INTOSAI DEVELOPMENT INITIATIVE

INTOSAI Knowledge Sharing & Knowledge Services Committee

Are Nations Prepared for Implementation of the 2030 Agenda?

SUPREME AUDIT INSTITUTIONS' INSIGHTS AND RECOMMENDATIONS

July 2019

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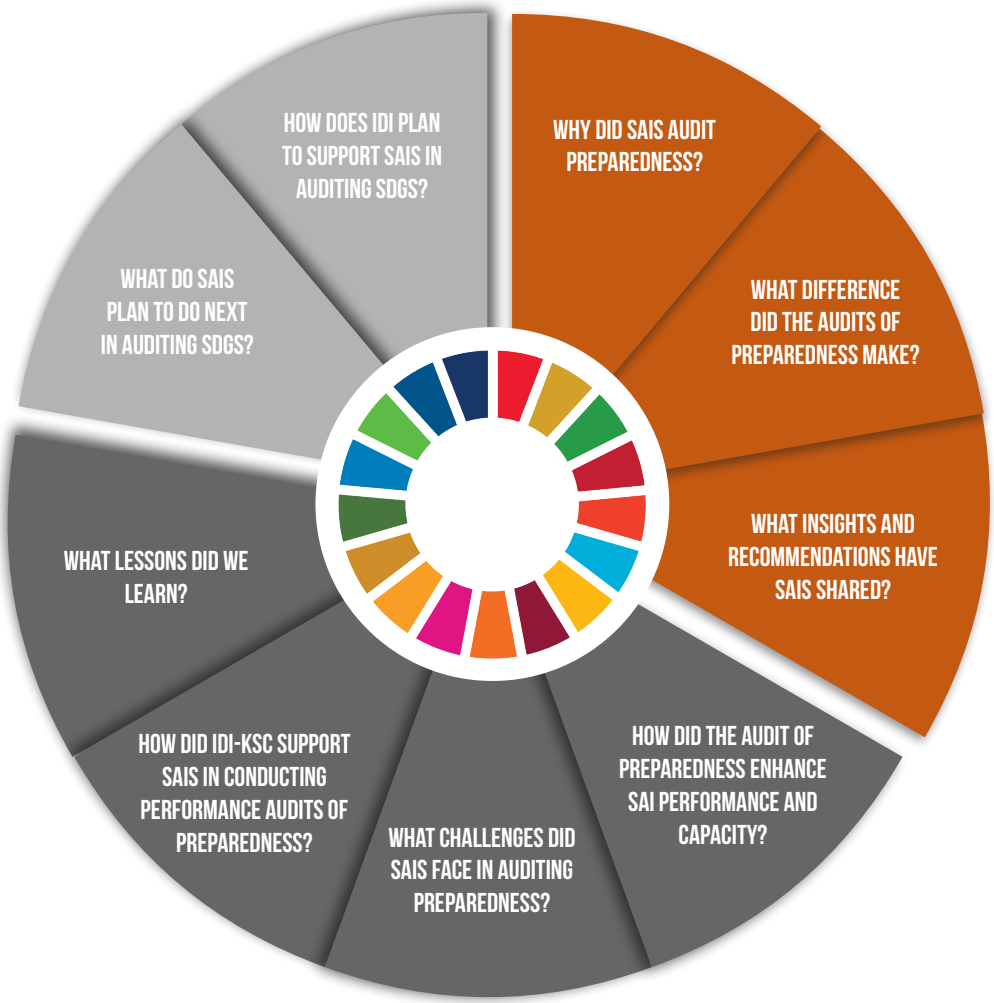

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Abbreviations

HLPF: High Level Political Forum
ICT: Information and Communications Technology
IDI: INTOSAI Development Initiative
INTOSAI: International Organisation of Supreme Audit Institutions
ISSAI: International Standards of Supreme Audit Institutions
ISAM: IDI SDGs Audit Model
KSC: Knowledge Sharing Committee
MDA: Ministries, Departments and Agencies
MNPI: Ministry for National Planning and Infrastructure
NGO: Non-Government Organisation
PA: Performance Audit
SAI: Supreme Audit Institution
SDGs: Sustainable Development Goals
UN: United Nations
UNDESA: United Nations Department of Economic and Social Affairs
UNDP: United Nations Development Programme
VNR: Voluntary National Review

INTOSAI

Knowledge Sharing & Knowledge Services Committee

I am delighted to release the IDI-KSC publication on 'Are Nations Prepared for Implementation of SDGs – Supreme Audit Institutions' Insights and Recommendations'. This publication is unique in that it brings together the results of a huge cooperative audit effort, representing participation of 73 SAIs and one sub-national audit office. I would like to thank and to congratulate all participating SAIs involved in this landmark audit.

This was the first SDG related audit and naturally covered members' preparedness for implementing SDGs. This report contains recommendations and insights of SAIs arising out of this collaborative audit. One important lesson is that where SAIs have provided constructive recommendations to their respective countries, most of these have been accepted, and acted upon. The second important learning, therefore, is the continued importance of SAIs in providing independent external oversight, as the countries strive to attain the SDGs. This continued association will also contribute to the growth and development of SDGs.

The success of this cooperative audit is a practical demonstration of INTOSAI motto 'Mutual experience benefits all'. As SAIs move from auditing preparedness to auditing implementation of SDGs, I re-affirm the KSC's commitment to work together with IDI for supporting SAIs in auditing implementation of SDGs.

Rajiv Mehrishi
Comptroller and Auditor General of India
& Chair of INTOSAI Committee on Knowledge Sharing and Knowledge Services

I am pleased to present to you this IDI-KSC publication: 'Are Nations Prepared for Implementation of the 2030 Agenda? Supreme Audit Institutions' Insights and Recommendations'.

Recognising the significance of the 2030 Agenda, INTOSAI called upon all its member SAIs to *'contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates'.*

As our contribution to INTOSAI efforts, IDI and KSC have supported 73 SAIs and one sub-national audit office across the world, in conducting high quality performance audits of preparedness for implementation of SDGs. I take this opportunity to congratulate all SAIs which have successfully completed these audits. SAI efforts are especially commendable as most SAIs have conducted such audits for the first time. In many developing contexts, SAIs face severe resource and capacity issues. Despite these constraints, SAIs have engaged proactively with the audit of preparedness and demonstrated willingness to learn new approaches, to try out new techniques and most importantly to engage with both state and non-state actors in conducting these audits. This publication is a testimony to the difference that SAIs have made. We are thankful to all our partners and SAIs who provided substantial financial and in-kind contribution for this initiative.

I am enthused to hear that SAIs plan to continue their engagement with SDGs, by moving from preparedness to implementation. As independent external oversight bodies, SAIs add considerable value to the follow-up and review of SDGs. IDI is committed to supporting SAIs in auditing implementation. Going forward, we look forward to continuing and enhancing the partnerships we have built. I encourage all stakeholders to join forces to strengthen SAIs to ensure robust, independent oversight on implementation of SDGs for the benefit of citizens.

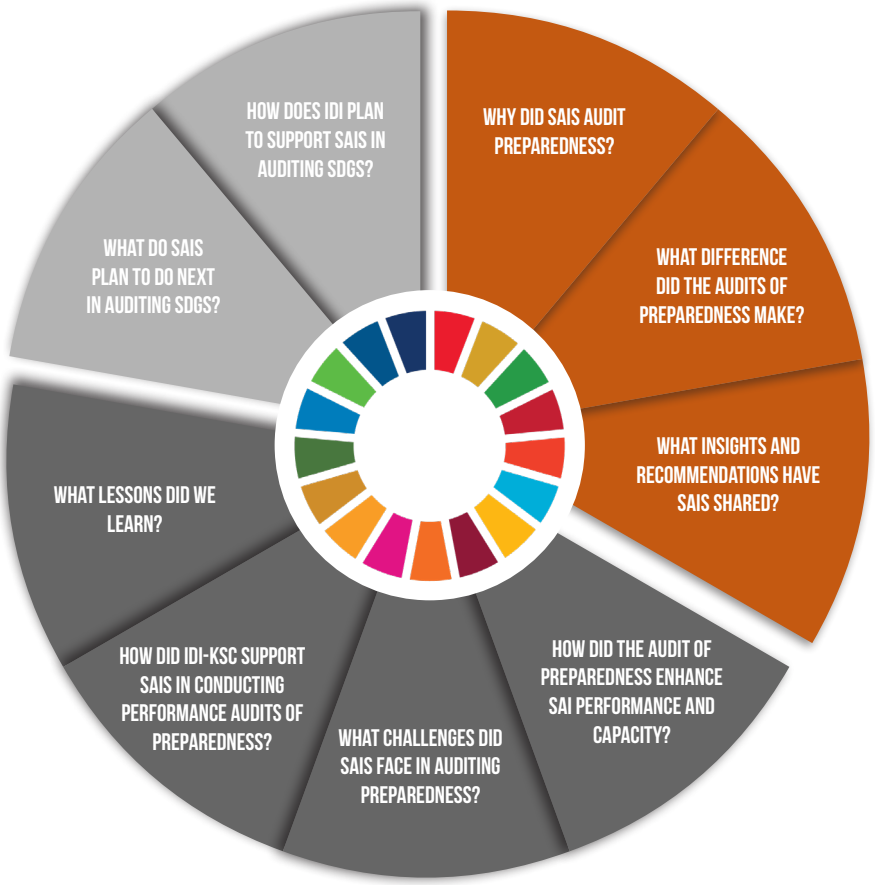
Per-Kristian Foss,
Auditor General of Norway and
Chair of the IDI Board

About 'Are Nations Prepared for Implementation of the 2030 Agenda?'

In September 2015, all United Nations Member States jointly committed to the 2030 Agenda[1] and its Sustainable Development Goals (SDGs). The International Organisation of Supreme Audit Institutions (INTOSAI) recognised the importance of this agenda in making a difference in the lives of citizens. INTOSAI called upon its member Supreme Audit Institutions (SAIs) to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

Since 2016, INTOSAI Development Initiative (IDI) and INTOSAI Knowledge Sharing Committee (KSC) have supported seventy three SAIs and one sub-national audit office in different parts of the world in conducting performance audits[2] of preparedness for implementation of the 2030 Agenda.

This publication provides the reader with an overview of insights, recommendations and impact of SAI preparedness audits. It also shares SAI experiences, challenges, lessons learned and future plans for auditing the 2030 Agenda. We hope that multiple stakeholders e.g., SAIs, INTOSAI bodies, INTOSAI regions, national governments, Parliaments, UN agencies, development partners, civil society organisations, professional bodies, academia, private sector and citizens will find this an interesting read.



This story of SAI audits of preparedness reflects on three key questions:

1. WHAT VALUE AND BENEFITS DID THE SAIs CONTRIBUTE THROUGH THE AUDITS OF PREPAREDNESS?
2. HOW CAN SAI PERFORMANCE AND CAPACITY FOR AUDITING SDGs BE STRENGTHENED?
3. HOW CAN THIS EFFORT BE SUSTAINED?

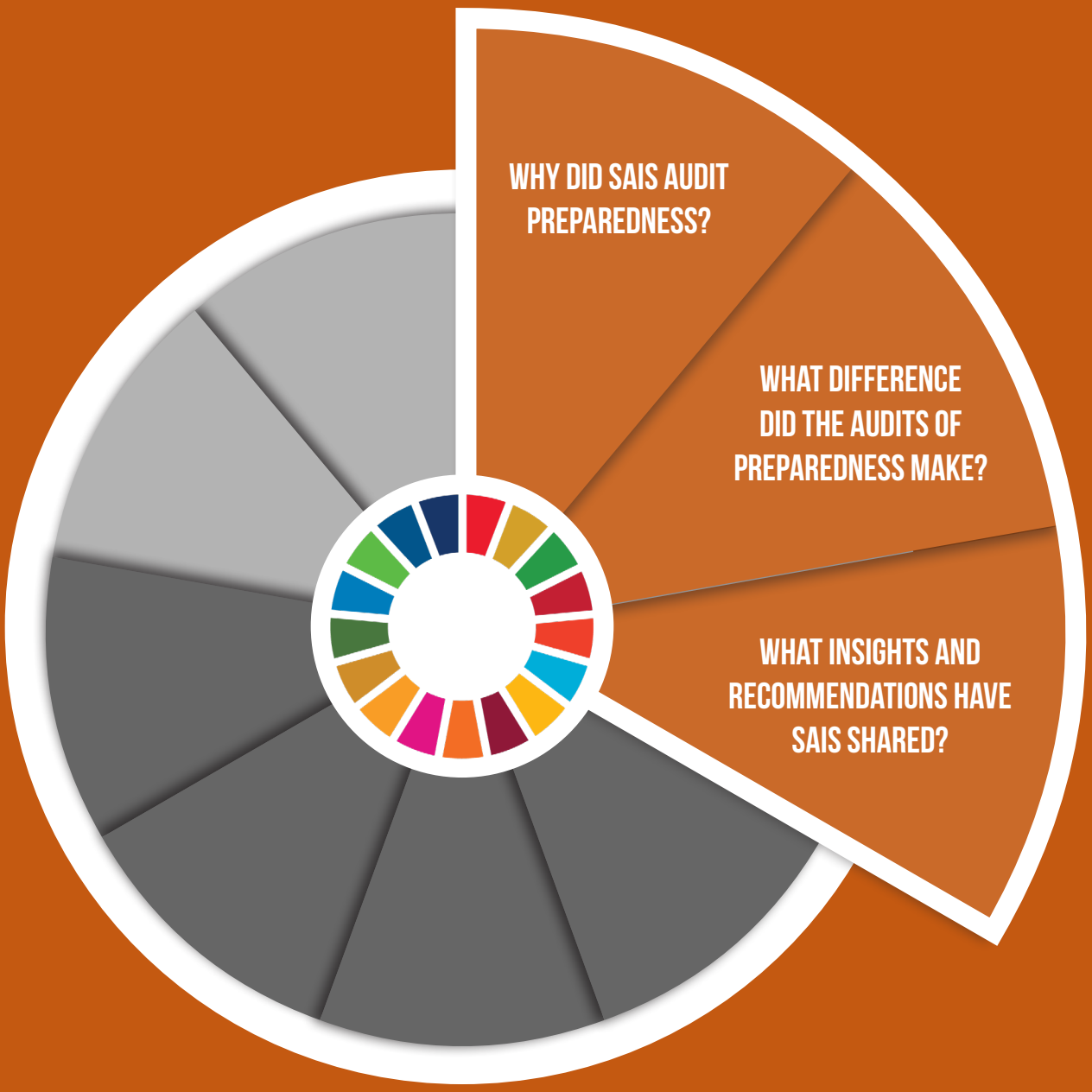
We are thankful to 41 SAIs, one sub-national audit office and stakeholders who have provided inputs for this publication. IDI also acknowledges the valuable guidance and support provided by experts from US Government Accountability Office, United Nations Department of Economic and Social Affairs (UNDESA) and Pacific Association of Supreme Audit Institutions (PASAI).

1 https://www.un.org/sustainabledevelopment/development-agenda/

2 **Performance audit** is an independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organisations are operating in accordance with the principles of economy, efficiency and/or effectiveness and whether there is room for improvement (ISSAI 3000/17). http://www.issai.org/issai-framework/4-auditing-guidelines.htm

Section 1

Value and Benefits of Performance Audits of Preparedness for Implementation of SDGs



Key Messages

Why did SAIs audit preparedness?

- To provide independent external oversight on the preparedness for implementation of SDGs in their national context.
- To urge national governments into action if there wasn't any and provide constructive recommendations at an early stage.

What difference did the audits of preparedness make?

- Governments accepted recommendations in 65% SAIs.
- Variety of actions initiated by government.
- SAIs contributed to stakeholder engagement.
- Parliament & other actors initiated action leveraging on SAI reports.

Why did SAIs audit preparedness?

The UN declaration on the SDGs – Transforming Our World: The 2030 Agenda for Sustainable Development – proclaimed that 'Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, concerning the progress made in implementing the goals and targets over the coming fifteen years.'

As the main independent external oversight bodies in their countries, SAIs have a natural mandate and prominent role to play in the follow up and review of implementation of SDGs. SAIs make a difference by conducting high quality audits on subject matter that is of high relevance to the lives of citizens.

The performance audit of preparedness for implementation of the 2030 Agenda is one of the first responses of SAIs in contributing to SDGs implementation, follow-up and review. The audit provides an independent oversight on the respective government's efforts in the early implementation of the SDGs. In conducting these audits, SAIs sought to urge national governments into action, if there wasn't any and provided constructive recommendations at an early stage. Audits of preparedness also reminded governments that SDGs are not business-as-usual by looking at issues of integration, coherence, coordination and inclusiveness.

In conducting these audits SAIs have also ensured that they are not left behind in the follow-up and review of SDGs.

"It was natural for SAIs to be involved in the review and monitoring of the implementation of the SDGs and ensuring that the government resources are properly allocated to achieve success."

Pamela Monroe Ellis – Auditor General of Jamaica and IDI Board Member

What difference did the audits of preparedness make?

SAIs reported that their audits of preparedness had various effects in their national context. For example, SAI **Solomon Islands** informed that, because of the audit, government has established relevant policies and set up institutional arrangements. The audits of preparedness contributed to increased awareness of SDGs among the state and non-state stakeholders.

SAI recommendations accepted

The majority of SAIs (around 65%) stated that the government accepted the recommendations proposed in the audit reports. In **Ghana**, **Malaysia**, **Slovakia**, **Philippines**, **Georgia**, **Botswana**, **Tonga**, **Honduras**, **Costa Rica**, **Spain** and **Chile**, all recommendations were accepted by the audited entities. The final number is probably bigger, considering that some reports are yet to be published.

In certain situations, like **Colombia,** the audit report was well accepted but the SAI has no mandate to propose recommendations.

Government action inspired by audit

The governments initiated action in response to SAI audits. For example, in **Georgia**, the SDGs national matrix has been significantly improved during the audit process following SAI audit queries. In **Botswana**, during the audit, an SDGs Roadmap (a guide for implementation of SDGs) was launched. SAI **Costa Rica** reported that, after the audit, several institutions informed the SAI that they took steps towards the approval of their respective gender policies. In **Chile**, the Ministry of Women and Gender Equality initiated actions to improve its internal procedures. The government of **Spain** changed the composition of the High-Level Group (the highest coordinating body on SDGs in the country), following one of the recommendations included in the audit report.

"We found out that only 46% of the public entities in Costa Rica have gender policies. The government accepted our recommendation that every institution should have and implement gender policy."

Marta Acosta – Auditor General of Costa Rica and IDI Board Member.

The Supreme Audit Institutions are also contributing to SDGs discussion in different fora. **Bogota** government regarded the audit office as a catalyst in the preparedness process for implementation of the 2030 Agenda. In **Philippines**, the National Economic and Development Authority acknowledged that the audit allows them to view the implementation of SDGs from a different perspective and may be used as an input in the Voluntary National Review (VNR)[3]. An SAI[4] informed that the Statistics Department intends to invite the auditors to participate in the development of the VNR. SAI **Guatemala** has signed a cooperation agreement with the Planning and Programming Secretariat of the Presidency to build a strategic alliance in the fulfillment of national development priorities and to promote a culture of transparency to foster development and accountability.

SAI participation in stakeholder events

Eighteen SAIs reported that they contributed to various state and non-state stakeholder events related to SDGs. For example, SAI **Malaysia** attended a National Conference on Sustainability, Climate Change and the Role of SAIs. In the **Philippines**, the SAI is the SDG focal point for the Statistics Authority. In **Botswana**, the SAI will present the audit findings and recommendations at the National Steering Committee. In another country, the National Planning Division of the Prime Minister's Office has invited the SAI audit team to attend corporate planning sessions, including all ministries and other stakeholders. During the audit in **São Tomé and Príncipe**, the audit team participated in workshops organised by the National Planning Directorate.

According to Minister Diana Marcos, one of the ministers from SAI **Uruguay**, the civil society organisations very much welcomed the audit. SAI **Tuvalu** team informed that the government unit responsible for monitoring and evaluation asked them to share the SDGs preparedness audit guidance used to conduct the audit and found it useful**.**

The SAIs of **Bhutan**, **Slovakia**, **Georgia** and **Cuba** disseminated the conclusions and recommendations of the audit through media, and besides the situations already mentioned, SAIs have also reported actions taken by Parliament or equivalent bodies and by other actors leveraging the information produced by the SAI.

> ***"We learned from the findings from audit of SDGs preparedness. The government needs the presence of SAI in ensuring the implementation of SDGs. SAI could provide the insight on how Government is mainstreaming the 2030 Agenda and achieving the targets of SDGs."***
>
> *Subandi Sardjoko - Deputy Minister for Human, Society, and Cultural Development, Ministry of National Development Planning, Indonesia.*

3 As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member states to 'conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven' (paragraph 79). These national reviews are expected to serve as a basis for the regular reviews by the high-level political forum (HLPF), meeting under the auspices of ECOSOC. The VNRs aim to facilitate the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda. The VNRs also seek to strengthen policies and institutions of governments and to mobilise multi-stakeholder support and partnerships for the implementation of the Sustainable Development Goals. https://sustainabledevelopment.un.org/vnrs/

4 Some SAI names are not mentioned as their audit reports had not been published on time to be included in this document.

What insights and recommendations have SAIs shared?

SAI audits of preparedness sought answers to three key questions:

1. **To what extent has the government adapted the 2030 Agenda into its national context?**

2. **Has the government identified and secured resources and capacities (means of implementation[5]) needed to implement the 2030 Agenda?**

3. **Has the government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?**

These questions are based on United Nations' common reporting guidelines for voluntary national reviews (VNR) at the High-Level Political Forum (HLPF)[6].

While SAIs in English- and French-speaking countries asked these questions across the Agenda, SAIs in Latin America reflected on these questions in relation to Goal 5: Gender equality[7] and empowerment of women and girls. The narrative below tells two stories – one of audits of preparedness across the agenda and one of audits of preparedness related to Goal 5. The questions below were asked by SAIs auditing preparedness across the Agenda.

5 Means of implementation – relates to domestic public resources, domestic and international private business and finance, international development cooperation, international trade as an engine for development, debt and debt sustainability, addressing systemic issues and science, technology, innovation and capacity-building, and data, monitoring and follow-up (Para. 62 A/Res/70/1).

6 The High-level Political Forum on sustainable development is the main United Nations platform on sustainable development. It provides political leadership, guidance and recommendations. It follows up and reviews the implementation of sustainable development commitments and the 2030 Agenda. https://sustainabledevelopment.un.org/hlpf/about

7 Gender equality - refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. Equality does not mean that women and men will become the same but that women's and men's rights, responsibilities and opportunities will not depend on whether they are born male or female. https://www.un.org/womenwatch/osagi/conceptsandefinitions.htm

Key Messages

SAI Insights and Recommendations

On the adaptation of the 2030 Agenda into its national context

- Most governments have started the process of adaptation of 2030 Agenda in their national contexts.
- As a first step, a number of countries updated their laws.
- Some countries are at the initial stage in aligning their national strategy with 2030 Agenda and starting the development of national SDGs roadmap.
- Work and recalibration of the machinery of government is already taking place or will shortly commence across the horizontal dimensions of policy coherence.
- Governments have placed less emphasis on vertical policy coherence.
- Some form of dialogue with stakeholders which was generally co-ordinated through high-level participatory SDG Taskforces consisting of state and non-state actors.

Securing resources and capacities needed for implementation of the 2030 Agenda

- The governments have made progress in integrating the SDGs into their national planning process.
- SAIs pointed out the need for, among other items, identifying the cost for SDGs implementation, and translating the national plans into budget allocations.
- The degree of alignment needs to be responsive to the directions and national priorities set by national governments.
- Apart from partnerships with international donor agencies and national stakeholders, countries are also exploring opportunities in more country-specific partnerships and leveraging the financial institutions.
- Governments had initiated action to secure resources and identify risks.
- Substantial gaps in identifying and securing resources and capacities, developing innovative mechanisms to secure the resources and dealing with systemic risks.

The mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda.

- Most of the governments have assigned responsibilities to monitor, follow up, review and report on the progress towards SDGs implementation, but there is room for improvement.
- Countries are in different stages in identifying performance indicators and baselines and in setting milestones.
- Lack of processes to ensure quality, availability and required level of disaggregation of the data needed to monitor and follow up the implementation of the SDGs.

To what extent has the government adapted the 2030 Agenda into its national context?

SAIs sought to ascertain whether governments had:

- put in place processes and institutional arrangements to integrate the 2030 Agenda into the country's legislation, policy, plans, budget and programmes?
- involved citizens and stakeholders in the processes and institutional arrangement?
- allocated responsibility amongst various levels of government for the coherent implementation of the 2030 Agenda?
- designed policies and institutional mechanisms to support integration of economic, social and environmental dimensions of sustainable development and the principles of the 2030 Agenda?

SAIs reported that governments had started the process of adaptation of the 2030 Agenda in their national context. This process was at various stages in different countries. Governments had chosen a variety of institutional arrangements for enabling horizontal coherence[8]. Inter-ministerial entities with Head of State or Government leadership seemed to be the preferred option amongst governments. While much progress had been made in terms of institutional arrangements for horizontal coherence, much work remained to be done to facilitate vertical coherence.

Governments have set up institutional arrangements at national level

According to information obtained, 23 SAIs reported that the governments have set up institutional coordination mechanisms for the implementation of the SDGs in their respective countries. Different countries had chosen different types of institutional arrangements i.e. inter-ministerial entities with Head of State or Government leadership, interministerial entity with ministry leadership, Head of State of Government Office, and specific Ministry.

SAI **Malaysia** reported that the National SDGs Council, chaired by the Prime Minister of Malaysia, is responsible for establishing direction for SDGs implementation, setting the national agenda and milestones, and preparing reports to the UN High Level Political Forum. The Council is supported by a National Steering Committee, chaired by the Director General of Economic Planning Unit which is an agency under the purview of Ministry of Economic Affairs, to formulate an SDGs Roadmap; monitor progress of targets, implementation and identification of issues; and prepare reports for the Council. SAIs of **Indonesia**, **Philippines** and **Maldives** also reported institutional arrangements under the authority of Head of State and Government to provide leadership in relation to the overall development process as well as the advancement of national development goals stipulated in their SDGs national strategies.

SAI **Ghana** reported that the National Development Planning Commission is the state agency responsible for development planning and the ultimate incorporation of the SDGs into the national development agenda. SAI **Jamaica** reported that its government established an institutional framework, which includes the National 2030 Agenda Oversight Committee and the National SDG Core Group to provide oversight for monitoring the implementation of the SDGs. The Oversight Committee comprised of a cross-section of stakeholders including ministries, departments and agencies, private sector, civil society and academia.

An SAI informed that the government appointed the Sustainable Development Goals National Coordinating Committee to guide the implementation and monitoring of SDGs in the country. Another SAI noted that the government assigned the Ministry of Planning as coordinating and leading agency to localise and integrate the SDGs. SAI **Uganda** reported that the National Development Planning Commission of Uganda is responsible for development planning and the ultimate incorporation of the SDGs into the national development agenda, collaborate and coordinate with other ministries, agencies and non-state agencies at the national level.

8 Policy Coherence is the systematic promotion of mutually reinforcing policy actions across government departments and agencies creating synergies towards achieving the agreed objectives. https://globalnaps.org/issue/policy-coherence/ Horizontal policy coherence refers to policy-making processes that consider interdependences between dimensions and sectors. Vertical policy coherence refers to coherence between levels of government.

Initial steps taken in aligning with 2030 Agenda

As a first step to facilitating the incorporation of the SDGs into the national development plan and priorities, a number of countries updated and modernised their laws. SAI **Indonesia** noted the issue of Presidential Regulation No. 59/2017, specifying the 17 goals and 94 national targets which will be achieved by 2030. National targets are used as guidance by ministries/agencies and local governments in planning, implementing, monitoring, and evaluating the national/sub-national action plans.

Some countries are at the initial stage in aligning their national strategy with the 2030 Agenda and starting the development of national SDGs roadmap. Two SAIs reported that their governments are reviewing existing legislations and national development plans and identifying areas for changes in integrating the Agenda into their national context. Another SAI mentioned that their government just launched a project called 'National Initiative on SDGs'.

Some countries have been doing a gap analysis for aligning the Agenda into their National Development Plans. An SAI reported the incorporation of SDGs into its current national development plans. Other SAI reported that the Office of the Prime Minister through the Central Planning and Policy Office conducted a comparative analysis to align the NSDP 2016 -2020 against the SDGs. Another SAI reported that its government has an Emergent Strategic Plan and sectoral plans that enabled it to select the 17 SDGs, 109 targets and the 144 indicators most relevant in its national context.

SAI **Georgia** pointed out that a SDGs matrix has been developed by the government, which encompasses SDGs, nationalised targets and indicators, responsible bodies for the targets, baselines and data sources. The implementing agencies took initial steps towards the translation of SDGs into their context. This kind of government effort was reported by SAI **Slovakia** and SAI **Philippines**. However, an SAI reported that no detailed road map had been developed for the targets, and an assessment of existing plans to align them with the SDGs had not been done at either a provincial or district level.

To accelerate the integration of the SDGs into institutional arrangements at all levels of government, an SAI recommended that the responsible agency should develop a concrete way forward to ensure that all 17 SDGs are accounted for.

Progress on horizontal coherence, work to be done on vertical coherence

SAIs asked if governments had allocated responsibility amongst various levels of government (national, sub-national and local) for the coherent implementation of the 2030 Agenda.

A majority of SAIs reported that a significant amount of work and recalibration of the machinery of government is already taking place or will shortly commence across the horizontal dimensions of policy coherence - i.e. central agencies joining up to achieve cross-cutting results. However, governments have placed less emphasis on developing synergies between central and lower levels of government (vertical policy coherence). Most SAIs made recommendations to their government concerning the importance of both dimensions of policy coherence being in place to guide SDGs implementation.

SAI **Maldives** confirmed that the SDGs Division (currently within the Ministry for National Planning and Infrastructure) was responsible for coordinating all efforts related to SDGs including grouping ministries and other government agencies into clusters (economic, social, infrastructure development, environment, and governance and partnership) and identifying and allocating responsibility to lead agencies/ministries at the goal level.

SAI **Slovakia** reported that the Deputy Prime Minister's Office has been assigned as the overall coordination body. The process is supported by an oversight body called Government Council for the 2030 Agenda which consists of 33 members comprised of sector ministers, heads of associations of local authorities, employer and regional self-government associations, civil society and academic organisations.

However, in some countries, the audits found that there are challenges to operationalise coordination and collaboration for SDGs implementation. The clarity of responsibilities for assigned ministries, agencies and bodies needed to be improved. For example, an SAI reported that the government had not identified responsibilities of different levels of government officially. Hence, there is an overlap between government bodies responsible for SDGs implementation.

Despite the progress of coordination and collaboration among ministries, departments and agencies at the national level, most countries have been struggling to improve the quality of coordination and collaboration to ensure integration at different levels of government.

SAI **Georgia** found that while the government is committed to achieving horizontal coherence, vertical coherence is absent. An SAI mentioned that the country's constitution clearly states the roles of national and county governments, but they still need guidance on which goals should be addressed by relevant government institutions.

SAI **Bhutan** reported that the government's national development plan indicated that the central and local government should identify SDGs relevant to their sectors and integrate the SDGs within the scope of National Key Results Areas and Agency Key Result Areas. Agency and local government are also required to customise and contextualise relevant SDG targets in the 12th Five Year Plan programme formulation.

To ensure policy coherence, SAI **Maldives** recommended that the coordinating agency communicates frequently, and holds meetings with the heads of various public sector agencies.

SAIs of **Georgia, Bhutan** and another SAI have recommended that their national governments provide clear roles and responsibilities for sub-national and local government in the institutional setup for SDGs. They also recommended that the SDGs coordinating body at national level identifies bottlenecks in the coordination process and support entities/ministries which are unable to keep pace.

Multi Stakeholder Engagement: More needs to be done to reach out to non-state actors

Nearly all SAIs reported some form of dialogue with stakeholders which was generally co-ordinated through high-level SDGs taskforces consisting of state and non-state actors. However, to actively involve all levels of society in the 2030 Agenda, more needs to be done to reach out to non-state actors and learn from their experiences regarding SDGs implementation.

An SAI reported that the national government engaged with local governments by holding a local government summit on SDGs and focus group discussions with local bodies. Local governments were also invited to comment on the national framework for SDGs.

SAI **Uganda** noted that the communication and advocacy working group responsible for SDG-related activities has translated SDGs into ten local languages in the form of brochures and has developed a communication framework to disseminate this information. Another SAI reported that the government had nominated the coordinating ministry which had begun to align the various agenda into the national context.

An SAI reported that government needed to assess the impact of communication actions that had been carried out and report on them. SAI **Fiji** noted that there are room for improvement in simplifying communication of the SDGs to the public. It was also important to engage private sector and get their commitment for SDGs.

An SAI recommended closer involvement with international and local NGOs, closer partnering with small and medium enterprises, trade associations and media.

SAI **Fiji** recommended that the government should develop an overarching communication strategy, helping those responsible for implementation to decide on strategic priorities for public engagement.

Leave no one behind

'Leave no one behind' is a key principle and cross-cutting theme of the 2030 Agenda. Most SAIs reported some level of alignment of their country's national plans with the 2030 Agenda as a whole, without focusing specifically on the principle.

However, some SAIs highlighted initiatives taken by the government. SAI **Maldives** reported on awareness sessions emphasising the importance of the principle of 'leave no one behind'. According to SAI **Malaysia**, inclusiveness is one of the themes of the new economic model for the country.

SAI **Jamaica** stated that vulnerable groups were considered in each of the government's priorities to advance the implementation of the SDGs. A 'leave no one behind' report was developed to assess the extent to which the marginalised groups will impact the achievement of the SDGs.

An SAI informed that the current Five-Year Plan describes the strategies on gender empowerment, social inclusion and social protection.

Despite the ongoing initiatives, there is room for improvement to fully consider the 'leave no one behind' principle in the implementation of the 2030 Agenda. For example, SAI **Uganda** reports the need of baseline data generation for all indicators (social, economic and environmental), to enable assessment of marginalised groups.

SAI **Indonesia** recommends that the Minister of National Development Planning formulates and establishes a coordination mechanism between ministries/agencies and local governments to improve the integration of development policies. SAI **Ecuador** and other SAI recommend that the development coordination committee creates a mechanism to ensure that the three dimensions of sustainable development and the principles of the 2030 Agenda are embedded within government policies and institutional arrangement.

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

Means of implementation includes financing, capacity development, data needs, technology, and partnerships.

The SAIs sought to ascertain how governments and responsible entities had:

- identified required resources and capacities for implementation of SDGs?
- established partnerships for securing resources?
- explored innovative mechanisms, considered potential risks and appropriate risk mitigation strategies in securing such resources and capacities?

Most governments are in the process of identifying resources and capacities

While the governments have made progress in integrating the SDGs into their national planning process, SAIs pointed out the need for, among other items, determining the cost for SDGs implementation, and translating the national plans into budget allocations. SAIs observed that most countries are now aligning their national governance arrangements such as planning and budgeting. However, the degree of alignment needs to be responsive to the directions and national priorities set by national governments.

Some countries have formulated strategies to identify necessary resources for implementation of SDGs. For example, SAIs of **Jamaica, Ghana,** and another SAI noted that the countries had established mechanisms in the form of resource mobilisation committee, developed SDGs strategies and financial strategies on identifying the resources. SAI **Uganda** found that the government had formulated a revenue mobilisation strategy and formed a committee for regional integration resulting in jointly financed projects in the East African community.

Some countries are reforming and updating their budgeting process to fund the SDGs. For example, SAI **Maldives** and another SAI pointed out that the governments are reviewing their budgeting process to integrate the SDGs requirements. An SAI stated that the primary source of SDGs funding is the national budget.

While some countries are still determining the gaps in resources and capacities required to achieve the goals, some have made progress in identifying resources. An SAI found that the Government had partially identified the financial resources required to implement the SDGs through the National Development Plan. Other SAI noted that the SDGs focal point is in the process of identifying gaps for the resources and capacities. Another SAI stated that each ministry is responsible for its resource identification and mobilisation, instead of a single entity. Similarly, other SAI noted that the ministries are responsible for the identification of their relevant capacity or resource gaps and solutions/alternatives to bridge the gaps. The Ministry of Finance and the National Planning Division offer capacity development workshops on conducting a performance gap analysis and developing proper strategic solution process.

On the other hand, SAI **Poland** found that the implementation of the national strategy for responsible development has been integrated into the national financing framework and it will contribute to the financing of the implementation of the 2030 Agenda. The implementation of all development objectives will be financed from national funds, European Union funds as well as other foreign sources and private funds.

SAIs have identified the areas of improvement in identifying the resources and capacities. An SAI reported that although the public-private partnership Act was enacted in 2016, so far no additional resources have been mobilised for SDGs. Another SAI noted that the government had not identified the resources to achieve the goals.

Some countries need to identify the gap in resources and estimate the required funds for SDGs.

SAI **Ghana** and two other SAIs highlighted the need for identifying the gaps in funding for SDGs implementation with detailed costing at the entity level. An SAI noted that collaboration among the ministries of finance, planning, economy, and the individual line ministries is required to determine or estimate the implementation costs. SAIs of **Bhutan** and **Malaysia** mentioned the need for determining the gaps in the capacity required, including human and financial resources and the data management system of the country. Another SAI noted the need for the Ministry of Finance to explore other financing mechanisms to augment the funding along with a comprehensive development finance assessment which will define avenues of mobilising resources for the implementation of the SDGs.

SAI **Indonesia** emphasised the need to enhance the policy instrument for ensuring the accountability of the non-state actors engaged with the Agenda. Although the country has implemented Information and Communications Technology initiatives through e-planning and e-budgeting at the state level, these need to be done at all local governments to ensure accountability.

An SAI noted the lack of a robust network among the responsible agencies to coordinate and collaborate with the implementation efforts and streamline the resources and capacities required. Other SAI mentioned the challenges that lie within the capacity of the ministry to conduct and follow the directives on identifying the resource gap.

SAIs have made recommendations to government for addressing issues related to identifying resources and capacities. SAIs of **Ghana, Maldives, Bhutan** and another SAI recommend conducting a needs assessment and gap analysis to determine the resources and capacity available as well as to determine the resources and capabilities that are necessary to implement the SDGs. They also recommended assigning responsibility for coordinating resource identification and mobilisation to a single entity in the country. An SAI recommended designating SDG focal point and a working group to collaborate and identify resource gaps.

Other SAI suggested engaging the private sector, civil society, NGOs, and to follow the Public-Private Partnership (PPP) approach for resources.

SAI **Malaysia** recommends enhancing the data management infrastructure of the country, along with the private sector information. Another SAI suggested identifying the skill gaps among the staff to implement the SDGs.

Governments are exploring and establishing partnerships

While partnerships with international donor agencies and national stakeholders provide a range of opportunities to secure the resources and capacities necessary for SDGs implementation, the countries are also exploring opportunities in more country-specific partnerships and leveraging the financial institutions.

Some countries have developed partnerships with the multilateral donor agencies as well as establishing bilateral cooperation. For example, SAI **Maldives** and two other SAIs reported that the countries have cooperation arrangements with the UNDP, the Asian Development Bank and the World Bank in their respective regions, and developing the roadmap, strategy for securing the resources for the agenda.

An SAI reported that the national development plan identified the agencies for mobilisation of internal and external resources, such as the United Nations system, the International Fund for Agricultural Development, the European Union, the World Bank and the African Development Bank. In addition, cooperation and partnership protocols are in place with various countries and international organisations.

SAI **Solomon Islands** reported that the government has identified the essential partnership opportunities to obtain the resources. Also, the government has determined its priorities for cooperation with the development partners.

Some countries have taken a more country-specific partnership and cooperation model to achieve the SDGs. For example, SAI **Ghana** and another SAI reported that governments are in the process of formulating preferential policies that would facilitate availability of social capital and social resources along with the development partners and related institutions. SAI **Malaysia** noted that the government had introduced Corporate Social Responsibility (CSR) programmes – tax incentives for businesses which are implementing CSR activities. While the Securities Commission has introduced Islamic Responsible Investing and green finance to support the green agenda, there is also 'Waqf' – the Islamic Endowment Fund. SAI **Bhutan** noted that the Gross National Happiness Commission is the lead for mobilisation of resources, the government has policy dialogue for policy revision and aid coordination.

SAI **Indonesia** reported that the government sought to establish a partnership with the capital market and financial institutions as a vehicle for non-state budget investment financing. SAI **Philippines** noted that there are cooperation agreements between the university and the statistical office for enhancing the capacity for implementation of the SDGs. An SAI stated that the government is exploring public, private partnerships, and multi-stakeholder partnerships.

However, to further develop the partnerships, there is a need for taking ownership of the agenda by incorporating the SDGs in the national planning system. For example, SAI **Uganda** noted that it is essential to increase domestic revenues and joint investment opportunities, and another SAI emphasised the need to increase private investment for SDGs achievement.

An SAI highlighted the need of updating the country's aid policy and effective aid management to get the best out of current resources. SAI **Slovakia** noted that an analysis of financing needs of SDGs and setting up a robust integrated SDGs financing strategy would facilitate determination of projects which require resources. An SAI noted that having a single authoritative body is imperative to coordinate resource management and set up multi-stakeholder partnerships. Other SAI stated that while cooperation and partnership opportunities exist, the SDGs focal point agency is still in its initial stage of leading the implementation.

SAIs have recommended a strategy of identifying specific areas for enhancement of resource and capacity and addressing those systematically through partnerships. SAIs have also suggested leveraging resources from sectors other than the governments.

SAI **Bhutan** suggested the creation of a platform to discuss resource mobilisation with the development partners. An SAI recommended that the office of the principal coordinator for SDGs affairs should identify and secure more resources from sectors other than government for implementing the 2030 Agenda.

SAI **Slovakia** recommended strengthening the internal communication between the government agencies responsible for the SDGs in the country. They also recommended changing the dynamics of relationships between government and non-government agencies to create synergy and align efforts.

Another SAI recommended that the Cabinet office clarify the legal arrangements for developing partnerships.

SAI **Solomon Islands** recommended that the aid management policy be reviewed regularly to achieve the development needs of the country.

More needs to be done in securing resources and managing risks

Most SAIs reported that governments had initiated action to secure resources and identify risks. However, SAIs identified substantial gaps in identifying and securing resources and capacities, developing innovative mechanisms to secure the resources and dealing with systemic risks.

Some SAIs found that governments had initiated changes in tax/revenue collection systems to secure resources. SAIs of **Ghana**, **Uganda** and two other SAIs noted that the countries had introduced a revenue mobilisation strategy and tax reform to secure internal resources, considering their implementation needs. SAI **Indonesia** reported that government had made efforts to increase tax revenue, improve tax systems, plan for tax amnesty and tax reform, and increase the non-tax revenue from sectors like oil and gas.

Besides tax reform, countries have taken multi-pronged strategies to secure the necessary resources. For example, an SAI stated that the government is establishing a financial system with a rational division of labour and leveraging the complementary influence between the sectors involved in SDGs implementation. SAI **Slovakia** found that government has reported that the financial resources for overall coordination of the 2030 Agenda are secured within European Union project financing.

Although some countries have made progress in risk management in securing the resources, much remains to be done in this area by most countries. SAIs looked at risk management with a special attention to the risk of securing resources due to the central importance of financial resources.

SAI **Poland** noted that the risk management of the implementation of the 2030 Agenda is coherent and included in the risk management of the national strategy for responsible development. An SAI reported that the country has prepared a risk matrix for SDG implementation and performed risk analysis for each strategic development area under the agenda. Other SAI stated that the budget department has identified risks and mitigating strategies to secure resources.

A number of SAIs have identified corruption as a risk factor. SAI **Ghana** identified revenue leakages as a critical risk in the implementation of the SDGs. Similarly, another SAI stated that the country is taking measures to fight corruption and eradicate corrupt practices to enhance revenue flow.

Some SAIs have reported that countries lack a holistic, long-term approach to securing the resources. For example, an SAI noted the lack of a comprehensive approach to SDGs financing. There is no overall financing strategy that could assist the sectors, ministries, departments, and stakeholders in identifying innovative mechanisms to mobilise resources.

SAI **Bhutan** pointed out that there is a need to assess the actual funding required/secured by the relevant agencies and identify new revenue streams for funding SDGs implementation. SAI **Slovakia** noted that although the country has secured funds till 2020, they need to obtain further resources for projects beyond 2020. Another SAI highlighted the need for increased efficiency in the collection of revenues.

SAIs have also noted that the implementing agencies should enhance their risk identification and mitigation strategies to secure resources. Along with financial resources, they need to consider the risk of lack of human resource capacity and other types of risks within the administration to deal with the SDGs implementation. SAI **Slovakia** and another SAI mentioned that current risk assessment and risk mitigation measures are not adequate. An SAI reported a lack of scenario or stress-testing of the existing plans and policies, for management of risks to timely achievement of goals.

SAIs have made the recommendations for securing resources and managing risks. SAI **Ghana** recommended following a revenue increasing strategy and aiming for foreign direct investments. An SAI suggested automation of revenue collection system. Another SAI proposed developing and implementing a strategic development plan for tax administration.

SAI **Jamaica** recommended that the SDGs core group should continuously assess the risks with SDGs implementation in the country. The respective ministries should be responsible for identifying the risk and set mitigation strategies. An SAI suggested establishing an inter-ministerial research group to study country level uncertainties that may affect the implementation of the agenda negatively.

Another SAI recommended that the ministry should adopt and implement the Addis Ababa Action Agenda (AAAA)[9] on financing for development as this can provide innovative ways of funding for the effective implementation of SDGs.

9 https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf

Has the government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?

Besides adapting the 2030 Agenda in its national context and secure resources and capacities, the governments need mechanisms in place to track the progress of the implementation of the agenda. The audits of preparedness sought to verify whether the government has established a mechanism to monitor, follow-up, review and report on that progress.

In answering this question the SAIs examined whether the government has:

- assigned responsibilities to accomplish these activities?
- identified performance indicators and baselines, and set milestones to monitor and respond to the implementation?
- put in place processes to ensure the quality, availability and level of disaggregation of the data needed?
- established a participatory process, enabling stakeholder engagement to design monitoring, follow-up, review and reporting processes?

Governments have assigned responsibilities for monitoring, follow-up and review

According to information received from SAIs, most of the governments have assigned responsibilities to monitor, follow up, review and report on the progress towards SDGs implementation. The arrangements varied from responsibility given to planning department, a special unit or committee, a working group or the National Statistics Office.

While governments had assigned responsibilities, SAIs pointed out many areas for improvement. SAI **Ghana** noted that the implementing agencies need capacities to adequately collect data, report and evaluate the implementation of the SDGs. SAI **Maldives** and another SAI pointed out a need for improving the collaboration and coordination among the entities responsible for monitoring, follow up, review and report. An SAI reported that the task force created for monitoring, follow up and review was yet to organise a meeting. Other SAI is concerned about the fragmented system put in place to deal with SDGs indicators. There are two entities working independently on setting the SDGs indicators that are relevant to the country. If this persists, proper monitoring, evaluation and reporting could be hindered.

SAI **Maldives** recommended that the government improve coordination across public sector entities through proactive engagement and regular communication.

Identifying performance indicators and setting milestones: varying levels of preparedness

The countries are in different stages in: aligning the national performance indicators with the global indicators; identifying baselines; and setting milestones for the implementation of the SDGs. Some SAIs reported advanced initiatives in this regard. However, other informed us that the government was yet to take action on performance indicators.

According to SAI **Bhutan**, data is available for most indicators related to health, poverty, education and employment, but for other goal areas such as energy, infrastructure and governance, data is limited.

SAIs of **Indonesia, Slovakia** and **Philippines** stated that their countries had the alignment of SDGs indicators with indicators developed by the government. The governments are in the process of identifying gaps and baselines.

According to an SAI, the performance indicators, baselines and milestones were clearly stated within the national plan. However, performance indicators and data collection processes need improvement.

SAI **Philippines** and other SAI recommended that national indicators be aligned with SDGs indicators, while SAI **Uganda** recommended establishing a baseline for the indicators.

Lack of processes to ensure quality, availability and disaggregation of data

SAIs reported that governments are working to put in place processes to ensure the quality, availability and required level of disaggregation of the data needed to monitor and follow up the implementation of the SDGs. Some initiatives have taken place, but governments still face challenges regarding having adequate data to assess SDGs implementation.

SAI **Ghana** commented that the government has developed a national data roadmap forum to access the current state of data production; partnered with Statistics South Africa to develop a data quality assessment framework; initiated an indicator tracking platform with open datasets, and introduced a data innovation programme to combine private sector data with survey data to produce some metrics. SAI **Malaysia** reported that a mapping exercise took place and 45.1% of 244 indicators were identified as 'available'.

An SAI noted that the SDGs indicator framework was being developed, which was a process of mapping the available data in the country and the data required by the SDGs indicators. The results of this exercise revealed that indicators available to track SDGs were 47 (20.4%) of the 230 indicators, 106 (46.1%) indicators could be computed using available sources, while 77 indicators (33.5%) had no data.

SAI **Philippines** acted as Co-Chair of the International Inter-Agency and Expert Group on SDGs indicators and hosted the 2017 International Congress on SDG Statistics. The congress discussed, among others items, addressing data gaps, improving data sources, identifying required resources, support, capacity building and possible collaboration with international development partners to facilitate SDG data availability and access.

According to SAI **Maldives**, the government has not put processes in place to ensure quality, availability and the required the level of disaggregation of the data needed. SAI **Philippines** and two other SAIs stated that the level of disaggregation of the existing data is not adequate. For example, an SAI mentioned that data is not disaggregated based on age, sex, income, geographic areas and disabilities. Other SAI noted that some ministries and agencies need government assistance in terms of financial and human resources capacity to improve their collection of information and storage of data so that it can be made available and reported on.

The identification and definition of monitoring, follow-up, review and report processes have to be a participatory process. SAIs reported that governments had taken initiatives to include different stakeholders.

SAI **Malaysia** reported that the National SDGs Roadmap 2016 – 2020 was developed considering the inputs received from states, government agencies, non-government organisations (NGOs), civil-society organisations (CSOs) and the private sector. In **Tuvalu**, there was a prayer breakfast for the public to discuss a roadmap and the achievements of the national plan.

Some countries are seeking international assistance to build their data monitoring system. According to an SAI, the government has sought assistance from the UNDP for the development of a road-map for implementation of the 2030 Agenda in the country. Another SAI reported national cooperation with the United Nations Statistical Division to evaluate the statistical capacity of the National Statistical System to monitor SDGs.

The SAIs also reported that there is room for improvement in the participation of the stakeholders (especially non-state actors) in the monitoring, follow-up, review and report process. SAIs of **Indonesia** and two others recognised the need for a government communication strategy that provides public information about the progress of SDGs implementation.

An SAI recommended that government assist ministries and agencies in terms of financial and human resources capacity so that their information systems and storage of data can be improved and available for reporting on the progress of the indicators and targets.

SAIs of **Maldives** and **Philippines** recommended identification of key stakeholders who can contribute to monitoring, follow-up, review and reporting on progress towards SDGs implementation.

Are nations prepared for implementation of SDG 5: achieve gender equality and empower all women and girls?

The SAIs in Latin American region, SAI Spain and Bogota Audit Office (sub-national) decided to conduct the audit of preparedness for implementation of SDGs focusing on Goal 5 – Gender Equality. In conducting this audit, they asked the same set of questions as those used for auditing preparedness across the agenda.

5 GENDER EQUALITY

Preparedness for implementation of SDG 5 – Gender equality

16 SAIs from OLACEFs, Bogota (sub-national) & SAI Spain focused their audits of preparedness on SDG 5.

Many governments are putting in place processes and institutional arrangements.

Actions to ensure horizontal policy coherence, but few actions when it comes to vertical policy coherence.

Most are silent when it comes to securing means of implementation.

Most countries are in the process of identifying performance indicators, baselines and setting milestones to monitor and report on the implementation of the SDGs.

Improvements are needed such as availability of the indicators at the state and local level.

To what extent has the government adapted Goal 5 into its national context?

Many SAIs reported that governments are putting in place processes and institutional arrangements to integrate the 2030 Agenda into national plans and policies. Some used existing structures which were adapted to fit the new purpose, and some created new structures.

SAI **Cuba** reported that the government created a National Group for the implementation of the 2030 Agenda and is developing the 2030 National Plan for Economic and Social Development which includes SDG 5 targets. In **Mexico**, the general act on equality between women and men mainstreamed gender into sectoral public budgets at the federal, state and municipal levels to put in place public policies related to the targets of that goal. SAI **Guatemala** reported on the creation of a working committee under the National Urban and Rural Council. The Council approved a strategy to coordinate the 2030 Agenda with the committee.

SAI **Chile** noted that the country has a national plan for equality between men and women 2018 - 2030, which aims to assess progress and set new goals and targets towards gender equality by 2030. Also it plans to strengthen intersectoral work and formulate innovative and effective policies on gender equality. However, it is necessary to engage the Ministry of Women and Gender Equality to include gender perspective in programmes and initiatives.

According to SAI **Mexico**, the Specialised Technical Committee on the Information System of the Millennium Development Goals became the Specialised Technical Committee on Sustainable Development Goals. The National Council for the 2030 Agenda for Sustainable Development was created in April 2017, and Monitoring and Implementation Bodies were also set up at the state and municipal levels.

In relation to SDG 5, SAI **Uruguay** reported that the government has a mechanism for advancement of women in place within its institutional framework since 1987. In 2007, the National Coordinating Council of Public Policies on Gender Equality was created. Later, this council was called the National Gender Council, which is chaired by the National Women's Institute and composed of all the ministries, the Supreme Court of Justice, the Congress of governors, organised civil society and the University of the Republic. However, according to the SAI, although there are mechanisms in place to ensure gender equality, most public agencies and ministries do not have an adequate hierarchical mechanism level.

SAIs reported a need for improvement on coordination among various government sectors. SAI **Honduras** states that it would be good to have in place an institutional mechanism responsible for inter-institutional and intersectoral coordination of planning, implementation, monitoring and assessment of achievement of SDGs. In **Costa Rica**, the SAI found that there is inadequate gender mainstreaming in the services provided by different institutions and the inter-institutional agreements are concentrated in social sectors. SAI **Peru** found that few public institutions consider gender equality in its services delivery.

The 2030 Agenda requires involvement of citizens and stakeholders in the processes and institutional arrangements. Most SAIs reported on initiatives related to dissemination of information, but these were not exactly cases of involvement in the process and arrangements. For example, in **Honduras**, the entity responsible for national planning (The Government Coordination Secretariat) has involved Regional Development Councils, Universities, Non-Governmental Organisations, the private sector, religious sectors, international organisations, and international cooperation mechanisms in the 2030 Agenda dissemination processes. SAI **Mexico** stated that the government informed citizens and other stakeholders of - and encouraged their involvement in - the processes and mechanisms needed to implement SDG 5 through the Initial Document on the National Strategy for the Implementation of the 2030 Agenda.

SAIs of **Cuba** and **Uruguay** brought information about more meaningful initiatives to involve citizens and stakeholders in the process. In **Cuba**, the National Group for the Implementation of the 2030 Agenda includes national bodies and entities, civil society organisations and research centres. According to the audit report, there are mechanisms in place to inform stakeholders and the general public, as well as communication channels to receive feedback. In **Uruguay**, one of the most recent milestones was the so-called Social Dialogue held by the Presidency of the Republic, which provided a forum for discussion with Uruguayan society aimed at generating inputs to formulate a sustainable development strategy for the country in the medium and long term.

There are actions to ensure horizontal policy coherence, but few actions when it comes to vertical policy coherence

SAI **Uruguay** reported difficulties in implementing SDG 5 at the sub-national and local levels due to the lack of financial resources and the inability of concerned authorities to perceive gender issues as essential to the country's development. SAI **Colombia** perceived an inconsistency between national and sub-national levels in gender development policy. SAIs of **Costa Rica** and **Chile** state that there is no formal structure to coordinate the implementation of SDGs at the regional or local level, and in **Spain** the coordination and integration capacity of the autonomous governments and local entities are very low.

The situation is different in **Mexico**, where, according to the audit report, 26 of the 32 states have created their monitoring and implementation bodies as of May 2018.

SAIs also looked at arrangements for integration across three dimensions (social, economic, environmental).

According to the SAI **Guatemala**, the government conducted a benchmark and integration analysis of the development goals of the National Development Plan and the Agenda for Sustainable Development prioritised by the country, and another analysis related to the identification of the critical nodes and links of the SDGs. The result determined the interrelation between each goal of this harmonised list, which ultimately led to the identification of 16 SDGs, related in ten *virtuous circles* of development. These virtuous circles were defined as national development priorities, focusing on the environmental, social and economic dimensions.

SAI **Mexico** reported that the new Planning Act provides for the inclusion of three sustainable development dimensions, as well as the principles of equality, inclusion and non-discrimination. In **Costa Rica**, the situation is different because the social sector does not have a direct representation in the High-Level Committee for SDGs.

SAI **Honduras** recommended to formulate a dissemination strategy promoting the participation and inclusion of all actors and stakeholders in the implementation of the 2030 Agenda, and particularly in Gender Equality.

Bogota Audit Office recommended that mechanisms be created to coordinate the different levels and stakeholders and verify consistent implementation of the 2030 Agenda. SAI **Spain** suggests changing the composition of the High-Level Group to balance the level of representation, including the one dealing with gender equality.

Has the government identified and secured resources and capacities (means of implementation) needed to implement the Goal 5?

The countries have to identify and secure the resources and capacities needed. Most of the SAIs reported on the resource's identification, but in general, they are silent when it comes to secure the means of implementation.

The SAIs in OLACEFS (and Spain) reported that the governments had identified resources for gender equality. However, those resources are not specific for the implementation of SDG 5. In **Spain**, funds have been allocated to the pact against gender violence, but the action plan doesn't include budget estimates for the achievement of the 2030 Agenda. According to SAI **Costa Rica**, participatory processes have been developed for planning national policies on gender, but the country does not have a budget segregated by gender. In case of **Mexico**, there are initiatives to relate the budget allocation to SDG 5 targets. SAI **Peru** reported that the country has budget for actions related to domestic violence and maternal health, among other themes related to gender equality. However, there are no resources specifically assigned to SDG 5. **Bogota** Audit Office reports that the resources and capacities for the implementation of the 2030 Agenda have been identified, but the coordination and interaction of all actors, state and non-state, needs to improve.

Considering that additional resources might be needed for the implementation of SDG 5, it would be useful to identify cooperation and partnership opportunities for obtaining those resources. Some SAIs highlighted examples of initiatives to obtain necessary funding.

According to SAI **Chile**, the Women Ministry has signed two cooperation agreements for funding activities related to the dissemination and implementation of SDG 5. First, a technical cooperation and assistance agreement for the development, implementation and dissemination of a system of methodologically defined indicators on violence against women. And second, an agreement signed with the Under secretariats of Defence and the Armed Forces for conducting regional training workshops on gender and security.

In **Colombia**, the Presidential Council for Women's Equity (CPEM in Spanish) has obtained international cooperation resources for technical support, initiatives and closing gaps. **Costa Rica** received international cooperation for the formulation of the new National Policy for Effective Equality between Women and Men in Costa Rica 2018-2030. SAI **Honduras** reported cooperation with different agencies of the United Nations System, such as UN Women, which has prioritised three areas of action: leadership and participation of women at all levels of decision-making, economic empowerment of women, and elimination of violence against women.

SAI **Uruguay** and SAI **Peru** recommended a needs assessment for the implementation of SDG 5 of the 2030 Agenda, including deadlines, estimated resources, both financial and human, as well as the funding method, identifying the main risks in each process that may result in insufficient resources for implementation, and designing strategies to eliminate, mitigate, or respond to them.

SAI **Honduras** recommended coordinated actions between the Secretariat of Finance, the National Women's Institute, and stakeholders in the promotion of gender equality and equity policies in order to have a diagnosis of the economic resources needed and the potential funding sources. SAI **Costa Rica** recommended the design and implementation of a methodology for calculating public resources allocated to addressing gender equality, so that there is information available on these resources.

Has the government established a mechanism to monitor, follow up, review and report on the progress towards the implementation of Goal 5?

Although the SAIs in Latin America had decided to focus on Goal 5 in their audit of preparedness, the conclusions regarding monitoring, follow-up, review and report were mostly for the whole 2030 Agenda.

According to the SAIs, the governments have assigned agencies to monitor and follow-up the achievement of SDGs. SAI **Colombia** reported that the Technical Secretariat of the SDGs Commission would submit an annual report including progress on each goal. Besides that, they are developing a website and will prepare an annual progress report of the preceding year. In **Chile**, the responsibility for making progress reports on the implementation of all SDGs was vested on the Technical Secretariat of the National Council, under the Ministry of Social Development. At the request of the Women's Ministry, each Ministry has a Gender Advisor.

Bogota Audit Office noted that there is room for improvement when it comes to the design and development of monitoring mechanisms. Some SAIs reported specific needs regarding SDG 5. SAI **Colombia** mentions that the disaggregation level, the communication and participation need to improve. According to SAI **Uruguay**, many of the monitoring indicators are drawn from surveys that do not provide detailed information about the characteristics of the data to be able to make a gender-based diagnosis.

SAIs reported that governments in most countries are in the process of identifying performance indicators, baselines and setting milestones to monitor and report on the implementation of the SDGs. For example, **Ecuador** has developed a progressive metric for SDG 5 indicators. **Guatemala** designed the Statistics Management Strategy with an emphasis on baselines. However, some improvements are needed. **Costa Rica** reported that the current baseline is based on the results of a national survey conducted in 2003 and no budget has been allocated to carry out new surveys. SAIs of **Spain** and **Colombia** commented that the indicators are adequate at the national level, but they are not available at the state and local level.

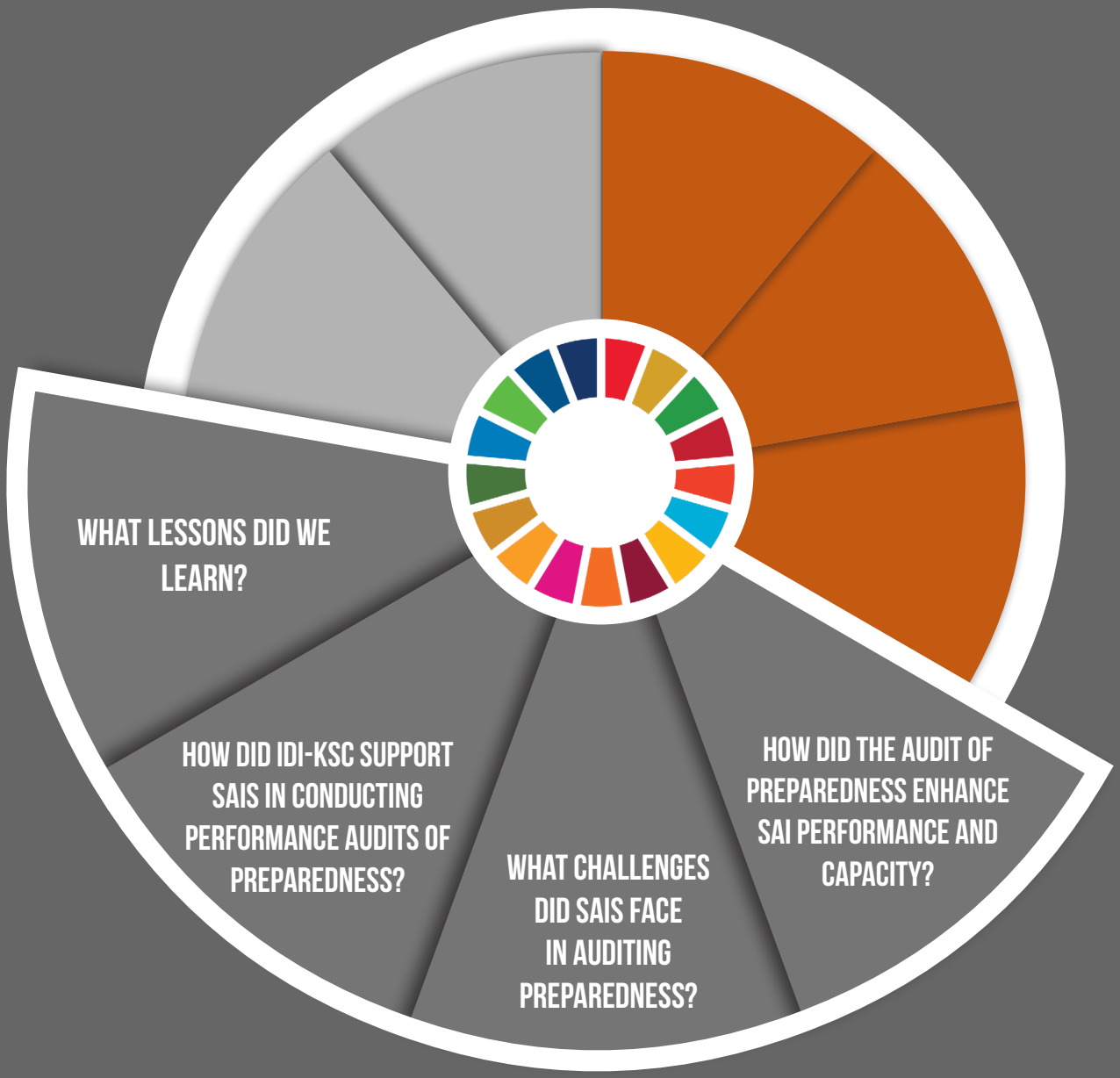
SAIs reported on initiatives undertaken by the government to engage with stakeholders in the process of follow-up, monitoring, review and report on SDGs. SAI **Mexico** mentioned about the availability of the Platform for SDG Monitoring to the public, and SAI **Chile** mentioned the website disseminating the 2030 Agenda. However, this engagement doesn't go to the point of ensuring participation in the process design. An exception is SAI **Cuba**, who commented that there are many mechanisms for consulting with and educating the population, such as citizen surveys, radio and TV shows, internet and intranet.

To improve the mechanisms to monitor, follow up, review and report on the progress towards the implementation of Goal 5 **Bogota** Audit Office recommended a consolidation of data collection tools to standardise reports.

SAI **Spain** recommended using homogeneous indicators from the beginning of the implementation of the SDGs, in order to have consistent baselines and objectives, and to carry out reliable follow-ups.

Section 2

Strengthening SAI performance and capacity to audit SDGs



Key Messages

Strengthening SAI performance and capacity to audit SDGs

- Provided holistic support to 73 SAIs and one sub-national audit office from across INTOSAI regions in conducting an ISSAI based performance audit of preparedness for implementation of SDGs.
- Contributed to enhancing SAI capacities, especially in the area of engaging with stakeholders throughout the audit process.
- Greater visibility for SAIs. Governments invited SAIs to participate in VNR process.
- Challenge: Most SAIs were using Whole of Government Approach (WGA) for the first time.
- Challenge: SAIs found the cross-cutting nature of the agenda and WGA complex and difficult to grasp.
- Challenge: SAIs also faced time and resource constraints and in many cases struggled with access to information.

Key features of support included:

- Focus on awareness raising.
- Advocacy and stakeholder engagement.
- Comprehensive audit support.
- Quality assurance.

How did the audit of preparedness contribute to enhancing the performance and capacity of SAIs?

'In engaging with stakeholders, our team used the focus group for the very first time. The focus group meeting was engaging and productive which made the experience a good one. We also conducted a survey and engaged with the public and got a sense of awareness and understanding of their views and opinions of the SDGs.'

SAI St.Lucia

In the previous section SAIs shared their insights, recommendations and the value added through their audits of preparedness. This section shows how the audits of preparedness contributed to SAI capacity and performance. While SAIs share experiences, challenges and lessons learned, IDI and KSC speak about the support they provided as SAIs audited preparedness.

Most SAIs responded that they had learned how to engage with stakeholders throughout the audit process. They were encouraged to communicate with stakeholders right from the planning phase through to the reporting phase. SAIs also said that while they traditionally engaged with state actors, this audit encouraged them to reach out to non-state actors such as NGOs, civil society organisations, academia and private sectors.

In engaging with stakeholders, SAIs also used new tools and techniques e.g., stakeholder mapping and RACI analysis[10], citizens' surveys and focus groups.

SAI **Ghana** mentioned that identifying and engaging stakeholders made it comparatively easier for the team to obtain the relevant information required for the audit at all stages. SAI **Zambia** said that they could arrive at a balanced view through engagement with various stakeholders. SAI **Jamaica** noted that meeting with stakeholders assisted in identifying gaps in stakeholder awareness and definition of roles.

Some SAIs also mentioned that as a result of this audit they were invited by government and other agencies to participate in their events and in some cases in the VNR process of the national government. SAI **Indonesia** reported that the government invited the SAI to be a part of Indonesia's official delegation to HLPF 2019. They also reported that the VNR is aligned with conclusions and recommendations from SAI Indonesia's audit of preparedness.

'Coordination, communication and collaboration between the SAI and the Ministry of National Planning Development should be done on a long-term basis.'

Agus Joko Pramono, Board Member, SAI Indonesia

10 RACI is an acronym that stands for Responsible, Accountable, Consulted and Informed. A RACI chart is a matrix of activities or decision-making undertaken in an organisation set against the people or roles. At each intersection of activity and role it is possible to assign somebody responsible, accountable, consulted or informed for that activity or decision. https://www.projectsmart.co.uk/raci-matrix.php

What challenges did SAIs face in auditing preparedness?

While conducting the audit of preparedness, SAIs experienced a number of challenges.

Most SAIs were auditing SDGs for the first time. SAI audit teams reported that they found the subject matter challenging to grasp. They especially struggled with concepts such as 'Whole of Government'[11] and policy coherence. SAI **St. Lucia** expressed that understanding the concept of 'Whole of Government' was challenging but enlightening. SAI **Georgia** also said that the 'Whole of Government' approach was new for the audit team. Thus, at the very beginning, they faced some challenges in embracing this approach in the audit work but have benefited from discussions with mentors and experts. According to SAI **Maldives**, it took time for them to get used to the 'Whole of Government' approach. However, they were able to look at the audit from a 'Whole of Government' perspective in a more effective manner than most other audits that they carried out.

SAIs also reported that they faced time and resource constraints in conducting the audit. It is fair to say that at the commencement of the process, most SAIs and indeed other stakeholders, underestimated the resource-intensive nature of this type of audit, including the imperative to collect large amount of data from a variety of sources for analysis. SAI **Zambia** explained that it took time to understand the concept and they faced human resources and time constraints. It was not easy to reach out to all the stakeholders due to time and financial constraints. SAI **Botswana** mentioned that the audit involved a lot of actors and stakeholders, which made the collection of data in a short period of time cumbersome. Therefore, the audit team scaled down some group interviews, using focus groups instead to save time.

Most SAIs also faced a challenge related to access to information. They addressed this challenge by more proactive engagement with auditees to reduce log jams in the flow of information. However, access to information held by non-state actors was not always as manageable. SAI **Jamaica** identified key constraints in access to information. Access to records was restricted and interface with the audit team limited to one member of a key agency's staff with limited authority. Meetings with key agencies were continually rescheduled, citing other obligations.

'Don´t think that doing an SDG relevant audit is to put an SDG stamp on the audit. It is necessary to consider the public policy integration, to audit something that should be coordinated by the government. Auditors need to have a systemic view.'

Carlos Eduardo Lustosa da Costa, Mentor from SAI Brazil

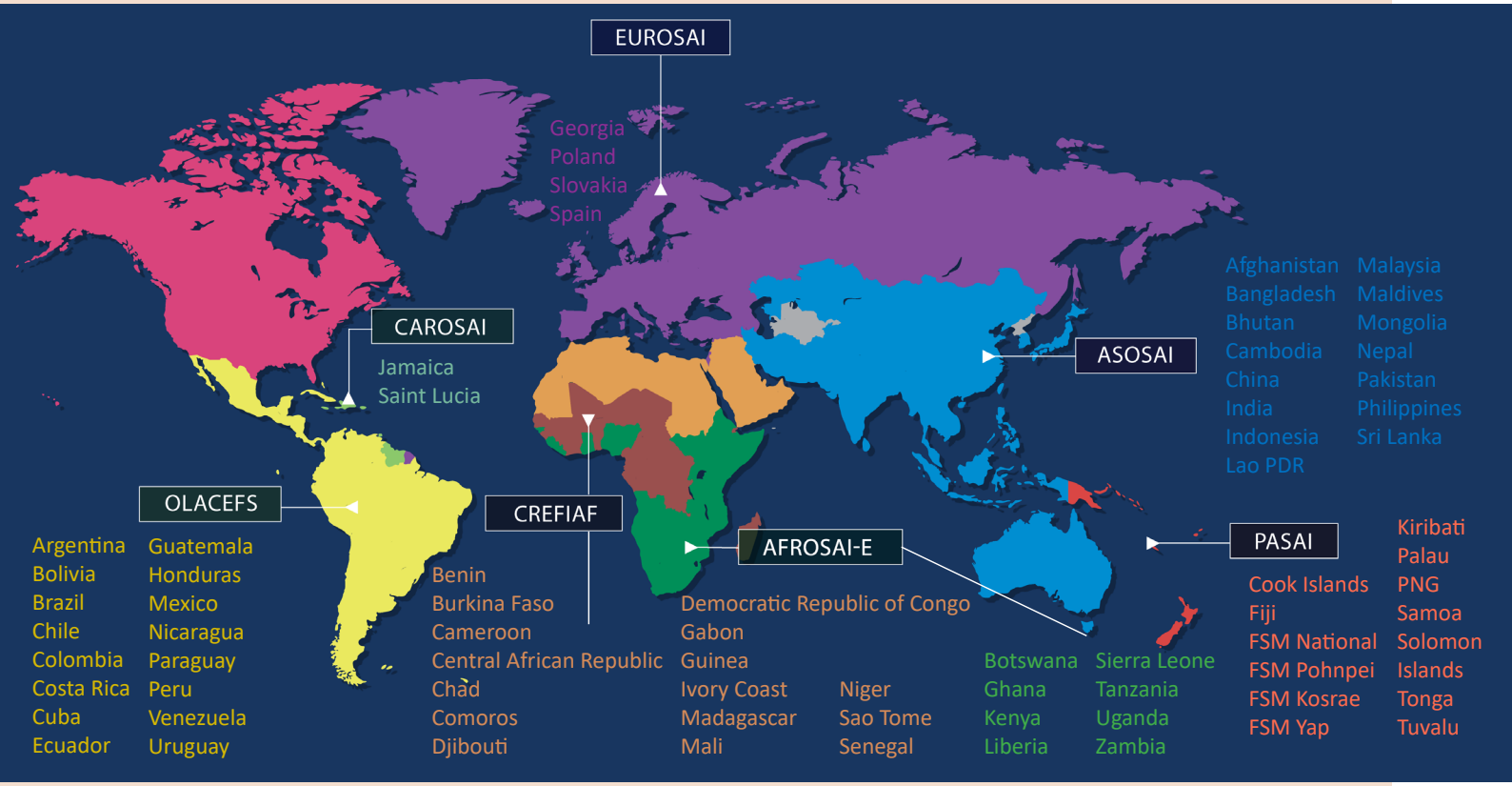
11 Whole of Government Approach (WGA) is an overarching term for a group of responses to the problem of increased fragmentation of the public sector and public services and a wish to increase integration, coordination and capacity (Ling, 2002 *apud* The Centre for Effective Services, 2014).

How did IDI-KSC support SAIs in conducting performance audits of preparedness?

IDI and KSC have endeavoured to support SAIs throughout the audit process. Some of the key features of the support provided were:

Focus on advocacy, awareness raising and stakeholder engagement – IDI-KSC have advocated for the role of SAIs in auditing SDGs with a variety of stakeholders. Similarly, we have also endeavoured to create awareness amongst SAI leadership and staff about the significance of engaging with SDGs and auditing SDGs, keeping in mind the principles of the 2030 Agenda. Efforts to create awareness include: SAI Leadership and Stakeholder meetings jointly organised by UNDESA and IDI since 2017; regional SAI leadership and stakeholder engagements organised by IDI and regions; participation in Partners for Review (P4R) meetings; participation in INTOSAI side events at HLPF and participation in forums organised by UN's regional commissions.

Participating SAIs in the INTOSAI regions



'Learning SDGs is a continuous process.'

Cora Lea, Mentor from SAI Philippines

Comprehensive audit support – IDI-KSC have provided comprehensive in-depth support to 73 SAIs and one sub-national audit office as they took up audits of preparedness for implementation of SDGs. This support included:

- ELEARNING COURSE ON AUDITING PREPAREDNESS
- EXPERT AND PEER REVIEW OF AUDIT PLANS AND DRAFT REPORTS
- GUIDANCE AND MODEL FOR AUDITING PREPAREDNESS AVAILABLE IN ARABIC, FRENCH, SPANISH AND ENGLISH
- ONLINE AND ONSITE SUPPORT BY MENTORS AND EXPERTS
- QUALITY ASSURANCE REVIEWS

'It was our first time for Performance Audit. There is capacity shortage in the SAI, and a shortage of knowledge and skills. We managed through the training.'

Selai Managreve, Team Leader from SAI Tuvalu

The audit model for audit of preparedness was not only based on VNR guidelines. It also outlined an ISSAI compliant audit process. Most SAIs reported that they highly valued the support provided by mentors and experts during the eLearning course and then during different phases of audit. To know more about the Auditing SDGs Programme please read IDI's Performance and Accountability Report 2018 at http://www.idi.no/en/about-idi/reports.

'It is a learning curve for staff involved... SDGs audit is unique from our normal performance audit which looks at a particular programme in a particular ministry, with SDGs we have to look across.'

Lara Taylor Pearce, Auditor General of Sierra Leone and IDI Board Member

What lessons did we learn?

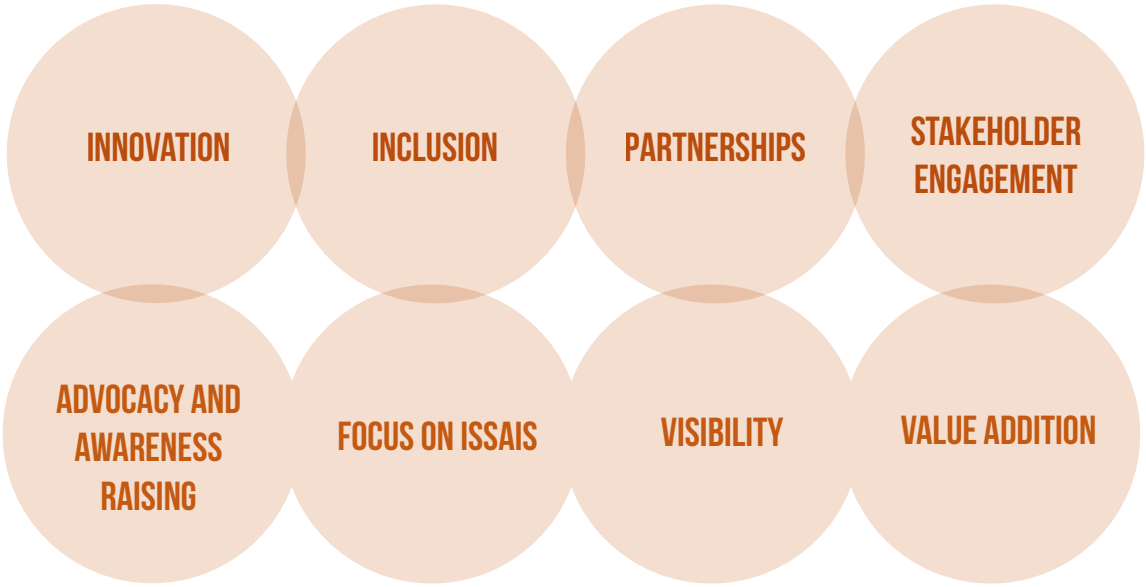
An innovative audit model - including SAIs from different regions, language groups and capacities, strong partnerships and engagement with multiple stakeholders - worked well. Our advocacy and awareness raising efforts did result in greater visibility for SAIs' audits of SDGs. By focusing on ISSAIs, we were able to support SAIs in adding value.

Given the capacities and resource constraints of SAIs, we realised that there was a need to provide even more 'how to' guidance and options for SAIs. In going forward we need wider strategic alliances and global outreach. We also need to consider supporting SAIs in achieving audit impact.

'..In this audit we used the survey -we had never used it- and it was a very important measuring instrument, for example, about general public´s knowledge related to 2030 Agenda.'

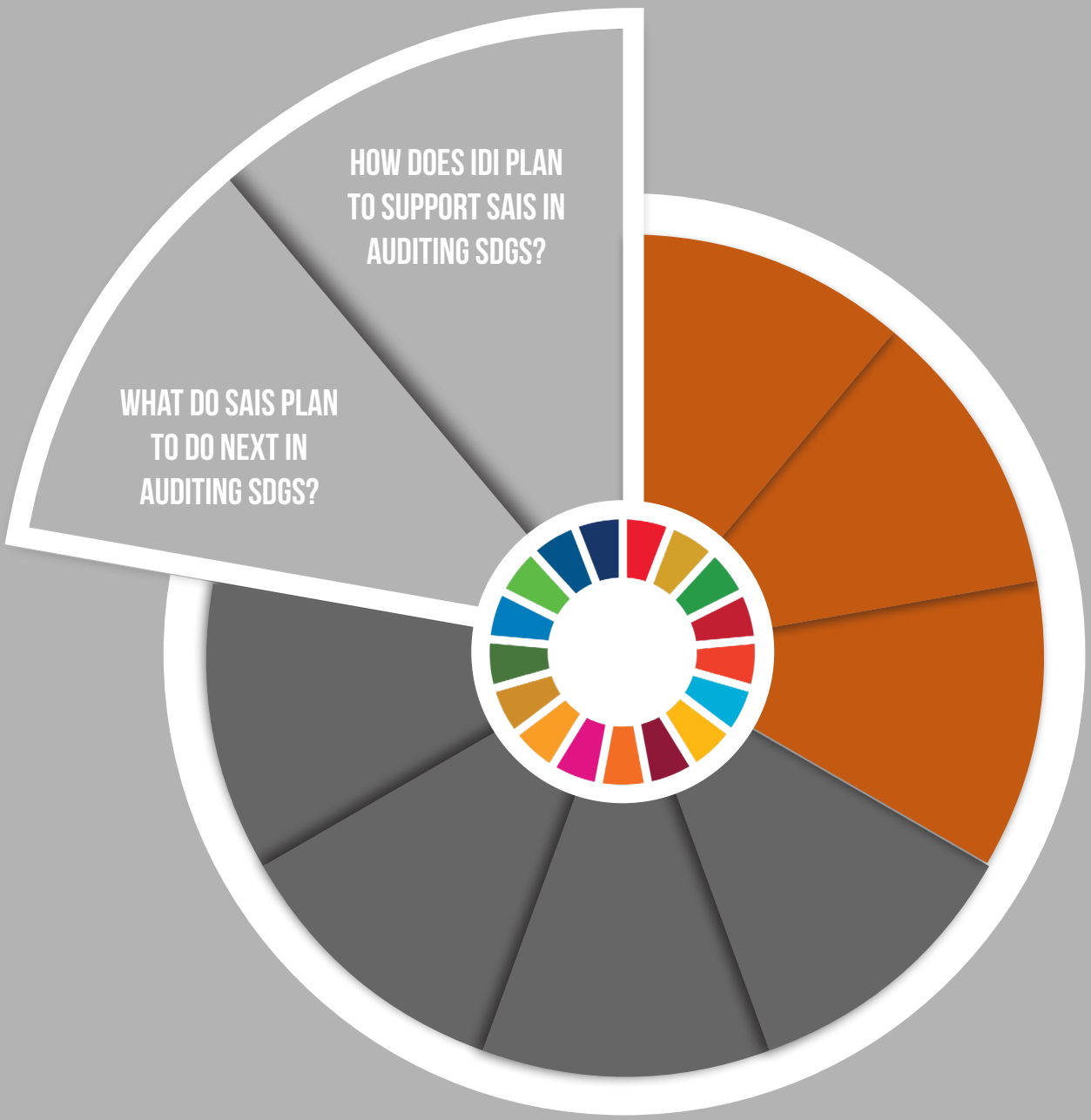
Isabel Lombide, Team Leader from SAI Uruguay

What worked:



What could have been done better:

Section 3
Sustaining the effort



Key Messages

Sustaining the effort

What next?

More than 80% SAIs responding to IDI indicated that they plan to move from auditing preparedness to auditing implementation of SDGs.

Creating awareness amongst internal and external stakeholders and including engagement with SDGs in SAIs' strategic planning process were also high on the SAI priority list.

Responding to SAI needs and based on lessons learned from auditing preparedness, IDI plans to continue to provide practical and holistic support for SAIs in auditing implementation of SDGs.

We have begun work on developing IDI's SDGs Audit Model (ISAM) which will provide practical advise on strategic considerations at SAI level and 'how to' advise at audit practice level for auditing implementation of SDGs.

'SAI should include these audits in the annual plan and allocate budget for it. It will help proper planning at the SAI level to conduct better audits.'

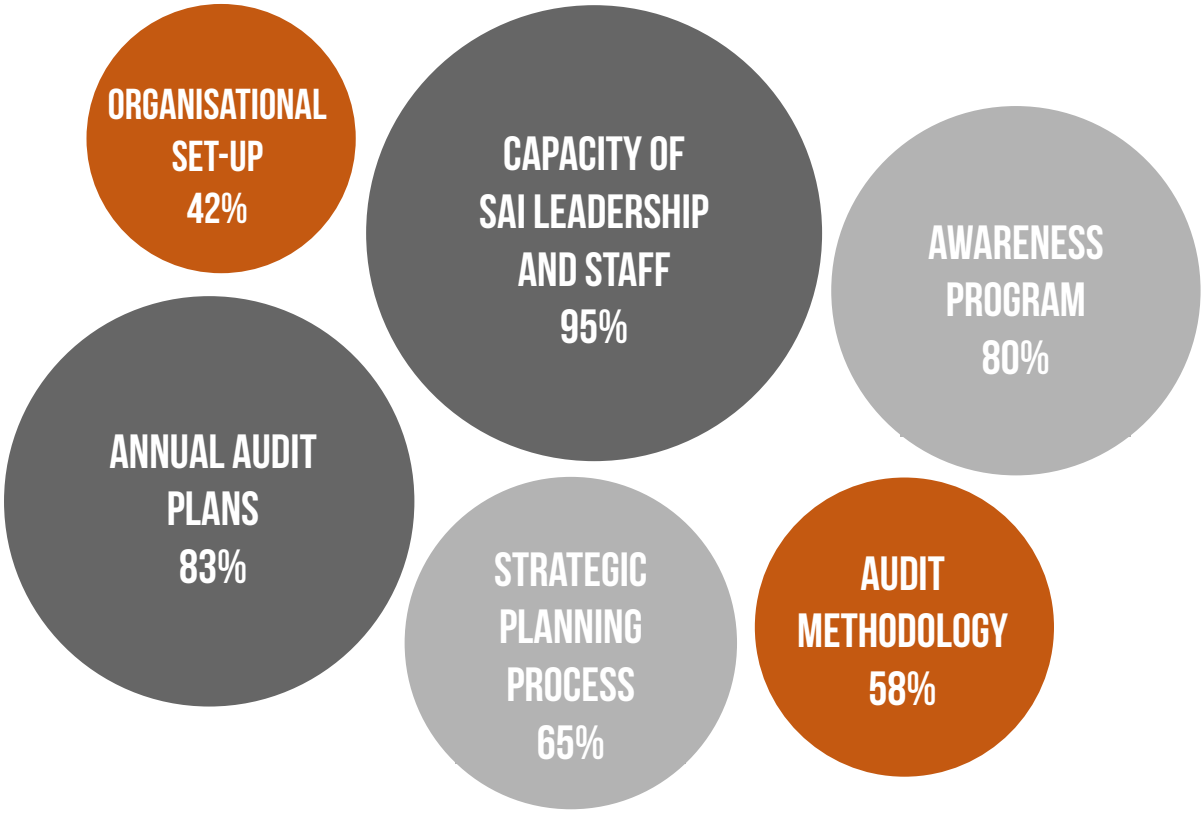
Oceanbaby Penitito, Mentor from SAI Samoa

What do SAIs plan to do next in auditing SDGs?

After having audited preparedness for implementation of SDGs, what next? We asked this question to both SAIs and ourselves.

SAI responses to the online questionnaire and current discussions in the INTOSAI community indicate a very high appetite to move from audit of *preparedness* for implementation of SDGs to audit of *implementation* of SDGs. SAIs indicated that their highest priority was to build capacity of SAI leadership and staff to audit implementation of SDGs. More than 80% of responding SAIs said that they plan to include audits of implementation of SDGs in their annual audit plans.

Creating awareness amongst internal and external stakeholders on SDG audits and including engagement with SDGs in SAIs' strategic planning process were also high on the SAI priority list. Interestingly, the option of building 'Whole of Government' approach into their audit methodology or reviewing organisational structure to create cross functional teams, did not seem to feature very highly on SAI list of priorities. However, as SAIs embark on auditing implementation of SDGs, they will need to reflect on and rethink both their audit approach and their organisational setup.



Besides these actions, SAIs reported some specific actions that they plan to undertake. SAI **Guatemala** reported that in order to coordinate efforts that affect the scope of the national development priorities, an Inter-institutional Cooperation Agreement was signed between the SAI and the Planning and Programming Secretariat of the Presidency. The Secretariat will issue quarterly reports to the SAI, related to information on existing indicators of said goals, and the actions planned by each responsible entity aimed at achieving the National Development Priorities. This information will be used by the SAI to help government auditors verify the work schedule, timeline and progress on the strategic development goals.

How do IDI- KSC plan to support SAIs in auditing SDGs?

IDI has included support for auditing implementation of SDGs in its strategic plan 2019-2023. We plan to move from supporting audits of preparedness to supporting audits of implementation. One of the key strategic shifts in IDI's strategic plan is the move from time bound one off *programmes* to regular and long term *workstreams*. Under its workstream on 'Relevant SAIs', IDI has initiated development of IDI's SDGs Audit Model (ISAM). The model aims to provide practical 'how to' guidance to SAIs at both SAI level and audit practice level. IDI will support compliance and performance audits of SDGs and targets based on ISAM. During the coming years we will also explore innovative tools and techniques, including data analytics in auditing implementation of SDGs. We plan to scale up engagement with stakeholders, seek out strategic alliances and continue to engage with SAI leadership. Most importantly, IDI plans to initiate work on facilitating audit impact. This stream of work will support SAIs in effective follow up of audit recommendations and greater stakeholder engagement to achieve higher audit impact.

'A preparedness audit is the first step in this journey and will lead to auditing particular SDGs such as climate and gender, which are relevant to the region and regional stakeholders.'

Tiofilusi Tiueti, Chief Executive, PASAI Secretariat

'I encourage all SAIs to consider continuing to audit SDGs.'

Lara Taylor Pearce, Auditor General of Sierra Leone and IDI Board Member

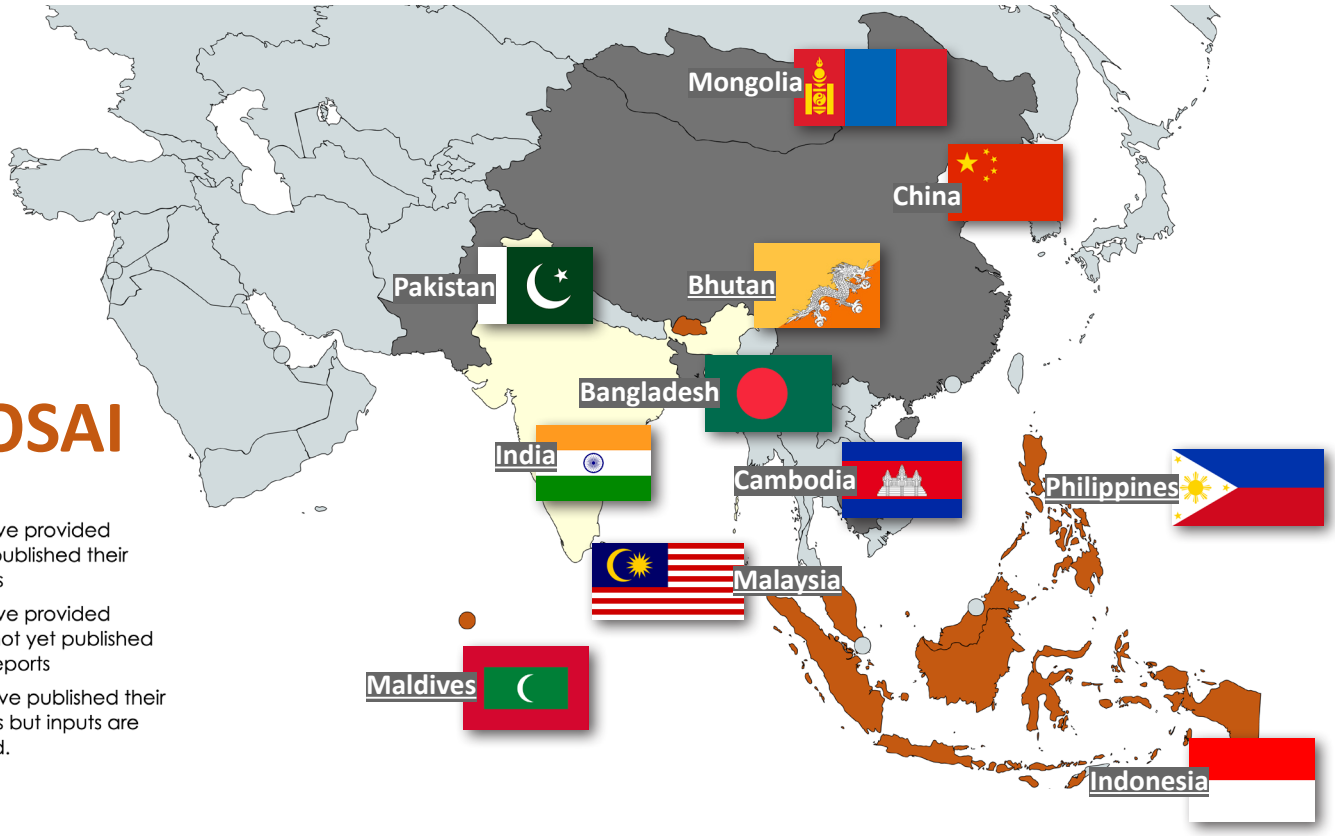
'Auditing the SDGs should not be a one-off experience. SAIs should incorporate SDG-related audits in their strategic planning, identify SDG audits in their annual work plans, and build their capacity to conduct them.'

Aránzazu Guillán Montero, Senior Governance and Public Administration Officer, Institutions for Sustainable Development Goals Branch, Division for Public Institutions and Digital Government, Department of Economic and Social Affairs

This publication is based on inputs provided by the following SAIs.

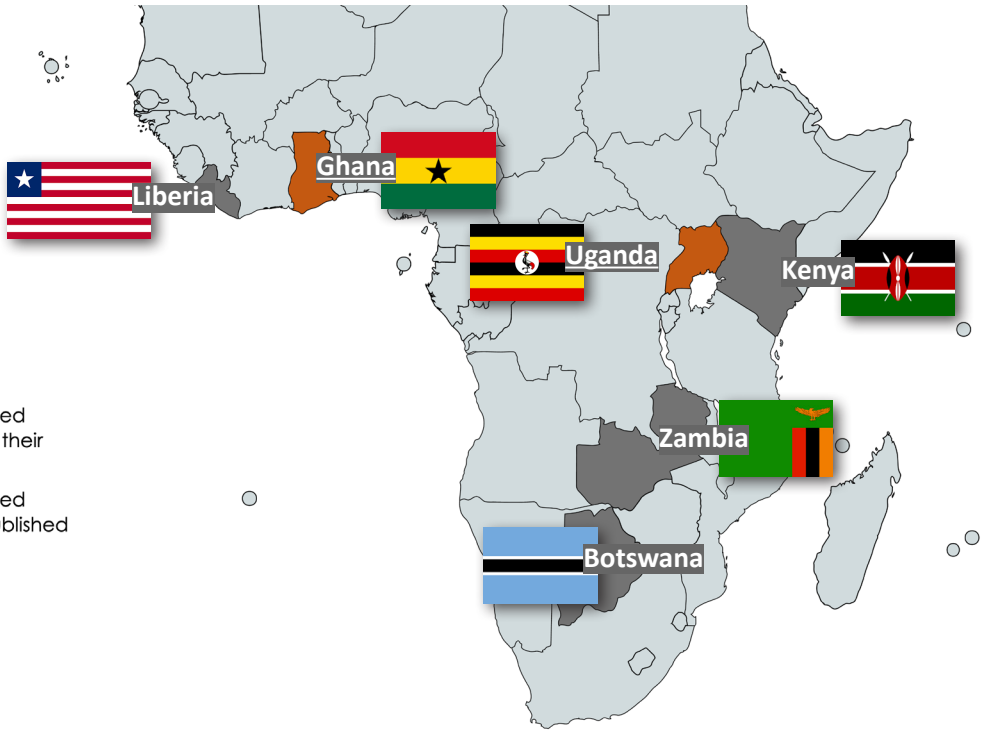
*Click on the underlined country names to view their audit reports.

ASOSAI



- SAIs that have provided inputs and published their audit reports
- SAIs that have provided inputs and not yet published their audit reports
- SAIs who have published their audit reports but inputs are not included.

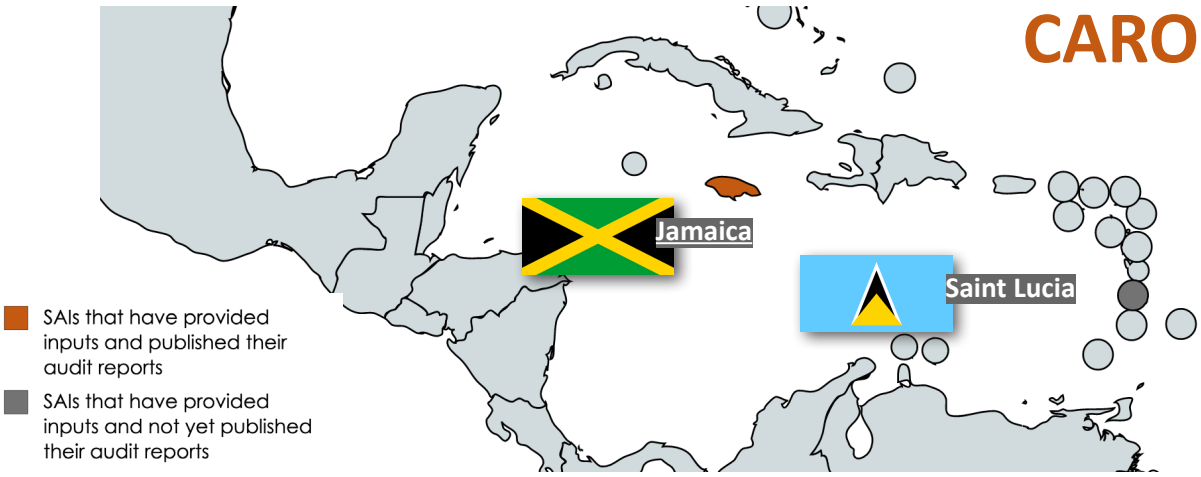
AFROSAI-E



- SAIs that have provided inputs and published their audit reports
- SAIs that have provided inputs and not yet published their audit reports

EUROSAI

CAROSAI



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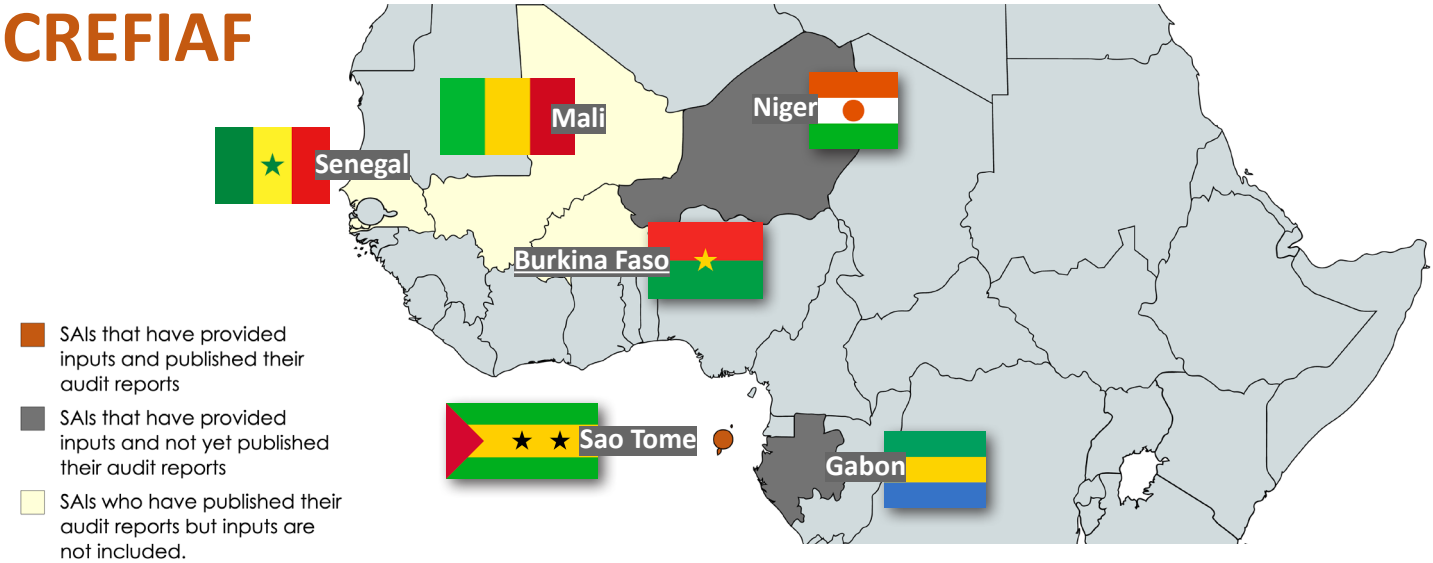
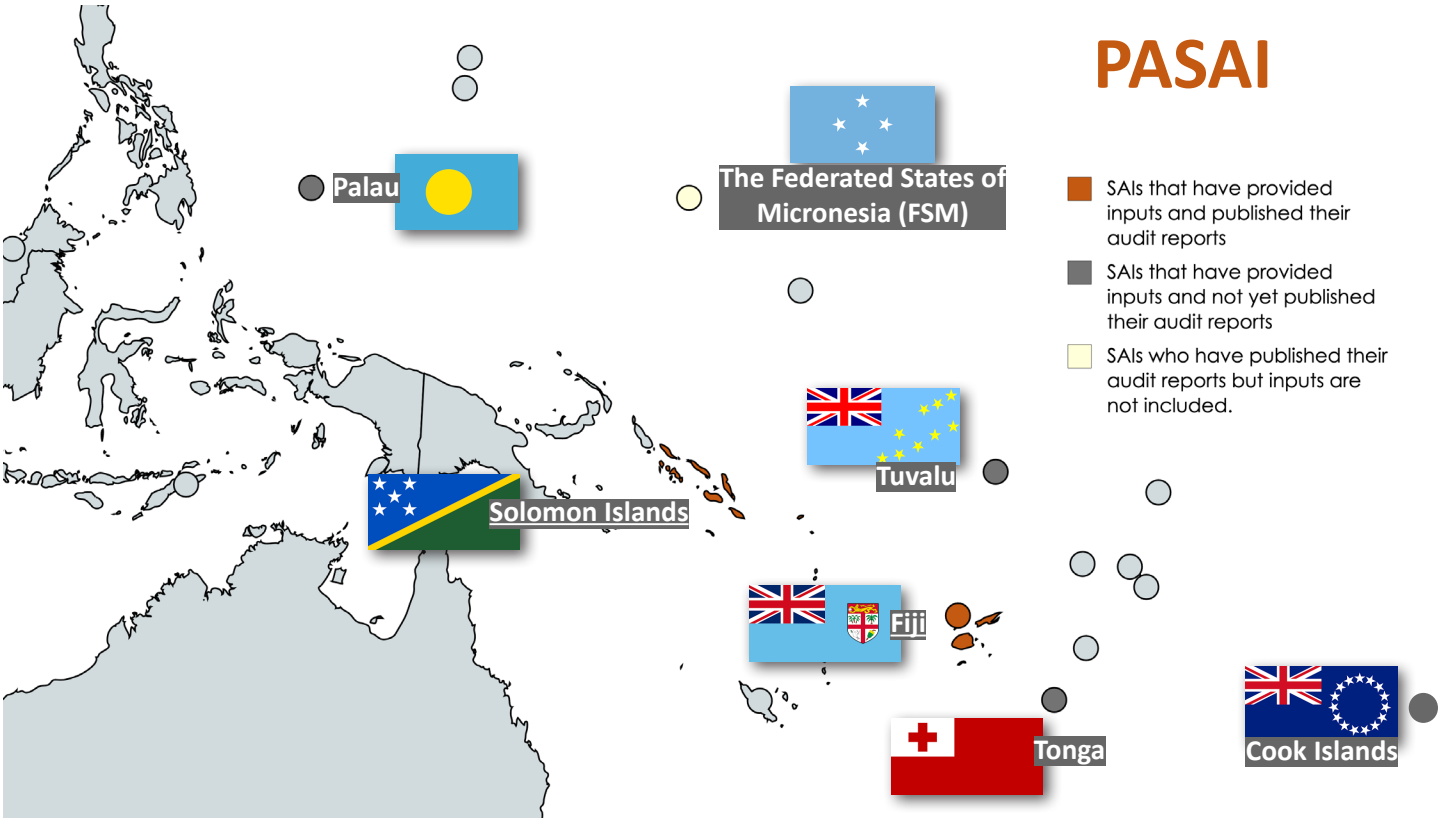


PASAI



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