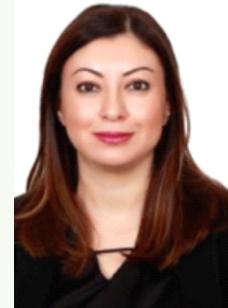


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TCA Audit in relation to SDG 11 and SDG 13¹

I. Importance of Supreme Audit Institutions in the Achievement of Sustainable Development Goals

Supreme Audit Institutions (SAIs) are entities that play significant roles in the use of public funds in an economic, efficient and effective manner through their independent audit mandates and high-value audit reports. In today's world, SAIs take part in the assessment of public policies and programs including the management of environmental assets through their oversight functions that go beyond the audit of public budget and accounts.

In the United Nations (UN) Sustainable Development Summit held in 2015, the UN Member States adopted the resolution titled "Transforming our World: the 2030 Agenda for Sustainable Development", and within the scope of this Agenda, 17 Sustainable Development Goals (SDGs) and 169 targets were identified. With the 2030 Agenda, the UN Member States committed "to strive for a better future for everyone" and "not to leave anyone behind".

As one of key institutions that need to be effective, accountable and inclusive to achieve SDGs, SAIs can support the implementation of the 2030 Agenda to a considerable extent. SAIs can assess the efforts of governments to implement SDGs and also guide them to use the financial resources

allocated in an economic, effective and efficient manner.

Acknowledging the importance of achieving sustainable development goals in creating a difference in the lives of citizens, the International Organization of Supreme Audit Institutions (INTOSAI) included SDGs into its 2017-2022 Strategic Plan as cross-cutting priority 2 and invited member SAIs to contribute to the monitoring and reviewing of SDGs.

INTOSAI emphasized that SAIs play a supportive and strengthening role in the national, regional and global efforts aimed at implementing SDGs as well as monitoring and reviewing the progress made.

INTOSAI Development Initiative (IDI) launched the "Auditing SDGs" initiative to support SAIs to conduct high quality audits on SDGs. As part of this initiative, many SAIs throughout the world have conducted performance audits on preparedness for the implementation of SDGs.

In addition to these works by INTOSAI and IDI, the INTOSAI Working Group on Environmental Audit (WGEA) included selected SDGs in its 2020-2022 Work Plan on the grounds that some SDGs are directly related to the environment. WGEA continues cooperative audit activities among member SAIs of the working group by adopting a thematic approach in relation to the achievement of environment-related goals.

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II. SDG 11 on Sustainable Cities and Life and SDG 13 on Combating Climate Change with respect to the Assessment of Flood Risk Management

In today's world, more than half of the total population live in cities and it is estimated that this rate will be two thirds in the near future, and thus, in the 21st century, significantly changing our ways of constructing settlement areas and managing them is one of the main conditions of achieving sustainable development. Providing safe and accessible housing, creating public green areas and improving urban planning and management to make it participatory and inclusive are the most important elements of rendering cities sustainable.

For a sustainable world for all, the reality of climate change should be taken into consideration. Sudden weather changes like heavy rainfall, drought, melting glaciers and rapidly rising sea levels that affect cities, nature and living creatures, i.e., the whole life, in all countries are having increasingly more dramatic and intense consequences. There is a steady and significant increase in the number of natural disasters resulting from floods and storms, which are also affected by the climate change to a considerable extent.

Among 17 SDGs adopted by the UN in its resolution titled "Transforming our World: the 2030 Agenda for Sustainable Development", SDG 11 is about "Sustainable Cities and Life". Under this SDG, the UN has determined significantly increasing the number of cities that adopt and implement policies and plans taking disaster resilience into consideration and developing and implementing holistic disaster risk management at all levels as targets.

In connection with this goal, SDG 13 is related to

the goal of combating the Climate Change. By adopting SDG 13, countries have committed themselves to strengthen resilience and adaptive capacity to climate-related hazards and natural disasters by giving weight to risk mitigation activities, as well.

Calculation of flood risk with priority in the planning of settlement areas is inevitable for the management of risks and increasing resilience to floods, which have had more devastating impacts in recent years. Achieving the targets of SDG 11 and SDG 13 requires the planning and management of public activities with a risk-based approach to reduce the damages of floods.

III. TCA Audit for the Management of Flood Risks

Nowadays disasters have diversified and have more devastating consequences, and this requires national authorities to focus more on risk and damage reduction activities. Risk management involves determining the threats before the incident leading to the disaster occurs, identifying potential damages and taking the measures that will reduce risks.

"Flood Risk Management" audit of the TCA has focused on the risk reduction activities carried out to prevent floods that occur as a natural event from turning into disasters and to minimise potential damages.

The purpose of this audit is to assess the effectiveness of risk reduction activities related to floods. The audit aimed at contributing to an accurate planning for the management of flood risks at the basin scale, increasing the effectiveness of flood risk reduction activities by eliminating the problems in the organizational structure with the legal background to be provided and contributing to works aimed at preventing loss of life and property due to floods.

The audit work was conducted on the basis of the following two main questions:

- Is the planning and organizational structure related to flood risk reduction adequate?
- Are the measures related to flood risk reduction being implemented?

The report consists of three parts:

- The introduction part includes information on the topic, elements of audit, audit methodology, question sets used in conducting the audit and an overview of audit results. In the part providing information on the topic, general information is given on flood as a disaster and explanations are made in relation to the management of flood risks at the basin scale. Also, the organizational structure created for flood risk management is provided.
- In the first part, effectiveness of the plans made for the management of flood risks at the basin scale as well as the organizational structure is assessed on the basis of the principles adopted in the EU Flood Directive.
- In the second part, the implementation of the measures determined in the legislation for flood risk reduction is examined. In this scope,

effectiveness of the control processes envisaged for taking flood risks into consideration in the construction plans and projects to be prepared and preventing interventions that increase flood risks in the stream beds is assessed, as well.

At the end of the audit, the main findings shared with the relevant public authorities are as follows:

- Flood management plans are the main documents for a basin-scaled flood management, but the level of relevant and responsible entities to consider and implement these plans as primary documents is low. Furthermore, the cooperation and contributions of responsible/relevant entities in the preparation process of these plans is limited. Thus, the current organizational structure and working system are not adequate for the effective management of flood risks at the basin scale.
- There are cases where flood risks are not adequately taken into consideration in the physical planning of settlement areas. For instance, stream beds are covered in ways that will increase flood risks. Since the sanctions envisaged in the legislation are not implemented, there are unauthorized buildings increasing flood risks over stream beds. Also, there are cases where flood risk is not adequately taken into consideration in the project designing of art works to be constructed over stream beds.