



United Nations



# Auditing Preparedness for Implementation of Sustainable Development Goals

## A Guidance for Supreme Audit Institutions

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## ACRONYMS

AAAA: Addis Ababa Action Agenda  
AFROSAI-E: Organisation of Supreme Audit Institutions in English speaking Africa  
ARABOSAI: Arab Organisation of Supreme Audit Institutions  
ASOSAI: Asian Organisation of Supreme Audit Institutions  
BPK: Badan Pemeriksa Keuangan (Audit Board of the Republic of Indonesia)  
CAROSAI: Caribbean Organisation of Supreme Audit Institutions  
CCAF-FCVI: Canadian Comprehensive Audit Foundation  
CREFIAP: Organisation of French Speaking SAIs in Africa  
CSOs: Civil Society Organisations  
DPADM: Division of Public Administration and Development Management  
DSD: Division for Sustainable Development  
ECOSOC: United Nations Economic and Social Council  
EUROSAI: European Organisation of Supreme Audit Institutions  
GAIN: Global Anti-Corruption Initiative  
GAO: Government Accountability Office  
HLPF: High Level Political Forum  
IAEG-SDGs: Inter-Agency and Expert Group on SDG Indicators  
IBP: International Budgetary Partnership  
ICESDF: Intergovernmental Committee of Experts on Sustainable Development Financing  
ICT: Information and Communications Technology  
IDI: INTOSAI Development Initiative  
IFF: Illicit Financial Flows  
INTOSAI: International Organisation of Supreme Audit Institutions  
ISSAI: International Standards of Supreme Audit Institutions  
KSC: Knowledge Sharing Committee  
MDA: Ministries, Departments and Agencies  
MDGs: Millennium Development Goals  
NSO: National Statistics Organization  
ODA: Official Development Assistance  
OECD: Organisation for Economic Cooperation and Development  
PA: Performance Audit  
PASAI: Pacific Organisation of Supreme Audit Institutions  
SAI: Supreme Audit Institution  
SDGs: Sustainable Development Goals  
SDSN: Sustainable Development Solutions Network  
SSMF: SAI Strategic Management Framework  
UN: United Nations  
UNDESA: United Nations Department of Economic and Social Affairs  
UNDG: United Nations Development Group  
UNDP: United Nations Development Programme  
UNITAR: United Nations Institute for Training And Research  
VNR: Voluntary National Reviews  
WoG: Whole of Government



## About this Guidance

### ***Purpose – Why have we written this guidance?***

All United Nations 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”.

The INTOSAI community has responded to this development by including SDGs in INTOSAI’s cross-cutting priorities for achieving its 2017-2022 Goals. Cross-cutting priority 2 talks of contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.

The Abu Dhabi Declaration agreed at XXII INCOSAI in December 2016 talks of making a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development.

In line with the strategic intent of INTOSAI and following its own mandate for supporting SAIs in enhancing performance and capacities, the IDI launched a comprehensive capacity development programme, Auditing Sustainable Development Goals. This programme is a partnership with INTOSAI’s Knowledge Sharing Committee (KSC), INTOSAI regions and UNDESA’s

Division for Public Institutions and Digital Government.

The programme also finds mention in INTOSAI’s Strategic Plan 2017-2022. The main intention of the programme is to contribute to INTOSAI efforts by supporting SAIs in conducting high-quality performance audits of preparedness for implementation of the 2030 Agenda, thereby contributing to the value and benefits for citizens.

This guidance is one of the deliverables under the programme. It is one of the means of providing support to SAIs that have decided to conduct a performance audit of preparedness for implementing SDGs. The guidance provides advice on how to use a whole-of-government approach through an ISSAI-based performance audit process for examining preparedness for implementation of SDGs.

While this guidance does not provide advice on

*This guidance provides ‘how to’ advice to SAI audit teams in using a whole-of-government approach to planning, conducting and reporting on ISSAI-based performance audits of government **preparedness** for implementing the 2030 Agenda. This approach is also relevant to SAI audits of early steps taken by governments to implement the 2030 Agenda.*

auditing implementation of SDGs, the audit model and whole-of-government audit approach can be meaningfully used in auditing both early action on the 2030 Agenda and implementation of the Agenda.

### **Intended users – Who is this guidance written for?**

The first two parts of the guidance can be used by SAI management, SAI staff and other stakeholders to gain an understanding of the 2030 Agenda and the role of SAIs in relation to the agenda. Part 2 on the role of SAIs also provides advice on strategic considerations for long-term engagement with auditing the 2030 Agenda. This can be used by SAI management in deciding on their strategy for auditing SDGs.

Part 3 contains specific detailed guidance mainly written from the **SAI audit team** perspective. It is meant for SAI audit teams that are looking at SDGs for the first time. It caters to those that are looking to audit preparedness and that would like to apply a whole-of-government approach and performance audit ISSAIs in such an audit. This guidance is aimed at performance auditors with some experience in this audit type. Performance audit capacity is a prerequisite for implementing the audit proposed in this guidance. The basics of performance auditing are not explained here. For that, the reader may refer to ISSAI 300, 3000, 3100, 3200 and IDI's ISSAI Implementation Handbook on Performance Audit.

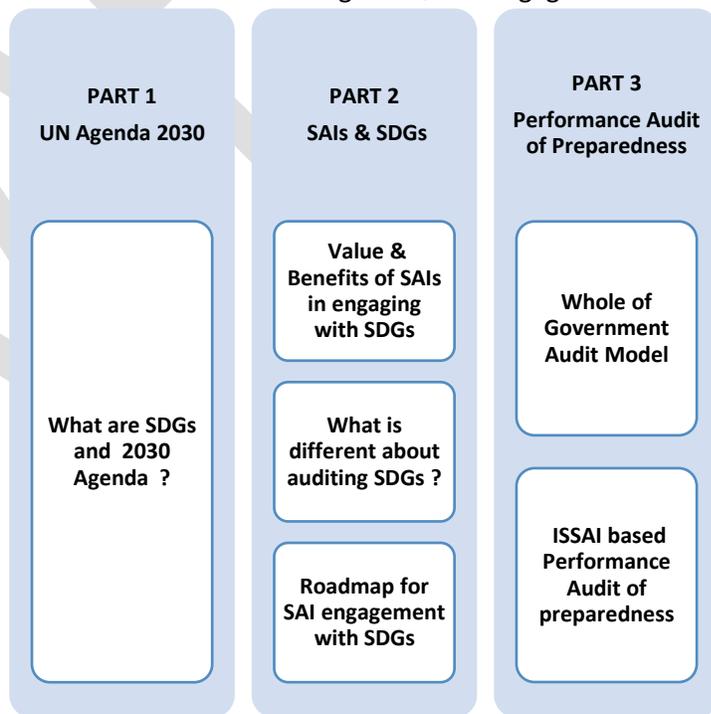
This guidance has also been used for IDI's support for a cooperative audit of preparedness. The guidance can also be used by **INTOSAI regions** to facilitate cooperative audits of preparedness by their member SAIs.

### **How can you use the guidance?**

The guidance is divided into three main parts. Each part is interlinked to the next part. Each part also anticipates and seeks to answer specific questions that an SAI conducting an audit of preparedness may have.

Part 1 gives an explanation of the UN's 2030 Agenda and SDGs and how they are different from MDGs. It presents the proposed structure for implementation in the United Nations and at the country level.

Part 2 describes the role of SAIs in the implementation of SDGs in their countries through the lens of the SAI strategic management framework. It also links the SDGs to the value and benefits framework described in ISSAI 12. In Part 2 we have also attempted to examine whether auditing SDGs will require a different audit approach and, if yes, what would be the difference? The roadmap for SAI engagement provides guidance on strategic considerations for long-term SAI engagement



with SDGs, and the support that INTOSAI bodies and stakeholders can provide SAIs in this regard.

Part 3 is about the audit model proposed in the guidance to conduct a performance audit of preparedness for implementing SDGs. The model

can be applied to the entire Agenda or to a specific goal or target.

While the current guidance discusses the whole-of-government approach mainly in the context of preparedness, we believe that the model will also be relevant to SAIs examining early implementation.

While the model is applicable to the entire Agenda or to a goal or a target, we recommend that at the stage of preparedness, SAIs take a broader view and look at the entire Agenda. This would also help SAIs in gaining a long-term perspective of their engagement with SDGs.

Part 3 also takes the reader through each step of an ISSAI-based PA of preparedness. (understanding the 2030 Agenda and planning, conducting, reporting, follow-up and quality assurance). Documentation needs, communication and stakeholder engagement considerations are woven in as cross-cutting requirements at each step of the audit.

We suggest that this guidance be used as a **connecting point** to more extensive material available on the different topics. For example, the reader can use the links provided in the chapter on UN 2030 agenda to access extensive information available on SDGs. Similarly, guidance, templates and standards related to performance audit can be accessed through links provided in Part 3.

#### ***Who has written this guidance?***

This guidance has been written by a team of resource persons with experience and expertise in SDGs, performance auditing, INTOSAI plans, the whole-of-government approach, and gender. We would like to take this opportunity to thank

the following organisations for participating in the writing of this draft along with IDI.

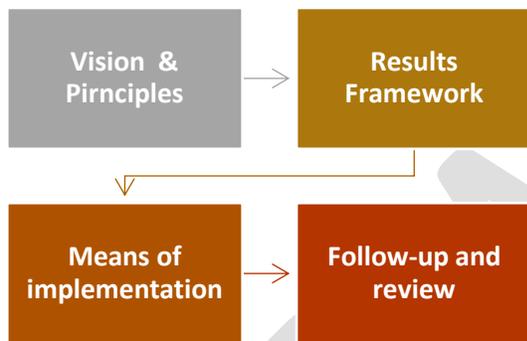
1. SAI Brazil
2. SAI India
3. SAI Indonesia
4. SAI UAE
5. GAO USA
6. PASAI Secretariat
7. UNDESA
8. CAAF

#### ***Process followed in developing Version 1***

The product development team received very good feedback on its first draft. This feedback was incorporated to a large extent in draft version 0, published on the KSC-IDI 'Auditing SDGs' community portal for global feedback during INCOSAI in December 2016. Besides people in the INTOSAI community, we also received feedback from external stakeholders such as the World Bank and the International Budgetary Partnership (IBP). A smaller team from IDI, UNDESA and GAO met in January 2017 to look at feedback received, finalise the guidance and work on an illustration of an ISSAI-based PA of preparedness using the whole-of-government approach. The modified draft has been used extensively in supporting SAIs in conducting a performance audit of preparedness for implementation of SDGs. In the meanwhile, the IDI Board approved a protocol for ensuring quality of IDI global public goods in November 2017. In keeping with the requirements of the protocol, this guidance has been updated and is being exposed as version 0.

# PART 1 – UN 2030 Agenda and SDGs

This part focuses on the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs), which are the focus of the performance audit of preparedness for SDG implementation. As an auditor, this part will help you gain an understanding of the 2030 Agenda and the SDGs in terms of the following components.



The first section introduces the 2030 Agenda and discusses the origins of this framework for sustainable development. Section 2 discusses the main features of the Agenda, provides an overview of the SDGs and introduces the main principles guiding their implementation. Section 3 further elaborates on implementation at the country level, highlighting the importance of integrating the SDGs into national development strategies and advancing policy integration and coherence. Finally, section 4 describes the follow-up and review framework.

## Introduction to the UN 2030 Agenda

### Overview

In September 2015, at the United Nations (UN) Sustainable Development Summit, Heads of State and governments adopted the 2030 Agenda for Sustainable Development.<sup>1</sup> The 2030 Agenda provides a framework for shared action “for people, planet and prosperity” to be implemented by all countries and all stakeholders in collaborative partnership. It is an integrated plan of action structured in four main parts: (i) vision and principles for transforming our world, as set out in the Declaration; (ii) results framework for global Sustainable Development Goals (SDGs); (iii) means of implementation and global partnership; and (iv) follow-up and review.

### Vision

The 2030 Agenda integrates, in a balanced way, five components of sustainable development – People, Planet, Prosperity, Peace and Partnership. It aims to achieve a just, rights-based, equitable and inclusive world. All stakeholders commit to work together to promote sustained, inclusive and sustainable economic growth, social development and environmental protection, and to benefit all, including women, children, youth and future generations, ensuring that no one will be left behind.

<sup>1</sup> Available at: <https://sustainabledevelopment.un.org/post2015/transformingourworld>

The Agenda adopts sustainable development as the organizing principle for global cooperation, integrating economic development, social inclusion and environmental sustainability (SDSN 2015). It seeks to realize human rights of all (Preamble A/Res/70/1) and is grounded in the UN Charter, the Universal Declaration of Human Rights, international human rights treaties and other instruments, including the Declaration on the Right to Development (Para 10 A/Res/70/1). It emphasizes the responsibilities of all States to respect, protect and promote human rights and fundamental freedoms for all, without distinction of any kind (Para 19 A/Res/70/1).

### **Results framework**

The Agenda includes 17 SDGs, which establish quantitative and qualitative objectives across the social, economic and environmental dimensions of sustainable development to be achieved by 2030 (See Section II). All 17 SDGs are equally important, as the Agenda presupposes no hierarchy or supremacy between the different dimensions of sustainable development.

169 targets further disaggregate the SDGs. The targets are “global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities” (Para. 55 A/Res/70/1). Each government can set its own national targets, based on national circumstances, and will decide on how these global targets should be incorporated into national planning processes, policies and strategies.

### **Means of implementation**

The scale and ambition of the new Agenda requires the inclusion of new partners and all stakeholders in a revitalized global partnership that brings together governments, civil society, the private sector, the UN system, and other actors such as national parliaments, regional and local authorities, academia and volunteer groups, among others.

The 2030 Agenda’s means of implementation relate 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).

### **Follow-up and review**

A set of indicators and a monitoring framework accompany the goals. Countries commit to engage in systematic follow-up and review of the implementation of the Agenda to maximize and track implementation progress in order to ensure that no one is left behind (Para.72 A/Res/70/1). This will enhance accountability to citizens and support and foster international cooperation and mutual learning (Para. 73 A/Res/70/1). The follow-up and review processes will be guided by specific principles set in the Agenda.

The global indicator framework is defined by the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs), which presented its recommendations to the UN Statistical Commission in March 2016. These global indicators will be complemented by indicators at the national and regional level developed by

Member States (Para. 75 A/Res/70/1) (See Section IV).

## Origins

The universal and comprehensive 2030 Agenda emerged from the confluence of two processes: the Millennium Development Goals (MDGs) and the sustainable development framework (UNITAR 2016).

- The **MDGs** were adopted in 2002 and concluded in 2015. They focused on social development and poverty eradication. For the first time, they provided a goal-oriented global results framework for development policies, articulated around eight goals. Many countries made significant progress toward achieving the MDGs.<sup>2</sup> However, many goals were not on track, and additional efforts were needed to advance development beyond 2015.
- The concept of **sustainable development** was introduced during the Rio Summit in 1992. Although the concept of sustainable development initially encompassed three dimensions (social, economic and environmental), the discussions and the follow-up within the sustainable development negotiations largely emphasized the environmental dimension. One of the most significant outcomes of the 2012 UN Conference on Sustainable Development (Rio+20) was the launch of

a government-led process to create a set of universal goals to better target and monitor progress on sustainable development.

These two processes converged at the General Assembly Special Event held in September 2013. Member States recognized the intrinsic linkage between poverty eradication and sustainable development, agreed to have one set of goals. They also agreed to launch the post-2015 negotiations, which culminated at the Heads of State Summit in September 2015, when the 2030 Agenda was adopted.

## The Sustainable Development Goals (SDGs)

### Overview

The 17 SDGs, which will run from January 2016 to 2030, are a core component of the 2030 Agenda for Sustainable Development. They represent a comprehensive results framework covering 16 thematic areas in all dimensions of sustainable development, as well as global partnership and means of implementation (Goal 17).

The 17 goals and 169 targets which further disaggregate the SDGs can be found at <https://sustainabledevelopment.un.org/?menu=1300> Thematic targets are numbered with numerals, while targets numbered with letters refer to means of implementation (resources and capacities needed to achieve the Goals).

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<sup>2</sup> For example, according to the UN MDGs Report 2015 ([http://www.un.org/millenniumgoals/2015\\_MDG\\_Report/pdf/MDG%202015%20rev%20\(July%201\).pdf](http://www.un.org/millenniumgoals/2015_MDG_Report/pdf/MDG%202015%20rev%20(July%201).pdf)), global

maternity mortality ratio dropped by 45%, new HIV infections decreased by 1.4 million cases, and the likelihood of child mortality below age 5 was reduced by almost 50%.

Figure 1. Overview of the SDGs



Source: Sustainable Development Knowledge Platform (<https://sustainabledevelopment.un.org/> )

The SDGs build on the experience of the MDGs, but represent a significant change compared to the previous global results framework. These changes relate to the ambition, scope, structure, and approach of the new Agenda as well as the main principles driving its implementation at the country level.

an implementation strategy and a follow-up and review framework.<sup>3</sup>

### Structure: A global development agenda

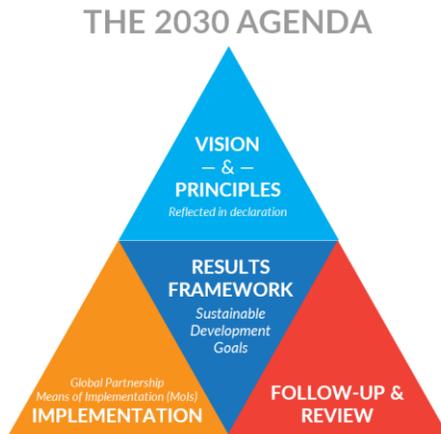
The 2030 Agenda goes beyond goal-based planning and setting a results framework. It integrates the SDGs, its goals and targets, with a vision and principles of sustainable development,

<sup>3</sup>

<https://sustainabledevelopment.un.org/content/documen>

[ts/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf](https://sustainabledevelopment.un.org/content/documen/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf)

Figure 2. The structure of the 2030 Agenda



Source: UNITAR (2016)

### Scope: A comprehensive and integrated agenda

The 2030 Agenda is comprehensive in scope and calls for an integrated approach. It covers 17 goal areas and proposes an integrated plan of action with economic, environmental and social solutions for achieving sustainable development (Para. 82, A/67/700). The Agenda is expected to be implemented through collaborative partnerships.

The Agenda proposes a holistic approach to development strategies and calls for pursuing all dimensions of sustainable development in a balanced and integrated way (UNITAR 2016). The new agenda is grounded in five key themes (Preamble A/70/1) - People, Planet, Prosperity, Peace and Partnerships:

- **People:** the SDGs commit to end poverty and hunger in all forms, and call to ensure that all people enjoy universal access to essential services and basic infrastructure.

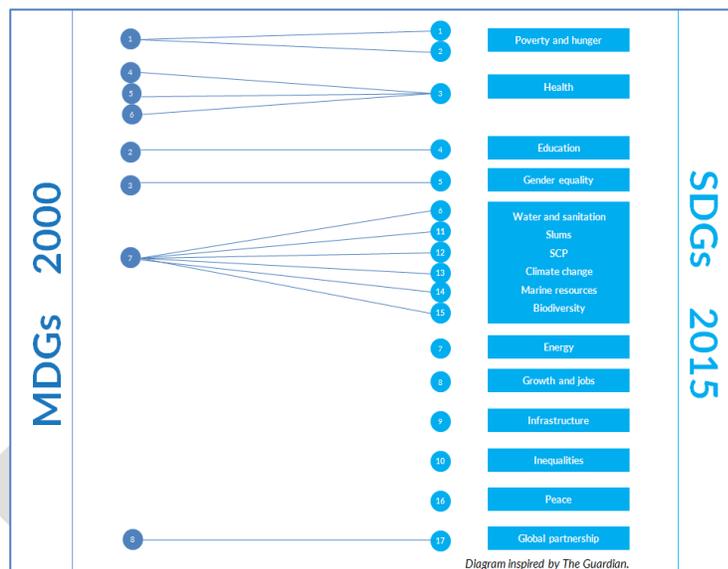
- **Planet:** to protect the planet from degradation, including through sustainable production and consumption, the sustainable management of natural resources, and action against climate change.
- **Prosperity:** to ensure that all people enjoy prosperity and that economic growth and social and technological progress are harmonized with sustainable and inclusive patterns of production and consumption.
- **Peace:** the SDGs commit to foster peaceful, just and inclusive societies which rely on effective, inclusive and accountable institutions at all levels.
- **Partnerships:** the means required to implement the Agenda will be mobilized through a renewed global partnership with the participation of all countries, all stakeholders and all people.

Figure 3. A universal, integrated 2030 Agenda



Source: UN Secretary-General Synthesis Report (A/69/700, 4 Dec. 2014)

Figure 4. Expanding the ambition of the results framework



Source: UNITAR (2016)

## Approach: Building on lessons from the MDGs

Although significant achievements have been made on many of the MDG targets, progress has been uneven across regions and countries (BPK 2016, 8). The SDGs build on the lessons learned during the implementation of the MDGs, but address some of the main concerns related to them: (i) the need to acknowledge that complex development problems manifest differently in countries with different levels of development; (ii) the need to track progress for different groups and focus on the most vulnerable; (iii) the need to consider the multidimensional nature of development problems and the inter-linkages between different goals. Figure 4 shows how the SDGs build on and expand the results framework of the MDGs.

The SDGs are more comprehensive, universal and integrated. They adopt a new approach that raises the level of ambition for both achieved and unachieved targets. Box 1 presents this approach.

### Box 1. Going beyond the MDGs

- **The SDGs are globally collaborative:** The SDGs are universal and apply to all countries. They have been agreed as a result of inclusive and participatory international negotiations that have involved middle-income and low-income countries. The SDGs are holistic, balanced and interconnected—they cover poverty reduction and inequality, sustainability and economic growth with job creation.
- **The SDGs are rooted in human rights standards:** For development to be inclusive and just, and to leave no one behind, it must be rooted in human rights principles and standards. The MDGs and development policies failed to address systemic patterns of discrimination and rights violations that keep many people in poverty.
- **The SDGs are inclusive:** Seven SDG targets explicitly refer to persons with disabilities; six

targets refer to people in vulnerable situations; two refer to non-discrimination, and seven are universal. Inequality is not just measured in terms of growth, but also in terms of ensuring that the most vulnerable and those excluded can exercise their human rights.

- **The private sector has a role to play:** The private sector is more engaged in the SDGs than in the MDGs, through initiatives such as the [UN Global Compact](https://www.unglobalcompact.org/) (<https://www.unglobalcompact.org/>) and Impact 2030 (<http://www.impact2030.com/>).
- **The SDGs offer opportunities for engaging all stakeholders:** The comprehensive Agenda increases the potential of leveraging the indicators framework to expand opportunities for local action and partnerships. The commitment to strong collaborative partnerships is reflected across different goals and, particularly, Goal 17, that focuses on means of implementation and global partnership for sustainable development.

Source: Based on BPK 2016, p. 10

## The implementation principles

The following principles lie at the core of the transformative and ambitious 2030 Agenda and drive the process of implementation. These principles are reflected in the SDGs and targets.

### National ownership

The 2030 Agenda explicitly recognizes the importance of national ownership of development strategies. The SDGs are global targets that should be adapted through national processes to national circumstances. Each country must define national targets based on national priorities.

Adaptation to the national context is vital to ensure ownership of the SDGs. This recognises that each country can have different approaches

and visions to achieve sustainable development (Para. 59 A/70/1). It also acknowledges that the initial levels of development differ across countries, and national processes are required to set relevant and realistic targets for each country.

### Universal

The 2030 Agenda is global and universally applicable. The nature and scale of current development challenges mean that it is no longer possible to focus on developing countries only. All countries need to consider their development situation and challenges, and consider how their actions may have an impact on others in all dimensions of sustainable development. The SDGs are “universal goals and targets which involve the entire world, developed and developing countries alike” (Preamble A/70/1). The relevance for different groups of countries relies on recognizing their differences in resources, capacities and contexts.

Figure 5. Adaptation to national circumstances



Source: UNITAR (2016)

## Human rights-based

Drawing on the lessons learned from the MDGs,<sup>4</sup> and in response to people's demand, Member States acknowledged a human rights-based approach as a fundamental principle of the 2030 Agenda. The SDGs explicitly "seek to realise the human rights of all" (Preamble A/70/1).

Respect and protection of human rights are critical for sustainable development. Several SDG targets directly refer to human rights (for example, Target 4.7) and to specific rights such as equal rights to economic resources (Target 1.4), labour rights (Target 8.8), etc. The human rights perspective is also expressed through references to ensuring equal access for different population groups, universal access to public services, universal health coverage, free, equitable and quality education, and social, economic and political inclusion, among others (UNITAR 2016).

### **Box 2. Human rights-based approach in practice**

Finland, France, Germany, Norway and Samoa highlighted the human rights-based approach in their Voluntary National Reviews (VNR) to the 2016 High Level Political Forum (HLPF). In particular, Finland identified human rights as a key objective as well as enabling people and the authorities to promote human rights and ensure that development cooperation is non-discriminatory.

Source: Synthesis of the 2016 VNR (UNDESA 2017)

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<sup>4</sup> The human rights perspective lacked an explicit reference in the MDGs, which did not focus on inequality and exclusion. The MDGs emphasized access rather than quality, affordability and adequacy of services. Furthermore, civil and political rights were absent entirely from the MDGs for being considered an area that lacked good measurement tools.

<sup>5</sup> Various groups of stakeholders provided inputs into the consultations through several channels. Major groups and

## Inclusive and participatory

The formulation of the 2030 Agenda resulted from a participatory and inclusive process. Consultations with several stakeholders, including political leaders, science and academia, business and industry, civil society and the UN system, ensured that the resulting agenda was people-centred and reflected a wide array of concerns.<sup>5</sup>

A participatory approach has also been enshrined in the Agenda and in the SDGs, which highlight the importance of national participatory decision-making processes to ensure meaningful and active participation of people and civil society at all stages, from SDG integration into national strategies, to implementation, to national monitoring and review.

This is in line with Target 16.7, which calls for "responsive, inclusive, participatory and representative decision-making at all levels," and with the Agenda's commitment to a "robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework" to help countries track progress in order to ensure that no one is left behind (Para. 72 A/70/1). Other SDGs and targets, such as Target 11.3 and Target 6.b among others, also emphasize the importance of participatory approaches to ensure strong stakeholder

other stakeholders made their contributions during the negotiations of the Open Work Group in 2013-2014 and the final negotiations in 2015. Various groups and citizens at large provided their views during the Post-2015 consultations (2012-15) under the leadership of the Secretary-General, which included the innovative MyWorld Survey.

engagement in the implementation of the Agenda.

### **Leaving no one behind**

Leaving no one behind is a central principle of the Agenda. It emphasizes the need of addressing all forms of inequality and discrimination between different groups.<sup>6</sup> Equality, non-discrimination and equal opportunity are at the centre of the Agenda's vision (Para. 8 A/70/1), which aims to ensure the inclusion of marginalized, excluded and disempowered groups and to reduce inequalities within and between states (UNITAR 2016). The new Agenda calls for reaching the furthest first.

#### **Box 3. Efforts to ensure that no one is left behind**

Ensuring that no one is left behind was the main theme of the 2016 High Level Political Forum (HLPF). In their VNRs, countries reported that they are undertaking cross-cutting efforts—including laws, policies and programmes and the ratification of international treaties—to reduce poverty, eradicate discrimination, and promote equality on grounds of race, gender, disability, age or religion. Other countries reported on measures taken to address specific groups, and some countries have made this principle the focus of their cooperation strategies with other countries. For example:

- Estonia's Constitution prohibits discrimination on the basis of nationality, race, colour, sex, language, origins, religion, political or other views, property or social status, or on other grounds.
- Madagascar has adopted a national policy on social protection and measures in support of vulnerable groups.

- In Egypt, the Central Bank is implementing an initiative to support young entrepreneurs through a low-interest credit line.

- In Norway, the indigenous people's assembly (Sami Parliament) will be involved in the follow-up and review of the 2030 Agenda through dialogue with line ministries and formal consultation mechanisms.

- The Republic of Korea initiated the Framework Act on Gender Equality (2015) which strengthens gender equality policies such as implementing quotas for administrative positions.

Source: Synthesis of the 2016 VNR (UNDESA 2017)

### **Integrated**

The 2030 Agenda recognizes that the different dimensions of development are interconnected and commits to an integrated and balanced approach to achieve sustainable development. The SDGs are "integrated and indivisible and balance the three dimensions of sustainable development" (Para. 5, and Paras. 18 and 55, A/70/1).

The interrelations between the goals and targets are complex. Targets related to one goal also appear under other goals. In some cases, targets under one goal support the realization of other targets. In other cases, two targets may work at cross-purposes, and trade-offs have to be made. Some targets are also pre-requirements for reaching other targets. Several SDG targets directly refer to this integrated approach. They include, for example, Target 6.5 on integrated water resource management, Target 11.3 on integrated human settlement planning, and Target 11.b on adopting and implementing integrated policies and plans toward inclusion,

<sup>6</sup> The MDGs measured average poverty rates and failed to identify income inequalities.

resource efficiency, mitigation of and adaptation to climate change and resilience to disasters.

Understanding these interrelations, leveraging synergies and addressing trade-offs between various objectives can multiply the impact of policies on the realization of the SDGs.

## Implementation at the country level

### Overview

Countries are at different stages with respect to their awareness and integration of the 2030 Agenda and SDGs into national processes. While some countries may be only aware of the Agenda, others are integrating the SDGs into their national planning processes and setting up specialized institutional arrangements for implementation. Other countries may be already at the early implementation stages.

As an auditor, you should consider these differences and where your respective country stands in this process when deciding to conduct an SDG-related audit.

Mainstreaming the 2030 Agenda at the country level involves several sequential stages, based on the guidelines developed by the UN Development Group (UNDG) to support Member States (2015):

- Raising public awareness
- Applying multi-stakeholder approaches
- Tailoring SDGs to national, sub-national and local contexts
- Creating horizontal and vertical policy coherence
- Budgeting
- Monitoring, reporting and accountability

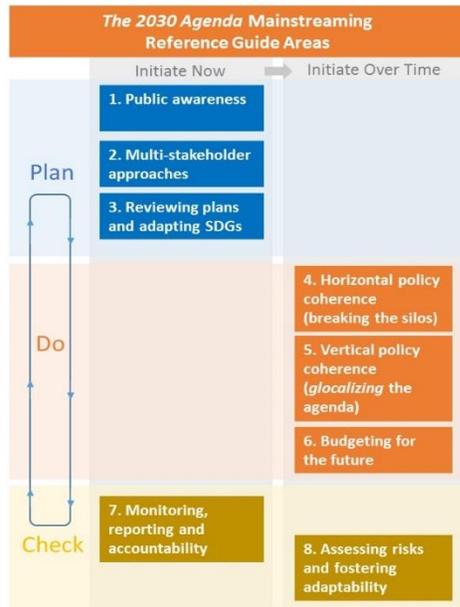
- Assessing risk and fostering adaptability

### Public awareness

Building awareness of the 2030 Agenda in both government officials and non-state stakeholders is an ongoing effort throughout the implementation process. Increasing people's awareness and understanding about the Agenda is critical to link the Agenda to domestic concerns and priorities and to align national development plans and policies with the SDGs. Moreover, building public awareness is necessary for ensuring participatory decision-making and the implementation of the Agenda.

Public awareness of the SDGs at the country level should be raised in the context of each country's existing or forthcoming national development vision and plan, in order to ensure that this is a nationally owned process (UNDP 2015). Awareness-raising efforts should consider the sub-national and community levels and involve multiple actors such as the private sector. Also, the results of advocacy and awareness-raising campaigns should be evaluated.

**Figure 6. Integrating the 2030 Agenda at country level**



Source: UNDP (2015)

### Multi-stakeholder approaches

The 2030 Agenda highlights the importance of bringing different actors together in implementing the new approach to sustainable development. Countries can engage a variety of non-state stakeholders in different ways and at different stages of the implementation process, from preparedness and awareness-raising to monitoring and review.

#### Institutionalized forms of engagement

Stakeholders have collectively made the call “for governments to create spaces and mechanisms for engagement.” In some countries, these spaces have been institutionalized as some type of formal multi-stakeholder council or a similar body (UNDP 2015).

In countries where multi-stakeholder bodies exist, or where planning commissions operate in collaboration with multi-stakeholder forums,

such bodies represent a logical starting point for raising public awareness and creating a broader media or social marketing campaign (UNDP 2015).

#### **Box 4. Multi-stakeholder engagement in practice**

In the Dominican Republic, the composition of the *High-Level Inter-Institutional Sustainable Development Commission* aims to ensure that all sectors participate and provide inputs on the main challenges they face.

Members include government ministries, the private sector and civil society representatives engaged in the social, economic and environmental dimensions of the Agenda. The Commission includes the National Council for the Elderly and the National Council for HIV/AIDS, which represent populations that have traditionally received insufficient public policy attention in the country.

Source: UNDG (2016) Stories of country implementation and UN support

#### Civil society

The 2030 Agenda is people-centered – participation, inclusion, strengthened capacity of citizens and civil society, and strong partnerships are fundamental for the implementation process. Building participatory approaches into SDG implementation helps strengthen accountability and people-centred development.

People and civil society participation are vital to ensure ownership of the 2030 Agenda and to help identify development priorities, provide inputs and propose solutions to solve development challenges, and ensure accountability for the implementation of the Agenda.

## Tailoring to national contexts

To ensure the relevance of the 2030 Agenda, the SDGs will take into account different national realities, capacities and levels of development. Each country will set its own national targets building on the global SDG framework, but considering its own realities and national circumstances.

Accordingly, implementation of the 2030 Agenda at the national level involves conducting critical assessments of the SDGs, how they apply to each particular context, and how they can be included in the main instruments for government action, including domestic planning processes and the allocation of budgetary resources (UNDESA 2016).<sup>7</sup>

As further explained in Parts 2 and 3, when conducting an audit of preparedness for SDG implementation, auditors need to develop an understanding of the starting point of their respective country and the efforts undertaken by the government to integrate the SDGs into the national instruments for government action. The main steps for tailoring the SDGs to national contexts are outlined below.

### Incorporating the SDGs in national development plans, strategies and budgets

Countries need to take stock of and review existing strategies and plans at the national, sub-national, local and sectoral levels, and compare them against the global SDGs and targets, in order to ascertain how well aligned they are in content and ambition with the comprehensive

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<sup>7</sup> Side event of the 2016 HLPF on “Harmonizing global, regional and national commitments to implement the SDGs” (14 July 2016) at <http://www.unitar.org/getting-our-act-together>

scope of the SDGs, to identify gaps, and to establish criteria and recommend changes for enhancing national plans.

These assessments can be undertaken through technical analyses and/or multi-stakeholder consultative processes. For example, in Madagascar, national consultations were held to assess the consistency of the SDGs with the National Development Plan, and in Mexico to identify challenges and actions for the implementation of the Agenda in the national context (UNDESA 2017).

These assessments will be critical to ensure that implementation targets do not fall below international standards (UNDP 2015). Moreover, they provide the “foundation for creating policy coherence, identifying synergies and translating intermediate targets into national policy frameworks, including recognition of the interconnectedness of national, transnational, regional and global policy frameworks” (Ibid.).

### Reviewing existing strategies and plans<sup>8</sup>

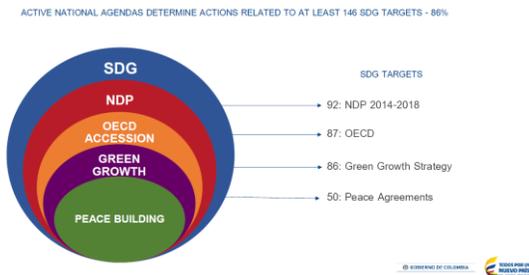
Reviewing existing strategies and plans and identifying improvement areas is a two-step process involving: (a) scanning and detailing the landscape of existing strategies and plans; and (b) comparing existing goals and targets with the global SDGs and targets.

#### **Figure 7. SDGs and other development agendas in Colombia**

Colombia incorporated the SDGs into its National Development Plan (NDP) before the 2030 Agenda was adopted to ensure their inclusion in the cycle that began in 2015. As illustrated below, SDG implementation is

<sup>8</sup> This and the following sections are based on UNDP (2015) and associated training modules.

taking place in the context of other active national development agendas, including the peace process, the process of accession to the Organization for Economic Cooperation and Development (OECD) and the country's green growth strategy.



Source: Colombia VNR presentation ([https://sustainabledevelopment.un.org/content/documents/21388Colombia\\_PPT%20NVR%2020%20JULIO.pdf](https://sustainabledevelopment.un.org/content/documents/21388Colombia_PPT%20NVR%2020%20JULIO.pdf))

### Making recommendations

Based on the review, the next step is to formulate initial recommendations on how the comprehensive scope of the SDGs can help reach long-term national development objectives and how existing national plans could be augmented to support the SDGs and targets. This requires that all stakeholders have a good understanding of the current and evolving political process in the respective countries.

The recommendations should address not only substantive issues relating to the need for new or revised goals and targets, but also issues related to the means of implementation. For example, it could include recommendations such as the integration of two separate planning tracks or how to bring the SDGs directly into the next national planning cycle.

### Setting national targets

Countries must set their own targets guided by the level of ambition of the global SDGs and

targets, while considering national circumstances. Setting time-bound targets requires the identification of specific indicators. Setting targets for any specific indicator can be informed by different types of criteria, such as benchmarks, principles or accepted national or international standards (UNEP 2007).

### Formulating SDG-aligned development plans

The final step involves incorporating the relevant SDG gap recommendations into the national development plan and supporting sector plans. The recommendations should be implemented as part of each country's own procedures for formulating its national strategy or plan.

Different tools can be used to help prioritize key policies, programmes and projects that have the greatest potential for systems-level change and realizing co-benefits across multiple issue areas.

### **Figure 8. Reviewing and aligning existing strategies and plans with the SDGs**

Mexico's starting point for implementing the 2030 Agenda includes the 6-year national development plans as well as ongoing structural reforms being implemented in the country. The current National Development Plan 2013-2018 and the package of structural reforms adopted by Peña Nieto's administration were elaborated in 2013, before the 2030 Agenda. Therefore, Mexico has conducted several assessments (relying on both analytical tools and multi-stakeholder consultations) to assess the compatibility and alignment of these instruments with the SDGs. The table below (in Spanish) reflects the alignment of the SDGs with the structural reforms.



and environmental feedback of market activities, and the pricing and internalizing of negative externalities.

- *Human rights*: The SDGs are built around the full set of human rights spanning from social, economic and cultural rights to civil and political rights, as well as the right to development. Mainstreaming the SDGs should help shape development strategies to ensure that everyone enjoys the full spectrum of human rights and no one is left behind.

Mechanisms for advancing policy integration include the following.<sup>9</sup>

### Integrated policy analysis

Integrated policy analysis is an approach to screen policy and programme proposals for their potential to either benefit or negatively impact on specific national issues of concern. The approach then ideally asks for policy revisions before they can be submitted to cabinet for approval.

### Coordinated institutional mechanisms

Formalized institutional mechanisms in the form of inter-agency coordinating bodies are another way of promoting horizontal policy coherence, integration and partnerships. With the involvement of the highest-level offices in government (i.e., Prime Ministers' and Presidents' offices, Cabinet offices), these coordinating institutions can serve to connect and break down silos across government.

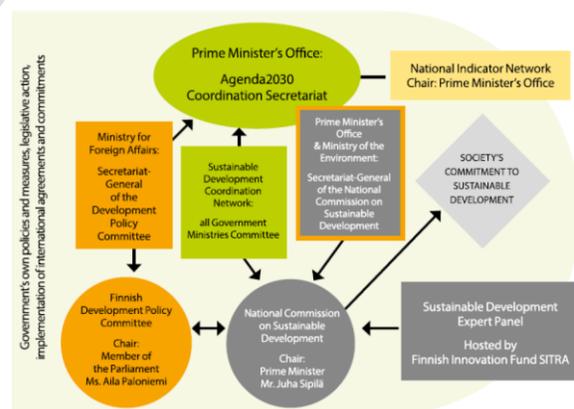
While some countries have created new institutional mechanisms, others have adapted existing ones. Some countries are relying on the

leadership of key ministries with cross-cutting mandates and/or influence. For example, Norway's Ministry of Finance is responsible for promoting implementation, while there is an ongoing discussion on the possible creation of a new inter-ministerial coordination structure.

To assess the impact of such institutional arrangements, it is critical to consider the political leverage and influence of the leading agency as well as whether these mechanisms involve collaboration and shared responsibilities for formulating integrated policies or focus more on consultation and/or information-sharing.

**Figure 9. Policy coherence through coordination**

Finland, Uganda and Montenegro, among other countries, have established coordination bodies to promote policy coherence and inter-sectorial coordination. As shown in Figure 9 below, there are different institutional and coordination mechanisms in Finland. The *Sustainable Development Coordination Network* plays a key role, as it prepares, develops and coordinates sustainable development efforts with the objective of increasing policy coherence and mainstreaming sustainable development in government policy.



In Uganda, the *National Coordination Policy* will guide the SDG coordination framework, which will

<sup>9</sup> The description of the mechanisms below is based on UNDG (2015) and associated training modules.

include: an *SDG Policy Coordination Committee* to provide policy guidance and review implementation; an *SDG Implementation Steering Committee* to review progress and make recommendations, and an *SDG National Task Force* and five *SDG Technical Working Groups* on coordination and monitoring, data, planning, communication and advocacy and finance.

Source: Finland VNR Report

([https://sustainabledevelopment.un.org/content/documents/10611Finland\\_VNR.pdf](https://sustainabledevelopment.un.org/content/documents/10611Finland_VNR.pdf)); Bond (2016)

### Integrated modelling

Adapting specific targets to country circumstances requires detailed analysis and deliberation. Possible analytical tools<sup>10</sup> include:

- **Mapping the system of interconnections among a nation's goals and targets.** Social network analysis is a strategy for investigating social structures through the use of network and graph theories. It can provide important insights for policy coherence and integration when applied in national contexts. UNDESA has used this tool to map the interconnectedness among the 17 SDGs and its targets. Figure 11 shows the inter-linkages of Goal 6 and Goal 3 with targets under other Goals.
- **Use of integrated modelling tools to understand and inform the setting of potential targets.** Government planning agencies can use integrated modelling tools to gain a systems-wide perspective on sustainable development issues to inform the

setting or achievable and ambitious targets for plans and policies. Available tools include:

- UNDP's Rapid Integrated Assessment Tool (RIA): reviews current national development plans and relevant sector strategies. It provides an indicative overview of the level of alignment with the SDG targets and identifies inter-linkages across targets.<sup>10</sup>
- The Millennium Institute's Threshold 21 (T21) model has been applied to generate scenarios describing the future consequences of proposed strategies. A companion model, iSDG, simulates the fundamental trends for SDGs until 2030 under a business-as-usual scenario, and analyses alternative scenarios.<sup>11</sup>

#### **Box 6. Using integrated modelling tools**

- Madagascar and Mexico have used UNDP's RIA tool.
- In the Philippines, the Threshold 21 model supported the elaboration of the Long-Term Vision (LTV), 'Ambisyon Natin.'
- Togo's Strategy for Accelerated Growth and Employment Promotion, its National Sustainable Development Strategy, and the National Program for Capacity-Building and Modernization of the State, were analyzed using the Analytic Framework for Sustainable Development developed by the University of Québec and the Francophone Institute for Sustainable Development.

Source: Synthesis of VNR 2016 (UNDESA 2017).

### **Vertical - Across levels of government**

Local and regional authorities play a critical role for promoting inclusive sustainable development

<sup>10</sup> Presentation (Jan. 2016) "Implementing the 2030 Agenda: SDG Rapid Integrated Assessment" [https://undg.org/wp-content/uploads/2016/06/RIA\\_presentation-18.03.2016.pptx](https://undg.org/wp-content/uploads/2016/06/RIA_presentation-18.03.2016.pptx)

<sup>11</sup>[http://www.millennium-institute.org/integrated\\_planning/tools/T21/](http://www.millennium-institute.org/integrated_planning/tools/T21/)

and implementing the 2030 Agenda. Much of the SDG implementation will take place at the sub-national level. Local and regional authorities have first-hand knowledge and information of people’s concerns and the sustainable development challenges at the local and community level. Also, they are directly involved in the delivery of critical services. Moreover, they are often better positioned to have a more integrated approach since issues are covered by fewer officials and there is closer collaboration of local staff (Smoke and Wagner 2016).

A number of factors may affect the local implementation of the SDGs (DPADM 2016):

- Partnerships and integration;
- Financing mechanisms;
- Availability of disaggregated data by geographical criteria and segments of society;
- Existence of human resource capacities at the local level.

There are different mechanisms available for promoting coherence across levels of government<sup>12</sup>:

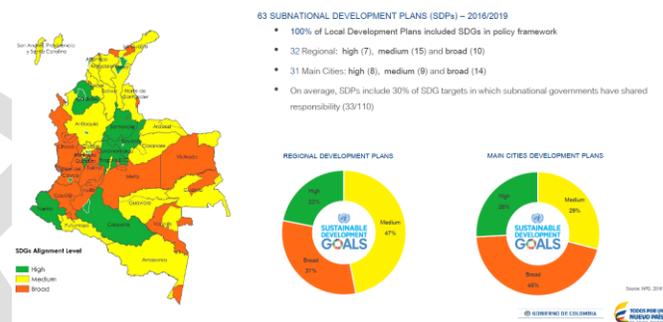
- Institutional coordination mechanisms;
- Consultative bodies;
- Local agendas;
- Monitoring and review at local level;
- Impact assessment;

- Integrated modelling approaches.

Countries are taking steps to coordinate national development efforts with sub-national and local levels of government. The example of Colombia is presented in Figure 10.

**Figure 10. SDGs and sub-national development plans in Colombia**

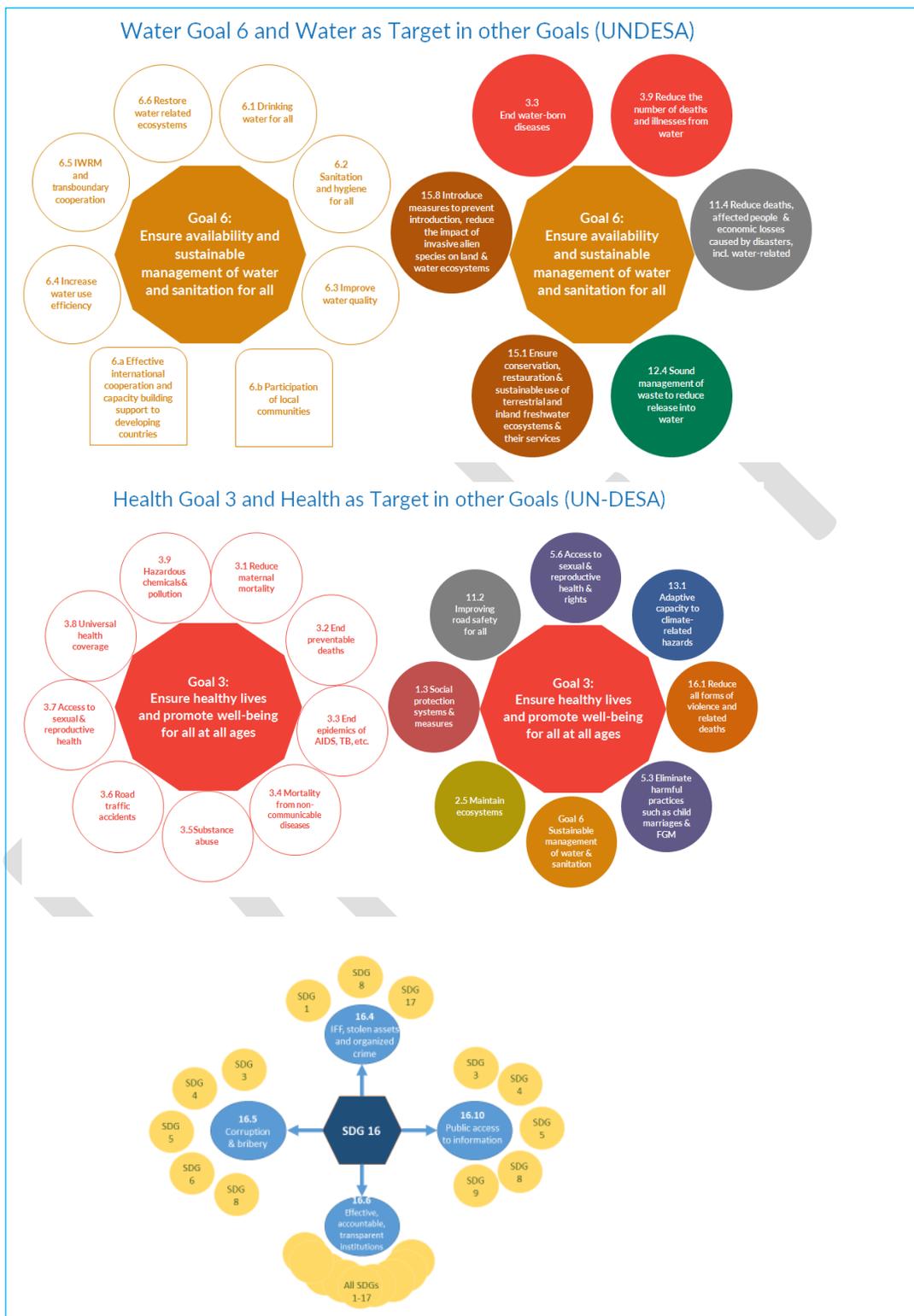
The Government of Colombia is working with municipal and departmental authorities to develop compatible budgetary and regulatory policy measures in local development plans that ensure the incorporation of the SDGs into subnational planning frameworks. As part of these efforts, it conducted an assessment of the alignment of sub-national and local development plans.



Source: Colombia’s presentation of VNR 2016 ([https://sustainabledevelopment.un.org/content/documents/21388Colombia\\_PPT%20VNR%2020%20JULIO.pdf](https://sustainabledevelopment.un.org/content/documents/21388Colombia_PPT%20VNR%2020%20JULIO.pdf)) and VNR Synthesis report (UNDESA 2017).

<sup>12</sup> The description of the mechanisms below is based on UNDG (2015) and associated training modules.

Figure 11. Interlinkages between the SDGs



Source: UNDESA (2015)

## Budgeting

The 2030 Agenda reaffirms a strong commitment to its full implementation, which requires the effective mobilization of financial resources and partnerships. The Agenda emphasizes that “cohesive nationally owned sustainable development strategies, supported by integrated national financing frameworks” will be at the heart of sustainable development efforts (Para. 63 A/70/1).

National governments share the responsibility for the implementation of the agenda globally at levels commensurate with their capacities and resources (UNITAR 2016). First, developing countries require additional resources to implement sustainable development in all dimensions, including through strengthened international cooperation. Second, many cross-border challenges require a global response. Third, an international enabling environment is a pre-condition for implementing sustainable development nationally.

The financing needs for the implementation of the 2030 Agenda are enormous. According to available estimates, global savings are sufficient to meet the needs of the SDGs, but resources are not going where they are most needed. Illicit financial flows (IFF) account for a huge portion of resources that could be channelled to sustainable development. The Addis Ababa Action Agenda (AAAA) on financing for development, as well as SDG 17 and the 2030 Agenda, recognize that all types of financing are needed for the implementation of the agenda, and outline an array of financing mechanisms:

- Domestic public resources
- Domestic and international private business and finance

- International development cooperation
- International trade
- Debt and debt sustainability

Countries must take stock of the array of financing mechanisms available for implementing the 2030 Agenda and transform their national budgeting processes to support the results-based nature of the SDGs (UNDP 2015).

Tools such as UNDP’s Development Finance Assessments (DFAs) can help countries map public and private, domestic and international financial flows for development, and assess financing policies and institutional arrangements to strengthen coherence and links between different financial flows, national priorities and the SDGs.

Through their audit of preparedness for SDG implementation, SAIs can assess national financing frameworks and provide valuable information for stronger accountability across government and by non-governmental actors.

### Box 7. Budget resources in support of the SDGs

Sierra Leone’s 2016 national budget reflects all 17 SDGs aligned with the eight pillars of the National Agenda for Prosperity and each spending category of the budget. The budget statement has been able to define actors and their responsibilities for reporting on the SDGs within the government ministries, departments and agencies competing for resources and categorised under the various planned expenditure headings. The country also intends to produce a National SDG Investment Plan to be derived from a costed needs-based assessment.

Source: Bond (2016)

One of the critical challenges to mobilizing public resources for sustainable development is strengthening domestic public resource availability (ICESDF 2014).

The level of government revenues can be increased by improving the effectiveness of tax systems and strengthening international tax cooperation (UNITAR 2016). Of particular interest is reducing tax evasion and corruption through better national regulation and increased international cooperation to curb IFF.

The AAAA calls on the appropriate international institutions to publish estimates of IFF volume and composition, and encourages the international community to develop good practices on asset return. It highlights the need to work on the reduction of opportunities for tax avoidance and the promotion of disclosure practices and transparency. This is particularly relevant for SAIs, which can play an important role in the fight against IFF, for example by auditing the role of tax and customs agencies in countering mis-invoicing and tax evasion and by reporting on progress under the Extractive Industries Transparency Initiative (EITI) (de Vries 2016).

The AAAA also recommends improving expenditure efficiency by rationalizing inefficient expenditures (e.g., subsidies) as well as promoting equity, gender equality, good governance, enhanced accountability at all levels, and transparency, including participatory budgeting processes and transparent public procurement (UNITAR 2016).

Different tools allow more effective targeting of the available resources for the public good in support of the SDG implementation. The selection of tools should be informed by the country context and capabilities. In some contexts, the advancement of monitoring and review capabilities and new technologies enable the application of outcome-based and participatory budgeting approaches and tools

(such as performance-based budgeting, budgeting for outcomes or participatory budgeting) (UNDP 2015). In most low-income countries and emerging economies, which may not be ready for these types of budgeting mechanisms, intermediate solutions like the use of functional and/or programmatic classifications can be used to better allocate and target resources.

Another tool is *budget mainstreaming*, which promotes the integration of specific issue areas (such as the environment or gender) into fiscal budgets (UNDP 2015). Box 8 presents an illustration of gender budget.

**Box 8. Gender budget and gender audit markers in India**

- India's Minister of Finance took several steps to institutionalize gender budgeting in 2004-5: setting up Gender Budget Cells in about 56 ministries and departments and also in some states; setting up the National Mission for Empowerment of Women (NMEW) under the chairmanship of the Prime Minister; capacity-building initiatives sponsored by the Ministry of Women and Child Development (MWCD); and preparing Gender Budget Statements (GBS).
- The absence of an institutionalized mechanism for reviewing the allocation of resources from a gender perspective defies the objective of gender mainstreaming. Public auditing of programmes and schemes implemented by governments from a gender perspective is essential to understand and assess the nature of allocations and the incidence of public expenditure, efficiency of implementation, and effectiveness.
- The Fiscal Policy Institute (FPI) with support from UN Women is implementing a project to mainstream gender in the existing audit practices through the development of gender audit markers, which may be employed by auditors to track gaps between policies and their implementation as well

as to measure and monitor outputs and outcomes related to gender equality. Internal and external auditors will have a better understanding of the gender gaps and relevant tools such as GAMs in order to support the Executive in ensuring vertical, horizontal and temporal coherence across gender equality interventions.

Source: Fiscal Policy Institute (2015)

## Follow-up, monitoring and review Overview

The 2030 Agenda commits to engage in systematic follow-up, monitoring and review of progress in order to contribute to effective implementation and help countries maximize and track progress (Para. 72 A/RES/70/1). The Agenda outlines a follow-up and review framework at national, regional and global levels to promote accountability, support international cooperation and foster mutual learning and sharing of good practices (Para. 73 A/RES/70/1).

In the first years, the review processes are expected to focus on the progress made in the integration of the SDGs into national development plans, strategies and policies, tailoring them to national circumstances, and adjusting or setting relevant institutional arrangements. Afterward, the review will focus on the actual achievement of the SDGs, monitoring progress against targets and indicators, evaluating policies and programmes and reporting on progress.

The review processes will be voluntary and government-led, and will take into account national realities, capacities and levels of development.

## The review framework

The review processes start at the national level and feed into regional and global levels. The global level involves several different components. National, regional and global reviews of SDG implementation as well as the input of organisations and actors outside the UN system are complementary (Secretary-General 2016 Report A/70/684, 15 January 2016).

### National

The core of the review framework is the national level. The 2030 Agenda 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. Such reviews should draw on contributions from indigenous peoples, civil society, the private sector and other stakeholders, in line with national circumstances, policies and priorities. National parliaments as well as other institutions can also support these processes.”

Countries are expected to build on their existing national planning and review mechanisms and to adapt indicators, establish benchmarks, monitor progress, identify gaps and challenges, report, and follow up. For example, existing online indicator systems can be updated to reflect new indicators identified in the process of adapting the 2030 Agenda to the national context.

Review mechanisms and processes at the national level include:

- Internal reviews. Some countries perform annual, bi-annual or multi-year review processes that culminate in a progress report.
- External reviews conducted by independent researchers or consultants.

- Peer reviews that are voluntary and involve mutual learning and sharing of good practices.
- Inputs and information from audit and oversight agencies.
- Evaluations of systems, policies and programs.

**National SDG reports** will be an integral part of a transparent, participatory and accountable SDG implementation process. The UN is currently working on developing guidelines for national SDG reporting.

**Box 9. Audit agencies as part of the national review processes**

Canada’s Commissioner of the Environment and Development resides in the Office of the Auditor General of Canada (OAG 2015).

Wales ‘*Future Generations Commissioner*’ was recently established under the innovative ‘*The Well-being of Future Generations (Wales) Act*’

Hungary was a pioneer in creating an Ombudsperson for Future Generations (World Future Council 2007)

Source: UNDG (2016)

Regional

The regional and sub-regional levels provide opportunities for peer learning through voluntary reviews, exchange of good practices and discussion of shared targets. Regional processes draw on national reviews and contribute to the global-level review at the High Level Political Forum (HLPF).

Global

The HLPF is the centrepiece of “a network of follow-up and review processes at the global level” working with the General Assembly, the

Economic and Social Council (ECOSOC) and other relevant fora (Para. 82 A/RES/70/1).

The goal of the global review is to support the implementation of the Agenda at the national level. It draws on the outcomes of sub-national, national and regional reviews of progress. The global review system aims to be inclusive and to promote a cross-cutting understanding of the implementation process, highlighting significant interlinkages between different dimensions.

**Figure 12. Architecture of the review framework**

**2030 Agenda review framework**



Source: UNITAR (2016)

**High Level Political Forum (HLPF) and global-level reviews**

The HLPF has a central role in ensuring a coherent follow-up and review at the global level. The HLPF meets every four years under the GA (Heads of State and Government level) and annually under ECOSOC (United Nations Economic and Social Council). The first HLPF after the approval of the 2030 Agenda took place in New York on July 11-20 2016 under the auspices of ECOSOC. The next HLPF under the GA will take place in 2019.

The HLPF reviews are informed by the following reports:

- **The annual SDG progress report:** prepared by the Secretary-General in cooperation with the UN system based on the global indicator framework. It relies on the SDG Indicators Global Database, which draws on data produced by the national statistical systems and information collected at the regional level. The first SDG Progress report was published in July 2016 (E/2016/75).<sup>13</sup>
- **The Global Sustainable Development Report:** prepared every four years, with a focus on evidence, and aimed at strengthening the science-policy interface.
- **The report of the Interagency Taskforce on Financing for Development.**<sup>14</sup>

#### Components of the global-level review

##### ***Voluntary national reviews***

The HLPF will conduct regular reviews to assess progress, achievements and challenges, and to provide a platform for partnerships, including through participation of major groups and other stakeholders (Para. 22 A/70/684).

The Voluntary National Reviews (VNR) aim to “enable mutual learning across countries and regions and help all countries, in particular those being reviewed, to enhance their national policies and institutional frameworks and mobilize necessary support and partnerships for

the implementation of the SDGs” (Para. 77 A/70/684).

The reviews are voluntary and state-led, including ministerial and other high-level participants, and involve both developed and developing countries as well as UN entities and other stakeholders.

Flexible voluntary common reporting guidelines provide a framework to make reporting more uniform and comparable.<sup>15</sup> These reporting guidelines will be used as the basis for the Audit on Preparedness for SDG implementation, as explained in Parts 2 and 3 of this guidance.

Statistics and indicators are not expected to be a main focus of national reviews, although countries may, as appropriate, illustrate the main elements of the reviews with figures that show and illustrate trends (based on national indicators and/or the global SDG indicators).<sup>16</sup>

Review processes should be seen as a cycle of continuous review of the national implementation of the 2030 Agenda (Para. 87 A/70/684). The national review in each country will vary, depending on the priority and the stage of their government’s preparedness or its implementation of the SDGs.

#### **Box 10. VNR at the HLPF**

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[http://www.un.org/ga/search/view\\_doc.asp?symbol=E/2016/75&Lang=E](http://www.un.org/ga/search/view_doc.asp?symbol=E/2016/75&Lang=E)

<sup>14</sup> <http://www.un.org/esa/ffd/ffd-follow-up/inter-agency-task-force.html>

<sup>15</sup> Q&A on National voluntary Reviews available at <https://sustainabledevelopment.un.org/content/documents/9765Q%20and%20A%20for%20HLPF%20National%20reviews%202016.pdf>

<sup>16</sup> Ibid.

- **2016** - 22 countries participated in the first round of VNRs: China, Colombia, Egypt, Estonia, Finland, France, Georgia, Germany, Republic of Korea, Madagascar, Mexico, Montenegro, Morocco, Norway, Philippines, Samoa, Sierra Leone, Switzerland, Togo, Turkey, Uganda, and Venezuela.
- **2017** - 40 countries will submit VNRs at the HLPF: Afghanistan, Argentina, Azerbaijan, Bangladesh, Belarus, Belgium, Belize, Benin, Botswana, Brazil, Chile, Costa Rica, Cyprus, Czech Republic, Denmark, El Salvador, Ethiopia, Guatemala, Honduras, India, Indonesia, Iran (Islamic Republic of), Italy, Japan, Jordan, Kenya, Luxembourg, Malaysia, Maldives, Monaco, Nepal, Netherlands, Nigeria, Panama, Peru, Portugal, Qatar, Slovenia, Sweden, Thailand, Togo, Uruguay, Zimbabwe
- **2018** - Two countries (Ireland and Singapore) have already volunteered to submit VNRs.

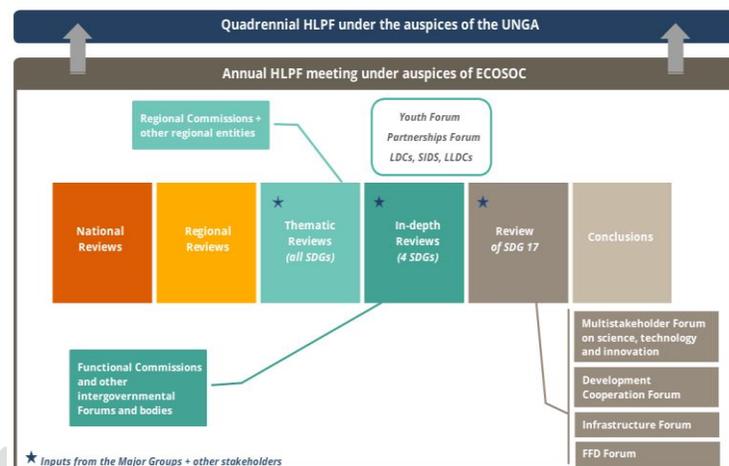
The written reports and executive summaries of the 2016 VNRs are available on:

<https://sustainabledevelopment.un.org/hlpf>

### Regional reviews

Countries are encouraged to identify an appropriate regional or sub-regional forum (e.g., regional peer review mechanisms) to engage, while also avoiding duplication (A/RES/70/299 para. 10). Regional commissions and other regional organizations should work closely together; outcomes of the regional reviews could be provided to the HLPF in an aggregated form (A/70/684).

**Figure 13. Reviews at the HLPF**



Source: UNITAR (2016)

### Thematic reviews

Thematic reviews will be carried out within the HLPF. Their purpose is to chart global progress, identify bottlenecks, and mobilize action, including action on cross-cutting issues. These reviews will be supported by the reviews of ECOSOC’s functional commissions and other intergovernmental fora (Para. 45, A/70/684).

The sequence of thematic reviews for each four-year review cycle at the HLPF will reflect the integrated and interlinked nature of the SDGs and the three dimensions of sustainable development, including cross-cutting and emerging issues, and will serve as the framework to review all 17 SDGs.

The annual theme for the 2016 HLPF was “Ensuring that no one is left behind” and the four Goals reviewed in detail were Goals 1, 6, 8 and 10. The sequence of themes for the remaining years of the four-year review cycle (A/RES/70/299) is presented in Table 1.

**Table 1. Themes and goals reviewed at HLPF (2017-2019)**

Year	Theme	Goals
2017	Eradicating poverty and promoting prosperity in a changing world	1, 2, 3, 5, 9, 14
2018	Transformation towards sustainable and resilient societies	6, 7, 11, 12, 15
2019	Empowering people and ensuring inclusiveness and equality	4, 8, 10, 13, 16

Goal 17 and means of implementation

Goal 17 and progress on means of implementation will be reviewed annually in the HLPF (see Table 1). The review arrangements were outlined both in the 2030 Agenda (Goal 17) and in the Addis Ababa Action Agenda.

Other actors

The HLPF will be open to input and contributions from major groups, relevant stakeholders and entities with an observer status in the GA. Innovative mechanisms such as Web-based interfaces should be used to facilitate participation (A/RES/70/299, para. 12).

**Data and monitoring progress**

The 2030 Agenda explicitly recognizes the critical importance of quality, accessible, timely and reliable disaggregated data to monitor progress and ensure that no one is left behind (Para. 48 A/70/1). Data is critical for informing policies and decision-making, monitoring progress of the 2030 Agenda and ensuring meaningful accountability and participation.

Monitoring progress of the 2030 Agenda

It is expected that all Member States will put in place national results frameworks with targets and indicators, as well as effective monitoring systems to provide timely and high-quality information for policy-making and resource allocation to implement the SDGs. These frameworks will complement the set of global indicators used to follow up and review the progress of goals and targets (Para. 75 A/RES/70/1).

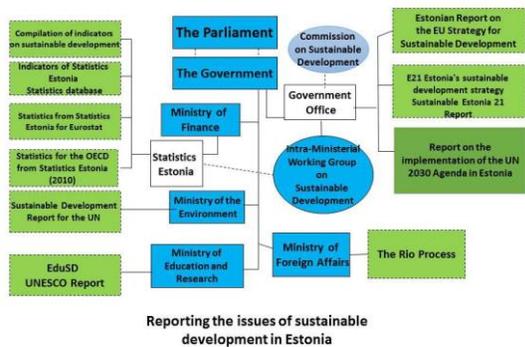
The “global review will be primarily based on national official data sources” (Para. 74 (a) A/RES/70/1). National data systems maintained by National Statistical Offices and Systems (NSOs and NSSs) will form the core of data generation for monitoring the SDGs at global, regional and national levels.

**Figure 14. Reporting mechanisms in Estonia**

Estonia monitors sustainable development based on country-specific indicators and through a regularly published review, compiled by Statistics Estonia in co-operation with the Government Office and various ministries.

The list of indicators, which will be adapted to reflect the SDGs, is agreed on in collaboration with the Estonian Commission for Sustainable Development, the Intra-Ministerial Sustainable Development Working Group and the Government Office and Statistics Estonia.

The institutions that compose the monitoring mechanism and the flows of information are described in the graph below.



Source: Estonia VNR 2016 Report (<https://sustainabledevelopment.un.org/content/documents/10647estonia.pdf>)

### Global SDG indicators

The global indicator framework was developed by the Inter Agency and Expert Group on SDG Indicators (IAEG-SDGs) and endorsed by the UN Statistical Commission at its 47<sup>th</sup> session in March 2016.<sup>17</sup> The framework will be adopted thereafter by the Economic and Social Council (ECOSOC) and the General Assembly (GA). The IAEG-SDGs is also responsible for providing technical support for the implementation of the indicators and reporting on progress at the global level.

The adopted framework includes a total of 230 indicators covering all SD Goals and targets.<sup>18</sup> This framework is expected to evolve over time to reflect improved data availability, new methodologies or interlinkages of a technical nature. The global indicator framework will be submitted to ECOSOC and the General Assembly for their approval.

The selection of indicators considered the need to address every target and all aspects of the

<sup>17</sup> Available at <http://unstats.un.org/unsd/statcom/47th-session/documents/2016-2-SDGs-Rev1-E.pdf>

<sup>18</sup> The list includes 230 indicators on which general agreement has been reached. The total number of

targets. Key features of the indicators developed by the IAEG-SDGs include (UNITAR 2016; UNDP 2016):

- Relevant
- Methodologically sound
- Measurable
- Limited in number but no target left behind
- Easy to communicate
- Data disaggregation
- Respect for national policy space—each country can decide own indicators

While some of the more complex targets that cover different elements have several corresponding indicators (e.g., target 3.3 is supposed to be measured by five indicators), others are not fully covered by the proposed global indicators (e.g., target 4.6 has only one indicator whereas it contains two different elements to be measured). In several cases, one multi-purpose indicator is used for more than one target (e.g., same indicators are used to measure different targets such as 8.4 and 12.2) (UNITAR 2016).

### Box 11. Data challenges

Regarding the global framework of indicators, countries participating in the first round of VNR pointed out:

- There are significant gaps in the availability of data (Colombia, Egypt, Estonia, Finland, France, Mexico, Morocco, Philippines, Samoa, Uganda, and Venezuela).
- Collecting additional data would imply significant resources (Estonia, Finland, and Montenegro).
- The proposed indicators do not necessarily reflect national situations (Republic of Korea, Samoa and Uganda).

indicators listed in the final indicator proposal is 241. However, since nine indicators repeat under two or three different targets, the actual total number of individual indicators in the list is 230.

- Uncertainty in the indicator list itself, inadequacy of metadata and absence of data flow procedures (Turkey).
- Many SDGs and targets are difficult to monitor on the basis of the selected indicators only, and the indicators do not clearly reveal the links between implementation and impacts on various goals and targets (Finland).

Source: Synthesis VNR 2016 (UNDESA 2017)

The IAEG has agreed on provisional tiers to classify the SDG indicators based on their level of methodological development and data availability (UN 2016). These tiers will be updated on yearly basis:<sup>19</sup>

- *Tier 1*: Indicator conceptually clear, established methodology and standards available, and data regularly produced by countries (81 indicators as of Nov. 2016).
- *Tier 2*: Indicator conceptually clear, established methodology and standards available, but countries do not regularly produce the data (57 indicators as of Nov. 2016).
- *Tier 3*: Indicator for which there are no established methodology and standards, or methodology/standards are being developed/tested (88 indicators as of Nov. 2016).
- Remaining indicators are currently unrated.

Databases of the global indicators and available metadata are available at:

- Metadata (<http://unstats.un.org/sdgs/metadata/>)
- SDG Database (<http://unstats.un.org/sdgs/indicators/database/>)

<sup>19</sup> <http://unstats.un.org/sdgs/files/meetings/iaeg-sdgs-meeting-04/Tier%20Classification%20of%20SDG%20Indicators%20Updated%2023-09-16.pdf> and

National data can be submitted to the global level by a country's NSO or line ministries, depending on how centralized or decentralized the national statistical system is. National bodies can send data directly to the relevant specialized agency (the custodian of each indicator of the global framework) or to a regional mechanism, which will transmit them to the appropriate agency.

The specialised agencies are responsible for providing internationally comparable country data on each indicator (for example, they should create estimates when country data are missing). In addition, they support increased adoption of and compliance with international standards at the national level, strengthened national statistical capacity and improved reporting mechanisms.

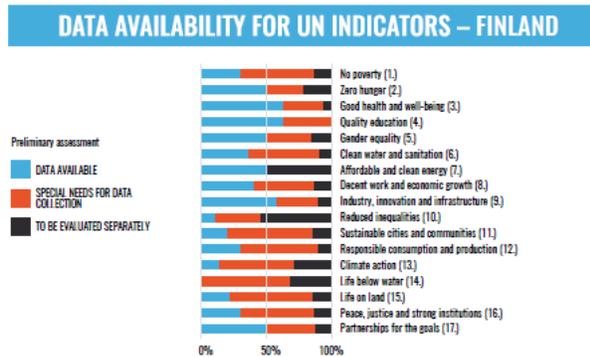
Countries are encouraged to develop national data platforms as central repositories for SDG data. This will allow agencies to retrieve the data directly from the platform, which reduces the reporting burden on countries. Moreover, data platforms make statistics and indicators available to the public. For example, the Philippines plans to implement an online platform for access to SDG indicators (SDG Watch) (UNDESA 2017).

### Figure 15. National availability of data for the global framework of indicators in Finland

According to a preliminary expert assessment conducted during the gap analysis of Finland's preparedness to implement the 2030 Agenda, basic data for 42 % of the SDG indicators can easily be found in the country, while 43 % of the indicators require separate data collection. The analysis of the

<http://www.iisd.ca/download/pdf/sd/enbplus208num18e.pdf>

availability of data with regard to the remaining indicators is ongoing.



Source: Finland VNR Report 2016

([https://sustainabledevelopment.un.org/content/documents/10611Finland\\_VNR.pdf](https://sustainabledevelopment.un.org/content/documents/10611Finland_VNR.pdf)).

### Other indicators

Similar to the process of integrating national development plans and strategies and the 2030 Agenda, countries have to identify monitoring solutions that match their national realities and do not overburden their statistical systems.

In parallel to the international indicators, countries are developing or adapting national indicators. In some cases, the development of national indicators has benefitted from the involvement of multiple stakeholders (UNDESA 2017). For example, Colombia’s High-Level Commission for Effective Implementation of the 2030 Agenda and the SDGs (created in February 2015) has a working group on indicators with multi-stakeholder participation (Ibid.).

The overall indicators framework for the SDGs is likely to comprise five levels of indicators, including the global indicator framework. These levels are summarized in Table 2 below (based on UNITAR 2016).

### Improving data and other data sources

Several challenges must be addressed to ensure timely, reliable, high-quality disaggregated data in order to inform monitoring of the 2030 Agenda’s implementation:

- **Lack of data:** Important data gaps remain. Data for monitoring many SDGs are currently lacking, including at the global level. Given the scope of the new Agenda, many developing countries do not have baseline data for many SDG indicators (UNITAR 2016). Improving the scope, design and frequency of household surveys, as well as improving and using administrative data, are some of the areas where progress is needed (Ibid.).

#### Box 12. Statistical capacity

Limited statistical capacity is one of the main challenges for monitoring the 2030 Agenda and SDGs. Statistical capacity refers to a nation’s ability to collect, analyze, and disseminate high-quality data about its population and economy.

The World Bank maintains a **Database on statistical capacity**, which provides information on statistical systems of developing countries. In addition to the **Statistical Capacity Indicator** (a composite score assessing the capacity of a country’s statistical system based on a diagnostic framework that assesses the following areas: methodology; data sources; and periodicity and timeliness), the database facilitates the assessment of countries’ statistical capacity. The database is accessible at <http://datatopics.worldbank.org/statisticalcapacity/Home.aspx>

- **Nationalizing and localizing indicators:** Many countries are building indicators based on national priorities, sometimes based on “nationalized” global indicators (e.g., Estonia, Montenegro, Sri Lanka, Vietnam) (DPADM

2016c). National statistical offices play a central role in national follow-up and review processes, including the development of national indicators.

- **Disaggregation:** The very people the SDGs are expected not to leave behind are in many cases invisible due to missing or underrepresented data. It is important to invest in the regular and systematic collection of disaggregated data (by sex, age and other salient socio-economic characteristics, including income/wealth, location, class, ethnicity and other) in accordance with SDG Target 17.18.
- **Standardization and comparability:** National data needs to be comparable and standardized to feed into global monitoring. This will require well-established reporting mechanisms from countries to the international statistical system and an increased adoption of internationally agreed standards at the national level (UNITAR 2016).
- **New sources of data:** NSOs are the main providers of data for monitoring the SDGs, but they can also benefit from new opportunities to complement traditional sources of data with big data, data coming from other state institutions, civil society and the private sector (UNITAR 2016).

**Box 13. Addressing challenges through regional efforts**

The Pacific SDGs Roadmap is a regional initiative intended to outline the steps to set regional priorities and indicators. It builds on the experience with the MDGs, when regional monitoring helped overcome some of the limitations of tracking progress by countries individually in the Pacific.

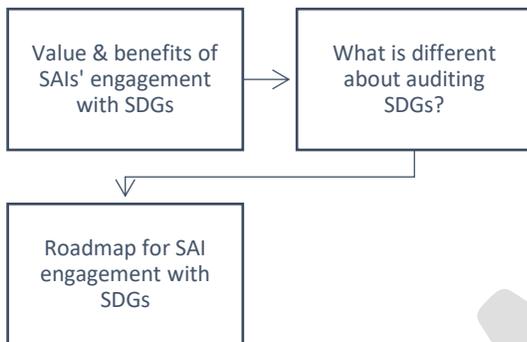
Source: Synthesis VNR 2016 (UNDESA 2017).

**Table 2. SDG Indicators framework at different levels**

Level	Developed by	Purpose/Scope	Will include
<b>Global framework of indicators</b>	IAEG	Designed for monitoring progress at the global level. Used for reporting in the annual SDG progress report. Most are expected to be integrated into national indicator frameworks to allow greater comparability. For some of them, however, it is difficult to track progress at the national level (e.g., indicators related to oceans).	<ul style="list-style-type: none"> <li>- Form the core of all other indicators</li> <li>- Include elements of disaggregation</li> <li>- Focus on special groups</li> <li>- Address inequality issues</li> </ul>
<b>Thematic indicators</b>	International organizations and experts	Thematic indicators are tracked around the globe and often include input and process metrics that are helpful complements to official indicators.	<ul style="list-style-type: none"> <li>- Additional and, in some cases, different indicators on each of the elements covered by the global indicators</li> <li>- Indicators that are only relevant at national level</li> </ul>
<b>Regional indicators</b>	Regional level	Can reflect regional specificities, support mutual learning, and promote shared accountability for regional challenges and resources.	<ul style="list-style-type: none"> <li>- Most of the global indicators</li> <li>- Additional indicators</li> </ul>
<b>National indicators</b>	Each country	At the heart of monitoring the SDGs. They will build on the global framework, will need to be aligned with international standards, and reflect national specificities.	<ul style="list-style-type: none"> <li>- Most of the global indicators</li> <li>- Additional and, in some cases, different indicators from those at the global level (incl. some of the thematic indicators)</li> </ul>
<b>Sub-national indicators</b>	Sub-national level	Can reflect the specificity of the local level and draw on innovative data sources. A critical level where most of the implementation normally happens.	<ul style="list-style-type: none"> <li>- National indicators</li> <li>- Additional indicators using innovative data sources</li> </ul>

## Part 2 – Supreme Audit Institutions and SDGs

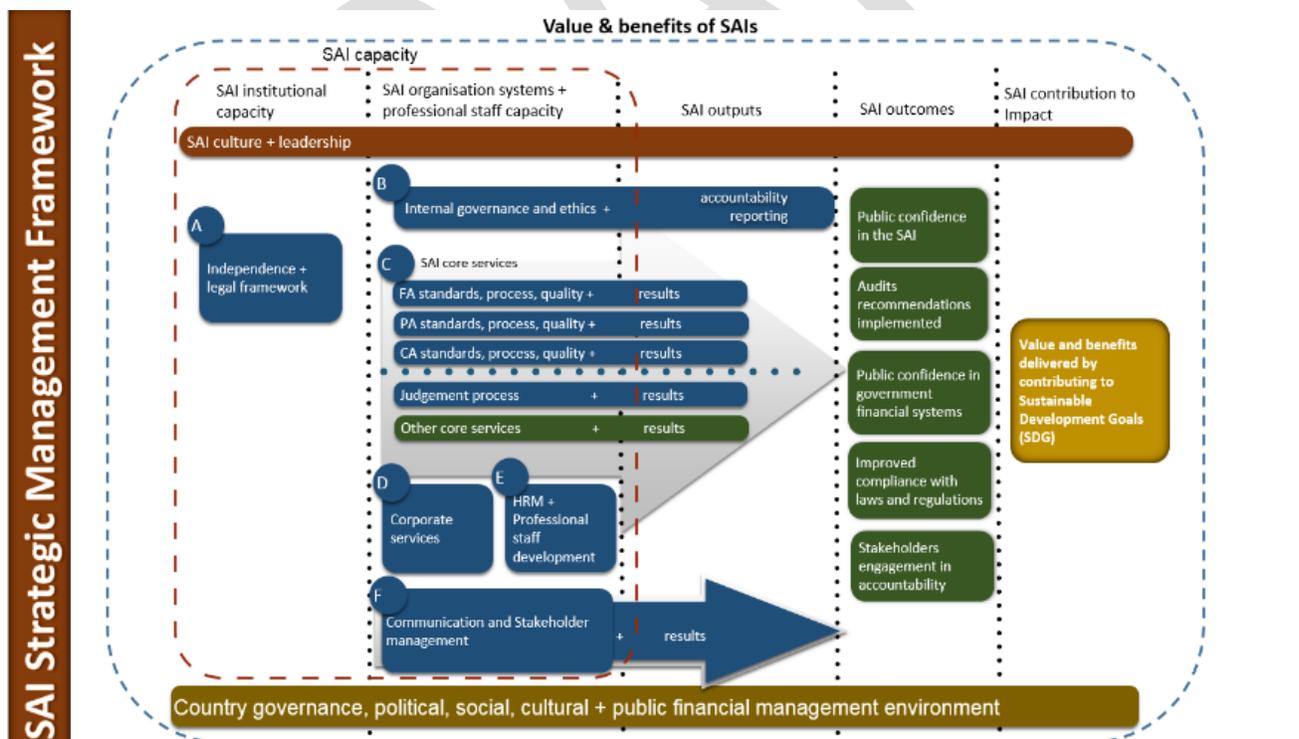
After the description of the 2030 Agenda in Part 1, this part discusses the relationship between SAIs and SDGs. The issue of ‘how can SAIs engage with SDGs?’ is the main question discussed in this part through the following sections.



## Value and benefits of SAIs' engagement with SDGs

The question ‘why do SAIs exist?’ is mainly answered in the expression of ISSAI 12 – SAIs exist to contribute with value and benefits for the citizens in their countries. When we look at Agenda 2030 it paints a compelling and comprehensive vision of a world where citizens enjoy better lives. Each country has signed up for these goals which are integrated, universal and indivisible. Taken together, they practically cover the entire audit universe of an SAI. As such SAI engaging with SDGs and SAI delivering value and benefits for citizens are not necessarily two different processes. The IDI’s strategic management framework brings out this link (figure 16). It shows how SAI contribution to impact involves contribution to SDGs.

Figure 16 – SAI Strategic Management Framework



It also highlights how SAI outcomes—which not only consist of performance, compliance and financial audit outcomes, but also relate to the SAI’s own transparency, accountability and credibility—lead to SAI contribution to value and benefits.

The diagram also shows how an SAI needs to have quality outputs in terms of reporting on its own performance—reporting on its audit work to facilitate outcomes. It is worth noting that SAIs exercise oversight through the work they do in all three audit streams: financial audits, performance audits and compliance audits. This also implies that SAIs contribute to implementation of SDGs through high-quality audits (as per ISSAIs) in all three audit streams. Consequently, while the SDGs can provide ‘what,’ or subject matter, to the audit work of SAIs, the ISSAIs provide ‘how,’ or the methodology and standards to which this work needs to be done.

In order to deliver this value a SAI needs capacity in terms of appropriate and robust institutional framework, organisational systems, professional staff, effective leadership and enabling environment.

The UN General Assembly Resolutions A 66/209 (2011), A 69/228 (2014) and A 69/327 (2015), encourage Member States to give consideration to promoting and fostering the efficiency, accountability effectiveness and transparency of public administration by strengthening supreme audit institutions (SAIs). SAIs have a key role to play in the implementation of programmes to achieve SDGs. As mentioned above, the first High Level Political Forum (HLPF) with its focus on “Ensuring that no one is left behind” also stressed the importance of the role of SAIs, which their mandate cuts across all government institutions at all levels.

## Through the lens of ISSAI 12—outcomes

The principles set out in ISSAI 12 are constructed around a plan for action similar to the 2030 Agenda. ISSAI 12 is based on the fundamental expectation of making a difference to the lives of people (citizens) and improving their livelihood.

Most of the SAIs operate under different mandates and models. However, ISSAI 12 objectives and principles are intended to enable SAIs to strive toward, communicate and promote the value and benefits that they can bring to advancing efficient, accountable, effective and transparent public administration and achieving national development objectives and priorities as well as SDGs.

The role of SAIs in the implementation of SDGs is described by the three objectives of ISSAI 12 and their underlying principles. Figure 17 provides the overview of ISSAI 12.

**Figure 17. Overview of ISSAI 12**



**OBJECTIVE 1: Strengthening the accountability, transparency and integrity of government and public sector entities**

This is a critical role for SAIs; it is conducive to the achievement of national development objectives and priorities as well as SDGs. This means that if SDGs are to be achieved, it is necessary to have strong institutions, effective rules and policies, robust systems, and well-established processes to develop, implement, monitor and report on programmes undertaken and the results achieved.

Strong institutions include a governance structure with established ministries, departments and agencies (MDAs) who have the mandate and roles to carry out functional and sectorial roles for the well-being of citizens. Effective rules and policies relate to underlying legislations and established policies that mandate the roles and functions of MDAs, and provide relevant legal and policy directions. A robust system is needed to put rules and policies into operation with strong controls and effective risk management strategies.

It is important that MDAs who are responsible for managing programmes to achieve SDGs act in the best interests of citizens by promoting efficiency, accountability, effectiveness, transparency and integrity in those institutions. Those are the principles proposed by ISSAI 12 under the objective “strengthening the accountability, transparency and integrity of government and public sector entities”:

- Safeguarding the Independence of SAIs.
- Carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources.
- Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and

recommendations and taking appropriate corrective action.

- Reporting on audit results and thereby enabling the public to hold government and public sector entities accountable.

It is important that SAIs strive to safeguard their independence. This is because SAIs may involve, or participate in, government committees, forums or working groups aimed at preparing, coordinating, monitoring and/or implementing programmes to achieve SDGs. However, if an SAI identifies an area that requires reporting, it needs to be free to decide on the content of the report with the aim of ensuring accountability and transparency of government in relation to SDGs.

SAIs have to ensure that conducting audits of SDG programmes is within their audit mandate. Given that implementing programmes to achieve SDGs involves global effort with many stakeholders, greater interest in related audit reports is also expected. SAIs need to effectively communicate their audit results and reports. Therefore, SAIs may need to develop and build professional relationships with these key stakeholders; develop and implement a communications strategy; and develop a reporting guideline on how to write a regional report as suggested above.

The audit report is not the end of the process. A follow-up mechanism is necessary, especially since the SDGs are a long-term goal and the impact may not be felt until a few years later. The nation will need to monitor and report on the implementation of SDGs. The SAI role of following up audit recommendations will help ensure that the SDGs are achieved by follow-up of action that the responsible agencies have taken to address the audit recommendations.

It is advisable that the SAI have a communications strategy to facilitate access to its audit reports on

SDGs using multiple and appropriate communication tools, especially since the stakeholders are wide-ranging and varied and there is global interest in achieving these global goals.

***OBJECTIVE 2: Demonstrating ongoing relevance to citizens, Parliament and other stakeholders***

This role can be demonstrated by conducting financial, compliance or performance audits and reporting audit results that citizens and stakeholders find relevant.

It is important that SAIs be involved and participate in assisting MDAs to improve their processes and their monitoring and reporting of SDGs. SAIs can do this by providing practical and meaningful audit recommendations, and by issuing reports that are cross-cutting and that provide significant messages for a wider public sector and stakeholders nationally, regionally and globally.

Those are the principles proposed by ISSAI 12 under the objective “demonstrating ongoing relevance to citizens, parliament and other stakeholders”:

- Being responsive to changing environments and emerging risks;
- Communicating effectively with stakeholders;
- Being a credible source of independent and objective insight and guidance to support beneficial change in the public sector.

Some ways for the SAI to remain relevant to citizens and stakeholders are to be responsive to changing environments and emerging risks and to be aware of the SDGs, understanding how the Goals are being integrated into the country’s national planning framework, the relevant governance structure, proposed programmes and any related approved resource allocations. To provide impact and deliver on their critical role, SAIs may need to consider

mainstreaming SDGs through their strategic planning and annual audit planning processes. Given the nature of SDGs, SAIs may also need look at an audit approach that helps them examine connections and interrelations between the work done by different government entities and programmes.

Auditing the subject matter of SDGs would also involve a wider stakeholder engagement in the audit process and consideration of new sources of data and evidence. It is also important for SAIs to being aware of media data and information on multiple Websites such as Twitter, RSS feeds, Facebook and other sites about SDGs and that relate to SDGs.

Besides stakeholder engagement within the nation, SAIs could also collaborate with INTOSAI, UN and other regional, professional and multilateral bodies working with SDGs. This will not only enhance their audit engagement with SDGs but also give them a voice in the national, regional and international engagement with SDGs.

***OBJECTIVE 3: Being a model organisation through leading by example***

The following ISSAI 12 principles are proposed to SAIs in order to be a model organisation through leading by example:

- Ensuring appropriate transparency and accountability of SAIs;
- Ensuring good governance of SAIs;
- Complying with the SAI’s Code of Ethics;
- Striving for service excellence and quality;
- Capacity building through promoting learning and knowledge sharing.

SAIs have to practice what they preach and be transparent and accountable in carrying out their mandate. SAI operations have to be managed economically, efficiently, effectively and in

accordance with applicable laws and regulations, and these matters publicly reported, as appropriate.

For example, SAIs could strengthen their own operations and be independently reviewed to ensure that they have sound internal control and management practices in place to deliver their SDG-related audits. Given the multiple stakeholders interested in the SDGs, this good governance structure would give them positive assurance of the credibility of the SAI and its mechanisms that produce the audit results and reports.

There are many risks involved and faced by public auditors when conducting audits. In particular, with regard to SDGs there are many agencies and organizations that will be involved in handling funds. Therefore, it is important for SAIs to ensure that in their audits of SDGs, their code of ethics is followed and is continually reinforced for auditors and incorporated in the audit methodology.

No matter whether it is SDGs or any other regional or global matter that it is auditing, the SAI has to focus constantly on striving for service excellence and quality. This may translate into ensuring that all the SAI staff are well versed, aware and knowledgeable about the SDGs and are able to conduct audits to the applicable standards.

This implies that SAIs need to have in place suitable mechanisms for professional development of staff and managers. SAIs have such opportunities at the local level, the regional level through INTOSAI regions, and the global level through INTOSAI and IDI programmes. The proposed introduction of INTOSAI competency framework and pilot certification programme for auditors is a big step towards professionalization.

SAIs will also need to have independent quality assurance mechanisms for their audits to ensure quality output.

Through their oversight and control functions, SAIs will play a fundamental role in guaranteeing accountable and effective governance for sustainable development. SDGs are a very comprehensive set of goals. SAIs have already been doing audits of many themes related to SDGs. However, to audit specifically the preparedness for implementation of SDGs and the implementation itself, it is necessary to keep in mind that there are some differences between auditing implementation and auditing SDG-related themes. As mentioned in Part I, SDGs have some implementation principles. These principles are national ownership, universality, integrated, humans' rights-based, inclusive and participatory, and no one left behind. It is necessary to develop a specific audit model to deal with particularities and complexities of auditing the preparedness for implementation of the SDGs. The audit model proposed in this guidance will be explained in Part III.

## What is different about auditing SDGs?

In the section above we have discussed why SAIs need to be engaged with SDGs. The next question to be answered is, "Is auditing SDGs business as usual, or will these audits require a different approach? In order to answer this question, we would like to draw your attention to the principles for implementation of SDGs, mentioned above. This implies that when SAIs audit preparedness, to begin with, and later implementation of SDGs, they need to look at the extent to which these principles have been followed. We have tried to list below some of the implications that this may have for SAIs.

## Roadmap for SAI engagement with SDGs

### **Wide stakeholder engagement in the audit process -**

In examining inclusiveness, participation and leaving no one behind, an SAI may have to look beyond its traditional mechanisms for collecting evidence and consult with a wider set of stakeholders throughout the audit process.

**Focus on inclusiveness** - SAIs will also need to expand their traditional effectiveness questions to ask about equity and equality considerations and how these have been met.

**Examine interconnections** - Another key principle of the SDGs is that they are integrated and balance the three dimensions (economic, social and environmental). This implies that any audit of implementation of an individual SDG goal or target will also need to look at the interconnections with other goals and targets. Examining these interconnections with a view to commenting on the final outcome will require an approach that helps the SAI examine interconnected and boundary- spanning issues, as against looking at individual programmes, projects and agencies as silos. The whole-of-government approach described in the next section of this guidance could be one such approach that SAIs can use effectively in auditing SDGs.

**Audit performance information** - The SDGs are a results framework. As such, definition of a system of performance indicators, collection of data on the indicators and reporting on that data assumes great significance for the implementation of the 2030 Agenda. When SAIs audit implementation of SDGs they will need to look at performance information and develop capacity and approaches for auditing performance information and performance measurement systems.

A SAI has a number of stakeholders with different expectations of the SAI's engagement with SDGs.

The INTOSAI Strategic Plan for the period 2017-2022 has included SDGs as a cross-cutting priority. Cross-cutting priority 2 is "Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts". The Strategic Plan identified four broad approaches where SAIs can expect to make valuable contributions at the national, regional and global levels toward the achievement of the SDGs. These approaches are the following:

1. Assessing the readiness of national systems to report on progress toward the achievement of the SDGs, and subsequently to audit their operation and the reliability of the data they produce.
2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programmes that contribute to specific aspects of the SDGs.
3. Assessing and supporting the implementation of SDG 16, which relates in part to transparent, efficient, and accountable institutions.
4. Being models of transparency and accountability in their own operations, including auditing and reporting.

In order to manage different expectations, ensure SAI ownership and set realistic goals, we recommend that a SAI consider the following questions in designing its own roadmap for engaging with SDGs.

recommendations on preparing for implementation and by drawing attention to key considerations in preparing for implementation. The ‘how’ of such a preparedness audit is described in the next part of this guidance.

1. What role is the SAI expected to play by its key stakeholder (national, regional, international)?
2. What kind of mandate, environment and capacity does the SAI need to fulfil these expectations?
3. What role can the SAI realistically play in light of its current mandate, environment and capacity?
4. What role does the SAI aim to play in the longer term?
5. How does the SAI plan to enhance its capacities to play its envisaged role in the longer term?

An SAI can ask these questions as a part of its strategic management process. The IDI’s strategic management framework (Figure 16) may be a useful tool in this regard.

This guidance is related to approach 1 and will help provide a methodology that can be used by SAIs to audit a nation’s preparedness for the implementation of SDGs. However, it also touches approach 2 because it is related to performance auditing and gives examples on SDG 16, which is under approach 3.

As a first step in its roadmap, we recommend that SAIs undertake an audit of the preparedness of its national government for implementing SDGs. Besides affording the SAI a good overview of the preparedness for implementation of the entire Agenda, such an audit will also give the SAI a voice in the implementation discussions at the country level. Through the audit the SAI can also contribute to the nation’s implementation efforts by providing

## PART 3 – Performance Audit of Preparedness for Implementation of SDGs

By the time you reach this part, you should have a good understanding of SDGs and the different ways in which an SAI can engage with SDGs. As mentioned in the previous part, one of the ways in which an SAI can engage at this stage is by examining preparedness for implementation of SDGs.

This part provides guidance on how to conduct a performance audit of preparedness for implementation of SDGs. It describes an audit model and takes that model through each step of an ISSAI-based PA process.

In this chapter, you will also find illustrations on the tools that can be used to conduct the audit. It is very important that you have in mind that these illustrations are generic and need to be adapted and tailored to the reality in your country and your SAI.



### Audit model

An SAI can audit preparedness by using the proposed model. The **subject matter** of the audit is preparedness for implementation of SDGs. The **approach** used is a combination of result and system-oriented approach and the **scope** is the entire 2030 Agenda.

Type of audit: Performance audit

The first question to be settled in the audit model is regarding the methodology to be followed. Considering the objectives of the three different audit types recognized by INTOSAI—financial, performance and compliance audit—we believe that the performance audit would be most suitable for the examination at hand. The auditor could examine the economy, efficiency and effectiveness of the government’s preparedness for implementation of SDGs.

### Subject matter: Preparedness for implementation of SDGs

In this case, the broad subject matter of the audit will be preparedness. Since governments signed up for SDGs in September 2015, we believe it is the right time to focus on preparedness. The questions to ask may be Has the country set realistic targets? Does the country have a reliable source of baseline information? However, many of the audit questions and sub questions can be used just as appropriately to assess the national implementation of the 2030 Agenda. We fully expect that as both national and SAI experience and lessons are learned over time, the audit guidance will be modified and improved in the coming years.

### Whole of Government approach

Whole of Government (WoG) 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).

Many benefits have been associated with whole-of-government approaches to policy issues. These are generally related to (Ling, 2002 *apud* The Centre for Effective Services, 2014):

**Outcomes-focused:** WoG work seeks to enable government departments and agencies to achieve outcomes that cannot be achieved by working in isolation, and to optimise those outcomes.

**Boundary-spanning:** Policy implementation regularly goes beyond the remit of a single minister, department or agency.

**Enabling:** WoG approaches to policy are seen as enabling government to address complex policy challenges, use knowledge and expertise within and outside government more effectively, and integrate levels of government in support of more efficient and effective service delivery.

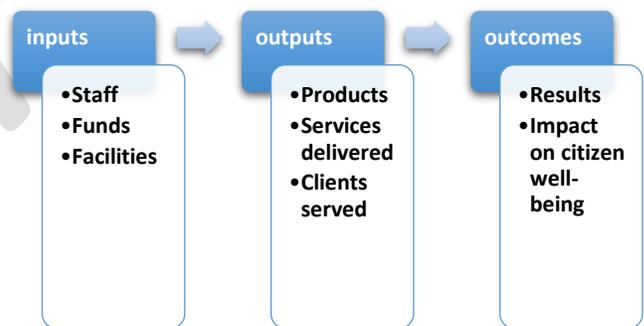
**Strengthening prevention:** WoG approaches can strengthen a preventive focus by tackling issues from a systemic perspective as they emerge, before they become embedded.

Whole-of-government approaches require a particular way of working, which involves joining up at the centre to achieve a shared vision; boundary management; managing interdependencies; shared understanding.

As we saw in Part 1 of this guidance, effective implementation of 2030 Agenda requires a whole-of-government approach. Each individual SDG spans the responsibilities of single ministries, levels of government, and even sectors; to be effective, implementation will need to be equally “boundary-spanning”. A whole-of-government approach systematically cuts across silos to ensure that the efforts of government ministries and programmes are fully aligned and coordinated to provide integrated responses to national development needs and priorities. A whole-of-government approach seeks **unity of purpose** among all government actors, levels, and sectors.

A typical focus of programme management in government, and therefore in performance audits as well, can be shown through the use of a logic model. Figure 18 shows the most simplified version of such a model, where organizational inputs such as the budget and staff available produce outputs such as services to citizens that in turn are expected to lead to improved results. For example, a programme may seek to reduce the incidence of disease through better vaccination efforts. In that case, the inputs would include the resources available to procure the vaccines and the doses obtained; the outputs would be the number of doses provided to citizens; and the outcomes would be reduced disease. Again, this is a very simplified version of a widely used and appropriate way of depicting programme management. Performance audits can be done on each step of the process or the entire process, and on the linkages among the inputs to outputs to outcomes.

**Figure 18 – Simplified logic model**



A whole-of-government approach recognizes the cross-cutting nature of the 2030 Agenda and related national sustainable development efforts. It seeks to shift the focus of government performance toward the results that government seeks to achieve rather than the operations of any single programme or agency. Figure 19 shows a different way of thinking about government management—and therefore a different way of doing performance audits—given the interconnected and boundary-spanning nature of the

issues that each of our national governments confronts.

single, stand-alone effort to disease prevention more generally. It thereby maps the related contributions of different programmes and initiatives and poses questions about the degree to which these related efforts are aligned and coordinated.

In a similar way, when auditing preparedness for implementation of SDGs, it is necessary to consider the interconnections between institutional arrangements, programmes, initiatives and the implementation principles of the 2030 Agenda.

**Figure 19 – Complexity model**



Returning to the disease prevention programme illustration mentioned above, a whole-of-government approach would certainly look at the progress of the vaccination programme as an instrumental part of the national effort. However, sanitation programmes, public education programmes (to inform the public about the importance of vaccinations), and the number and training of health workers are among the efforts that may be equally important to prevention. In fact, depending on the specific situation, any one of these or other factors may be the most important element in disease prevention. A whole-of-government approach shifts the unit of analysis of management, performance measurement, reporting, and evaluation—from the vaccination programme as a

Just as a whole-of-government approach requires government to employ different ways of thinking and managing, so too such an approach entails a different approach to performance audits. In that regard, the United Nations’ common reporting guidelines for voluntary national reviews at the High Level Political Forum (HLPF) provide an excellent basis for assessing national progress that, taken together, help SAIs in auditing the whole-of-government approach to preparedness.<sup>20</sup>

Figure 20 presents the main clusters from HLPF guidelines. If the audit questions are based on those clusters, is possible to base the audit on the complexity model presented in figure 20.

**Figure 20 – Clusters from HLPF guidelines**

20

[https://sustainabledevelopment.un.org/content/documents/11819Voluntary\\_guidelines\\_VNRs.pdf](https://sustainabledevelopment.un.org/content/documents/11819Voluntary_guidelines_VNRs.pdf)

- b. What efforts are being made to mobilize means

Each cluster could be unfolded in audit questions such as:

**1. National ownership**

- a. What efforts have been made for informing and involving all stakeholders in the SD Goals and targets?
- b. What specific efforts have been made to integrate the SDGs into the country’s legislation, policies, plans and programs?

**2. Institutional framework**

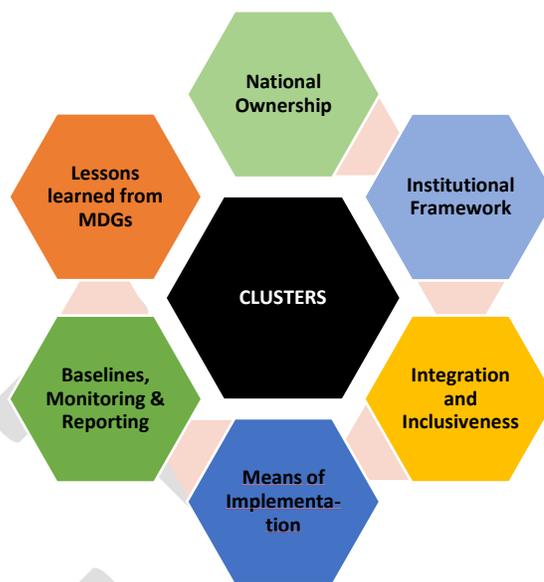
- a. How has the country adapted its institutional framework in order to implement the 2030 Agenda?
- b. Is there an institution responsible for coordination and integration?
- c. How has responsibility been allocated among various levels of government (national, subnational and local) for coherent implementation and review of the 2030 Agenda?

**3. Integration and inclusiveness**

- a. How are the three dimensions of sustainable development (economic, social and environmental) being integrated and how are sustainable development policies being designed to reflect such integration?
- b. What are the plans for mainstreaming principles of the 2030 Agenda, for example, leaving no one behind, in the implementation of the Sustainable Development Goals?

**4. Means of implementation**

- a. What are the resources needed in terms of financing, capacity development needs, data and statistics, knowledge sharing, technology and partnerships to implement the 2030 Agenda in the country?



of implementation and what difficulties does this process face?

**5. Baselines, monitoring and reporting**

- a. Are baseline figures available for each of the SDG indicators and have year-wise targets to be achieved against each SDG been defined?
- b. What statistics are collected from the national statistical and vital records systems and are there any major gaps in official data on indicators?
- c. Do the statistical agencies have the capacity to collect and disseminate complete, credible, relevant, accurate, and timely data?
- d. Do the country’s civil registration and vital statistics agencies have the capacity to collect and disseminate complete, credible, relevant, accurate, and timely data?

**6. Lessons learned from MDGs**

- a. What lessons has the country learned from any existing reviews of its sustainable development efforts (including those that were done under the MDGs)?

The clusters presented in Figure 20 and the questions above can be grouped into three broad audit objectives:

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) 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?

The audit questions related to the audit objectives are presented under the audit design matrix.

The above listed set of questions is illustrative. Each SAI will need to tailor these questions to the audit of preparedness that it plans to conduct. An SAI can scope its audit depending on the capacity and interest of the SAI. These clusters of questions can be asked of the entire 2030 Agenda or with reference to specific goals or targets. For example, if the SAI decides to focus on preparedness for implementation of Goal 5 it could examine the question: what lessons did the country learn from the implementation of MDGs? How are these lessons being taken into account in preparing for the implementation of SDG 5?

While an SAI can scope the audit to look at a few goals and targets, we recommend that the SAI conducts the audit of preparedness for the entire 2030 Agenda, maintaining a whole-of-government approach and considering the principles of the Agenda and the interlinkages between the goals.

## Auditing preparedness for implementation of the 2030 Agenda

This section provides guidance on how to take the audit model described in the previous section through an ISSAI-based performance audit of preparedness for implementation of the 2030 Agenda. Figure 21 shows the main steps of the audit process.

### Preparing for the audit

Before going into the process of conducting this audit, it is important for the SAI keep the following in mind.

**Competent Team**<sup>21</sup> – In auditing preparedness, the team needs to have a very good understanding of SDGs, whole-of-government approach to the audit, and specific and general competencies to apply performance audit standards. Auditing preparedness for implementation of SDGs may require specialized techniques, methods and skills from disciplines that may not be available within SAI.

Stakeholder engagement is also a key aspect of this audit. The audit team needs to have skills in this area or needs to ensure that a person with these skills (for example, someone from the communications department of the SAI) is available to help the audit team.

An audit of preparedness for implementing SDGs involves gathering and analyzing data from various sources, such as various branches of government, and from civil society stakeholders, private players and other partners. Turning this data into useful information for audit may require expertise in different types of data collection and data analysis techniques. Therefore, if this competency is not available inside the audit team, external experts may be engaged.

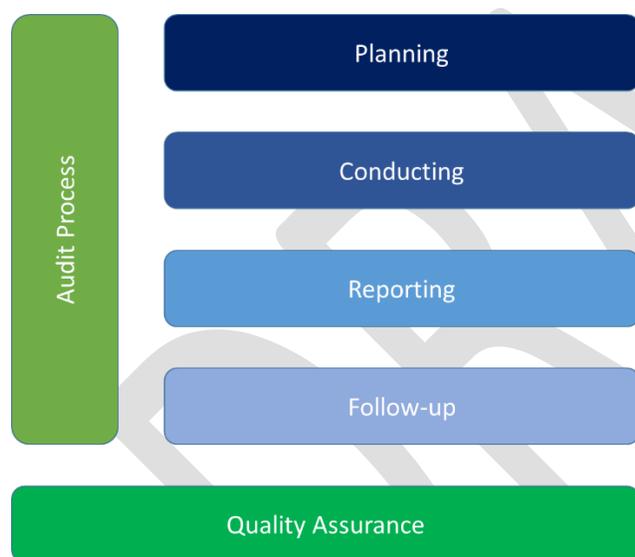
**Methodology** – The SAI should have a fairly established performance audit methodology that is aligned to ISSAIs.

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<sup>21</sup> ISSAI 3000/63.

**Communication with and involvement of stakeholders**<sup>22</sup> – The 2030 Agenda calls for a multi-stakeholder approach. The audit of preparedness would also require the auditors to extensively communicate with and involve stakeholders throughout the audit process. The greater the diversity of stakeholders involved, the richer the audit will be. For example, the SAI could involve citizens, Civil Society Organisations (CSOs), United Nations (UN), private sector and concerned ministries in planning and conducting the audit.

**Figure 21 – Audit process**

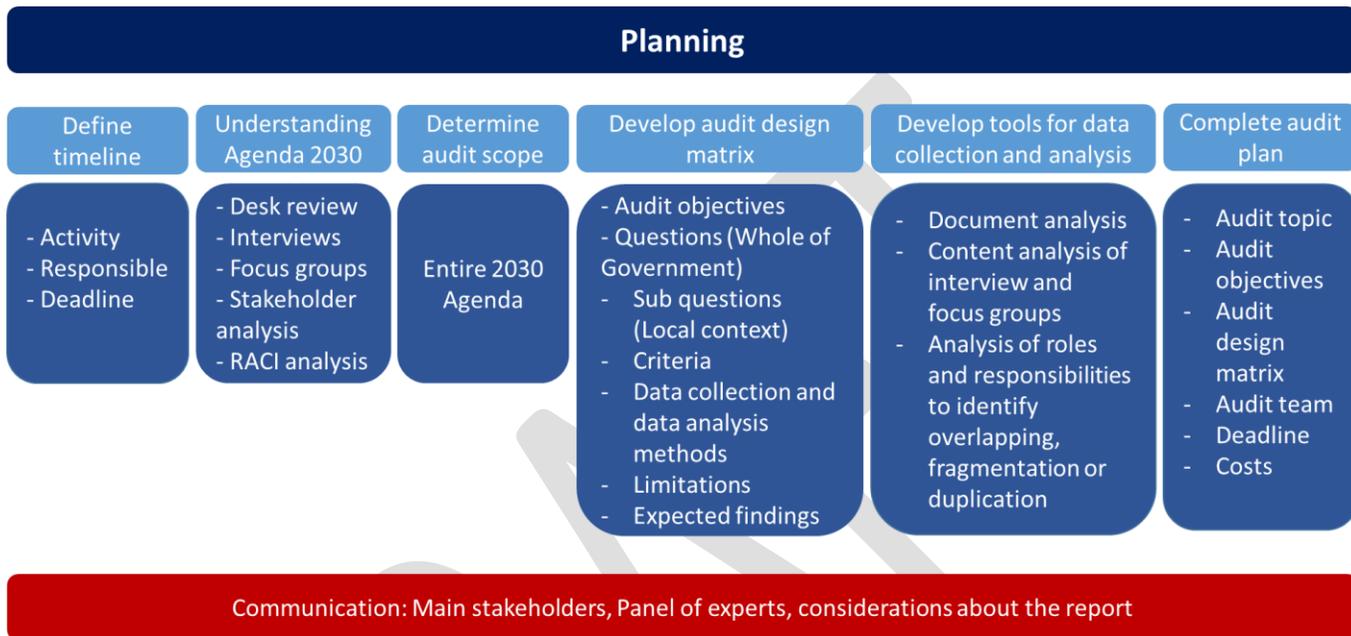


<sup>22</sup> ISSAI 3000/54, 59

## Planning an audit of preparedness

Figure 22 shows the main steps of the PA planning phase for auditing preparedness for implementation of 2030 Agenda.

Figure 22 – Planning phase



### Define the timeline<sup>23</sup>

One of the first activities of an audit is to define the timeline, with the activities, dates and responsible.

### Documentation

Table 3 shows an illustration of a timeline for a performance audit of preparedness for implementation of SDGs.

<sup>23</sup> ISSAI 3000/96.

**Table 3 – Timeline for performance audit of preparedness for implementation of SDGs**

Activity	Deadline	Team member responsible (can be more than one)					Status	Comments
		Team member 1	Team member 2	Team member 3	...	Team member n		
<b>PLANNING PHASE</b>								
1. Prepare entry meetings with audited entities (set the appointment, prepare questions and presentation).								
2. Entry meetings (present the audit, answer doubts, identify experts etc.).								
3. Identify and read the basic documents regarding 2030 Agenda								
4. Identify legislation and complementary reference material.								
5. Do a stakeholder mapping.								
6. Schedule interview with stakeholders and experts (e.g. responsible for SDGs in different ministries, professors, representatives from civil society).								
7. Research data regarding budget.								
8. Research data regarding government programmes and plan related to SDGs.								
9. Develop process map and product map of the main activities identified.								
10. Conduct interviews and focus groups with stakeholders and experts.								
11. Identify entities involved, their roles and responsibilities.								
12. Do an Ishikawa analysis (or problem tree analysis) to help defining the audit sub-questions related to the reality in your country.								
13. Revise the working papers (Ishikawa, process and product map, stakeholder) together with the audited entities.								

14. Develop the draft audit design matrix (define the audit problem and questions, the methodology (data collection and data analysis tools) and the other columns of the matrix.								
15. Prepare data collection tools (e.g. questions for interview and focus groups).								
16. Prepare the expert panel to present the audit design matrix (send invitations, schedule a room, organize material, prepare presentation). You can invite the audited entities or present the matrix to them later.								
17. Conduct expert panel.								
18. Conduct the pilot to test the data collection tools.								
19. Finalize the audit design matrix considering the expert panel and the pilot test.								
20. Revise working papers and data collect instruments and prepare final version.								
21. Define places to be visited during the conducting phase.								
22. Finalize audit plan.								
23. Finalize logistic arrangements for the conducting phase.								
<b>CONDUCTING PHASE</b>								
24. Collect evidence (through desk review, interviews, focus groups etc.).								
25. Analyze evidence.								
26. Develop draft audit finding matrix.								
27. Prepare the expert panel to present the audit findings matrix (send invitations, schedule a room, organize material, prepare presentation). You can invite the audited entities or present the matrix to them later.								
28. Conduct expert panel.								
29. Finalize the audit findings matrix considering the expert panel.								

REPORTING PHASE								
30. Write the draft report based on the audit findings matrix.								
31. Send the draft report to the audited entities for comments.								
32. Analyse the comments and update the report accordingly.								
33. Write the final report.								
34. Send the report to top management to be approved and issued.								

Actually, the phases of a performance audit are not standalone. There is some overlapping between planning, conducting and reporting. Especially the reporting phase because the audit team can (and should) start writing the draft report, with the information already known, at the beginning of the planning phase.

Throughout the audit, the working papers have to be documented, organized and saved in files.

Throughout the audit, the audit team has to bear in mind the need to maintain continuous communication with the audited entity, SAI management and other relevant stakeholders.

The activities presented in Table 3 will probably be needed in a performance audit of preparedness for implementation of SDGs. The audit team can include others, detail some and delete some, according to the needs.

### Understanding the 2030 Agenda<sup>24</sup>

After that, the audit team go to the next step: Understanding the audit topic. In this audit, the topic (or subject matter) is the 2030 Agenda. At this stage the auditor could:

- a. Research on UN Web site and other official Web sites regarding SDGs to know and understand the 2030 Agenda <https://sustainabledevelopment.un.org/>. The UN also has an app called SDGs for Action that can be downloaded on mobile phones.

- b. Read the Voluntary National Review reports,

### Documentation

Table 4 shows an illustration of a stakeholder mapping. When using it in your audit, you need to adapt to your country reality.

available at

[https://sustainabledevelopment.un.org/content/documents/11819Voluntary\\_guidelines\\_VNRs.pdf](https://sustainabledevelopment.un.org/content/documents/11819Voluntary_guidelines_VNRs.pdf).

- c. Research government Web sites to identify the government body responsible for SDGs in the country and the government bodies involved in preparedness for implementation of SDGs.
- d. Identify and communicate with key stakeholders with relevant information about SDGs in the country. A variety of stakeholders will be involved, such as professional bodies, civil society organisations, regional organisations, private sector. Stakeholder mapping is a first step that provides critical information the audit team can use at different stages of the audit process. For example, it helps to identify possible people to be interviewed, to receive questionnaires, or to participate in focus groups and groups to support the changes proposed by the audit. Other tools

<sup>24</sup> ISSAI 3000/99

can be used to create a visual representation of stakeholders (e.g., GroupMap). Stakeholder mapping (or analysis) can also provide relevant input for the audit team in terms of how to engage with each stakeholder, how to involve them at different stages of the audit process, as

well as the potentially relevant audiences to be reached through the SAI’s communication efforts. An additional column could be added to the matrix showing how to involve each stakeholder and what kind of input they can provide to the SAI.

**Table 4 – Illustration of stakeholder mapping**

Stakeholder	Stakeholder role	Stakeholder interests	Comments
National coordinating entity (e.g. Inter-ministerial committee, commission or working group; sustainable development commission; President or Prime Minister’s office)	Draft national strategy and provide overall policy guidance, including setting priorities, identifying and discussing means of implementation, coordinating awareness-raising efforts, etc.  Oversee and implement the 2030 Agenda.  May include mandate to follow-up and monitor actions to make progress on the SDGs.	Agenda 2030 mainstreamed in the country and government agencies and public policies coordinated, integrated and working towards the implementation of the SDGs.  National reports on follow-up and review of the implementation of 2030 Agenda and SDGs delivered to international organizations responsible for the monitoring of SDGs in the global level.	<ul style="list-style-type: none"> <li>Consider that not only can new structures be created but many countries rely on already existing structures.</li> <li>Consider the ample variation in the mandates of the coordinating entities.</li> </ul>
Leading ministry or ministries (e.g., Finance, Foreign Affairs, Planning, Environment).	Provide operational guidance across line ministries and government departments.  Lead the implementation, monitoring and review of the 2030 Agenda, including SDGs.	Agenda 2030 mainstreamed in the country and government agencies and public policies coordinated, integrated and working towards the implementation of the SDGs.  National reports on follow-up and review of the implementation of 2030 Agenda and SDGs delivered to international organizations responsible for the monitoring of SDGs in the global level.	<ul style="list-style-type: none"> <li>Consider their possible involvement within the coordinating entity.</li> <li>Consider their role may change if a new coordinating entity is created later on.</li> </ul>
Sector Ministries	Lead the implementation, monitoring and review of SDGs in the respective sector.	Relevant SDG mainstreamed into sector policies, measures, activities and budgets for the pertinent SDG.	<ul style="list-style-type: none"> <li>Consider their possible involvement within the coordinating entity or other inter-ministerial institutional mechanisms.</li> </ul>

		Sectoral responsibilities identified.	
Agency responsible for the national integrated statistical information system (if it exists or there are plans to create it).	Create / coordinate a national integrated statistical information system to centralize statistical information and provide data flows to international organizations responsible for SDG monitoring at the global level.	Data and information produced in the country related to SDG implementation are collected, stored and organized based on common standards.	<ul style="list-style-type: none"> <li>• Consider that such a system may not exist or there might be plans to create it.</li> <li>• Consider whether the NSO plays such a role or a different agency (e.g., Brazil's Institute for Applied Economic Research).</li> </ul>
National Statistical Office (NSO)	<p>Develop national indicators with the participation of other stakeholders.</p> <p>Identification of national indicators linked to the SDGs (customization).</p> <p>Ensuring disaggregated data to monitor and measure progress.</p> <p>Reporting on the Global Framework of Indicators.</p> <p>Compiles and publishes periodic reports on progress on the SDG indicators.</p>	National indicators prioritized, developed, customized and disaggregated according to the country's specificities and addressing the SDGs targets.	<ul style="list-style-type: none"> <li>• Consider the relations between NSO and other stakeholders (producers of data).</li> <li>• Consider whether the NSO has been involved in the development of the global framework of indicators.</li> <li>• Consider whether the NSO receives support from international donors to enhance its capacity for measuring progress on the SDGs.</li> </ul>
Local and sub-national authorities	<p>Promoting inclusive sustainable development within their territories.</p> <p>Implementers of the Agenda within their territories.</p> <p>Link the global goals with local communities.</p>	<p>Broader access to international and national resources to ensure essential services delivered at the local level.</p> <p>Improvements in the quality of life of local communities.</p>	<ul style="list-style-type: none"> <li>• Consider specific institutional arrangements that may exist to engage local authorities such as Honduras' local commission on sustainable development.</li> <li>• Consider the role of local government associations if they are relevant in your country context.</li> <li>• Consider the role of major cities.</li> <li>• Consider the existence of networks that bring together local authorities and the membership of local authorities in your country.</li> </ul>
Parliament/Congress	Enact and review legislation to advance SDG	Effective accountability and oversight in SDG implementation.	<ul style="list-style-type: none"> <li>• Consider the existence/creation of specialized legislative</li> </ul>

	<p>implementation in the country.</p> <p>Approve budget allocations for SDG implementation nationwide.</p> <p>Oversee the implementation of the 2030 Agenda at the national level through legislative oversight.</p>	<p>SDGs mainstreamed into parliamentary work, internal processes and structures.</p>	<p>/parliamentary groups and committees (e.g., Finland's Development Policy Committee; Pakistan's SDG Task Force).</p> <ul style="list-style-type: none"> <li>• Consider membership and participation in SDG related efforts by parliamentary networks and associations.</li> </ul>
Supreme Audit Institution	<p>Conduct audits to monitor and oversee the use of public resources for SDG implementation and the implementation of SDGs nationwide.</p> <p>Produce information that can be incorporated into national reports on SDG implementation efforts.</p>	<p>Effective accountability and oversight in SDG implementation.</p> <p>Contribute to national efforts (e.g., reports) to track progress, monitor and review implementation and identify improvement opportunities across the full set of the SDGs.</p> <p>SDGs mainstreamed into SAIs work, internal processes and structures.</p>	<ul style="list-style-type: none"> <li>• Consider the collaboration between the SAI and other stakeholders in the country (e.g., Public Accounts Committee, civil society, other oversight institutions).</li> <li>• Consider whether the government has engaged or plans to engage the SAI in national review efforts and in producing national reports of SDG implementation.</li> </ul>
Private Sector	<p>Provide private investment, jobs opportunities, inclusive and sustainable industrial development, resources consumption efficiency, and protecting biodiversity.</p>	<p>Opportunities for companies to deliver solutions and technologies towards SDGs implementation.</p> <p>Build new sustainable markets.</p> <p>Opportunities for public-private partnerships in sustainability agendas.</p>	<ul style="list-style-type: none"> <li>• Consider private sector participation in coordinating entity.</li> </ul>
Civil society	<p>Raising public awareness on the 2030 Agenda.</p> <p>Providing advocacy and knowledge to integrate the 2030 Agenda into national frameworks and to implement it.</p> <p>Contribute to reviewing and monitoring progress on SDGs and holding governments accountable.</p>	<p>Ensure inclusiveness, transparency and accountability in the government decision making process and policies regarding SDGs. Contribute to follow-up and review efforts as an independent source of information.</p>	<ul style="list-style-type: none"> <li>• Consider the diversity of civil society groups in your country, including grass-root organizations and organized civil society (CSOs, NGOs).</li> <li>• Pay attention to organizations that represent the most vulnerable groups/population.</li> <li>• Among CSOs, consider both sectoral CSOs (e.g., housing, education) and CSOs working on governance and sustainable development issues.</li> </ul>

			<ul style="list-style-type: none"> <li>• Consider the existence of networks to which civil society organizations in your country may belong to (national, regional, international).</li> <li>• Consider civil society participation in coordinating entity.</li> </ul>
Scientific and academic community	<p>Providing science, knowledge and data to tackle global challenges and contribute towards SDG implementation.</p> <p>Raising public awareness on the 2030 Agenda.</p>	<p>Access to investments in Science, Technology and Innovation (STI) for SDGs.</p> <p>Contribute to international and national efforts (e.g., reports) to monitor and track progress on SDG implementation.</p>	<ul style="list-style-type: none"> <li>• Consider academic participation in coordinating entity in the country.</li> <li>• Consider role of academic /scientific associations and/or research centers in your country.</li> <li>• Consider membership /participation in scientific/research networks.</li> </ul>
Donors/International cooperation	<p><i>Aid provider country</i></p> <p>Providing financial resources and delivering international cooperation to support the implementation of the SDGs in recipient countries.</p> <p><i>Aid recipient country</i></p> <p>Ensuring that all projects implemented through Official Development Assistance (ODA) are aligned with the SDGs and SDG priorities in the country.</p>	<p><i>Aid provider country</i></p> <p>SDGs mainstreamed into international cooperation and development aid strategies. Coherence and effectiveness ensured in development assistance.</p> <p><i>Aid recipient country</i></p> <p>SDGs mainstreamed into programs supported by development aid. Coherence and effectiveness ensured in development assistance.</p>	<ul style="list-style-type: none"> <li>• Consider the role of your country as receiver of aid (when this applies) and/or provider of aid (when this applies).</li> <li>• Consider the existence and/or creation of institutional mechanisms to ensure coherence and alignment of ODA to the SDGs and to deliver international cooperation in support of the SDGs (e.g., Estonia's Roundtable for Development Cooperation).</li> </ul>

Following the identification of stakeholders, the audit team can also conduct an analysis of the main stakeholders to classify them based on different criteria, such as their level of interest and influence. This helps prioritise and identify the key players regarding the national efforts to prepare for implementing the SDGs. See example of a prioritisation matrix in Table 5 below.

Table 5 – Prioritisation matrix

	<b>HIGH INFLUENCE/ LOW INTEREST</b>	<b>HIGH INFLUENCE / HIGH INTEREST</b>
<i>High influence</i>	<p><b><u>Dormants</u></b>            Can be potentially involved/mobilized            Can affect the outcomes            Keep satisfied            Maintain communication</p>	<p><b><u>Key players</u></b>            Maintain close contact            Can provide critical information            Understand their needs and expectations            Find ways to involve them</p>
	<b>LOW INFLUENCE / LOW INTEREST</b>	<b>LOW INFLUENCE / HIGH INTEREST</b>
<i>Low influence</i>	<p><b><u>Onlookers/Bystanders</u></b>            Minimal effort (i.e., monitoring)            Do not invest resources            Maintain communication</p>	<p><b><u>Guardians</u></b>            Build relations            Can provide an “external” perspective            Keep informed            Provide information to support their involvement</p>
	<i>Low interest</i>	<i>High Interest</i>

- e. Map the government activities regarding preparedness and the relations among the organizations involved in those activities;
- f. Identify and map the roles and responsibilities of the entities involved in preparedness for implementation of the SDGs;
- g. Interview government managers involved with preparedness and implementation of SDGs;
- h. Interview other stakeholders (representatives from UN and civil society, scholars, for example) to gather information about the audit topic;
- i. Conduct focus groups with main stakeholders to help the definition of the audit objectives and questions.

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### Documentation

The results of the interviews and the focus groups have to be documented as working papers, both the questions asked and the answers given.

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### Documentation

Table 6 provides examples of documents, information and data that could be gathered and examined to understand the 2030 Agenda. Please, when using it for the audit, tailor to your country and your SAI reality.

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The audit team needs to document all the research done during this stage. This information would feed into the next steps of the audit planning.

In the context of a performance audit of preparedness, it is important to develop a sound understanding of the Agenda 2030, the audit topic

(preparedness for implementation of SDGs) and the existing government arrangements. Overall context knowledge acquired during this stage may facilitate

the identification of significant audit issues (risks, critical points, governance aspects) and the fulfilment of assigned audit responsibilities.

**Table 6 – Information to gather to understand 2030 Agenda**

Information/Data	Procedures and techniques
<p>Governance strategy related to the whole of government’s preparedness for implementation of SDGs:</p> <ul style="list-style-type: none"> <li>a) strategy (planned and developed actions, targets established, procedures and resources to be used, goods and services offered);</li> <li>b) organizational structure (subordination and coordination lines, with definition of roles and responsibilities according to the activities developed);</li> <li>c) funding sources;</li> <li>d) status in the context of strategic priorities;</li> <li>e) history (date of creation, process of establishing the preparedness strategy, ways of implementation);</li> <li>f) interest groups and characteristics of external and internal environment.</li> </ul>	<ul style="list-style-type: none"> <li>Review of national government’s internet site</li> <li>Review of authorities, policies, directives, Cabinet documents, etc.</li> <li>Interviews with management</li> <li>Review of management and accountability reports</li> <li>Analysis of major systems and control procedures</li> <li>Stakeholder mapping</li> </ul>
<p>Responsible parties (center of government, coordination entities, inter-ministerial committees):</p> <ul style="list-style-type: none"> <li>a) governance strategy and structure;</li> <li>b) structure and mandate;</li> <li>c) mechanisms and structure to articulate with different stakeholders;</li> <li>d) mechanisms and structure to coordinate different governmental sectors, agencies and policies.</li> </ul>	<ul style="list-style-type: none"> <li>Review of authorities, policies, directives, Cabinet documents, etc.</li> <li>Review of entities’ performance reports</li> <li>Interviews with management</li> <li>Stakeholder mapping</li> </ul>
<p>Structure and operation related to whole of government’s preparedness for implementation of SDGs:</p> <ul style="list-style-type: none"> <li>a) management processes;</li> <li>b) existing national indicators;</li> <li>c) existing databases;</li> <li>d) constraints faced (e.g. absence of legal requirements, large number of different stakeholders with competing interests, cross-cutting policies, unreliable data, lack of resources);</li> <li>e) monitoring and evaluation systems;</li> <li>f) risk assessment.</li> </ul>	<ul style="list-style-type: none"> <li>Review of entities’ internet site</li> <li>Review of management, monitoring, evaluation and internal auditing reports</li> <li>Analysis of major systems and control/monitoring procedures</li> <li>Interviews with management</li> <li>Processes Map</li> <li>SWOT analysis</li> <li>Risk Analysis</li> <li>Products map and performance indicators</li> </ul>

After gaining an understanding of 2030 Agenda the audit team has to determine the audit objectives and the audit scope.

## Develop audit scope<sup>25</sup>

The audit scope defines the boundary of the audit. As mentioned before, in the description of the whole-of-government approach, this audit will examine the entire 2030 Agenda through the lens of the elements that the whole of government comprises. The audit team can decide if the audit will cover only the national level or will examine sub-national levels as well. The following box presents an example of scope for the audit of preparedness for implementation of SDGs.

### Example of audit scope

The performance audit will assess the actions put in place by the government since September 2015 regarding the preparedness for the implementation of the 2030 Agenda. The audit will verify the actions at the national level, two sub-national levels and its municipalities. The audit will not cover analysis of the implementation of SDGs in the country.

## Develop the audit design matrix<sup>26</sup>

The next step after determining the audit scope is to determine the elements of the audit design matrix for the audit of preparedness.

### Audit objectives<sup>27</sup>

At this stage, the auditor would consider the following questions to define the audit objective:

- What is the purpose of a performance audit of preparedness?
- What do we wish to achieve at the end of this performance audit?
- Which risks, weaknesses and good governance components may be considered for audit in relation to the government's preparedness for implementation of SDGs?

- How deeply should the audit topic be investigated?

For the audit of preparedness, the audit objectives proposed are derived from the six clusters presented in the Figure 20.

### Audit questions<sup>28</sup>

This audit could have three **audit objectives** and the **audit questions** derived from them, as follows:

1) To what extent has the government adapted the 2030 agenda into its national context?

1.1. Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country's legislation, policy, plans, budget and programmes, including the country's existing sustainable development strategy, if there is one?

1.2. Has the government informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public, civil societies and the private sector?

1.3. How are responsibilities allocated among various levels of government (national, sub-national and local) for the coherent implementation of the 2030 Agenda?

1.4. Has the government designed policies and institutional mechanisms to support integration of the three dimensions of sustainable development (economic, social and environmental) and the principles of the 2030 Agenda (e.g. "leave no one behind")?

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

2.1 Has the responsible entity identified the resources (including financial, human, ICT, data

<sup>25</sup> ISSAI 3000/30

<sup>26</sup> ISSAI 3200/51-55

<sup>27</sup> ISSAI 3000/35-37

<sup>28</sup> ISSAI 300/25; ISSAI 3000/37

and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda?

- i. Has the resource and capacities need been validated?
- ii. Has the responsible entity followed an inclusive process in identifying resources and capacities?

2.2 Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in 2030 agenda?

2.3 To what extent has the responsible entity secured the resources (including financial, human, ICT, data and statistics) and capacities needed to implement, monitor and report on its priorities in 2030 Agenda?

- i. Has the responsible entity identified risks and risk mitigating strategies in securing resources and capacities?
- ii. Has the responsible entity used innovative methods to secure resources and capacities?

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

3.1 Has the government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?

3.2 Has the government identified performance indicators and baselines and set milestones to monitor and report on the implementation?

3.3 Has the government put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?

3.4 Have monitoring, follow-up, review and report processes been designed through a

participatory process and will these processes enable stakeholder engagement?

#### *Sub questions*

The audit team might also want to break the audit questions into audit sub-questions, in order to address the aspects relevant to their national context.

For example, if the team decides to assess Goal 5 (Achieve gender equality and empower all women and girls) in more depth, some sub-questions under objective 1, question 1.1 could be:

- i. What legislation has been developed to integrate Goal 5 into national policies and plans?
- ii. What are the Institutional arrangements set by the government to integrate Goal 5 and its targets into the actions of all parts of government?
- iii. Is there a specific budget in the national budget dedicated to initiatives related to Goal 5?

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### Documentation

Table 7 shows an illustration of the audit design matrix developed for one audit question. A matrix has to be developed for all audit questions and sub-questions. **This illustration is generic.** Your ADM has to be specific, according to the reality in our country and your SAI. For example, the columns “required information”, “sources of information” and “limitation” might be different from country to country.

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#### Audit criteria<sup>29</sup>

The criteria for the assessment of the government’s preparedness could be more general in nature, on the basis of local or international good practice. The whole-of-government approach brings some basic standards for strategy, coordination, supervision and transparency. In this approach, the audit team will identify the main government functions regarding the

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<sup>29</sup> ISSAI 3000/45

implementation of the SDGs and the government structures responsible for such functions.

In this audit, the focus is not directly on results, but on the governmental structures and mechanisms in place for the implementation of the 2030 Agenda. Consequently, the audit criteria will be more relevant to designing a theoretical framework of government preparedness for those goals. For example, some criteria could be:

- Formal institutionalization of the country's long-term vision toward implementing the 2030 Agenda, defined in conjunction with various government bodies and other stakeholders;
- Existence of structures and mechanisms to negotiate with different stakeholders;
- Clear and formal definition of the competences of the main parties concerned with and involved in public policy;
- Coordination among the parties responsible for the implementation of the SDGs;
- Coherence among public policies, so that actions and specific objectives of the interventions undertaken by various entities are aligned;
- Establishing a connection between the allocation of resources and the national strategic plan, ensuring that the budget is synchronized and aligned with the annual plan and government priorities;
- Establishment of national performance indicators in order to feed strategic planning, budgeting, policy analysis, programme evaluation and decision making;
- Sufficient availability of reliable and relevant data to support policy performance reports;
- Availability of baselines regarding the SDG indicators.

The reference material mentioned in Part I of this guidance and the Reports of the Voluntary National Review could be a source of criteria.

#### Data collection and data analysis methods

In this audit, desk review, interviews and focus groups will be the main data collection methods used.

Therefore, the content analysis and root cause analysis will be the appropriate methods to analyse the data.

#### Limitations

When auditing the preparedness for implementation of SDGs, some limitations faced by the audit team could be: unavailability of information; initial stage of the government actions regarding SDGs; difficult to find the appropriate tools to audit complexity. The audit team has to identify the limitations in order to develop strategies to overcome them and, if it is not possible, review the audit questions and the methodology used to gather the evidence.

#### Expected findings

At this point in the audit, with the information and the understanding of the 2030 Agenda acquired by the audit team, it is possible to identify some expected findings of the audit. For example, some expected findings could be that the attributions in the government regarding the 2030 Agenda are not clearly defined; the three dimensions (economic, social and environmental) of the 2030 Agenda are not considered in the government initiatives in an integrated way; the National Statistics Organization (NSO) lacks the necessary resources to monitor and follow-up the indicators of the 2030 Agenda.

**Table 7 – Audit Design Matrix – Illustration for one audit question**

Audit objective 1: To what extent has the government adapted the 2030 agenda to its national context?						
Audit question: Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country’s legislation, policy, plans, budget and programmes, including the country’s existing sustainable development strategy, if there is one?						
Criteria	Required information	Sources of information	Data collection procedures	Data analysis procedures	Limitations	What the analysis will allow us to say
<p>Country has to review existing strategies, policies and plans and identify areas for change</p> <p>Country has to compare existing national goals and targets to global SDGs and targets and to set nationally relevant targets</p> <p>Country needs an institutional arrangement to integrate the 2030 Agenda into its actions</p>	<p>a) Institutional arrangements set by the government to integrate the 2030 Agenda into the actions of all parts of government (whole-of-government approach) and ensure coordinated and integrated actions</p> <p>b) Attributions of the government structure responsible for implementing the 2030 Agenda (if any) and other bodies with responsibilities regarding the 2030 Agenda</p> <p>c) Structures set by government to mainstream SDGs into sector ministries and other ministries</p> <p>d) Contents of policies, plans and programmes related to the 2030 Agenda</p>	<p>Legislation related to SDGs (a, b, c)</p> <p>Government plans and policies (d, e, g)</p> <p>Reports and other tools (e.g. gap analysis, multistakeholder consultation, integrated assessment tool) used by the government (c, e)</p> <p>National and sectoral strategic plans (d, g)</p> <p>Government budget (f)</p> <p>Reports and other documents produced by donors and civil society (b, c, e, g)</p>	<p>Desk review (a, b, c, d, e, f, g)</p> <p>Research on official Web sites (a, b, c, d, f, g)</p> <p>Interviews with government managers (b, e, g, h)</p> <p>Focus group with experts and representatives of civil society (e, g, i)</p>	<p>Document analysis (a, b, c, d, e, f, g)</p> <p>Content analysis of interviews and focus groups (h, i)</p> <p>Comparison between the priority established in the national plans and the goals and targets of SDGs (c, d, e)</p> <p>Comparison between the government initiatives and the goals and targets of SDGs (a, b, c, d, e, f, g)</p> <p>RACI analysis to verify stakeholders’ roles and responsibilities and possible overlapping</p>	<p>Government structure regarding 2030 Agenda in an initial stage of organization (a, b, c, d, e, f, g)</p> <p>Unclear institutional structure/ overlapping mandates (a, b, c, d, e, g)</p> <p>Unavailability of required information (a, b, c, d, e, f, g)</p> <p>Lack of legislation and documents regarding government institutional arrangements for</p>	<p>Whether there is a structure in the government responsible for leading and coordinating the preparedness and implementation of the 2030 Agenda (a, f)</p> <p>Whether the attributions in the government regarding the 2030 Agenda are clearly defined (a, b, c, e, h, i)</p> <p>Whether there is fragmentation, overlapping or duplication in the attributions of the government agencies/bodies regarding the 2030 Agenda (a, b, c, d, e, g, h, i)</p> <p>Whether the country’s legislation, policies, plans, budgets and programmes are</p>

<p>Country has to translate targets into the formulation of policies and plans</p> <p>Country has to identify means of implementation to achieve the national targets</p> <p>Country has to align budget and national planning cycles to the 2030 Agenda</p>	<p>e) Processes set by the government to integrate the agenda (e.g. whether they are inclusive, participatory, transparent)</p> <p>f) Figures included in the budget related to 2030 Agenda</p> <p>g) Communication and coordination mechanisms among the government bodies responsible for the 2030 Agenda</p> <p>h) Perception of the managers involved in the implementation of 2030 Agenda regarding the efforts to integrate the 2030 Agenda into the country's initiatives</p> <p>i) Perception of experts and representatives of civil society regarding the efforts to integrate the 2030 Agenda into the country's initiatives</p>	<p>Manager of the government structure responsible for 2030 Agenda (g, h)</p> <p>Government managers involved in the implementation of 2030 Agenda (e, h)</p> <p>Experts and representatives of civil society connected to 2030 Agenda (i)</p>		<p>fragmentation or duplication in their activities (a, b, c, e, g)</p>	<p>implementation of 2030 Agenda (d, f)</p>	<p>aligned with the 2030 Agenda (d, f, g, h, i)</p> <p>Whether SDGs have been integrated into the national development planning processes and tools (d, e, h, i)</p> <p>Whether there are sufficient and effective communication and coordination mechanisms in the government for bringing various government agencies together to develop and implement integrated SDG policies (g, h, i)</p> <p>Whether there are structures and processes to mobilize stakeholders and to effectively incorporate their inputs into the definition of SDG policies and plans (c, d, e, g, h, i)</p>
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## Develop tools for data collection and analysis

From Table 7 we can see that many data collection and data analysis procedures are requested for this audit. They have to be developed and tested during the planning phase. Therefore, the procedures for desk review, the guides for the interviews with government managers and for the focus groups with experts and representatives of civil society have to be developed. Likewise, the procedures for analysing the documents collected, the instruments for conducting the content analysis of interviews and focus groups, the procedures to do the comparisons requested, the table for RACI analysis,<sup>30</sup> all have to be ready by the end of the planning.

## Complete audit plan<sup>31</sup>

The audit plan document should contain:

- background knowledge and information needed to understand the 2030 Agenda;
- the audit objective and questions, audit criteria, scope and methodology including techniques to be used for gathering evidence and conducting the audit analysis;
- an overall activity plan which includes staffing requirements, resources and possible external expertise required for the audit;
- the estimated cost of the audit, the key project timeframes and milestones, and the main control points of the audit.

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<sup>30</sup> RACI is an acronym derived from **R**esponsible, **A**ccountable, **C**onsulted and **I**nformed. It is a matrix, which describes the roles and responsibilities of entities/persons in completing activities. It is useful in clarifying roles and responsibilities in cross-departmental projects. It is also

useful in identifying overlapping and/or fragmentation situations in a project/programme.

<sup>31</sup> ISSAI 3000/104

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## Documentation

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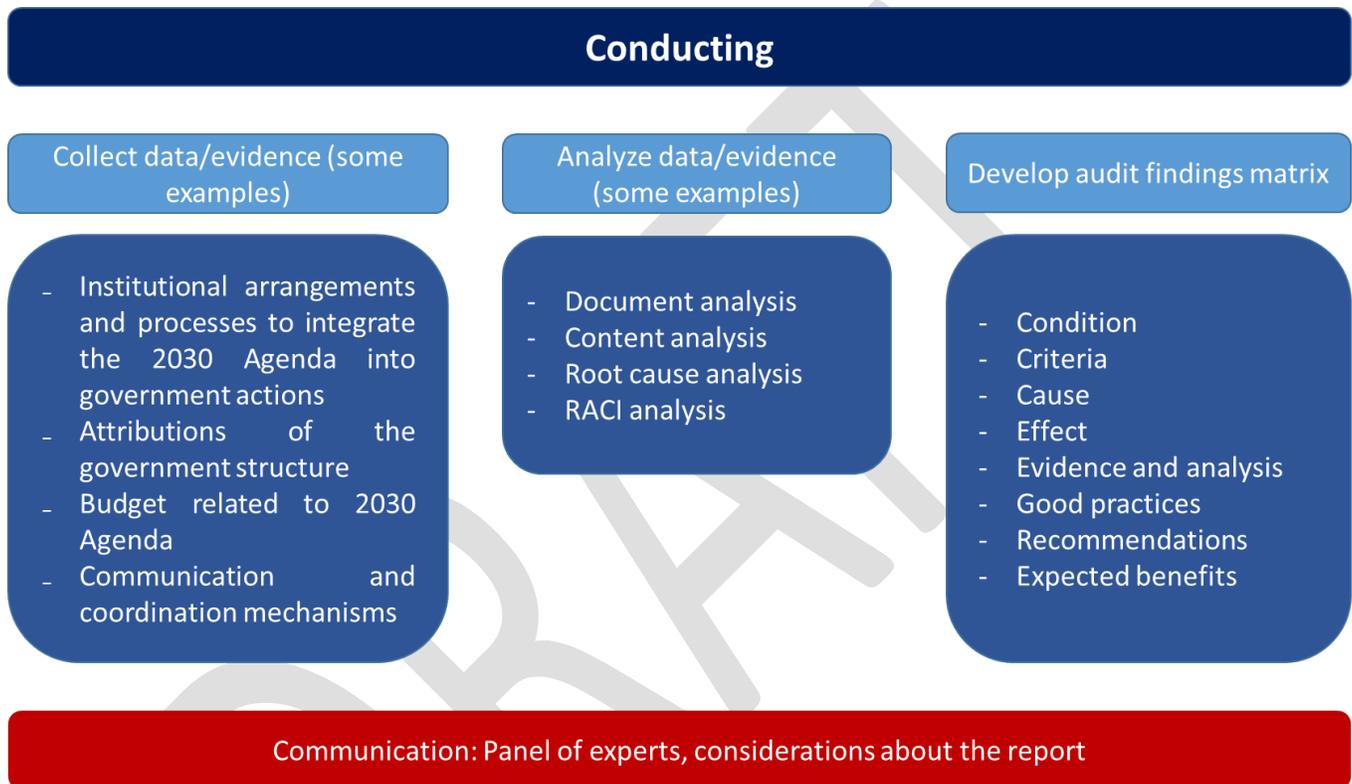
### Some working papers for the audit plan

1. Timeline
  2. Summary of the subject matter
  3. Desk review documentation
  4. Stakeholders mapping
  5. Audit design matrix
  6. Interview and focus groups guides
  7. Data collection and data analysis tools
-

## Conducting an audit of preparedness

Figure 23 shows the main steps of the PA conducting phase of auditing of preparedness for implementation of the 2030 Agenda.

**Figure 23 – Conducting phase**



### Collect and analyze evidence<sup>32</sup>

As in any other performance audit, the main activity in this phase will be evidence collection and analysis to support the audit findings. For this audit, desk review, interview and focus groups might be the major types of data collection used. The data will be mostly qualitative data. In that case, it will be analysed through content analysis and root cause analysis. The RACI analysis will be important to show possible overlapping, duplication or fragmentation in the government activities related to preparedness for implementation of the 2030 Agenda. Therefore, the

audit team needs to have the skills to apply those techniques.

Due to the complexity of auditing preparedness for implementation of SDGs, constraints on data analysis could include incompleteness of data, data multiplicity and conflicting data.

### Develop audit findings matrix<sup>33</sup>

The core document of the conducting phase of a performance audit of preparedness for implementation of SDGs is the audit findings matrix. The matrix can be used to record all the information,

<sup>32</sup> ISSAI 3000/106, 112

<sup>33</sup> ISSAI 3200/51-55

data and evidence gathered during the conducting phase. The audit findings matrix has all the main information needed to write the report.

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### **Documentation**

Table 8 shows an illustration of the audit findings matrix developed for one audit question. The matrix has to be developed for all audit questions and sub-questions. Again, it is important to emphasize that the matrix for your audit has to be more specific.

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**Table 8 – Audit Findings Matrix – Illustration for one audit question**

Audit objective 1: To what extent has the government adapted the 2030 Agenda to its national context?							
Audit question: Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country’s legislation, policy, plans, budget and programmes, including the country’s existing sustainable development strategy, if there is one?							
Finding					Good practices	Recommendations	Expected benefits
Situation found	Criteria	Evidences and analysis	Causes	Effects			
The attributions in the government regarding the 2030 Agenda are not clearly defined.	Country needs an institutional arrangement to integrate the 2030 Agenda into its actions.	<p>The government has established a committee to coordinate the implementation of the 2030 Agenda. However, this committee doesn’t have representation from all the relevant stakeholders.</p> <p>The attributions and plan activities for this committee are yet to be defined.</p> <p>RACI analysis showed fragmentation and overlap in the attributions of the government regarding the 2030 Agenda. There is emphasis in environment and health</p>	<p>The government is in the initial stage of preparation for the implementation of the 2030 Agenda.</p> <p>Many areas in the government are not aware of the 2030 Agenda.</p> <p>Scattered initiatives among the ministries.</p>	The 2030 Agenda’s principles, for example, inclusiveness and integration, might not be followed.		<p>To the committee responsible for the coordination of the implementation of the 2030 Agenda,</p> <ul style="list-style-type: none"> <li>- consider the 2030 Agenda principles in the composition of the committee.</li> <li>- define the attributions of the government stakeholders involved in preparedness and implementation of the 2030 Agenda.</li> <li>- establish a working plan with the activities needed to prepare for the implementation of</li> </ul>	<p>Attributions in the government regarding the 2030 Agenda clearly defined.</p> <p>Definition of needed activities in the government for the implementation of the 2030 Agenda.</p>

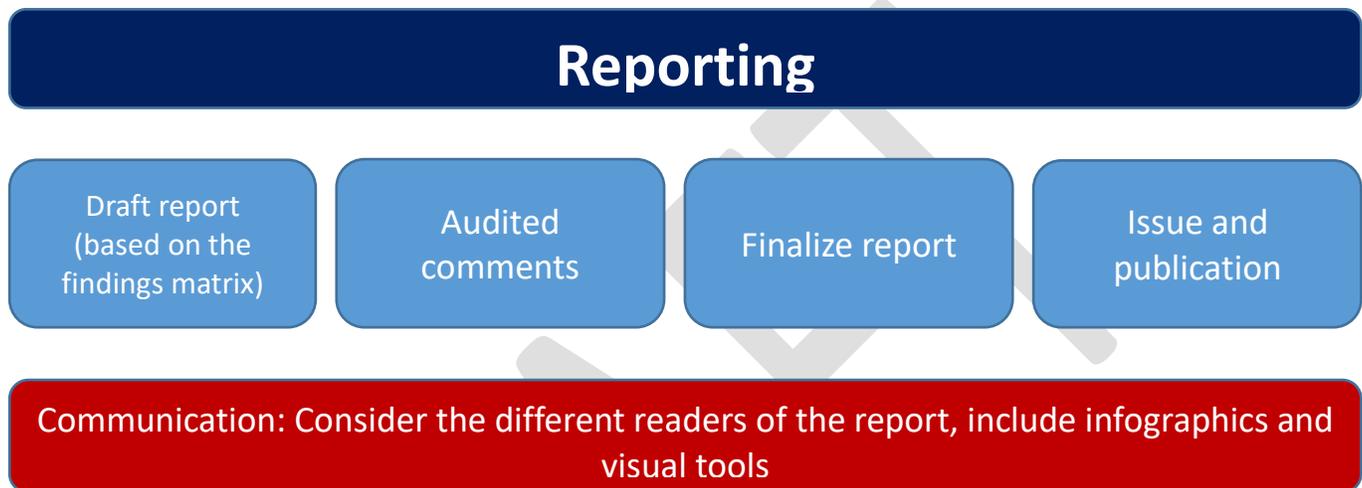
		goals but they are not being considered in an integrated way with the other goals.  The National Statistics Office is not part of the committee.				the 2030 Agenda.	
There is no information about the alignment of the country's legislation, policies and plans with the 2030 Agenda.	Country has to compare existing national goals and targets to global SDGs and targets and to set nationally relevant targets.  Country has to translate targets into the formulation of policies and plans.	The committee is conducting a study to compare the current policies and plans with the 2030 Agenda. They expect to conclude the study by the end of the year.  The conclusion from the interview with the managers is that there are many policies and plans related to SDGs in the country but they don't have information about the alignment.  The conclusion from the focus group conducted with experts and representatives of civil society is that government managers and civil society still don't have enough knowledge about the 2030 Agenda.	The 2030 Agenda is still new.  The legislation, policies and plans are not often changed.	Delay in achieving the goals.  Government initiatives disconnect with the 2030 Agenda.	The ministry of Education is already revising its strategic plan to align it with the 2030 Agenda.	To the committee responsible for the coordination of the implementation of the 2030 Agenda ,  - increase the dissemination of the 2030 Agenda to government bodies and civil society.  - prepare an action plan to align the country's legislation, policies and plans with the 2030 Agenda.	Alignment between country's legislation, policies and plans and the 2030 Agenda.

<p>The country has no budget assigned to the implementation of the 2030 Agenda.</p>	<p>Country has to align budget and national planning cycles with the 2030 Agenda.</p>	<p>The audit team conducted a desk review in the main documents related to the theme, did research in the official sites and in the national budget system and found no information about the assignment of budget to the implementation of the 2030 Agenda.</p> <p>The managers interviewed have confirmed that the country has not yet assigned budget for that.</p>	<p>The 2030 Agenda is new.</p> <p>Lack of resources.</p> <p>The government is more concerned about immediate issues than about the long term 2030 Agenda.</p>	<p>The SDGs will not be achieved.</p>		<p>To the Minister of Finance and Minister of Planning that provide the necessary budget to the implementation of the 2030 Agenda.</p>	<p>The recommendation will contribute to the achievement of the SDGs.</p>
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## Reporting and communicating audit results<sup>34</sup>

Figure 24 shows the main steps of the PA reporting phase for the audit of preparedness for implementation of SDGs.

**Figure 24 – Reporting phase**



As mentioned earlier in this guidance, the purpose of conducting an audit of preparedness is to contribute to the SDG implementation efforts in the country, provide independent oversight of preparedness efforts, and ensure that the SAI has a voice in the SDG agenda of the nation.

For this audit, considering the number of stakeholders, it could be interesting to conduct focus groups to get ideas and suggestions that could improve the recommendations.

As a number of stakeholders are involved in the SDG agenda, the SAI also needs to consider the key messages to be conveyed to key stakeholders and the best media for conveying the messages. Social media has a wide outreach in current times and could be considered along with other media for dissemination of messages.

While the 2030 Agenda is still directed at management, government and legislative officials, communication with citizens, civil society organisations, private sector and international bodies also needs to be considered.

INTOSAI and INTOSAI regions may also have plans to pull together such reports in order to report on preparedness at an INTOSAI or regional level.

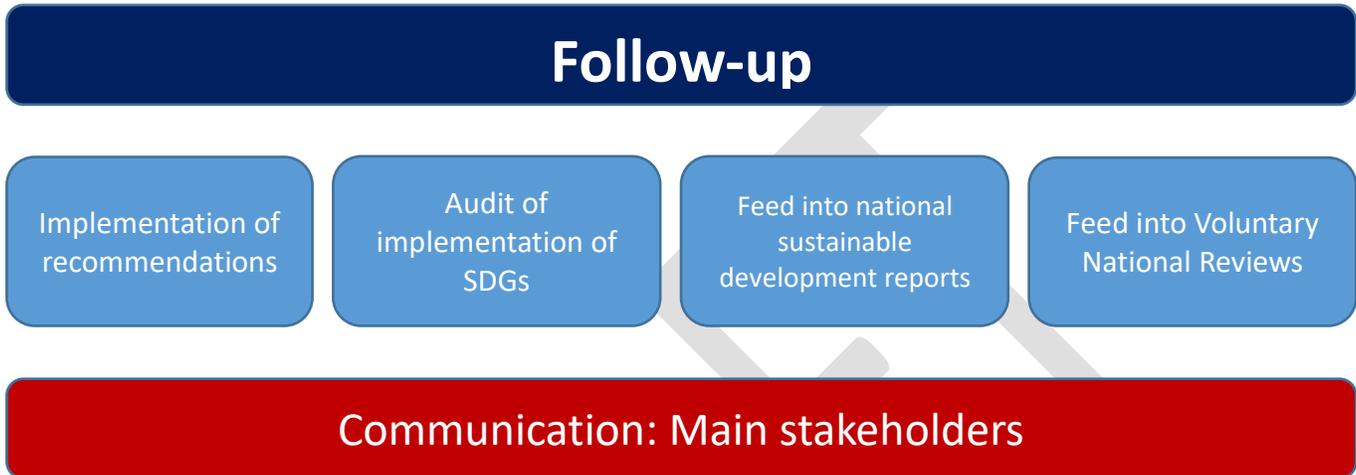
Generic guidance on requirements and best practice tips on writing and communicating performance audit results can be found in IDI's ISSAI Implementation Handbook for Performance Audit.

<sup>34</sup> ISSAI 3000/116

## Follow-up<sup>35</sup>

Figure 25 shows the main steps of the follow-up for the audit of preparedness for implementation of SDGs.

Figure 25 – Follow-up



SAIs may conduct follow-up audits of SDGs at the national level in relation to the progress made in both preparedness and achievement regarding various goals and targets under the 2030 Agenda for sustainable development. Mechanisms for follow-up audit may be developed by SAIs for the achievement of SDG objectives. Consistent and systematic follow-up will contribute significantly to the effectiveness of audits of SDGs.

Following up on a performance audit of preparedness to implement plans for achieving the SDG goals and targets may be different from the existing process for follow-up audit. As the indicators for many targets under the goals are still in development, and the goals are complex with interlinked targets, the indicators may evolve with time. Therefore, follow-up will not restrict itself to the checking of whether the previous audit recommendations have been implemented but should also focus on the new actions taken by the audited entity regarding preparedness for implementing SDGs.

In the long term, it is expected that new audits of SDGs will be conducted, but the topic then would be the implementation of SDGs, rather than preparedness.

Considering the interest in the theme and the stakeholders involved, the results of follow-up could also feed into national sustainable development reports and the voluntary national reviews conducted in a country.

<sup>35</sup> ISSAI 3000/136

## GLOSSARY

**Audit criteria** – benchmarks used to evaluate the subject matter. In performance audit, the audit criteria can be qualitative or quantitative and may be general or specific, focusing on what is expected, according to sound principles, scientific knowledge and best practice; or on what could be (given better conditions) or on what should be according to laws, regulations or objectives (ISSAI 3000/46, 47).

**Duplication** – occurs when two or more agencies or programmes are engaged in the same activities or provide the same services to the same beneficiaries (Fragmentation, overlap, and duplication, GAO, 2015).

**Fragmentation** – refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery (Fragmentation, overlap, and duplication, GAO, 2015).

**Overlap** – occurs when multiple agencies or programmes have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries (Fragmentation, overlap, and duplication, GAO, 2015).

**Performance audit** – independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organizations are operating in accordance with the principles of economy, efficiency and/or effectiveness and whether there is room for improvement (ISSAI 3000/17).

**Subject matter** – the subject matter of a performance audit may be specific programmes, undertakings, systems, entities or funds and may comprise activities (with their outputs, outcomes and impacts) or existing situations, including causes and consequences (ISSAI 3000/30).

**Sustainable Development** – development that meets the needs of the present without compromising the ability of future generations to meet their own needs (SD-comission.org.uk).

**Whole of Government** – 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).