

Auditing Sustainable Development Goals



Background

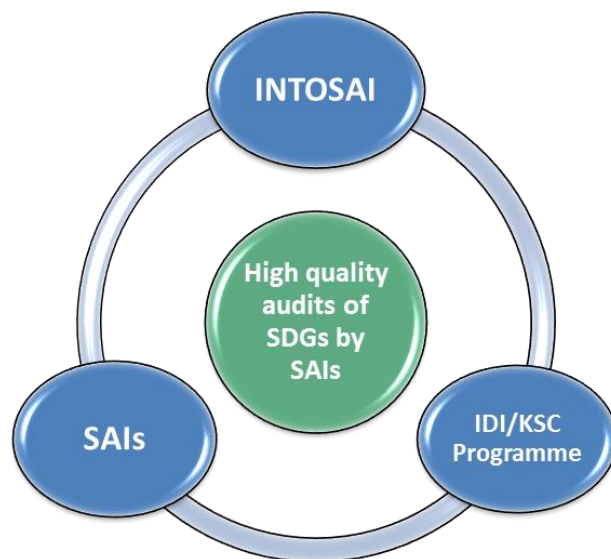
The Sustainable Development Goals (SDGs), which the United Nations Members States jointly committed to in September 2015, provide an ambitious and long-term agenda on a broad range of vital issues.

The UN Members State declaration on the SDGs, “Transforming Our World: The 2030 Agenda For Sustainable Development,” noted that “Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the coming fifteen years.”

SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs.

INTOSAI has decided to include SDGs quite centrally in its strategic plan 2017 -2022 as a cross cutting theme. In its current discussions building up to the INCOSAI in December 2016, INTOSAI also identified four approaches through which INTOSAI and SAIs can contribute to the implementation of SDGs.

As a contribution to the INTOSAI efforts and SAI efforts in supporting implementation of SDGs the IDI, in cooperation with INTOSAI Knowledge Sharing Committee (KSC), launched a programme on ‘Auditing Sustainable Development Goals’ in 2015. A team of key stakeholders gathered in Vienna, Austria to plan this programme and draw links between this programme and the overall efforts happening at the INTOSAI level.



Programme Objective

High quality audits of sustainable development goals by SAIs.

Cooperation Partners

INTOSAI Bodies, SAIs, INTOSAI regions, UN

INTOSAI, SAIs & SDGs

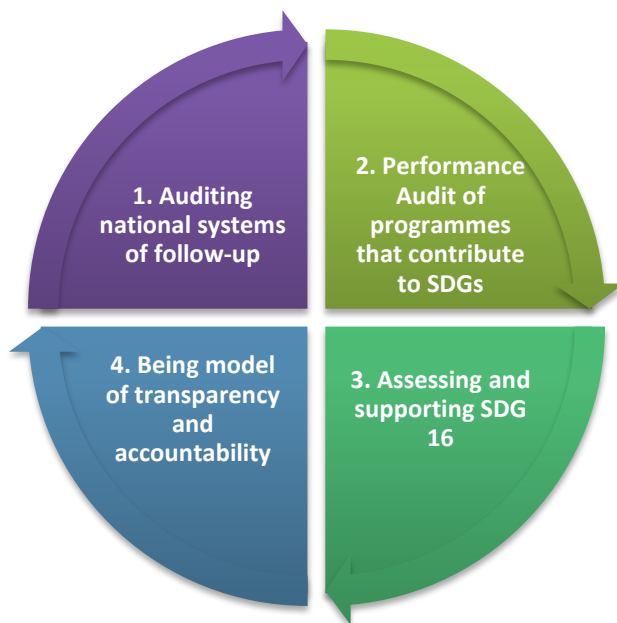
The INTOSAI believes that SAIs can contribute to SDGs by providing advice, through assurance engagements and by conducting performance audits and reviews. The SAIs can also contribute by leading by example in being models of transparency and accountability.

INTOSAI plans to support and encourage its member SAIs in this regard by:

- Awareness raising and advocacy
- Aggregating results of SAI work done in this area
- Providing methodological support

In order to provide support to its member, INTOSAI will consider the following support processes and tools:

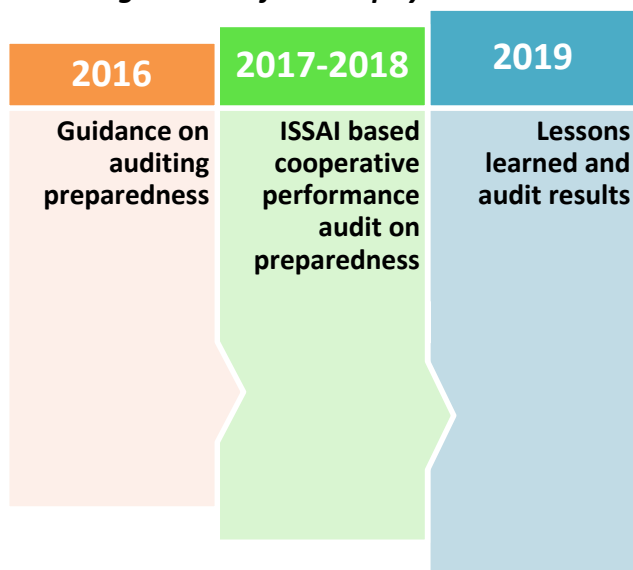
- Guidance and standards
- Community of practice
- Think Tank on SDGs
- Cooperative Audits
- Lessons Learned documentation
- Regular product review



Four Approaches to SDGs

Approach 1.

Auditing national follow-up systems



Advocacy & Awareness Raising

Community of Practice

IDI-KSC Auditing SDGs Programme

As INTOSAI bodies the IDI and KSC will support and encourage SAIs to contribute to SDGs by participating in awareness raising and advocacy. As SDGs have been recently adopted at UN level and by all nations, this would be the right time for SAIs to ascertain the preparedness of their country level systems in keeping their national commitments. As such this programme will provide methodological support to SAIs for conducting ISSAI based performance audit on preparedness for implementation.

This piece of work can be mainly categorised under approach 1 of INTOSAI – Auditing national systems of follow-up.

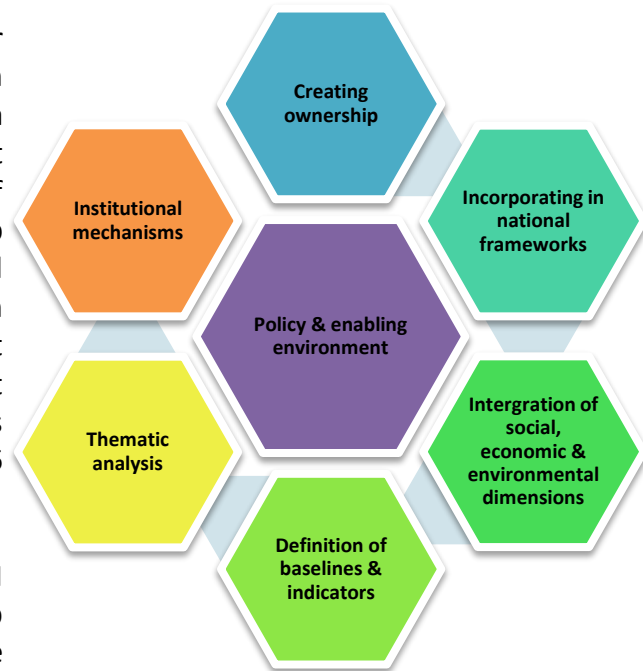
Support will be provided through development and dissemination of guidance, providing a community platform for networking and interaction, facilitating a cooperative audit and documenting lessons learned.



Guidance on audit of preparedness for implementation of SDGs

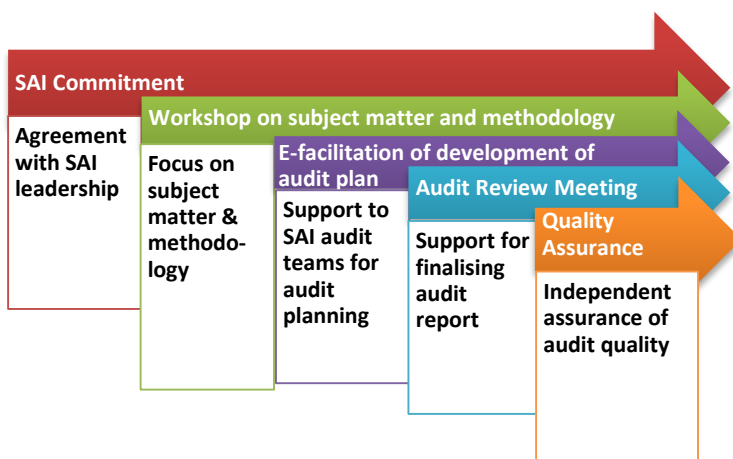
The guidance on audit of preparedness for implementation of SDGs will provide detailed advice on 'how to' use the **auditing complexity** model through a **ISSAI based performance audit** process. The audit model will look at systemic preparedness in terms of policy framework, institutional mechanisms, follow-up and reporting systems and capacity. The audit model will include key high level issues based on common reporting guidelines for Voluntary National Reviews at the UN High Level Political Forum (HPLF). The audit model will also integrate and look at 'equity' as a cross cutting theme. This will be aligned to the HPLF 2016 theme – **Ensuring that no one is left behind**.

A global team of resource persons from SAIs, INTOSAI bodies, IDI, UN and some INTOSAI regions will develop the guidance between May and October 2016. The guidance will be reviewed by a reference team before submission and discussion at INCOSAI in December 2016. The guidance will be developed in English and translated into Arabic, French and Spanish. It will be available on the IDI-KSC community portal.



Ensuring that no one is left behind

Cooperative audit of preparedness for implementation of SDGs



As a part of this programme 40 SAIs from different INTOSAI regions will be provided blended support in conducting an ISSAI based performance audit on preparedness for implementation of SDGs. Agree on commitments will be the critical first step. The guidance developed in 2016 will be used to train SAI teams, support and quality assure audits. SAIs of 21 countries undergoing the HPLF reviews will be invited to participate. Besides these, other SAIs will be invited based on the following criteria – SAI commitment, readiness at SAI and country level, ability to influence others and create impact in their environments. The audits will be carried during 2017 and 2018.

Lessons Learned & Audit Results

The IDI and KSC will facilitate a process to document lessons learned from the cooperative audits. These will include lessons from the implementation of the audit model as well as lessons from the IDI cooperative audit model. The lessons learned document will be globally available through the IDI-KSC community portal in 2019.

While the lessons learned exercise will feed into the guidance document, the audit results can be aggregated at INTOSAI level for providing feedback to UN.



Community of Practice on Auditing SDGs



In order to provide a platform for information exchange, knowledge sharing, interaction and capacity development support related to auditing SDGs, the IDI and INTOSAI KSC have set up a web based community of practice (CoP) on auditing SDGs. The CoP is available on the IDI-KSC community portal and can be accessed at www.intosaicommunity.org.

Advocacy & Awareness Raising

The IDI and KSC will also endeavour to contribute to the advocacy and awareness raising efforts of INTOSAI. Auditing Sustainable Development Goals will be discussed in IDI's ongoing regional meetings with SAI management and key stakeholders. IDI-KSC will also contribute with articles and information to the newsletter for INCOSAI and include an update on this programme to the INTOSAI journal. At the INCOSAI, the IDI and KSC will organized breakout sessions and different events at the booths to raise awareness. The CoP available on the IDI-KSC community portal will also be used.



Outcomes & Long Term Strategy



Outcomes

- Participating SAIs conduct ISSAI based performance audits as per guidance and issue timely reports
- Other SAIs also use the guidance and audit model to conduct audit of preparedness
- SAIs conduct high quality audits of SDGs on a regular basis, thereby contributing to the implementation of SDGs in the long run



Strategy

- SAI commitment, support for SAI team, cooperation with INTOSAI regions for monitoring and follow-up
- Involvement of INTOSAI regions in the programme to help them facilitate similar support at regional level
- Include SDGs in the SAI strategic management framework and facilitate SAIs in using this framework for their strategic and operational planning

