

Chapter 5 | Reporting the results of an audit of SDGs implementation

In the previous chapter, we ended by concluding on the audit objectives of an audit of SDGs implementation. In this chapter we will look at how to report on the results of the audit. The reporting stage involves:³⁴



5.1 How to draft recommendations that have an impact?

Recommendations, if relevant and allowed by the SAI's mandate, serve to provide constructive feedback intended to contribute to addressing weaknesses or problems identified by the audit. In drafting recommendations in the audit of SDGs implementation, the SAI auditor needs to ensure:

- the recommendations do not encroach on management's responsibilities
- they address the causes of identified shortcomings
- they are clear in terms of who the recommendation is addressed to and what specifically is proposed³⁵

Some SAIs incorporate the formulation of recommendations as part of the process leading to the development of audit findings.

We have the following practical tips for the SAI auditor in drafting recommendations:

³⁴ ISSAI 300, p. 19

³⁵ ISSAI 300, p. 16

IDI's SDGs Audit Model (ISAM)

Practical tips for drafting recommendations

Scan SDG reports and publications, e.g. VNR reports for good practice illustrations in implementation of SDGs

Consult with experts, stakeholders and audited entities

Consider priority and resources needed to carry out action

Consider national context

Write SMART (specific, timely, attributable, relevant and time-bound) recommendations

To use an orange illustration:

The SAI recommends that the coordination that exists between the police, the judiciary and the centres that provide services to victims of intimate partner violence be extended to include coordination between hospital services and government agencies that coordinate with civil society and non-governmental organisations.

5.2 How to write a comprehensive, convincing, timely, reader-friendly and balanced audit report?

The SAI auditor can write a **comprehensive** audit report by ensuring that the report covers audit conclusions on all key audit objectives of the audit of SDGs implementation. As recommended in the previous chapters key audit conclusions will pertain to:

- the extent of horizontal and vertical coherence in government efforts to implement a set of policies that contribute to achievement of nationally agreed targets;
- the progress made on the achievement of the national target, the likelihood of the target being achieved and the adequacy of the national target in comparison to the SDG target;
- the extent to which government mainstreamed the principle of 'leave no one behind' in implementing the national target; and
- the extent of multi-stakeholder engagement in achieving progress on the national target.

A **convincing** audit report is logically structured and provides a clear relationship between the audit objective, criteria, findings, conclusions and recommendations, thereby addressing all relevant arguments. A large amount of literature is available on implementation of SDGs. The process followed to arrive at audit conclusions, the presence of sufficient and appropriate evidence and the independent external perspective in telling the story differentiates the SAI audit report on SDG implementation from other publications.

IDI's SDGs Audit Model (ISAM)

The **timely** issuance of a SDG audit report allows management, government, legislative officials and other interested parties to utilise information provided therein in a manner that reinforces impact.³⁶ The SAI may use different considerations in deciding on the timing of the report. The SAI may want to issue a report while there is great visibility for the national target being reported on. The SAI may also consider the timing of the VNR of the country and issue its report such that the audit conclusions positively impact the government reporting in the VNR. In the case of audits of SDG implementation, the timing of distribution may benefit from streamlining with high level international events that drive forward the SDG agenda, such as the High-Level Political Forum on Sustainable Development.³⁷

When one considers the broad and diverse audience that an audit on SDG implementation reaches out to, the drafting of a report that is **reader-friendly** assumes even more relevance.³⁸ Some SAIs use style guides in writing reports and have professional communication experts to edit and review reports. SAI auditors can also benefit from using tools like a 'readability index'. The Canadian Audit and Accountability Foundation has provided practical tips for writing reader-friendly reports.³⁹

Tips for writing reader-friendly reports



(Canadian Audit & Accountability Foundation, Effective Report Writing Course)

The final and most critical criteria to keep in mind is to write a **balanced report**. In writing the report the SAI auditor needs to say what the government did well in its efforts to implement the national

³⁶ International Budget Partnership 2018, Open Budget Survey 2017 Report, Washington DC

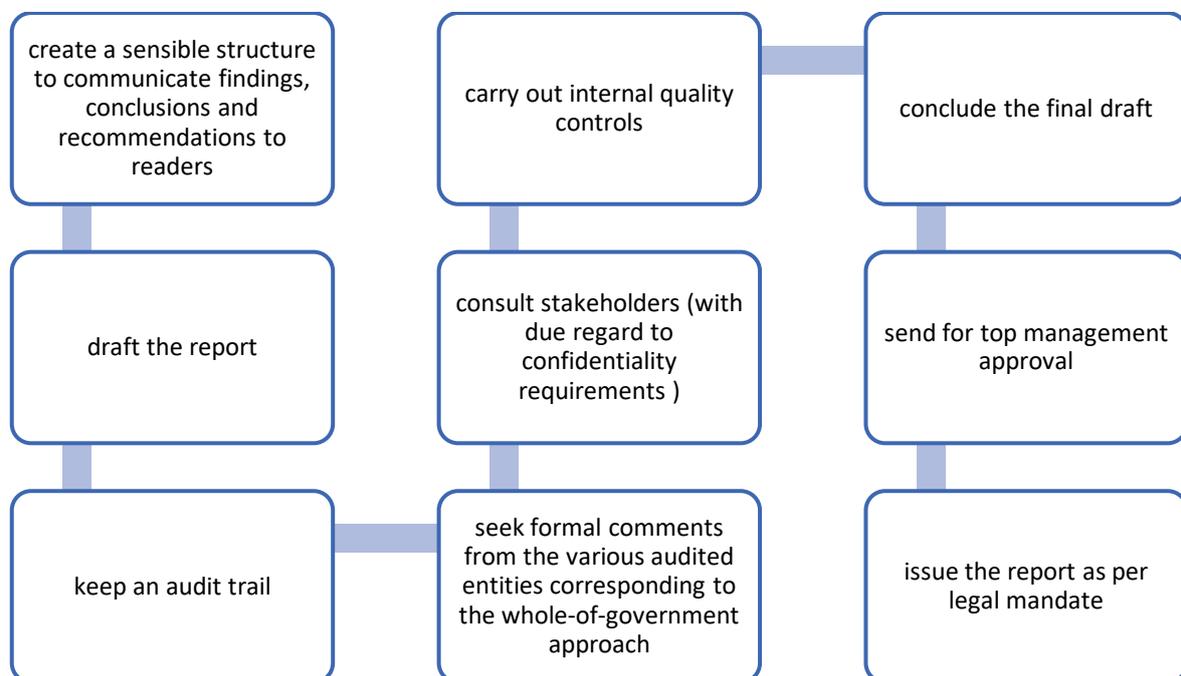
³⁷ Montero, A. G. & Le Blanc, D. (2019). The role of external audits in enhancing transparency and accountability for the Sustainable Development Goals. DESA Working Paper No. 157, p. 13

³⁸ UNDESA and IDI 2017, report of the SAI leadership and stakeholder meeting, New York, 20-21 July, Department of Economic and Social Affairs, (<http://workspace.unpan.org/sites/Internet/Documents/Report%20IDI%20Meeting%20Final%20DPADM%20IDI%2006%2009%202017.docx.pdf>)

³⁹ Canadian Audit & Accountability Foundation, Effective Report Writing Course

target and what needs to be improved. In order to write a balanced report the SAI auditor needs to ensure that she/he has developed balanced audit conclusions on the audit objectives for audit of SDGs implementation. A balanced SDG audit report adds value as it encourages the government to continue doing what is done well and provides information to other government departments on what could be done in implementation of national targets that they are responsible.

The figure below shows a process that the SAI auditor could follow to write the SDG audit report:



In following this process for audit of SDGs implementation, the SAI auditor may face a challenge in seeking formal comments from a number of government entities and agencies. The challenge may be compounded when there is an unclear delineation of roles or duplication in the provision of services. Striking the right balance between being comprehensive in the feedback sought and safeguarding the confidentiality of information obtained is a matter that warrants attention.⁴⁰

Audit reports often include references to third parties that are not included in the scope of an audit. In the case of SDG audits, this situation is more likely, particularly in view of the multi-stakeholder approach commonly advocated and the prevalent activity of CSOs. Notifying third parties and involving them in the verification of the accuracy and completeness of statements concerning them allows SAIs to ensure the accuracy and fairness of reporting while promoting the objectivity of the report.⁴¹

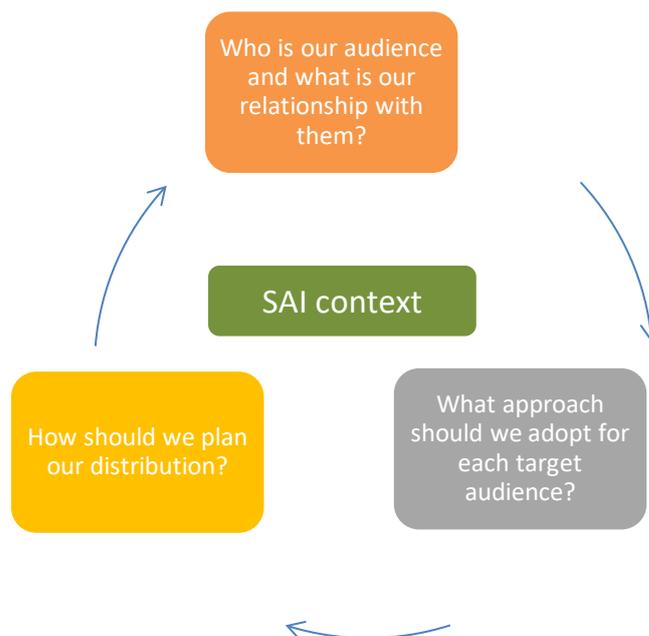
⁴⁰ ISSAI 3000, p. 71

⁴¹ IDI Performance Audit ISSAI Implementation Handbook (Version 0), p. 169

5.3 Leaving no one behind in distribution of the report on audit of SDGs implementation

The SAI report on audit of SDGs implementation is a powerful tool to promote accountability and transparency in the implementation of national targets. The report also raises the profile of the SAI and strengthens its role of providing independent, external oversight on the implementation of SDGs. Given these diverse functions and the wide spread of stakeholders, the SAI needs to ensure that no one is left behind in the distribution of the audit report.

A SAI can consider three key questions in distribution of the audit report, as illustrated on the right. The report on audit of SDGs implementation has a wide audience amongst state and non state actors at the national, regional and global level. The audience includes those charged with governance, the legislature, committees of the legislature like PAC, citizens, CSOs, media, UN bodies, subject matter experts, academia, professional organisations, development partners, international bodies, etc. We recommend that the SAI consider the stakeholder analysis done for the audit and list out the range of stakeholders that the report should reach out to. In making this list, it is important to ensure that vulnerable groups in the country are also considered. In deciding on the approach to be used for the target audience and the means of outreach, the SAI needs to consider the interest and the context of the target audience. For example, while some target groups can be reached through social media and websites, others may require more formal communication channels. The SAI needs to have special consideration for vulnerable groups like people with disabilities, those living in geographically remote areas, those facing literacy challenges, etc.



5.4 ISSAI Checklist: Report on results of an audit of SDGs implementation

- ✓ Is the audit report comprehensive, convincing, timely, reader-friendly and balanced?
- ✓ Has the team (if within the SAI mandate) provided constructive recommendations that are likely to contribute significantly to addressing the weaknesses or problems identified by the audit?
- ✓ Is the audit report widely accessible, in accordance with the mandate of the SAI?
- ✓ Did the team engage with audited entities and other stakeholders throughout the reporting stage?
- ✓ Did the team exercise professional judgement in reporting on the audit of SDGs implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in reporting on the audit of SDGs implementation?
- ✓ Did the team have the required skills to report on the audit of SDGs implementation?
- ✓ Was the team adequately supervised while reporting on the audit of SDGs implementation?
- ✓ Is there adequate documentation in respect of content of the report, the manner in which recommendations have been developed and the decisions taken related to the distribution of the report?

5.5 SPOTLIGHT ON AUDIT IMPACT

The SAI auditor may ask the following impact related questions while reporting on the audit

- *Will the recommendations in the report positively contribute to audit impact?*
 - *Will the recommendations make a positive impact on the status of vulnerable groups?*
 - *Is the report accessible to all key stakeholders, including the vulnerable groups?*
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