AUDITING SUSTAINABLE DEVELOPMENT GOALS
What value do SAIs add to the implementation of Agenda 2030?

- Urge national governments into action if there isn’t any.
- Independent oversight on the implementation of Agenda 2030 in national context.
- Recommendations for enhancing preparedness and implementation of Agenda 2030.
- Raise awareness amongst citizens and stakeholders on the significance of implementing Agenda 2030.
- Effective, accountable and inclusive institutions.
How does IDI support SAIs in AUDITING SDGs?

**Objective**

Support SAIs in conducting high quality audits of SDGs

**Partners:** KSC, UNDESA, KNI, INTOSAI Regions, CAAF, IBP, GAB

### Advocacy & Awareness Raising

 Guidance on Performance Audit of Preparedness for Implementation of SDGs

### Cooperative Performance Audit of Preparedness for Implementation of SDGs

 Are Nations prepared for implementing SDGs: SAI insights and recommendations

SAIs making a difference by Auditing SDGs
Performance Audit of Preparedness for Implementation of SDGs

Audit Objective 1 – To what extent has the government adapted the 2030 agenda into its national context?

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

Audit Objective 3 – Has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?

SAIs making a difference by Auditing SDGs

Based on VNR Guidelines
Lessons Learned

What worked

• Innovation
• Inclusion
• Partnerships
• Stakeholder engagement
• Advocacy and Awareness raising
• Focus on ISSAIs
• Visibility
• Value addition

What could be done better

• More ‘how to support’
• Strategic options
• Wider strategic alliances
• Support for strategic considerations
• Global outreach
• Audit impact
• Common understanding and coordinated effort

SAIs making a difference by Auditing SDGs
INTOSAI & IDI Priority

**INTOSAI SP 2017-2022**

*Cross-cutting Priority 2*

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.

**IDI SP 2019-2023**

*Relevant SAIs*

IDI will continue to support SAIs in auditing SDGs. After supporting them in auditing preparedness for the implementation of SDGs, IDI will support SAIs in auditing implementation of specific SDG goals and targets.
SAIs making a difference by Auditing SDGs

Future Plans

- SDG Audit Model
- SDG Digital Education
- SDG Innovation & Data Analytics
- SDG Advocacy and Awareness Raising
- SDG Cooperative Audits
- SDG Strategic Considerations/SAI Level
- SDG Strategic Partnerships
- SDG Leadership
- SDG Audit Impact
From preparedness to implementation

<table>
<thead>
<tr>
<th>PA of Preparedness</th>
<th>ISAM</th>
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<tbody>
<tr>
<td>Audit of Preparedness</td>
<td>Audit of Implementation</td>
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<tr>
<td>Across the agenda</td>
<td>Related to individual SDG targets</td>
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<tr>
<td>Performance Audit</td>
<td>Link between Financial, compliance &amp; performance audit</td>
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<td>Individual audit level</td>
<td>SAI level and individual audit level</td>
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<td>Focus on coherence, integration, inclusion, participation</td>
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Focus on outcomes
Recognise SAI Diversity
ISSAI Based
Inclusiveness
Add Value
SAIs making a difference by Auditing SDGs

Leave no SAI behind
Doable for SAIs with different capacity levels, mandates and environments

‘How To’
Provides detailed tools and techniques

Innovative
Explores innovative audit approaches, tools and techniques

ISSAI Based
PA, FA and CA ISSAIs used as quality benchmarks

Mainstream Gender/inclusiveness
Provide for gender/inclusiveness considerations at SAI level and individual audits
What is ‘Audit of implementation of SDGs’

• Audit of SDGs (goals/targets), using WoG and SDG principles.

• Audit contributing to implementation of SDGs e.g. financial, performance, compliance audits in related to SDG goal/target areas or audits with considerations related to implementation of SDGs.
Two Levels

SAI Level & Individual Audit Level

Strategic Considerations at SAI Level for SDG Relevant Audits

SDG Relevant Individual Audits
FA, CA, PA

SAIs making a difference by Auditing SDGs
Strategic Considerations at SAI level

- Effective Organisational setup
- Strategic Partnerships
- SAI Audit Planning
- Professional Capacity
- Audit Methodology
- Leveraging on technology
- Achieve Audit Impact

SAIs making a difference by Auditing SDGs
Effective Organisational setup for auditing implementation of SDGs

- SDG Audit unit
- One multi-disciplinary team
- Coordinating mechanism between teams
- Each team has multidisciplinary skills
- Coordination with subnationals

SAIs making a difference by Auditing SDGs
Performance Audit

- Financial Audit
- Compliance Audit

Audit of Implementation of SDGs

SAIs making a difference by Auditing SDGs
Performance Audits of Implementation of SDGs

SAIs making a difference by Auditing SDGs

Entity, programme, process based
Examination of coherence not required
Inclusion questions may not be included
Limited stakeholder engagement

Outcome based
Cross cutting across entities and programmes
Examination of coherence and integration required
Inclusion questions need to be included
Multi stakeholder engagement
If you want to walk fast, walk alone.

If you want to walk far, walk together.

African Proverb

How do we walk fast and far together?

SAIs making a difference by Auditing SDGs