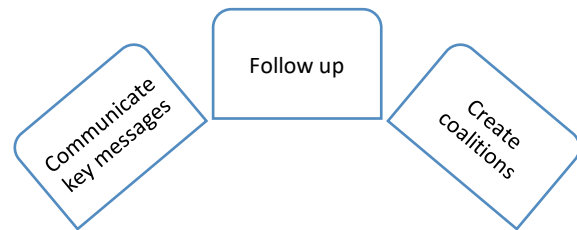# Chapter 6 | Follow-up and Impact of audit of SDGs implementation

In order to contribute to the implementation of SDGs, it is not only important that SAIs conduct high quality audits, it is equally important that the audit has the desired impact. Throughout the previous chapters we have thrown a spotlight on audit impact at the different stages of audit. By doing so, we emphasized that audit impact is not something to be thought of after the audit report is ready – it is something to be planned for and acted on throughout the audit process. In this chapter we will reflect on impact-oriented actions to be taken by SAIs after the audit report has been issued.

Communicate key messages

Follow up

Create coalitions

In reflecting on how SAIs can enhance the impact of audit of SDGs implementation at this stage, we will consider three actions.
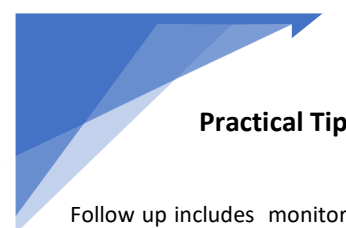
6.1 Follow up of audit of SDGs implementation

Follow-up of audit of SDGs implementation refers to the SAI auditors examination of the corrective action taken by responsible parties based on the results of the audit. Audit follow-up strengthens the impact of audit and lays the basis for improvements to future audit work. A SAI can use several methods to follow up, depending on mandate, audit practices and capacity. These methods could involve meetings with the management of audited entities, requests for written information on progress at regular intervals, phone calls or limited field visits, collecting information through other audit teams or follow-up audits.

In the context of audit of SDGs implementation, follow-up audits are relevant. The SAI needs to conduct follow-up audits not only to ascertain action taken on recommendations, but importantly also to ascertain progress made in achievement of national targets at different points in time.

Practical Tip

Follow up includes monitoring the progress made towards the achievement of the nationally agreed target as per determined milestones.

While following up progress on nationally agreed target, the SAI auditor needs to use similar audit design matrices to ensure comparability of follow up results.

If the mandate and capacities allow for it, SAIs may send an action plan template[42] to each of the audited responsible entities, after the audit report has been issued. The template includes information on recommendations; actions to be taken; who is responsible; deadline for action; and expected benefits (which benefits should be quantified if possible).

As audits of SDG implementation are generally conducted by multi-sectoral teams, which may come together only for the purpose of that audit, a SAI needs to determine the appropriate structure, roles

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[42] From SAI of Brazil, Tribunal de Contas da Uniao.

and responsibilities for follow-up. A SAI may decide to have a centralised follow up function which gathers information on a regular basis and form mulitsectoral audit teams for follow-up audits. A SAI may also decide to have dedicated teams for audits of SDG implementation, which are responsible for audits of SDG implementation as well as follow-up audits of SDG implementation.

We recommend that SAIs include follow-up audits of SDG implementation in their portfolio of audits of SDG implementation, and include them in SAI's annual plan as and when they are due.

6.2 Communicating key messages

Communicating key messages from the audit of SDGs implementation will go a long way in creating audit impact. The SAI can use a number of different fora at national, regional and international level for this purpose.
- At the national level the SAI could use press releases, interviews in the media, conferences, panel discussions, road shows, events organised by professional bodies, events organised by UN agencies in the country, events organised by CSOs in the country, etc., for communicating key messages.
- At the regional level the SAI can use events organised by INTOSAI regional bodies, regional forums, regional commissions of UN, events organised by development partners, etc.
- At the international level the SAI can use HLPF, meetings organised by UN agencies, OECD, INCOSAI and other INTOSAI events, events organised by international bodies like the World Bank, international CSOs, etc.
- Social media platforms and apps can prove to be powerful tools for SAIs to communicate key messages.

- In Georgia, the government's online budget monitor provides information about the SDGs as well as all audits that relate to them. Citizens can submit requests about the SDGs which may be considered in future audits.
- PASAI plans to launch a communications strategy tailored to each SAI that suggests the utilization of multiple communications tools to better reach the region's young population and a range of other stakeholders to enhance their understanding of the value and relevance of SAIs' work around the SDGs.
- The Commission on Information and Communication Technologies from OLACEFS has developed an online application – with input from UNDESA – that allows searching for all audit reports from the regional SAIs related to a particular SDG goal or target.

 SAIs need not limit their engagements with governments to matters relating to the implementation of recommendations, but can also actively contribute to national review processes. SAIs can, for example, provide inputs or participate in the preparation of the VNR, or join official delegations to the HLPF.[43] Moreover, SAIs' SDG audits can also have a positive impact through their contribution to the global SDG follow-up and review mechanism of the 2030 Agenda, either by informing sessions of the HLPF or regional forums of review (through the UN Regional Commissions).

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[43] "Handbook for the Preparation of Voluntary National Reviews – the 2019 Edition", United Nations Department of Economic and Social Affairs.

6.3 Creating Coalitions of stakeholders

We have recommended mainsteaming multi-stakeholder engagement throughout the audit of SDGs implementation. Stakeholder engagement and creating coalitions of like minded stakeholders is equally, if not more, important at this stage of the audit. The stakeholder analysis and RACI analysis done by the SAI auditor during the previous audit stages will be useful in determining how to engage with different stakeholders. The SAI auditor can continue to build on the relationships developed during the previous stages of audit. Involvement of stakeholders throughout the audit process would have created a strong sense of ownership of the work done by the SAI and the recommendations made. National, provincial and local governments, legislature(s), committees of legislature, judiciary, CSOs, citizens, academia, professional organisations, UN agencies, international organisations, development partners, media, subject matter experts, private sector, INTOSAI bodies and INTOSAI regions can be stakeholders to engage with. The relationship can range from one-off engagements to strategic partnerships. For example, SAI Indonesia is strengthening its strategic partnerships with a growing number of university research centres to provide support to its SDG audit team.

6.4 ISSAI Checklist: Follow-up Report on results of an audit of SDGs implementation
✓ Did the SAI follow up, as appropriate, on previous audit findings and recommendations of audit of SDGs implementation?
✓ Did the SAI report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions?
✓ Did the auditor focus the follow-up on whether the audited entities have adequately addressed the problems and remedied the underlying situation after a reasonable period?
✓ Did the team engage with audited entities and other stakeholders during follow-up?
✓ Did the team exercise professional judgement during follow-up?
✓ Did the team comply with SAIs code of ethics and independence requirements during follow-up?
✓ Did the team have the required skills to follow-up on the audit of SDGs implementation?
✓ Was the team adequately supervised during follow-up?
✓ Is there adequate documentation related to the follow-up phase of the audit?

6.5 SPOTLIGHT ON AUDIT IMPACT
The SAI auditor may ask the following impact-related questions during the follow-up stage
- *Which are the stakeholders to focus on to create maximum audit impact?*
- *How can the SAI set up an effective monitoring mechanism to track the impact of audit of SDGs implementation?*
- *How can the SAI demonstrate and report on its positive contribution to the implementation of SDGs?*
- *How can the SAI focus on gender and inclusiveness when reporting on audit impact?*