AUDITING SUSTAINABLE DEVELOPMENT GOALS

SAIs making a difference by Auditing SDGs
What value do SAIs add to the implementation of Agenda 2030?

- Urge national governments into action if there isn’t any.
- Independent oversight on the implementation of Agenda 2030 in national context.
- Recommendations for enhancing preparedness and implementation of Agenda 2030.
- Raise awareness amongst citizens and stakeholders on the significance of implementing Agenda 2030.
- Effective, accountable and inclusive institutions.
How does IDI support SAIs in AUDITING SDGs?

Support SAIs in conducting high quality audits of SDGs

Advocacy & Awareness Raising
Guidance on Performance Audit of Preparedness for Implementation of SDGs
Cooperative Performance Audit of Preparedness for Implementation of SDGs
Are Nations prepared for implementing SDGs: SAI insights and recommendations

Partners: KSC, UNDESA, KNI, INTOSAI Regions, CAAF, IBP, GAB

SAIs making a difference by Auditing SDGs
Audit Objective 1 – To what extent has the government adapted the 2030 agenda into its national context?

Audit Objective 2 – Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

Audit Objective 3 – Has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?
## Lessons Learned

### What worked
- Innovation
- Inclusion
- Partnerships
- Stakeholder engagement
- Advocacy and Awareness raising
- Focus on ISSAIs
- Visibility
- Value addition

### What could be done better
- More ‘how to support’
- Strategic options
- Wider strategic alliances
- Support for strategic considerations
- Global outreach
- Audit impact
- Common understanding and coordinated effort
INTOSAI & IDI Priority

INTOSAI SP 2017-2022

Cross-cutting Priority 2

Contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.

IDI SP 2019-2023

Relevant SAIs

IDI will continue to support SAIs in auditing SDGs. After supporting them in auditing preparedness for the implementation of SDGs, IDI will support SAIs in auditing implementation of specific SDG goals and targets.
## Future Plans

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<thead>
<tr>
<th>SDG Audit Model</th>
<th>SDG Digital Education</th>
<th>SDG Innovation &amp; Data Analytics</th>
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<tr>
<td>SDG Advocacy and Awareness Raising</td>
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<td>SDG Strategic Partnerships</td>
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**SAIs making a difference by Auditing SDGs**
## From preparedness to implementation

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<th>PA of Preparedness</th>
<th>ISAM</th>
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<tr>
<td>Audit of Preparedness</td>
<td>Audit of Implementation</td>
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<td>Across the agenda</td>
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<tr>
<td>Performance Audit</td>
<td>Link between Financial, compliance &amp; performance audit</td>
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<tr>
<td>Individual audit level</td>
<td>SAI level and individual audit level</td>
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<tr>
<td>Focus on coherence, integration, inclusion, participation</td>
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### Performance Audit

**Preparedness for Implementation of SDGs**

**Audit of Implementation of SDGs**

SAIs making a difference by Auditing SDGs
Focus on outcomes
Recognise SAI Diversity
ISSAI Based
Inclusiveness
Add Value

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SAIs making a difference by Auditing SDGs

Leave no SAI behind
Doable for SAIs with different capacity levels, mandates and environments

‘How To’
Provides detailed tools and techniques

Innovative
Explores innovative audit approaches, tools and techniques

ISSAI Based
PA, FA and CA ISSAIIs used as quality benchmarks

Mainstream Gender/inclusiveness
Provide for gender/inclusiveness considerations at SAI level and individual audits
• Audit of SDGs (goals/targets), using WoG and SDG principles.
• Audit contributing to implementation of SDGs e.g. financial, performance, compliance audits in related to SDG goal/target areas or audits with considerations related to implementation of SDGs
Two Levels
SAI Level & Individual Audit Level

Strategic Considerations at SAI Level for SDG Relevant Audits

SDG Relevant Individual Audits
FA, CA, PA

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Strategic Considerations at SAI level

- Effective Organisational setup
- Strategic Partnerships
- SAI Audit Planning
- Professional Capacity
- Audit Methodology
- Leveraging on technology
- Achieve Audit Impact

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Effective Organisational setup for auditing implementation of SDGs

SDG Audit unit
One multi Disciplinary Team
Coordinating Mechanism between teams
Each team has multidisciplinary skills
Coordination with sub nationals

SAIs making a difference by Auditing SDGs
SAIs making a difference by Auditing SDGs

<table>
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<tr>
<th>Performance Audit</th>
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<td>Financial Audit</td>
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Audit of Implementation of SDGs
SAIs making a difference by Auditing SDGs

Performance Audits of Implementation of SDGs

Entity, programme, process based
Examination of coherence not required
Inclusion questions may not be included
Limited stakeholder engagement

Outcome based
Cross cutting across entities and programmes
Examination of coherence and integration required
Inclusion questions need to be included
Multi stakeholder engagement
### Targets

| 3.1 | By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births |

### Indicators

| 3.1.1 | Maternal mortality ratio |
| 3.1.2 | Proportion of births attended by skilled health personnel |

- Map all programmes, targets and entities that contribute to the achievement of this outcome
- Country level priority
- Inclusion and gender considerations in selection and scoping of target.
- Multi stakeholder engagement
- Use of performance indicators
- Conclude on audit objectives
- Communicate key messages & recommendations
- Facilitate audit impact

**Illustration**

**PA**

**SAIs making a difference by Auditing SDGs**
Using The Atlas from UNDP to mapping the priorities of the SDG audit

7.1 (TARGET)
By 2030, ensure universal access to affordable, reliable and modern energy services

7.1.2 (INDICATOR)
Proportion of population with primary reliance on clean fuels and technology
If you want to walk fast, walk alone.
If you want to walk far, walk together.
African Proverb

How do we walk fast and far together?

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