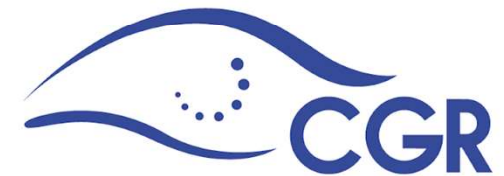# Sustainable Public Procurement
Cooperative audit using data analytics
(OLACEFS- Latin America)

November 24, 2020

CGR

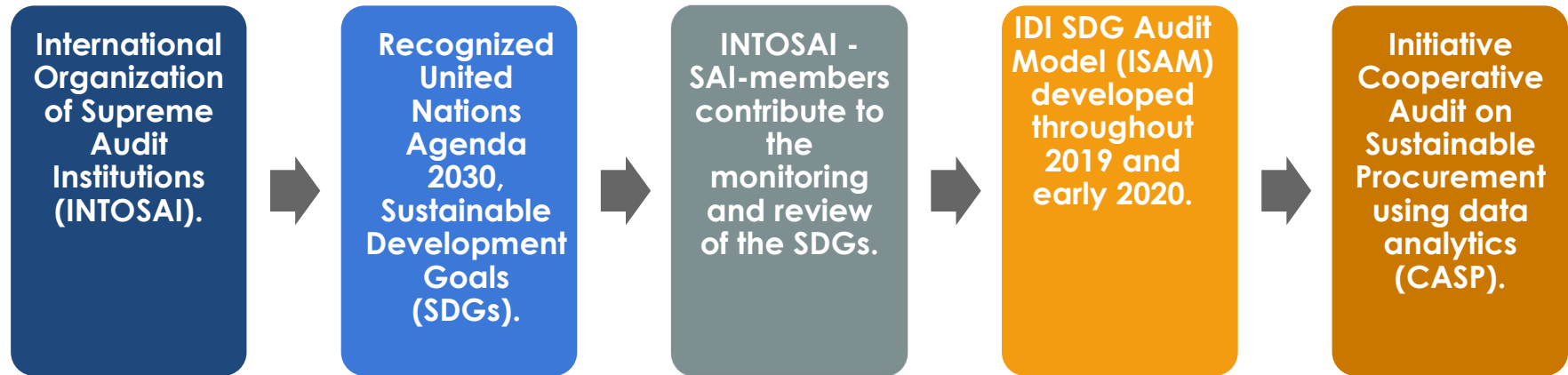# Content

Context

Cooperative audit on sustainable public procurement (CASP)

Challenges / Opportunities

Context

International Organization of Supreme Audit Institutions (INTOSAI).

→

Recognized United Nations Agenda 2030, Sustainable Development Goals (SDGs).

→

INTOSAI - SAI-members contribute to the monitoring and review of the SDGs.

→

IDI SDG Audit Model (ISAM) developed throughout 2019 and early 2020.

→

Initiative Cooperative Audit on Sustainable Procurement using data analytics (CASP).

Focus on results → Recognize the diversity of SAIs → Based on ISSAIs → Inclusiveness → Added value → ISAM Principles

Performance audit

Focus on audit impact

Cooperative audit on sustainable procurement (CASP)

Audit of SDG implementation

Conclude on the progress made towards the achievement of the nationally agreed target, how likely is the target to be achieved based on the current trends and the adequacy of the national target in comparison with the corresponding SDG target.
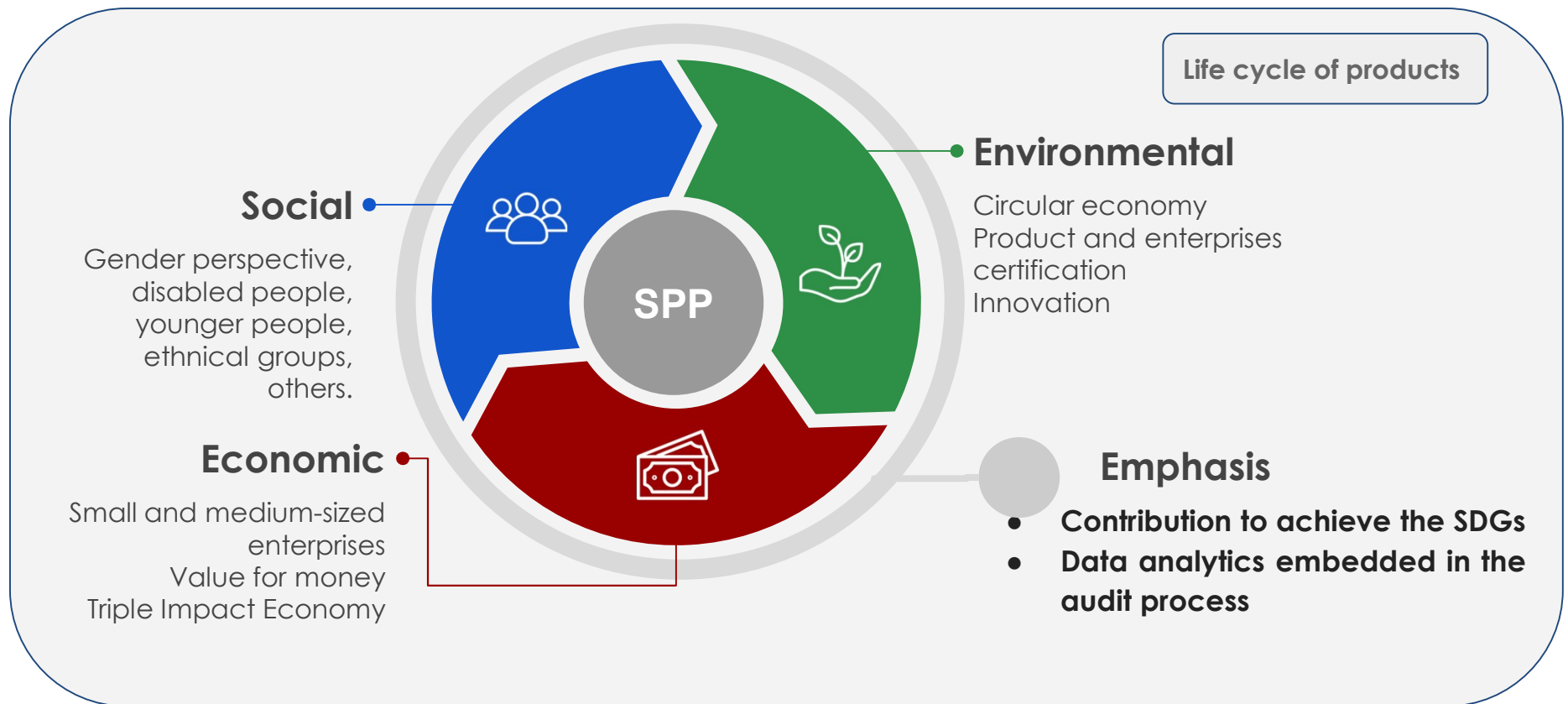
Audit Objective

Evaluate government management actions aimed for the implementation of the agreed national goal linked to goal 12.7 of the SDGs "Promotion of public procurement practices that are sustainable, in accordance with the national policies and priorities national", considering aspects of resilience.

14 SAIs (OLACEFS)

Costa Rica: coordinating SAI for audit, in close work with IDI-INTOSAI coordinators and a regional resource team.
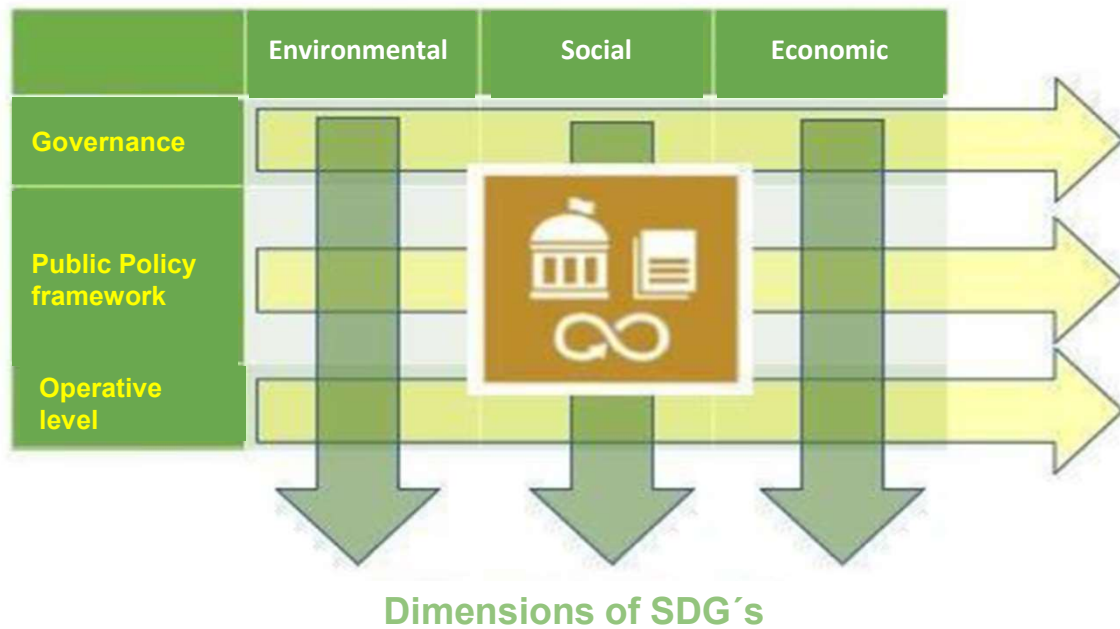
Argentina, Belice, Bolivia, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Paraguay and Peru.

Audit aspects in line with SPP

Life cycle of products

Social

Gender perspective, disabled people, younger people, ethnical groups, others.

Economic

Small and medium-sized enterprises
Value for money
Triple Impact Economy

SPP

Environmental

Circular economy
Product and enterprises certification
Innovation

Emphasis

- **Contribution to achieve the SDGs**
- **Data analytics embedded in the audit process**

Audit aspects in line with SPP

CASP Matrix

	Environmental	Social	Economic
Governance			
Public Policy framework			
Operative level			

Dimensions of SDG´s

Source: SAIs training course of CASP.

Challenges / Opportunities

1	**Understanding of SPP concepts**
2	**Performance audit approach**
3	**Country legislation design**
4	**Data analytics embedded in the audit process and further understanding of DA tools and processed by the audit team**
5	**Risk of not identifying other components of the system required / root causes**
6	**Close follow up during the planning and conducting audit phases**

Expert mentor team

Audit status

- **Model and courseware developed**

- **Training (agile - ongoing) / Planning phase (ongoing)**

- **Conducting the audit**

- **Reporting (June-september 2021)**

- **Regional report (Dec 2021)**

The post-pandemic regional economic recovery will necessarily require the implementation of successful sustainable public procurement practices for the construction of a more equitable world.