



SUSTAINABLE DEVELOPMENT GOALS



**SUMMARY REPORT OF RESULTS OF COOPERATIVE
AUDIT ON THE MANAGEMENT OF WATER
RESOURCES IN MEKONG RIVER BASIN IN LINE WITH
THE IMPLEMENTATION OF SDGs**

OVERVIEW OF THE AUDIT

1. Importance of the audit

- ▶ To carry out commitments and solutions as specified in the Hanoi Declaration adopted at the 14th ASOSAI Assembly with the theme “*Environmental Auditing for Sustainable Development*”.
- ▶ To affirm the role, position and efforts of ASOSAI Community in fulfilling the United Nations’ 2030 Agenda for Sustainable Development
- ▶ To contribute to improve the efficient management of water resources of the Mekong River in a fair and harmonious manner among countries towards the sustainable development of the whole basin.

2. Parties involved

- ▶ Participating SAIs: Viet Nam, Thailand and Myanmar
- ▶ Parties providing technical support: SAI Malaysia, SAI Indonesia, World Bank (WB) and Canadian Audit and Accountability Foundation (CAAF)

ORGANIZATION OF THE IMPLEMENTATION

1. Preparation process

- ▶ The audit follows INTOSAI's Guidance on Cooperative Audit 9000, carry out parallel testing, performance audit and will be conducted concurrently by 03 SAIs;
- ▶ Each participating SAI may choose the audit period and method suitable for the demands and concerns of its country, however, the agreed common goal should be achieved: *“To assess whether the countries concerned have fulfilled the commitments linked to the implementation of SDGs in the Mekong River Basin”*.
- ▶ Audit plan shall be developed carefully by conducting survey, collecting information; consulting with environmental and water resources experts; closely cooperating with INTOSAI KSC, SAI Malaysia, SAI Indonesia, WB, CAAF and following up the signed TOR.

ORGANIZATION OF THE IMPLEMENTATION

2. Objectives and contents of the audit

- ▶ SAV identified two main objectives, including: To assess the Government's management of water resources in the Mekong River Basin, in line with the realization of specific objective 6.5 under the SDG 6 and To evaluate Viet Nam's compliance with international commitments related to the management, use and protection of water resources in the Mekong River Basin. In which, it focuses on assessing the responsibility of the competent management agencies, generalizing consequences of the negative impacts on the environment due to the reduction of water sources, biodiversity and people's livelihoods and simultaneously pointing out the difficulties and inadequacies in the implementation of International Agreements and commitments on current management of water resources in Mekong River Basin.

ORGANIZATION OF THE IMPLEMENTATION

2. Objectives and contents of the audit

- ▶ SAI Thailand focused on assessing the current status of the Mekong River's water resources and impacts of management, use and exploitation of water resources of the Mekong River, associated with the implementation of SDGs in Thailand on the basis of 4 main aspects: (a) Water quantity, (b) Sediment discharge, (c) The Ecosystem and Aquatic and (d) Livelihood of people. Simultaneously, the emphasis is placed on the management activities including the monitoring, reporting, warning and corrective actions and solutions.
- ▶ SAI Myanmar aims to evaluate the effectiveness and suitability of the management of water resources of the Mekong River Basin compared with the SDGs of the United Nations and the Myanmar Sustainable Development Plan.

ORGANIZATION OF THE IMPLEMENTATION

3. Audit Methods

**Audit methods modern
and suitable with
international audit
practices**

ISAM Model
and Whole-of-
Government
Approach

SAI Thailand:
Remote sensing
technology and
satellite images

SAI Vietnam:
Application of IT in
audit activities by
accessing, extracting
and analyzing data
from software
system and database
on the management
and supervision of
water resources

SAI Myanmar:
Collected,
examined, verified
and analyzed data
from various
sources, thereby
focusing on
considering the
linkage between
the United Nations
2030 Agenda for
SDGs

AUDIT RESULTS

1. Achievements

The Governments of 03 countries have paid attention and put forth many efforts and solutions in the management of the Mekong River's water resources in line with the implementation of SDGs such as:

- Completing the development of an action plan for the implementation of the 2030 Agenda suitable with the situation of each country;
- Promulgating regulations and legal documents and creating a legal basis for water resource management;
- Investing in necessary infrastructure and other resources and organizing the implementation of the monitoring and warning for the quantity and quality of water sources;
- Strengthening international cooperation activities at all levels on the Mekong River Basin's water source in order to share, exchange and reach mutual consent for collective benefits, ...



AUDIT RESULTS

2. Water Quality

The audit results show that the water quality in certain areas of the Mekong River Basin is showing signs of pollution.

- In Myanmar, the analysis results of water quality in 05 areas (including 02 areas of the Mekong River's main flow and 03 areas of tributaries) reflect a number of chemical and biological indicators exceeding the allowed standards and unsuitable to serve people's daily life.
- In Viet Nam, the quality of surface water and groundwater shows signs of microbiological pollution, alum contamination and high salinity, particularly during the dry season and in urban areas.
- Causes: due to the impact from discharge activities in the process of production and daily life as well as the decrease in the quantity of water in the Mekong River, it causes a serious shortage of fresh water, affecting the ability to self-clean and natural saline washing of the river.

AUDIT RESULTS

3. Water volume

Both SAIs Vietnam and Thailand noted that water shortages in these countries have the tendency to increase

- SAI Thailand: the number of days with extremely low water levels had increased significantly. SAI Thailand also clarified that sediment discharge is the main cause for the waste water build-up and alluvium accumulation, leading to the appearance of the “*Effect of Hungry Water*” ”.

- SAI Viet Nam: On the basis of analysis of measurement and statistical data on water level, water volume and alluvium in the period of 2011-2020, the SAV estimated the amount of water from the upstream of the Mekong River to the Mekong Delta is on a declining trend, the volume of water in 2020 is 157 billion m³ lower than that of the same period in 2011; the amount of alluvium and sand from upstream in 2020 also decreased by 14 million tons compared to that of 2017.



Hungry Water Effect

AUDIT RESULTS

3. People's livelihood

- SAV: The serious lack of fresh water in the dry season and salt-water intrusion has made thousands of households living in conditions of lack of water for daily life, hundreds of thousands of workers having to relocate from the locality to look for works, destroying over crops, land, showing signs of degradation, many cases of landslides and subsidence with estimated losses of up to thousands of billions of Viet Nam



Degradation of lands, landslides... due to lack of water and climate change

AUDIT RESULTS

3. People's livelihoods

- SAI Thailand: According to the *Social Impact Monitoring and Vulnerability Assessment (SIMVA)* tool of the Mekong River Commission (MRC), 79% out of 602 households engaged in agriculture and fisheries in 8 provinces along the Mekong river showed that the change of the Mekong River reduced their income. The survey results showed the livelihood of 66.7% of 24 communities living in the Mekong River Basin have significantly changed due to fluctuations in the Mekong River, particularly water consumption and fish catching.



The audit conducted by SAI Thailand



AUDIT RESULTS

4. Other results

- SAI Myanmar showed that the Environmental Quality Emission Guidelines (EQEGs) promulgated by the Ministry of Natural Resources and Environmental Conservation is currently applying the standards on surface water quality decreed by the US, China, and Thailand which are not suitable in Myanmar's practical conditions;
- SAI Thailand reported that 16 surveyed communities reflected the lack of a warning system for fluctuations in the Mekong River;
- SAI Viet Nam recognized some difficulties and inadequacies in the implementation of the current international agreements and commitments on management of water resources in the Mekong River Basin; lack of legal documents and basis for the activities of regulating the exploitation and use of water resources on the main flow and tributaries; lack of specific provisions to settle disputes and disagreements among MRC members; lack of indicators and activities related to environmental impact assessment and the implementation of SDGs on integrated management of water resources in the River Basin, etc.

AUDIT RESULTS

5. Audit recommendations

Based on the audit results, the 03 SAIs have given warnings about the risks and consequences of the degradation of water resources in the Mekong River and also useful recommendations and highly feasible solutions to Governments and relevant authorities.

LESSONS LEARNT

- *Firstly*, to affirm the importance of the Hanoi Declaration.
- *Secondly*, to choose an appropriate audit method in the context of the New normal.
- *Thirdly*, to emphasize the need to apply audit approaches in line with international practices
- *Fourthly*, to promote the implementation of cooperative audits and the selection of appropriate audit topics, types and objectives.
- *Fifthly*, to strengthen the exchange, sharing of knowledge, cooperation and training



AUDITING
SUSTAINABLE
DEVELOPMENT GOALS

Thank you for listening

