



# Auditing SDGs in the ARABOSAI region

## Experience sharing of SAI of Morocco



# Presentation Overview

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- ▶ Overview of challenges in Arab region
- ▶ Overview of ARABOSAI SDG committee
- ▶ Experience sharing of SAI of Morocco
- ▶ Conclusion

# Arab region

## ▶ Brief overview of ARAB region

22 countries

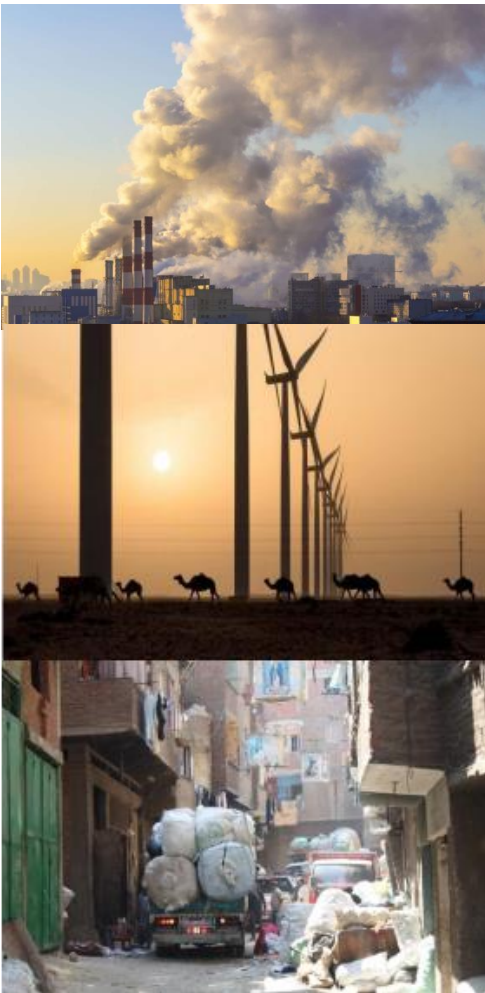
Around 350 million  
people

10% of the world's land  
area



The region is large and diverse with abundant natural resource exposed to critical vulnerability.

# Critical environmental threats and challenges in the region



- **Water scarcity and pollution**
- **Desertification**
- **Energy consumption and dependence**
- **Impacts of conflicts**
- **Air Pollution**
- **Waste management**
- **Biodiversity loss**
- **Coastal Degradation**
- **Rapid urbanization**
- **Climate Change**



# ARABOSAI SDG committee

# ▶ Brief overview of ARABOSAI WGEA



## ARABOSAI's SDGs auditing Committee

- ➔ ARABOSAI WGEA initiated its work in May 2009.
- ➔ Changed to the “Environmental Auditing Committee”.
- ➔ The scope of the Environmental Auditing Committee extended to audit sustainable development issues.
- ➔ Currently, the Committee consists of nine SAIs: Egypt, Iraq, Jordan, Kuwait, Palestine, Oman, Libya, Saudi Arabia and Morocco.

# ▶ Practices & Relevant experience

Consistent experiences in EA, SDG audit in many SAIs : Kuwait, Egypt, Jordan, Saudi Arabia, Morocco.

Reports on Governments preparedness for 2030 agenda

Organizational adjustments for SDGs auditing (specialized units, officers and teams in PA departments: Kuwait, Egypt, Lybia, Morocco, Jordan)

Membership of INTOSAI WGEA

Membership of WGSDG-KSDI (some SAI)





## ▶ Main Achievements in 2023



Creation of database where we publish our pioneering experiences and success stories about how to audit environmental issues like water, renewable energy, air quality, waste management, ...



Creation of a web platform specifically to share audit reports (more than 20 reports were approved to be published dealing with various environmental issues).



Development of a new guideline on how to review the national voluntary reports regarding the implementation of the SDGs (in the approval process).

## ▶ 2024 operational plan

- Seminar about desertification (Co organized by Asosai & Arabosai)
- Survey on the status of SDGs auditing
- Database for environmental audit reports
- Translating and adapting manuals, guidelines and U-university courses
- Promoting the participation of SAI members in WGSDG-KSDI projects and activities
- Trainings on PFM framework (Afrosai-E), on implementation of SDG 16 and SDG 6, trainers and auditors on ISAM model
- IDI's cooperative audit on CC and implementation of CC adaptation actions
- Publishing success stories

# Experience sharing of SAI of Morocco

# ▶ Integrating the SDGs into the control process

Taking into account the impact on the citizen and the environment

"Monitoring the achievement of the SDGs in accordance with national priorities " as strategic orientation

Increased controls on national priorities: education, health, social protection, housing, energy, water, etc.

Strengthening the territorial dimension of control

Programming focused more on programs, projects, major issues and the interplay between them



# ▶ Examples of direct audits of the SDGs

- ➔ **Review of preparedness for SDG implementation.**
- ➔ **Audit of implementation of target 3.d of SDG 3: “early warning, risk reduction and health risk management”.**
- ➔ **Assessment of Rabat's urban planning process and sustainability (SDG 11, Target 11.3).**
- ➔ **Audit of the implementation of SDG 6 on water and sanitation. This mission, in the planning phase, will deal with the mobilization of non-conventional water resources.**

# ▶ Examples of audit assignments related to the SDGs

Basic health coverage

National Strategy for Urban Mobility

Inclusive education

Management of household and similar waste



Assessment of national climate change policy (in progress)

Distribution of drinking water by associations in rural areas

Agriculture and the challenges of climate change (in progress)

# ► Focus on climate change auditing

## Mission n° 1

- Assessment of national climate change policy (Whole-of-government assessment approach)

## Mission n° 2

- Energy strategy assessment (leading GHG emitting sector)

## Mission n° 3

- Agriculture and the challenges of climate change (high vulnerability to the impacts of climate change)



**Global vision and targeted assessment**

# ▶ Assessment of national climate change policy

**Background** Morocco is a country highly vulnerable to the effects of CC. The Government has thus put in place and is executing the CC policy since 2014, which needs to be evaluated.

**Audit objectives** The main objective of this audit is to examine whether the National CC Policy being implemented is capable of sustainably meeting the objectives set for the fight against climate change

**Lines of enquiry**

- Fit of the NCCP with national and international needs
- Governance of the NCCP and its coherence with the actions of stakeholders
- Achievement of NCCP objectives and results
- Sustainability of NCCP net benefits
- Financing mechanisms

**Criteria** National CC Policy and international commitments (UNFCCC)

**Findings and evidence** In progress





# Agriculture Vs the challenges of climate change

## Background



The agricultural sector is the 2nd largest GHG emitter after the energy sector, with an estimated 23% of GHG emissions.



It is the main source of two highly warming greenhouse gases: 41% N<sub>2</sub>O and 58% CH<sub>4</sub>.



The agricultural sector, which is mainly traditional and subsistence-based, is largely cereal-growing and rainfall-dependent. Non-irrigated land covers more than 80% of the country's Utilised Agricultural Area, and employs around 80% of the rural population.

# ► Agriculture Vs the challenges of climate change

## **Audit objectives**

The main objective of this audit is to assess the performance of actions taken by public institutions in response to the impact of climate change on the agricultural sector.

## **Lines of enquiry**

- Analyze the degree to which climate change has been taken into account in Morocco's agricultural strategy;
- Evaluate the main measures taken to mitigate the effects of climate change in the agricultural sector;
- Evaluate the main measures taken to adapt to climate change in the agricultural sector;
- Analyze the contribution of agricultural scientific research in relation to climate change;
- Assess the implementation of target 2-4 of the SDG 2.

## **Criteria**

National Agricultural Policy, international commitments, laws and regulations, SDG, ...

## **Findings and evidence**

In progress

# ► Agriculture Vs the challenges of climate change

**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.”



## 2.4.1 Proportion of agricultural area under productive and sustainable agriculture

- ☰ What is the definition of sustainably agriculture areas ?
- ☰ How to measure this indicator ?
- ☰ What are the links with other targets ?

## ▶ Conclusion/Audit requirements

- ✓ Complexity of climate change as a cross-cutting issue.
- ✓ Auditing climate change requires technical expertise to understand the subject properly.
- ✓ The difficulty of verifying the reliability of CC data (emissions, carbon sequestration, etc.).
- ✓ Lack of measurements and data relating to indicators for SDG targets.



# THANK YOU FOR YOUR ATTENTION

## For contacts & further information

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