



# Build Back Better

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SAI contribution to  
implementation of SDGs  
post COVID-19



The recovery phase from the pandemic represents an opportunity for all levels of government to build back more inclusive, equal, resilient and sustainable societies.

- *ECOSOC President, HLPF July 2020*





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

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**What is IDI’s SDGs Audit Model (ISAM) ?**

**<https://www.idi.no/en/isam>**



- audit of the implementation of the set of policies that contribute to the achievement of a nationally agreed target linked with one or more SDG targets.
  - conclude on the progress made towards the achievement of the nationally agreed target
  - use whole-of-government approach.
  - examine coherence and integration; leave no one behind; and multi-stakeholder engagement.
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**What is audit of SDGs implementation ?**





Build a strategic  
audit portfolio

Focus on  
building back  
better

Enhance audit  
capacity

Build  
stakeholder  
coalitions

Mainstream  
gender &  
inclusiveness  
considerations

Focus on audit  
impact

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**Further SAI steps towards  
the audit of SDGs?**

**How will IDI support  
SAIs in the next five  
years ?**



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# Audit of strong & resilient national public health systems ( linked to SDG 3.d)

Cooperative Performance Audit  
with 40 SAIs





Audit of Elimination  
of Intimate Partner  
Violence Against  
Women ( linked to  
SDG 5.2)

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**SAI EIPVW Audits**





Aerial view of a lush green forest with a winding river or stream. The trees are dense and vibrant green, and the water is a deep blue-green color. The overall scene is serene and natural.

Audit of  
Sustainable Public  
Procurement (  
linked to SDG  
12.7)

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Cooperative Performance  
Audit with 14 SAIs in  
OLACEFS



Help build  
strategic audit  
portfolios

Awareness  
raising &  
knowledge  
sharing

Integrated  
education & audit  
support audits in  
new areas

Facilitate quality  
& impact

Partner with key  
stakeholders

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**IDI support for SAs**