDGs stressing participation spaces, adapted for social control and accountability on developed work; 3. Develop initiatives to strengthen internal control of governmental entities stressing those related to implementation of SDGs, involving spaces for citizen participation and opinion in relation with quality of received services; 4. Prepare comparative analysis that allows visualization of programs resulting in SDGs, about citizen quality of life; and 5. Promote citizen follow up of improvement plans resulting from audit recommendations and dispositions.

**Principle 4. Transparency of information.** 1. Develop information systems for citizens, about social investment and services provided by the State on implementation and crystallization of SDGs; 2. Strengthen governmental information strategies, in web sites, displaying audit reports, improvement plans, and results of implementation. 3. Encourage governmental institutions responsible for execution of programs to improve information opportunity, quality, and pertinence.

**Principle 5. Noncompliance Sanction.** 1. Strengthen analysis about efficiency of the Sanction system in force in the country, involving governmental, legislative, and academic sectors, media, civil organizations, and citizens, and inform about applicability during the SDGs implementing process; 2. Demonstrate factors that establish an unsatisfactory management of programs to crystallize SDGs and spread this information, as part of the input that guarantees institutional management improvement and encourage social sanction; and 3. Inform about economic or administrative sanctions imposed, according to the legal frame in force.

**Principle 6. Active citizen participation.** 1. Encourage all institutions responsible for implementation of SDGs, to add to their operative manuals spaces for citizen participation and social control, in addition to areas to coordinate between them and their internal control offices; 2. Strengthen strategies of assistance and orientation to citizens, optimizing services of information, solutions to petitions, to claims, and to demands. 3. Promote collaboration agreements with civil organizations and citizens to follow up, monitor, and develop social control of programs crystallizing SDGs; 4. Develop programs for the strengthening of abilities of civil organizations and citizens for social control, oversight offices, and social audits involved in institutional control processes; and 5. Promote development of apps for cellular phones, which allows citizens to search institutions on programs that could crystallize SDGs.

**Principle 7. Complete legal frame for accountability.** 1. Identify opportunities for improvement of legal frame, related to planning, evaluation, and accountability from all levels, national, regional, departmental, and municipal level, and 2. Promote development of public exercise of accountability with high quality, timely, and opportunely, requested to Governmental entities by SAIs and citizens, in accordance with rules in force.

**Principle 8. SAIs Leadership.** 1. Divulge and crystallize institutional practice of accountability principles of the “Declaracion de Asuncion” in implementation of SDGs programs; 2. Divulge results of accountability to all

interested parties; and 3. Socialize good practices of governance and accountability identified during implementation of programs crystallizing SDGs.

Finally, it is important consider that dealing with tracking and audit of SDGs necessarily implies taking into account key technical aspects, such as: 1. Definition of objectives, goals, and indicators of SDGs assumed by each country; 2. Incorporation of these commitments of national, regional, provincial, of municipal plans, in such a way that it is clear institutional intentionality of national development under Agenda 2030 guidelines. 3. Permanent, institutional interaction and coordination among public policy planners, executors, controllers, at audit scope as well as governmental supervision typical of institutional organizational of each country; 4. The pluralistic participation of development sectors and actors associated to the implementation of SDGs; 5. The request for innovation related to institutional processes and procedures to concrete policies, programs, and projects that crystallize SDGs; and 6. Opening of new spaces for dialog, interaction, and action in relation to policy formulation, program and project execution, and institutional control in auditing aspects. These spaces must be valid for the assembly process of institutional efforts as well as social efforts, among others, according to rules in force in each country of the region.

In the same way, from the point of view of auditing SDGs, the SAIs, and in the case of decentralized control, sub national SAIs, all play a very important role in the improvement of implementation of policies, programs, and projects that crystallize the Sustainable Development Goals. In addition, these entities have at their disposal an international frame provided by INTOSAI, as well as a regional space with technical recognition, as OLACEFS (Organization of Latin American and Caribbean Supreme Audit Institutions), an organization able to provide spaces of decisive coordination at Latin American scope with the Offices of the United Nations System at the region, as well as spaces of coordination with SAIs of OLACEFS, using committees, commissions, and groups of internal work, in accordance with demands and expectations of their members, in relation to SDGs.

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