About IDI's SDGs Audit Model (ISAM)

Why ISAM?

All United Nations (UN) Members States jointly committed to the Sustainable Development Goals (SDGs) in September 2015. The UN Members States' declaration on the SDGs, "Transforming Our World: The 2030 Agenda for Sustainable Development," noted that "Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the coming fifteen years".[1]

The International Organization of Supreme Audit Institutions (INTOSAI) recognised the importance of the UN Agenda 2030 and included SDGs as cross cutting priority 2 in its Strategic Plan 2017- 2022. INTOSAI called upon 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."[2]

As a contribution to INTOSAI and SAI efforts, the INTOSAI Development Initiative (IDI)[3], INTOSAI's Knowledge Sharing Committee (KSC) and other partners launched the 'Auditing SDGs' initiative to support SAIs in conducting high quality audits of SDGs. As a part of this initiative 73 SAIs and one sub national audit office in Africa, Asia, Caribbean, Europe, Latin America and the Pacific conducted performance audits of preparedness for the implementation of SDGs. The results of these audits are documented in IDI-KSC's 2019 publication *Are Nations prepared for implementation of the 2030 Agenda?: Supreme Audit Institutions Insights and Recommendations*.[4] The results reported to date show that SAIs have urged national governments into action where there previously had been none, provided independent oversight on the implementation of the 2030 Agenda in national contexts, made recommendations for enhancing preparedness and implementation of the 2030 Agenda and contributed to raising awareness amongst citizens and stakeholders on the significance of implementing the 2030 Agenda. In some instances, SAIs have been consulted in the VNR process.

SAIs also demonstrated a strong will to move from audits of preparedness to audits of SDG implementation. The Moscow Declaration from the 2019 INTOSAI Congress (INCOSAI) proclaimed that the future directions for public auditing depend on the strong commitment by INTOSAI and SAIs to provide independent external oversight on the achievement of nationally agreed targets, including those linked to the SDGs[5]. In light of the strong interest from INTOSAI and SAIs to audit SDG implementation, IDI decided to continue supporting SAIs in audits of SDG implementation. The starting point of this support is the development of ISAM.

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[1] https://www.un.org/sustainabledevelopment/development-agenda/
[2] Read more about INTOSAI at www.intosai.org
[3] Read more about IDI at www.idi.no
[4] (http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme)
[5] https://www.intosai.org/fileadmin/downloads/news_centre/events/congress/accords_declarations/EN_23_Moscow_Decl_300919.pdf

What is ISAM?

ISAM is a practical 'how-to' guidance aimed to support SAIs in conducting high quality audits of SDG implementation based on the International Standards of Supreme Audit Institutions (ISSAIs). It is based on five principles:

1) Focus on outcomes
2) Recognise SAI diversity
3) ISSAI-based
4) Inclusiveness
5) Add value

Five Principles of ISAM

Focus on outcomes

Recognise SAI diversity

ISSAI-based

Inclusiveness

Add value
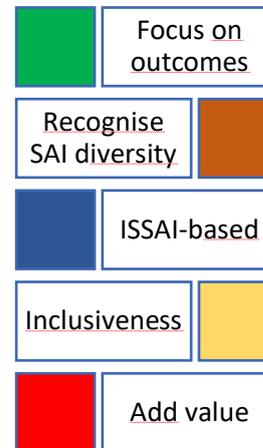
ISAM defines the audit of SDGs implementation as a performance audit (PA) that **focuses on achievement of nationally-agreed targets linked to SDG targets**. The performance audit does not focus on entities, projects, programmes or processes, but rather the interplay between them for achievement of cross-cutting results. Besides focusing on the achievement of outcomes, the audit methodology recommended in ISAM encourages SAIs to mainstream actions for enhancing audit impact throughout the audit process.

Recognising the **diversity of SAIs** in terms of mandates, capacities, size and local context, ISAM endeavours to provide a flexible model and practical tips for SAIs across the INTOSAI community.

ISAM defines high quality audits of SDG implementation as those that comply with applicable **ISSAI** requirements. The model provides guidance on how to comply with ISSAI requirements at different stages of the process for auditing SDG implementation.

ISAM is **inclusive** as it considers the needs of SAIs with different capacities. Many SAIs are still in the process of developing performance audit capacities (especially related to ISSAIs) and most SAIs are using the Whole-of-Government (WoG) approach for the first time. ISAM therefore provides detailed guidance on both these aspects. In designing the document and its contents, we rigorously ensured that gender sensitivity and inclusiveness considerations are adhered to. The main illustration in ISAM focuses on the elimination of intimate partner violence against women (EIPV). ISAM interweaves 'leave no one behind' (LNOB) as a key consideration in the definition of audits of SDG implementation and throughout the audit process.

The fifth principle mainstreamed through ISAM is that of **'adding value'**. ISAM focuses on the achievement of nationally agreed targets linked to SDG targets. Throughout the audit process, there is emphasis on reaching out to key stakeholders to ensure that audits are relevant. Besides the follow-up, ISAM also provides guidance on achieving audit impact by enhancing the quality, acceptance and implementation of SAI recommendations from audit of SDGs implementation.

Who is ISAM written for?

ISAM is mainly written for functional managers and auditors in SAIs which plan to start or strengthen their audits of SDG implementation. The chapter on SDG definitions, key concepts and audit process provides a useful overview for SAI leadership, and can help inform their strategic decisions related to
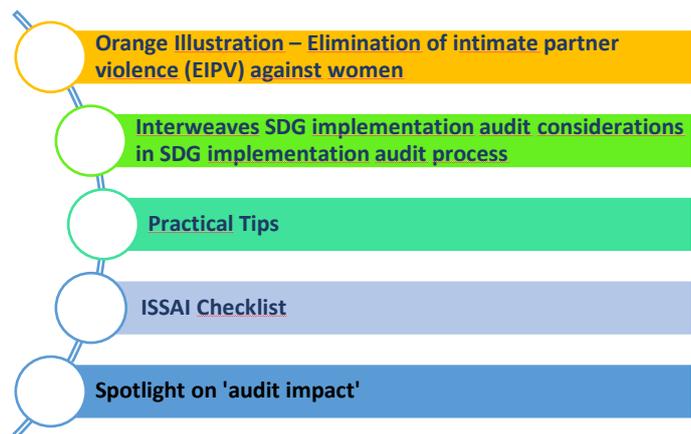
their SAI's engagement with the audit of SDGs implementation. ISAM may also be useful for INTOSAI regions, INTOSAI bodies, SAI stakeholders, professional bodies, academia, civil society organisations, development partners and international organisations which work with SAIs to strengthen independent external oversight of the implementation of the SDGs.

How to use ISAM?

ISAM consists of six main chapters. The first chapter answers the 'what' question. It sets the tone by defining IDI's understanding of audit of SDGs implementation, key concepts related to audit of SDGs implementation and draws up an ISSAI-based audit process for auditing SDG implementation as defined.

Chapters 2 to 6 mainly cover the 'how to' aspect of audit of SDGs implementation at each stage of the audit process. This includes guidance on how to select topics for, design, conduct, and report on the audit of SDGs implementation. Guidance on how to monitor and report on the follow-up and impact of the SDG implementation audit is included as well. In providing 'how-to' guidance, we have used one main illustration of audit of nationally agreed target of elimination of intimate partner violence against women linked to SDG Target 5.2. Each chapter reflects on how

Key Features of ISAM Chapters

- Orange Illustration – Elimination of intimate partner violence (EIPV) against women
- Interweaves SDG implementation audit considerations in SDG implementation audit process
- Practical Tips
- ISSAI Checklist
- Spotlight on 'audit impact'

key considerations of an audit of SDGs implementation can be incorporated at each stage of audit. Each chapter also provides an ISSAI checklist to confirm that the relevant ISSAI requirements have been complied with. Each chapter related to the audit process also includes a spotlight on ' audit impact'. The spotlight highlights questions that the SAI needs to ask at each stage of the audit in order to enhance audit impact. Besides these, we have endeavoured to include practical tips and advice throughout the document.

We believe that SAIs would benefit from leveraging technological advancements in audit of SDG implementation. In order to support SAIs in exploring this area, we have also provided 'how-to' guidance on the use of data analytics in audit of SDG implementation. This is found in < 4. Besides data analytics, the annexes also contain guidance on tools related to stakeholder engagement (Annexe 1), audit design (Annexe 2), and audit follow-up (Annexe 3).

Who has written ISAM?

A group of experts and resource persons with expertise and experience in PA, auditing SDGs, implementation of Agenda 2030 and use of data analytics in auditing have written/reviewed this version of ISAM. We are thankful to the resource persons and experts from the SAIs of India, Malta, USA and DPIG/ UNDESA for their invaluable contribution as core team members and their cooperation with the IDI team in developing this version. We have also received valuable inputs from experts from

UN CEPA, INTOSAI PAS, SAI Brazil, SAI Finland, OECD, IISD, UN OIOS, UN Women and Amnesty International.

What is the way forward for ISAM?

IDI will publish this pilot version of ISAM in English in March 2020 and in Arabic, French and Spanish by June 2020. In 2020-2021 we plan to start using this model in pilot audits on the elimination of intimate partner violence against women, a cooperative audit of sustainable public procurement using data analytics (in OLACEFS), and cooperative audits of SDG implementation of selected nationally agreed target (in ARABOSAI and ASOSAI). ISAM is envisaged as a living document. IDI will update ISAM based on the pilot audits, cooperative audits and feedback received.