



**SAI Leadership and Stakeholder Meeting**  
**“Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)”**

20-21 July, 2017

United Nations Headquarters

New York

Organised by

INTOSAI Development Initiative (IDI)  
United Nations Department of Economic and Social Affairs (UNDESA)

The present document is the report of a meeting of Supreme Audit Institutions’ (SAI) leadership and stakeholders on “Auditing preparedness for implementation of the Sustainable Development Goals (SDGs)”, held on 20-21 July 2017 at the United Nations Headquarters in New York. The meeting was jointly organised by the INTOSAI Development Initiative (IDI) and the United Nations Department of Social and Economic Affairs (UNDESA).

For more information on the meeting, please consult: <https://bit.ly/2tmhzNT>

The opinions expressed in this report are those of the authors of the report and do not necessarily reflect the views of the United Nations and IDI.

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## Context and Objectives

The present document is the report of a meeting of leadership and stakeholders of Supreme Audit Institutions (SAIs) on “Auditing the preparedness for implementation of the Sustainable Development Goals (SDGs)”, held from 20 to 21 July 2017, at the United Nations (UN) Headquarters, in New York. The meeting was organised by the INTOSAI Development Initiative (IDI) and the United Nations Department of Social and Economic Affairs (UNDESA).

The IDI, in collaboration with the Knowledge Sharing Committee (KSC) of the International Organization of Supreme Audit Institutions (INTOSAI), United Nations Department of Social and Economic Affairs (UNDESA) and other partners, launched a capacity development

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*The SDGs came along and suddenly we have a framework to help SAIs think about sustainable development in all of our performance audits.*

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programme on “Auditing SDGs” in 2016. The main objective of the programme is to support SAIs in conducting performance audits of preparedness for implementation of the SDGs in their national contexts per the International Standards of SAIs (ISSAI). The programme is a contribution to INTOSAI’s efforts for supporting the role of SAIs in contributing to the SDGs, under approach 1 (see below).

INTOSAI’s Strategic Plan 2017-2022 acknowledges “supporting and contributing to the follow-up and review of the SDGs” as a cross-cutting priority, and identifies four approaches through which SAIs can contribute: 1) Assess the readiness and audit national systems to follow-up and review progress toward the SDGs; 2) Conduct performance audits of the economy, efficiency and effectiveness of government programmes which contribute to the SDGs; 3) Assess and support

the implementation of SDG 16; 4) Be models of transparency and accountability in their own operations.

INTOSAI’s commitment to strengthen collaboration with the UN and other stakeholders in the context of the 2030 Agenda was reinforced at the XXII International Congress of Supreme Audit Institutions (INCOSAI) (Abu Dhabi, Dec. 2016). INTOSAI committed to supporting the implementation of the four approaches outlined in the Strategic Plan through a dedicated framework to compile the findings from SAIs’ work and report on SDG progress. INTOSAI also pledged to provide regular feedback, analysis, and insight on audit and accountability issues related to the SDGs, informed by SAIs’ collective audit work.

The IDI and KSC have launched the SDG community portal, advocated the role of SAIs in auditing SDGs, and developed “Guidance for auditing preparedness for implementation of SDGs”. The programme will also support SAIs to conduct cooperative performance audits of preparedness for implementation of the SDGs. The IDI will use its cooperative audit model as a capacity development support tool to help SAIs in conducting an audit of preparedness for SDG implementation in their national context. As a part of this model, SAI teams are provided blended support through eLearning, online support and peer reviews. The model also provides for a quality assurance mechanism to ensure that the audit is conducted as per applicable performance audit standards (i.e. ISSAIs). Each SAI commits to include the audit in its Annual Audit Plan and issues its audit report, as per applicable legal requirements.

Such audits are envisaged as one of the first responses of SAIs in contributing to SDG implementation, follow-up and review by providing independent oversight on the government’s efforts in the early implementation of the SDGs. It will also give SAIs a voice in the implementation and follow-up and review of the SDGs in their countries. More than 100 SAIs

from all INTOSAI regions have expressed interest in participating in the cooperative audit.

In this context, the objectives of the meeting were to foster substantive discussions and knowledge-sharing on critical issues related to preparedness for SDG implementation at the national level. It aimed to provide opportunities to enhance the capacity of SAIs to conduct sound performance audits of the SDGs and to discuss challenges and opportunities for SAIs' contributions to SDG follow-up and review. Moreover, the meeting provided an opportunity to affirm the commitment of SAI leadership and stakeholders to carry out the cooperative performance audit of preparedness for SDG implementation.

The detailed agenda of the meeting is included in Annex 1. The report describes the main issues discussed during the meeting and some of the key messages emerging from the discussions. Issues are mentioned only once and organised thematically.

## SAI Leadership and Stakeholder Meeting - “Auditing preparedness for the implementation of the SDGs”

The meeting on auditing preparedness for the implementation of the SDGs gathered approximately 100 participants from 47 countries. The list of participants is included in Annex 2.

The meeting was intended to advance SAIs' understanding of current trends and emerging practices in country-level preparations for the implementation of the SDGs and to examine the role of SAIs in support of the SDGs. It focused on sharing experiences, views and lessons learned regarding the opportunities and challenges for SAIs to contribute to the implementation and follow-up and review of the SDGs at different levels. A side objective of the meeting was also to reflect on the capacities,

knowledge, resources and tools SAIs need for conducting SDG-related audits, including on preparedness for SDG implementation and early implementation.

The meeting was structured to facilitate interactive discussions and exchanges between SAI representatives and selected stakeholders. It provided a unique opportunity for heads of SAIs and members of SAIs' leadership teams to exchange experiences in an informal yet structured way. Given the fast progress made since the last INCOSAI, the meeting enabled all participating SAIs to get a sense of the direction taken by the Programme on auditing SDGs and the cooperative audits of SDG implementation preparedness. The meeting also offered valuable opportunities for participating SAIs to understand SDG implementation from the perspective of representatives from Governments and other stakeholders.



The meeting's discussions considered the distinctive nature of the approach to be used for the cooperative audit of preparedness for SDG implementation, and were organised around the three main objectives of the audit. The starting point in session 1 was the concept of preparedness for SDG implementation and what it means for auditors. Session 2 focused on the integration of the 2030 Agenda in national contexts and the need of a whole of government approach to audit preparedness. This theme was taken forward in Session 3, which looked into the integrated nature of the SDGs and the challenges it poses for audits. Session 4 addressed the implications of the principle of leaving no one behind and reflected on auditing

inclusiveness. Session 5 focused on the role of multiple stakeholders in SDG implementation and stakeholder engagement by SAIs. Auditing means of implementation and capacities and challenges related to indicators and data were the focus of sessions 6 and 7 respectively. The last session focused on the role of SAIs in the SDG follow-up and review and the way forward.

The discussions will inform the IDI-KSC “Auditing SDGs” programme, in particular the cooperative performance audits of preparedness for SDG implementation, on-going initiatives to support SDG implementation, follow-up and review undertaken by INTOSAI, as well as SDG follow-up processes at the United Nations.

The following is a more detailed summary of the discussions, under broad themes linked to the audit of preparedness for SDG implementation, and more generally to the role of SAIs in contributing to the implementation and follow-up and review of the SDGs.

## Opportunities for SAIs’ contributions to the 2030 Agenda and SDGs

### SAIs as part of the national “SDG implementation ecosystem”

Participants emphasized that SAIs need to be part of the SDG implementation ecosystem at the national level. As countries advance in their plans and preparations for the implementation, monitoring and review of the SDGs, SAIs need to find their space and role in the ecosystem of institutions that are part of SDG implementation and monitoring processes at national level. One area of particular interest is for SAIs to be involved in reflections on national planning and budgeting processes.

However, as governments take the lead in the SDG implementation process, the challenge in

many countries is for SAIs to be “invited to the party”. For some participants, depending on their context, SAIs may need to adopt a proactive approach – what was coined by some participants as “crashing the party” – and reach out to government and other stakeholders to inquire about SDG implementation plans and advocate the potential contributions of the SAI.

### The value added of SAIs’ audits of SDGs

The value added of SAIs through their audits of SDG implementation is a relevant question. SAIs are aware that given their mandates and functions, they can only audit what governments are doing regarding SDGs. Hence, the extent to which they can impact the implementation of SDGs and contribute to follow-up and review ultimately depends on the commitment from the government to make progress on the SDGs, which is variable across countries.

There was agreement that SAIs have a critical role to play in auditing the means of implementation for the 2030 Agenda and particularly the use of resources, both financial and non-financial, that will support SDG implementation at country level. Some participants also stressed the value of auditing preparedness for SDG implementation, as countries already are into year two of the implementation process. These audits of preparedness can provide useful baselines for reviewing SDG implementation at later stages.

In this regard, SAIs have made significant progress on initiating audits of preparedness for SDG implementation and other SDG-related

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*As SAIs, we cannot wait to be invited to the party. We have to invite ourselves and sometimes crash that party. SAIs are not seen as natural partners due to an understanding gap of the role of an SAI*

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audits since the last INCOSAI. Some SAIs have included the SDGs into their strategic plan (e.g., Bhutan) and others are considering to do it (e.g.,

Sierra Leone, Djibouti). Brazil's *Tribunal de Contas da Uniao* (TCU) has finalised a performance audit of preparedness of the Brazilian government for implementing the SDGs (with a component on food security) and was part of the official delegation that submitted a Voluntary National Review to the UN High Level Political Forum (HLPF). Canada's National Commissioner of Sustainable Development and the Austrian Court of Audit are starting an audit of preparedness for SDG implementation. Indonesia's Board of Audit will conduct a similar audit in 2018. Other SAIs are conducting SDG related audits in areas like energy (Jamaica), or health (UAE). Sudan's SAI is working with Parliament to enhance the capacity of auditors to audit SDGs and has agreed on a plan to audit several critical areas for SDG implementation.



At the regional level, the Latin American Organisation of Supreme Audit Institutions (OLACEFS) is conducting a cooperative audit of target 2.4 (food security) with participation of 11 SAIs. Several SAIs of the Arab Organisation of Supreme Audit Institutions (ARABOSAI) will also undertake an audit of preparedness under INTOSAI's approach 1.

All INTOSAI Regions have expressed interest in participating in the IDI-KSC programme on Auditing SDGs, with over 100 SAIs prioritising the programme. The delivery of the programme for 44 SAIs from five English speaking regions has already started. The audit teams are participating in an eight-week eLearning course coordinated by IDI and supported by expert and mentors. The eLearning course is about SDGs, Whole of Government and performance audit on

preparedness for implementation of SDGs. The main objective of the eCourse is to help the audit teams to conduct an ISSAI based cooperative performance audit on the theme. 14 SAIs in OLACEFS will follow in September 2017 with a focus on SDG 5, and deliveries in CREFIAC (Francophone Africa) and ARABOSAI are planned to start in early 2018.

## The distinctiveness of auditing SDG preparedness

Countries are in the process of adapting the 2030 Agenda to their national contexts, setting national priorities and targets, and integrating the SDGs into their existing development plans, strategies, and programmes. Representatives from the governments of Sierra Leone and Finland shared their experiences with the participants. These processes show that governments are realising of the importance of adopting a whole of government approach—effective SDG implementation requires the involvement of multiple government agencies and improved capabilities of the centre of government (e.g., coordination) to strategically manage cross-cutting efforts.

This change has implications for the auditor and provides an opportunity for advancing audit methodologies and approaches in tandem with the increasing complexity of governance. Auditing SDGs with a whole of government approach requires a shift in focus, from a linear approach to auditing economy, efficiency and effectiveness of individual programmes or agencies to looking at outcomes and then the multitude of agencies, programmes and policies working towards that outcome (e.g., disaster risk reduction). From the outcome, audit teams can then inquire into relevant issues such as how the government manages performance across various policy tools (e.g., federal contracts, funds and tax policies) and the associated systemic risks, or how data and evidence are used to drive actions that lead to the expected results.

SAIs like Brazil are already adopting this new approach to auditing preparedness for SDG implementation as well as specific SDG areas. The example of an audit of target 2.4 was

presented (see below). The cooperative audits of preparedness for SDG implementation to be conducted under the IDI-KSC programme will also adopt this approach. The programme will help enhance the capacity of audit teams to adopt this new methodological approach to auditing results.

## Challenges for auditing preparedness for SDG implementation

### Low awareness of SDGs in SAIs and other institutions

Awareness of SDGs remains low in government departments, SAIs and more generally in society. SAI staff working on environmental audits may be more familiar with sustainable development concepts and issues than another staff. Although it was perceived that raising people's awareness of SDGs is primarily an issue for governments, it is also of concern to SAIs, both internally and externally. Externally, SAIs can only give advice to government agencies. Internally, INTOSAI Regions and SAIs in different countries are undertaking different initiatives to raise auditors' awareness about the SDGs and to enhance their skills and capacities to conduct SDG-related audits.

### Mandate and capacity challenges to conducting SDG audits

SAIs' mandates and capacities vary across countries. Some SAIs do not have the mandate to conduct performance audits, and others are in the early stages of performance auditing.

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*Go around me, don't swear, said the stone to the ploughman. We have a lot of stones. There are many challenges related to our mandates, resources, the complexity we face, the silos our governments work in, the availability of data and baselines.*

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Participants stressed the importance of combining performance audits with the more traditional financial and compliance audits approaches for SDG-related audits. It was also stressed that INTOSAI and its member SAIs should reflect on the role that SAIs with different mandates and methodological capacities can play on the SDGs to ensure that all SAIs are aware of their responsibilities and potential contributions in this area. In countries where the SDGs have been incorporated into national strategies and development plans and programmes, it is easier for SAIs to engage on the SDGs, as there is a sound foundation and mandate to conduct audits of preparedness for SDG implementation and SDG-related audits. While this has happened in many countries, still in others relevant documents do not refer to the SDGs, or refer to only a subset of them, which may create difficulties for SAIs to engage in SDG-related audits.

For SAIs with the mandate to conduct this type of audit, significant challenges can stem from capacity issues. The issue of SAI capacity to audit the SDGs was particularly highlighted by SAIs from Least Developed Countries (LDC) and Small Island Developing States (SIDS). Knowledge-sharing and learning from other SAIs (for example, those with a strong experience in performance audit) is critical in this regards. Also, SAIs can benefit from the experience of government agencies in evaluating performance of government programmes as well as from external expertise and information from stakeholders on the physical (e.g., mapping delivery chains, existence of physical infrastructure), social and economic aspects of the issues to be audited.

SAIs' capacity is also constrained in terms of resources. Faced with a broad-ranging agenda like the SDGs, the question arises of how SAIs should set priorities with respect to auditing. Some participants wondered if there were "low-hanging fruits" that SAIs could focus on as a first step. It was emphasized that SAIs are not supposed to audit the

implementation of all the 17 SDGs, but initially focus on auditing the process of preparing for implementing the SDGs. Several examples were provided in this regard, including an audit of the national vision for sustainable development done

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*If we are going to be successful in the implementation of the 2030 Agenda, there have to be new ways of thinking, management approaches, capacities ... The practice of performance audit must evolve in tandem with the complexity of governance approaches*

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by SAI Qatar, or on-going audits of preparedness for SDG implementation in Austria and Canada. This will also be the focus of the cooperative audits to be conducted under the IDI-KSC programme.

Alternatively, at this stage, SAIs could also audit what the government said it would do to implement SDGs or the risks that objectives set by the government are not achieved. SAIs could also audit what governments said they would do in their Voluntary National Reviews to the High Level Political Forum (HLPF) or the process of conducting such review. Later, as the implementation of SDGs progresses, SAIs could prioritize some set(s) of interrelated SDGs for their audits.

### **Scoping issues: Auditing SDGs or auditing sustainable development?**

The extensive scope of the 2030 Agenda and SDGs (one participant estimated that they cover 80 to 90 percent of total government spending) creates challenges for SAIs in scoping SDG audits, compared to auditing narrower programmes and/or specific government agencies. SAIs are also aware of the challenges related the difference in scale between auditing individual SDG programmes and auditing “the big picture” of how government prepare, more generally, to implement the SDGs.

One important consideration is the question of the “additionality” of the SDGs versus government business as usual – for example,

what part of what governments are doing on education should be considered as being a response to the SDGs or just regular education policy? This is an issue not only for SAIs in determining the scope of SDG audits, but also for government departments, which may feel that their regular programmes and activities should not be subject to auditing under a SDG label.

At the same time, the transformative nature of the 2030 Agenda will require different ways to operate, for the government as well as for other stakeholders.

Audits of preparedness for SDG implementation should keep this dimension into account. In this regard, it was suggested that one of the key questions to be asked in SDG audits should be “what governments are prepared to do differently?”.

As the meeting progressed, a consensus seemed to emerge that while SDGs as such are new, the issues they encompass are not. Hence, regular (“pre-SDGs”) government activities covered by SDGs should be part of the scope of SDG-related audits. A positive side to this is that SAIs have already accumulated experience in conducting performance audits of education, health, and other sectors -- they have “been auditing SDGs without knowing it”. This experience can be brought to the attention of auditors when planning SDG audits.

### **Taking inter-linkages among SDGs into account**

The 2030 Agenda highlights the integrated nature of the SDGs. There is broad recognition that to deliver on the SDGs, policy integration and coherence should be a critical concern. Enhanced policy coherence can lead to better utilization of scarce financial resources and to the maximization of synergies and mutual benefits between SDG policies and programmes. There is increasing attention to the inter-linkages between different SDGs and to the structures, processes and incentives that governments may use to enhance such integration.



Auditing policy integration poses specific challenges. In considering how government response to the SDGs has contemplated the integration of goals, it may be useful for SAIs to distinguish between a broad, whole-of-government level, and (SDG) target-level institutional arrangements, as those are issue-specific. Also, audits that consider the inter-linkages between different policies and programmes should focus not only on issues of fragmentation, duplication and overlap, but also on gaps, omissions or “blind spots” in the interrelated programmes and institutions relevant to any given issue. Identifying relevant links in causal chains (e.g. delivery chains, procurement chains) is also critical from the perspective of risk identification.

Several tools can help advance policy integration and be useful for auditing whether and how such integration happens, including: mappings of inter-linkages of specific SDG targets or related issues with other SDG goals and targets; mappings of institutions and programmes in relation to specific issues; and associated stakeholder maps. Sri Lanka presented an example of institutional mapping covering all national public institutions and all the SDG targets. The results of the mapping show that the institutional structure is highly fragmented, which would affect the effective implementation of the SDGs.

SAIs have started to use these tools successfully. For example, Brazil presented highlights from an audit of target 2.4 (sustainable food production), which has made extensive use of them. Focusing on organic food production, the audit has considered interrelated policy issues such as low-carbon production, technical assistance, agrochemical reduction, and sustainable alternatives. It also considers fiscal policy and government insurance policies that discourage organic food production. By including interactions in the audit, it is possible to assess tensions and trade-offs from working in silos – while one agency or programme may be promoting organic production, other actions may have opposite effects.



### **The principle of leaving no one behind and auditing inclusiveness**

The inclusion of equity in performance audits along the usual “3 E’s” (economy, efficiency and effectiveness) is perceived as a challenge by many SAIs. Some perceive that addressing this dimension immediately puts SAI in the political debate. At the same time, others underlined that there are many ways by which SAIs, through their audits, can help governments focus on those left behind and contribute to a gender-responsive implementation of the SDGs. Some speakers also expressed the view that it is not possible to audit SDGs, without looking at inclusiveness, which is a central principle of the agenda.

Merely by focusing on inclusiveness issues, themes or programmes, SAIs could shed light on how inclusiveness is being addressed in the implementation of the SDGs (e.g. migrations, water supply, distribution of medicines). For example, in relation to migrations, SAIs could audit return policies, programmes to encourage the return of migrants who do not have access to asylum, or programmes for receiving migrants.

Increased focus on inclusiveness can also be achieved through SAIs’ consideration of how dimensions related to SDG 5 and gender equality have been included in government strategies, plans, and institutions or looking at the distributive impacts of programmes. For example, SAIs could assess whether governments have put in place comprehensive programmes that advance SDG 5 in an integrated way, gender budgeting efforts,

whether national mechanisms for gender equality are part of sustainable development efforts, or how multi-stakeholder partnerships deliver for women and girls.

The example of a cooperative audit of gender undertaken in Costa Rica, Chile and Puerto Rico shows that relevant insights can be gained through this work even though in this case, there was limited availability of common indicators across the three countries and the objects that were audited differed across them (e.g. institutions, specific programmes or plans/strategies).

### The critical importance of data

Data and information are critical for designing, monitoring and evaluating effective policies for SDG implementation. The need for disaggregated statistics and data was emphasized in relation to measuring inclusiveness and the outcomes of the SDGs for vulnerable groups. Quality and credibility of data is also a recurrent issue in many countries. The consolidation of data across jurisdictions can be a challenge in countries with several levels of government and regional development imbalances (e.g., India). A critical question for SAIs concerns the responsibility of governments with respect to data that is relevant to achieving public goals but is not produced by the public sector.

Some SAIs, such as the Comptroller and Auditor

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*The implementation and assessment of SDGs is extremely data hungry. SAIs will need to invest in technology. But how technology-ready are we going to be going forward?*

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General of India and China's National Audit Office, plan to leverage data analytics for SDG-related audits. This work can be supported through INTOSAI's Working Group on Big Data, which was established in 2016 and held its first meeting in April 2017. The whole of government approach that SDG implementation requires makes the use of big data a particularly valuable tool for SAIs.

Some SAIs have actively engaged with National Statistical Offices (NSOs), including in relation to SDG-related data (e.g., South Africa, India). At the same time, SAIs should be mindful not to replicate the work of NSOs. Participants inquired about potential support to SAIs from the UN Statistics Division in addition to the support that is provided to NSOs.

### Stakeholder engagement

The 2030 Agenda calls for the meaningful and active participation of people and stakeholders at all stages, from SDG integration into national strategies, to implementation, and national monitoring and review. Countries have already accumulated experience in stakeholder engagement that may be valuable for SDG audits. Many countries have used tools such as focus groups (e.g., Philippines), national workshops on SDG preparedness (e.g., India), multi-stakeholder advisory committees (e.g., Philippines), or "whole of society" approaches to SDG implementation and review (e.g., Finland).

Stakeholder engagement is relevant to SAIs in two ways. On the one hand, SAIs can look at whether and how (structures and processes in place) governments are engaging with different stakeholders in preparing for implementing the 2030 Agenda. For this, it is important that SAIs use stakeholder mapping as a tool to identify all relevant stakeholders and their roles and interests. Some SAIs (e.g., Costa Rica) have experience in using this type of tool.

On the other hand, SAIs themselves can benefit from engaging with stakeholders to improve their audits when conducting SDG-related audits.

Engaging with stakeholders is important, as they are potential providers of valuable information on SDG implementation. For example, citizen participatory audits can be a powerful means of checking the reality on the ground, as illustrated by the experience of the Philippines' Commission on Audit. Some countries also use citizen reporting systems to track corruption and misuse of funds.

Moreover, non-state stakeholders are also levers that SAIs can use to enhance the relevance and impact of SDG-related audits, especially in contexts where societies are also mobilizing around the SDGs. Some SAIs highlighted the critical relation between SAIs and Parliaments, and how collaboration with the media can help build pressure for Parliament to consider the results of audit reports and take remedial actions.

Stakeholder engagement can help put pressure on government to effect change. SAIs need to devise clear communication strategies in relation to their role and the findings of SDG audits. In countries like the Netherlands, for example, there is an annual “accountability day”, which SAIs can use to alert public opinion on the findings and recommendations of audits.

The IDI-KSC programme emphasizes the importance of stakeholder engagement and provides to the audit teams techniques and information on how to consider it in the performance audit of preparedness for implementation of SDGs.



Engaging stakeholders, however, must be done in a way that preserves SAI’s independence, which some perceive as a challenge. Moreover, stakeholder management can be perceived by some SAIs as overwhelming, due to the sheer number of stakeholders in relation to any given issue, to multiple perspectives and claims, and to differing perceived legitimacy of various stakeholders. SAIs can consider which approaches to stakeholder engagement are a best fit given their mandates, capacities, resources and contexts.

## How to take the private sector into account in SDG audits?

The question of how to engage with the private sector in audits of SDG implementation is a vexing one. The private sector has a major role to play in SDG implementation, due to the vast resources it commands. Governments are developing programmes to involve the private sector in SDG implementation and facilitating multi-stakeholder partnerships that are associated with complex accountability arrangements. In some countries, the private sector has been involved in the design of national development plans.

The private sector is increasingly involved in public services delivery and supply chains, which may be in the remit of SAIs’ audit work. The assessment of the risks posed by private sector links in these chains is a critical issue, which may require adequate data and information. While SAIs are not mandated to audit the books of private firms, efforts made in other spheres of government can guide SAIs’ thinking in this regard. For example, many jurisdictions have adopted legal obligations for reporting of non-financial information by the private sector (e.g. EU directives on non-financial disclosure, codes for sustainability reporting put in place by stock exchanges over the world).

## Ideas for a way forward

### Taking a strategic approach to engaging with SDG implementation

It was recommended that SAIs take a strategic approach to auditing SDGs by considering the value and benefits that they can contribute to through the outcomes of such audits, the quality of outputs necessary for such outcomes and the capacity needed by the SAI to produce high quality audit outputs. Such reflections could be integrated in the strategic planning process of the SAI and be reflected in the SAIs strategy document to guide the future actions of the SAI.

## **Increasing awareness of SDGs in SAI and their counterpart institutions**

Raising awareness of the 2030 Agenda and SDGs among SAI staff was identified as a critical condition for advancing SDG audits. This can contribute to mitigate the risk of perceiving SDG-related audits as something new, which requires special capacities and adds to the workload of SAI staff. Several examples were provided in this regard. For example, Canada's National Commission of Environment and Sustainable Development (NCESD) has mapped

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*All SAIs have a public interest responsibility to monitor the implementation of the SDGs, clearly articulated in ISSAI 12. But this is not a one SAI band... SAIs need support at global, regional and national levels*

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past audits conducted with the SDGs to both raise staff awareness of the SDGs and demonstrate that "this has been done before".

It is also necessary to raise awareness of the SDGs in public institutions that are susceptible of being audited. A dialogue between SAIs and these institutions can be mutually beneficial. Canada's NCESD has adopted an incremental approach, where government departments are asked to state which SDG specific programs they manage contribute to – the approach will then be extended to the target level. Awareness raising and capacity building on SDGs may also be needed in legislatures to ensure that the reports of SDG audits are acted upon.

## **Enhancing linkages with other parts of the oversight/ accountability ecosystem**

SAIs will need to engage with other parts of the oversight and accountability ecosystem and with multiple stakeholders. These linkages are dependent on the particular country context and institutional setting of each SAI. Cooperation with internal oversight and audit departments in

the government; with government focal points on implementation of the SDGs; and with Parliaments was highlighted. Participants stressed that linkages with Parliament are fundamental to follow-up on audit findings and ensure the implementation of corrective measures, enhancing the impact of audit reports.

It was suggested that audits of preparedness could also be conducted for the UN itself, as the same need for policy coherence exists at the global level. The performance of the UN system has implications for SDG delivery at the national level. The importance of collaboration between SAIs and INTOSAI and the oversight and evaluation bodies of the UN was stressed as a 'whole of audit' approach to share methodologies and information and to ensure coherence in oversight of the 2030 Agenda going forward.

## **Showing results to enhance SAI independence and credibility**

SAI independence will continue to be a critical issue and a challenge in many countries. Demonstrating credibility and relevance to different stakeholders through their audits will be essential for strengthening SAIs' role and independence, thus contributing to improve public trust in SAIs' audit work. As part of demonstrating credibility and relevance, it is perceived that SAIs should set performance targets for themselves – as governments are doing – regarding SDG-related audits. SAIs should also be held to the highest standards of professionalism, transparency and performance, like the institutions they audit.

## **Enhancing capacity: Using existing approaches to the full**

Cooperative audits can be a powerful tool to enable capacity building and knowledge sharing across SAIs, including in SIDS and countries where SAI independence may be a challenge.

Collaboration can also be used to assist SAIs to develop stakeholder mappings. Such collaborative work can contribute to improve public perception of SAIs as strong and credible actors at the national level.

Recent experiences in cooperative audits in several INTOSAI regions were highlighted during the meeting and provide good examples to build on. Beyond the cooperative audit on gender in OLACEFS mentioned above, a joint audit of Lake Chad and on-going joint work on the Congo basin were mentioned by CREFIAF. In CAROSAI, a cooperative performance audit of tax revenues, and a collaborative compliance audit on procurement were mentioned. In PASAI, SAIs are starting their 6<sup>th</sup> cooperative audit, which is on preparedness for implementation of SDGs under the IDI-KSC programme.

The IDI-KSC programme on “Auditing SDGs”, which includes an eLearning component, will be deployed regionally, in partnership with

INTOSAI regions. The programme can contribute to joint learning and capacity building. Moreover, the programme plans to prepare compendiums of lessons learned from collaborative audits of preparedness for SDG implementation, which will further enable experience sharing.

### **Opportunity of a follow-up meeting**

Participants valued the opportunity for discussion and reflection provided by the meeting. Several participants suggested that it would be useful to hold follow-up workshops to provide an interactive space for heads of SAIs and stakeholders to exchange experiences around SDG audits. It was also suggested that interactions with government representatives could be a feature of future workshops, as part of the main program or in the margins (including with Permanent Representatives to the UN). It was also suggested that regional follow-up workshops could be useful to discuss the specific challenges and opportunities for SAIs in particular regions and contexts.

# Annex 1: Agenda

20-21 July 2017

United Nations Headquarters, New York

20 JULY 2017	
10:00 - 10:30	<p style="text-align: center;"><b>Opening session</b> <b>Opening remarks by UNDESA and IDI</b></p> <p>Mr. Thomas Gass (<a href="#">Remarks</a>) Assistant Secretary-General for Policy Coordination and Inter-Agency Affairs, UNDESA</p> <p>Ms. Lara Taylor-Pearce (<a href="#">Remarks</a>) Auditor General of Sierra Leone &amp; Vice Chair of IDI Board</p>
10:30 - 11:45	<p style="text-align: center;"><b>Session I</b> <b>Preparedness for implementation of the SDGs – An auditor’s perspective</b></p> <p><b>Presentations and discussion</b></p> <p>Moderator: Mr. J. Christopher Mihm Managing Director for Strategic Issues US Government Accountability Office (GAO)</p> <p>Speakers: Ms. Silke Steiner (<a href="#">Presentation</a>) INTOSAI General Secretariat</p> <p>Ms. Julie Gelfand (<a href="#">Presentation</a>) Commissioner of the Environment and Sustainable Development National Audit Office of Canada</p> <p>Mr. Sheka Bangura (<a href="#">Presentation</a>) Ministry of Finance and Economic Development Sierra Leone</p> <p>Mr. K. S. Subramanian (<a href="#">Presentation</a>) Director General and Head of International Relations SAI India</p> <p><b>Discussion:</b> Interventions by other participants</p>
11:45-12:00	Break
12:00 - 13:00	<p style="text-align: center;"><b>Session II</b> <b>SDGs and whole of government approach – What is different for the auditor?</b></p> <p><b>Presentations and discussion</b></p> <p>Moderator: Ms. Julie Gelfand</p>

	<p>Commissioner of the Environment and Sustainable Development National Audit Office of Canada</p> <p>Speakers: Mr. Sami Pirkkala (<a href="#">Presentation</a>) Counsellor Ministry of Foreign Affairs, Finland</p> <p>Mr. J. Christopher Mihm (<a href="#">Presentation</a>) Managing Director for Strategic Issues US Government Accountability Office (GAO)</p> <p>Mr. Carlos Lustosa (<a href="#">Presentation</a>) Director, Government Auditor Federal Court of Accounts (TCU)- Brazil</p> <p><b>Discussion:</b> Interventions by other participants</p>
13:00 – 15:00	Lunch break
15:00-16:30	<p style="text-align: center;"><b>Session III</b></p> <p style="text-align: center;"><b>Getting institutions ready for the SDGs– Auditing policy coherence &amp; integration</b></p> <p><b>Presentations and discussion</b></p> <p>Moderator: Mr. Jan van Schalkwyk Executive in the Office of the Auditor-General of South Africa</p> <p>Speakers: Mr. David le Blanc (<a href="#">Presentation</a>) Chief of DMB branch DESA/DPADM</p> <p>Mr. Uchita de Zoysa (<a href="#">Presentation</a>) Sustainable Development Advisor Ministry of Sustainable Development and Wildlife, Sri Lanka</p> <p>Dr. Agus Joko Pramono (<a href="#">Presentation</a>) Board Member The Audit Board of the Republic of Indonesia</p> <p>Ms. Tytti Yli-Viikari (<a href="#">Presentation</a>) Auditor General of Finland</p> <p><b>Discussion:</b> Interventions by other participants</p>
16:30 -16:45	Break
16:45 - 18:00	<p style="text-align: center;"><b>Session IV</b></p> <p style="text-align: center;"><b>Leaving no one behind – Auditing inclusiveness</b></p> <p><b>Roundtable</b></p> <p>Moderator:</p>

	<p>Ms. Marion Barthelemy Director, DPADM</p> <p>Speakers: Ms. Christine Brautigam Director, Intergovernmental Support Division UN Women</p> <p>Ms. Marta Acosta (<a href="#">Remarks</a>)(<a href="#">YouTube link</a>) Auditor General of Costa Rica</p> <p>Mr. John W. Reed (<a href="#">Remarks</a>) President and CEO, CAAF</p> <p><b>Discussion:</b> Interventions by other participants</p>
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21 JULY 2017	
10:00 - 10:15	<b>Summary of Day 1</b>
	<p>Ms. Archana P. Shirsat (<a href="#">Recap presentation</a>) Deputy Director General, IDI</p>
10:15 - 11:15	<b>Session V</b>
	<p><b>Stakeholder engagement – Multi-stakeholder approach to SDG implementation &amp; audit</b></p> <p><b>Roundtable</b></p> <p>Moderator: Ms. Heidi Mendoza Undersecretary General for the United Nations Office of Internal Oversight (OIOS)</p> <p>Speakers: Ms. Aranzazu Guillan Montero (<a href="#">Remarks</a>) Senior Governance and Public Administration Advisor UNDESA /DPADM</p> <p>Mr. Michael Aguinaldo (<a href="#">Presentation</a>) Chairperson Commission on Audit, Republic of the Philippines</p> <p>Ms. Claire Schouten (<a href="#">Presentation</a>) International Budget Partnership</p> <p><b>Discussion:</b> Interventions by other participants</p>
11:15 - 11:30	Break
11:30 - 13:00	<b>Session VI</b>
	<p><b>Mobilising means of implementation – Auditing capacities and resources for SDG implementation</b></p> <p><b>Presentations and discussion</b></p> <p>Moderator:</p>



	<p>Ms. Pamela Monroe-Ellis Auditor General of Jamaica</p> <p>Speakers: Mr. Shashi Kant Sharma Comptroller and Auditor General of India Chair of INTOSAI Knowledge Sharing Committee (KSC)</p> <p>Mr. Camillo Afele (<a href="#">Presentation</a>)(<a href="#">Paper</a>) Comptroller and Auditor General of Samoa</p> <p><b>Discussion:</b> Interventions by other participants</p>
13:00 - 15:00	Lunch break
15:00-16:15	<p style="text-align: center;"><b>Session VII</b> <b>Indicators, baselines and data – Auditing capacities &amp; challenges</b></p> <p><b>Presentations and discussion</b></p> <p>Moderator: Mr. J. Christopher Mihm Managing Director for Strategic Issues US Government Accountability Office (GAO)</p> <p>Speakers: Ms. Yongyi Min (<a href="#">Presentation</a>) Chief, Sustainable Development Goal Monitoring Unit UN Statistical Commission</p> <p>Mr. Kimi Makwetu (<a href="#">Presentation</a>) Auditor General of South Africa Chair of INTOSAI Capacity Building Committee (CBC)</p> <p><b>Discussion:</b> Interventions by other participants</p>
16:15-16:30	Break
16:30 - 17:45	<p style="text-align: center;"><b>Session VIII</b> <b>Role of SAIs in SDG follow up &amp; review – Way forward</b></p> <p><b>Presentation and Roundtable</b></p> <p>Moderator: Ms. Archana P. Shirsat Deputy Director General, IDI</p> <p>Key note statement and Presentation: H.E. Amb. Donoghue (Statement) Permanent Representative from Ireland</p> <p>Roundtable: Ms. Heidi Mendoza Undersecretary General for the United Nations Office of Internal Oversight (OIOS)</p> <p>Ms. Pamela Monroe-Ellis</p>

	<p>Auditor General of Jamaica and Secretary General of CAROSAI</p> <p>Ms. Mbah Acha Rose Fomundan Minister Delegate of the Supreme State Audit Office of Cameroon and Secretary General of AFROSAI</p> <p>Mr. J. Christopher Mihm Managing Director for Strategic Issues US Government Accountability Office (GAO)</p> <p><b>Discussion:</b> Interventions by other participants</p>
17:45-18:00	Closing

## Annex 2: List of participants

Name	Country	Organization
Abdelkader Benmaarouf	Algeria	Cour des Comptes
Gabriel Mihura Estrada	Argentina	Auditoría General de la Nación de Argentina
Graciela de la Rosa	Argentina	Auditoría General de la Nación de Argentina
Jesús Rodríguez	Argentina	Auditoría General de la Nación de Argentina
Juan Ignacio Forlón	Argentina	Auditoría General de la Nación de Argentina
Silke Steiner	Austria	Austrian Court of Audit / INTOSAI Secretariat
A K M Hasibur Rahman	Bangladesh	Commercial Audit Directorate, OCAG
Zahurul Islam	Bangladesh	Commercial Audit Directorate, OCAG
Dasho Tshering Kezang	Bhutan	Royal Audit Authority
Dorji Wangchuk	Bhutan	Royal Audit Authority
Carlos Lustosa	Brazil	Federal Court of Accounts
Kong Leakhena	Cambodia	National Audit Authority
Fomundam Rose Mbah Acha	Cameroun	Délégué Chargé du Contrôle Supérieur de l'Etat Présidence de la République
Hassan	Cameroun	Secretariat of CREFIAF
John Reed	Canada	Canadian Audit and Accountability Foundation
Julie Gelfand	Canada	Office of the Auditor General
Kimberley Leach	Canada	Office of the Auditor General
Sylvie Marchand	Canada	Office of the Auditor General
Carlos Peña	Chile	Contraloría General de la República de Chile
Hai Lin	China	National Audit Office of the People's Republic of China
Haiying Jiang	China	National Audit Office of the People's Republic of China
Marta Acosta	Costa Rica	Contraloría General de la República Costa Rica
Miroslava Wedervoort	Curaçao	Algemene Rekenkamer Curaçao
Shanela Cathalina	Curaçao	Algemene Rekenkamer Curaçao
Ismahan Mahamoud Ibrahim	Djibouti	Cour des Comptes de Djibouti
Hesham Badawy	Egypt	Accountability State Authority
Yasser Ahmed AbdulFattah Aggour	Egypt	Accountability State Authority
Marko Männikkö	Finland	National Audit Office of Finland
Outi Jurkkola	Finland	National Audit Office of Finland
Tytti Yli-Viikari	Finland	National Audit Office of Finland
Pirkkala Sami	Finland	Sustainable Development & The 2030 Agenda implementation, Prime Minister's Office & Ministry for Foreign Affairs
Giorgi Chakvetadze	Georgia	State Audit Office of Georgia
Lasha Tordia	Georgia	State Audit Office of Georgia
Marika Natsvlishvili	Georgia	State Audit Office of Georgia
Nino Lomjaria	Georgia	State Audit Office of Georgia
Nino Pruidze	Georgia	State Audit Office of Georgia
Tsotne Karkashadze	Georgia	State Audit Office of Georgia

César Armando Elías Ajcá	Guatemala	Contraloría General de Cuentas de la República de Guatemala
Gyula Pulay	Hungary	State Audit Office of Hungary
Anadi Misra	India	India Office of the Comptroller and Auditor General
K S Subramanian	India	India Office of the Comptroller and Auditor General
Shashi Kant Sharma	India	India Office of the Comptroller and Auditor General
Agus Joko Pramono	Indonesia	Audit Board of the Republic of Indonesia
Bahtiar Arif	Indonesia	Audit Board of the Republic of Indonesia
Tjokorda Gde Budi Kusuma	Indonesia	Audit Board of the Republic of Indonesia
David Donoghue	Ireland	Permanent Mission of Ireland to the UN
Pamela Monroe-Ellis	Jamaica	Auditor General's Department of Jamaica
Edward R. O. Ouko	Kenya	Kenya National Audit Office
Matereta Raiman	Kiribati	Kiribati National Audit Office
Adel Abdulaziz Al-Sarawi	Kuwait	State Audit Bureau
Fatma Ali Al-Naser	Kuwait	State Audit Bureau
Sultan Majed Al-Otaibi	Kuwait	State Audit Bureau
Anousith Soukhathammavong	Lao (PDR)	State Audit Organization
Bounvilay Khennavong	Lao (PDR)	State Audit Organization
Toy Phonthilath	Lao (PDR)	State Audit Organization
Vannasao Soumpholphakdy	Lao (PDR)	State Audit Organization
Viangthong Siphandone	Lao (PDR)	State Audit Organization
Yusador S. Gaye	Liberia	General Auditing Commission
Hassan Ziyath	Maldives	Auditor General's Office
Bougouzanga Goita	Mali	Contrôle Général des Services Publics
Chandra Kanta Bhandari	Nepal	Office of the Auditor General
Tanka Mani Sharma Dangal	Nepal	Office of the Auditor General
Hege Larsen	Norway	Office of the Auditor General of Norway
Kerry Crawford	Norway	INTOSAI-Donor Secretariat, INTOSAI Development Initiative (IDI)
Satrunino Tewid	Palau	Office of the Public Auditor
Jose A. Fabia	Philippines	SAI Philippines
Luz L. Tolentino	Philippines	SAI Philippines
Michael G. Aguinaldo	Philippines	SAI Philippines
Marzena Rajczewska	Poland	Supreme Audit Office of Poland
Afele Fuimaono Camillo	Samoa	Samoa Audit Office
Ibraheem Saleh Al Buthi	Saudi Arabia	General Auditing Bureau
Ibrahim Mohammed Alshayie	Saudi Arabia	General Auditing Bureau
Mohammad Falah Alwahby	Saudi Arabia	General Auditing Bureau
Alhassane Thiern Baro	Sénégal	Cour des Comptes
Bangura Sheka	Sierra Leone	Ministry of Finance and Economic Development
Lara Taylor	Sierra Leone	Sierra Leone Audit Office
Jan van Schalkwyk	South Africa	Office of the Auditor-General South Africa
Kimi Makwetu	South Africa	Office of the Auditor-General South Africa
Uchita De Zoysa	Sri Lanka	Ministry of Sustainable Development and

		Wildlife
Eklhlas Saad Mohmed	Sudan	National Audit Chamber
El Tahir Abdelghayoum Ibrahim Malik	Sudan	National Audit Chamber
Mohamed Elhafiz Nasr	Sudan	National Audit Chamber
Athumam S. Mbutuka	Tanzania	National Audit Office
Edwin M. Rweyemamu	Tanzania	National Audit Office
Mussa Juma Assad	Tanzania	National Audit Office
Stephen Kateregga	Uganda	Office of the Auditor General
Chris Mihm	USA	Government Accountability Office
Claire Schouten	IBP	International Budget Partnership (IBP)
Archana Shirsat	IDI	INTOSAI Development Initiative (IDI)
Maria Lucia Lima	IDI	INTOSAI Development Initiative (IDI)
Sara Fyson	OECD	OECD
Thomas Gass	UN DESA	UN DESA
David le Blanc	UN DESA	UN DESA
Marion Barthelemy	UN DESA	UN DESA
Aranzazu Guillan Montero	UN DESA	UN DESA
Yongyi Min	UN DESA	UN Statistical Commission /UN DESA
Heidi Mendoza	UN OIOS	UN OIOS
David Kanja	UN OIOS	UN OIOS
Eleanor Burns	UN OIOS	UN OIOS
Christine Brautigam	UN Women	UN Women
Serge Nkuindja	World Bank	World Bank