

AUDITS OF SUSTAINABLE DEVELOPMENT GOALS



SAI SDG Auditor Initiative Announcement

Building Competence

Auditing SDGs

Demonstrating Value

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SAI SDG Auditor Initiative Announcement

The SAI SDG Auditor
Initiative

How will IDI support
SAIs?

Activities and
Timelines

Apply for SAI SDG
Auditor

Cooperation &
Partnerships

What will success look like?

Three key outcomes:



COMPETENCE

of SAI auditors to audit sustainability, including policy coherence



CONTRIBUTION

to SDG implementation through high-quality, high-impact performance audit of processes for SDG implementation



COMMUNICATION

with key stakeholders leading to enhanced visibility and demonstrated audit value

Leave No One Behind (LNOB)

To achieve these outcomes, IDI will aim to achieve the following outputs:

1. High-quality integrated professional education and support in English for auditors from SAIs across INTOSAI regions (2025-2027)

2. Graduate SAI SDG Auditors who successfully complete the education and carry out the audit (2027)

3. Professional education for auditing sustainability (online) available to SAI auditors on a **regular basis** (2027 onwards)

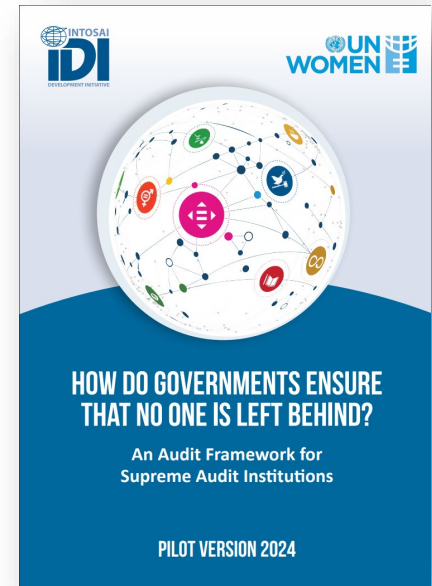
4. SAIs issue timely, high-quality audit reports on 'Performance Audit of processes for SDG implementation' (2027)

5. SAI communication and stakeholder engagement plans for the performance audit of processes for SDGs implementation are developed and implemented (2026)

6. Multistakeholder engagements convened by IDI and partners at SAI, regional and global level to raise the profile of SDG audits and demonstrate value (2025-2027)

Leave No One Behind (LNOB) principle

- The principle of leave no one behind will be mainstreamed through all the outcomes. This would include specific reflections on developing SAI auditor competence to audit ‘leave no one behind’, mainstreaming this principle in the Performance Audit of Processes for SDG implementation and engagement with stakeholders.
- More importantly this will also include providing fit-for-purpose support for SAIs in Small Island Developing States (SIDS) and other challenged contexts.

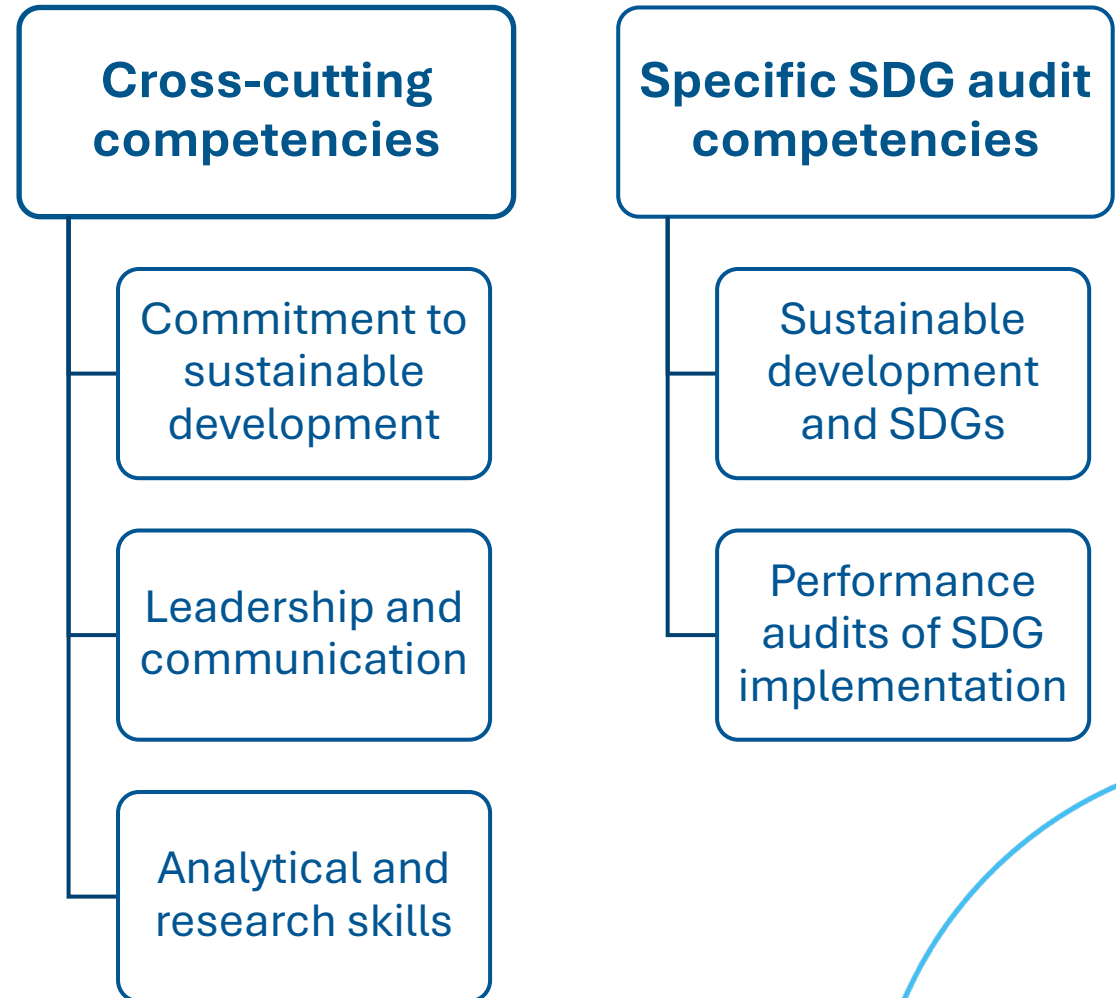


Check the [LNOB Audit Framework](#) clicking here

What does a SAI SDG Auditor look like?

A SAI SDG Auditor is able to carry out high-quality, high-impact **performance audits of SDG implementation** using a whole-of-government approach to examine the performance of processes of SDG implementation or a set of programmes that contribute to the implementation of specific SDG Goals and Targets.

The competencies required for such audits are described in the **Competency Framework**, structured as follows:



Competency Framework: cross-cutting competencies

Commitment to Sustainable Development	<ul style="list-style-type: none"> • Appreciates the significance, complexity and integrated nature of sustainable development in its three dimensions (economic growth, social inclusion, and environmental protection) • Exhibits an understanding of the Sustainable Development Goals (SDGs), their interlinkages with national contexts, and the role of institutions, policies, and regulatory frameworks in their implementation • Is responsive to inequalities and acts for inclusion • Demonstrates deep understanding of the role of SAIs in the implementation of the SDGs
Leadership and Communication	<ul style="list-style-type: none"> • Demonstrates basic leadership skills • Demonstrates the ability to communicate persuasively with internal and external stakeholders throughout the audit process, raising awareness of SDGs • Actively facilitates the impact of SDG audits
Analytical and Research Skills	<ul style="list-style-type: none"> • Possesses strong analytical skills to conduct research, connect dots, and apply key SDG auditing concepts effectively and consistently • Shows strong qualitative and quantitative data analysis skills

Competency Framework: specific SDG audit competencies

Sustainable development and SDGs	<ul style="list-style-type: none"> • Demonstrates a good understanding of SDGs and the link to the national context (goals, targets, programmes) • Understands the role of SAIs and INTOSAI in contributing to sustainable development and to SDG implementation • Demonstrates a good understanding of data and indicators needed to conduct SDG audits • Has knowledge of SDG targets, indicators and data sources on the global and national level • Has ability to identify synergies and trade-offs between SDGs to assess policy coherence 	
Performance audits of SDG implementation	<ul style="list-style-type: none"> • Displays professional judgement/expertise in designing the SDG audit • Identifies processes of SDG implementation • Identifies national programmes that contribute to SDG implementation • Demonstrates the ability to apply key concepts of SDG auditing appropriately and consistently in planning, conducting and reporting on SDG audits • Is responsive to gender equality and inclusion throughout the audit process • Demonstrates a systematic way of thinking, especially when analysing and evaluating audit evidence • Displays the ability of use logical reasoning to add value, analyse information and make robust recommendations • Ensures quality of audits of SDG implementation • Conducts performance audits in line with ISAM 2024 (IDI's SDGs Audit Model) contributing to SDG implementation 	<ul style="list-style-type: none"> • Is able to assess policy coherence using a whole-of-government approach as per the Policy Coherence Audit Framework • Is able to audit the implementation of the Leave No One Behind (LNOB) principle as per the LNOB Audit Framework • Holds capacity to conduct performance audits with high quality and high impact • Is able to identify audit risks and takes steps to mitigate and manage them • Is able to scope the audit to make it manageable • Demonstrates the ability to use analytical skills set • Writes good audit recommendations • Demonstrates the ability to gather data • Demonstrates audit impact related to SDG implementation

The SAI SDG
Auditor Initiative

How will IDI
support SAIs?

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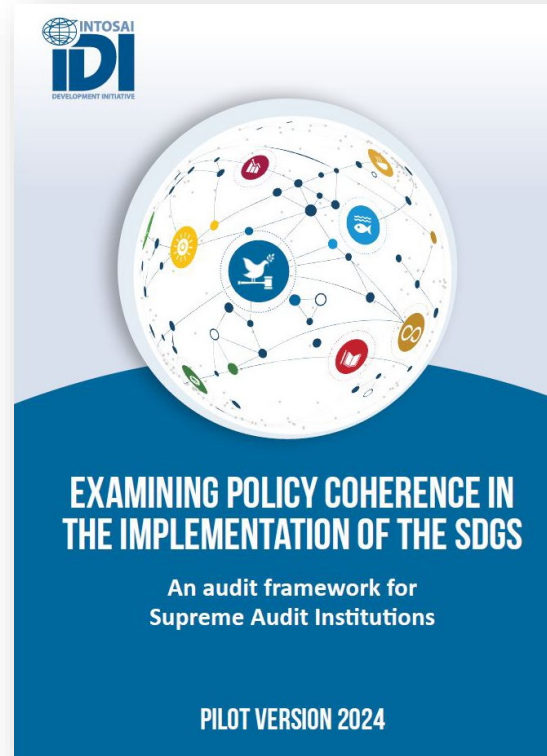
Cooperation &
Partnerships



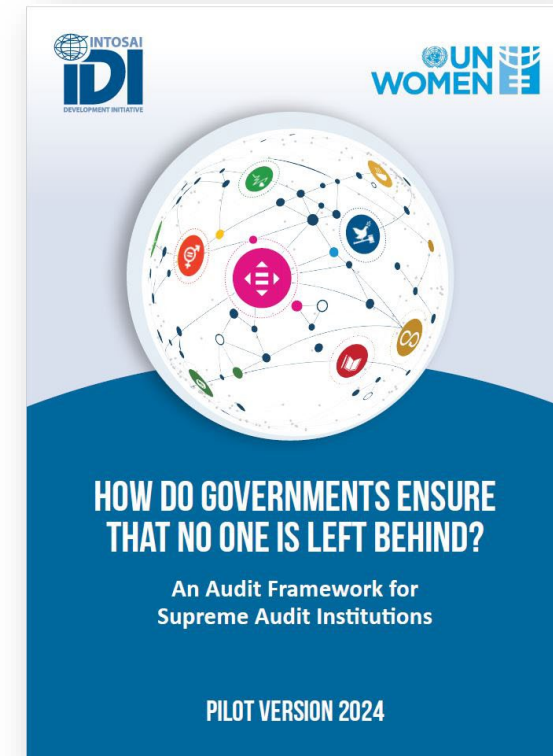
Relevant resources for the initiative



ISAM 2024



**Policy Coherence
Audit Framework**



**LNOB
Audit Framework**

IDI's support will be structured around the three key outcomes:



Competent SAI SDG auditors:
integrated online ERA platform;
graduation as SAI SDG auditor;
professional education for
auditing sustainability



Contribution to SDG
implementation



Communicating for greater audit
impact, visibility and
demonstrated audit value



Competence: growing competent SAI SDG auditors

The process of growing competent SAI SDG auditors will start with the selection of eligible SAI auditors to participate in the Initiative. We expect to start with auditors who have fairly strong performance audit skills and some experience in carrying out performance audits.

Integrated Education, Reflection and Audit support (ERA) platform – IDI will help these auditors in growing competencies through an online platform integrating the following components:

- Professional Education: Digitised interactive professional educational modules and learning materials available for anytime, anywhere learning.
- Reflections Portfolio: SAI auditors will reflect on their learning and experience of carrying out the performance audit of processes for SDG implementation as a part of this portfolio.
- Social Learning: Under this component IDI will facilitate interactions with peers, mentors and other key stakeholders to provide wide exposure to the SAI auditors.
- Other resources: IDI will provide a curated digital library of relevant resource material, including videos, tools, reference materials, and complementary courses, helping participants to deepen their understanding and sustaining continuous learning.

- Audit Support: The initiative requires the SAI auditors from each SAI to come together as an audit team to carry out a performance audit of processes for implementation of SDGs. IDI will support the teams through each stage of the audit by providing review comments and advice. IDI will endeavour to provide fit for purpose support to SAIs from Small Island Developing States (SIDS) based on their needs and available resources.

Graduation as SAI SDG Auditor – Each SAI auditor who completes the mandatory activities on the ERA platform (digitised education and reflections portfolio) and whose SAI issues the audit report as per mandate within the agreed timelines, will graduate as a SAI SDG Auditor.

Professional Education for Auditing Sustainability – IDI will consolidate the professional education material and other support material provided during this initiative into a regular online education initiative for auditing sustainability. We envisage making this online education available on a regular long-term basis for continuing to grow SAI auditor competencies in auditing sustainability using a whole-of-government approach.

Contribution: Contributing to SDG implementation through high-quality, high-impact 'Performance audit of processes for SDG implementation'

Participating in SAI SDG Auditor Initiative will require each SAI and each SAI team to carry out a high-quality and high-impact 'performance audit of processes of SDG implementation'. Such audits will be based on IDI's SDGs Audit Model (ISAM) 2024 and ISSAIs. Recognising the need for SAIs to determine manageable audit scope, IDI will support participating SAI audit teams in determining appropriate, relevant and doable audit scope within each country context. Some examples of such scope could include:

- planning and budgeting for SDG implementation
- means of implementation, such as capacities development and financial resources
- monitoring, reporting and accountability via Voluntary National Review (VNR) process and other processes
- multistakeholder engagement
- leave no one behind

IDI mentor team will provide online support (in-person where feasible and necessary) to the SAI audit teams in planning, conducting and reporting on the performance audit. Throughout the audit process, IDI team will facilitate quality management and audit impact, and mainstream leave no one behind, responsiveness to gender equality and inclusion, and leadership and multistakeholder engagement.

Communication: Communicating for greater audit impact, visibility and demonstrated audit value

SAI SDG audits can add value only if they have the desired audit impact. Audit impact cannot be achieved by SAIs alone. It is a shared responsibility that takes an ecosystem of accountability actors to unite and act in cohesion. IDI will support SAIs in communicating for greater audit impact and visibility by:

- helping SAIs in developing communication plans as a part of their audit planning to envisage the stakeholders that they will engage with during the audit process.
- providing professional education on use of tools and techniques for stakeholder engagement while auditing SDGs implementation.
- supporting SAIs in building stakeholder coalitions at the country level for greater visibility.

In helping SAIs with stakeholder engagement, IDI will endeavour to facilitate the inclusion of stakeholders who may be at a risk of being left behind.

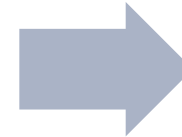
IDI will also collaborate with key stakeholders to convene advocacy and awareness raising and experience sharing events at international and regional level showcasing the audit of SDGs work being done by SAIs. This could include side events at UN High Level Political Forum (HLPF), high level dialogues between SAI leadership and key stakeholders, global summits and interventions at various stakeholder fora at international, regional and national level.

Professional education, reflection and audit support



Integrated Education, Reflection and Audit (ERA) platform

- education modules
- reflection
- social learning
- other resources
- audit support



Performance audit of processes for SDG implementation

- design/plan
- conduct
- report
- follow-up



Planned activities and timelines:



Who can apply for SAI SDG Auditor?

- IDI will invite all SAs across INTOSAI regions who are eligible to participate in IDI initiatives.
- We currently have capacity to support up to 100 SAI auditors from up to 30 SAs in this initiative.
- SAs applying to participate in SAI SDG Auditor Initiative need to fulfil the following **SAI readiness** and **SAI commitments criteria**.

SAI Readiness Criteria

1. SAI has the mandate to carry out performance audits.

2. SAI uses / intends to use ISSAIs or national standards aligned to ISSAIs in carrying out performance audits.

3. SAI has at least three years of experience in carrying out performance audits.

4. SAI has performance auditors with demonstrated competencies and experience in performance audit.

5. The country is implementing the 2030 Agenda.

6. SAI has access to information related to implementation of SDGs and 2030 Agenda in the country.

SAI Commitments

1. SAI will include this audit in its annual audit plan.

2. SAI agrees to nominate an auditor supervisor, audit team leader and audit team members as per required nomination criteria.

3. SAI agrees to use the audit approach defined for this initiative, including IDI's SDGs Audit Model (ISAM 2024).

4. SAI will provide time and resources for each auditor nominated to complete the mandatory professional education and reflection and carry out the performance audit as per agreed timelines.

5. SAI will not change the audit team members, leader and supervisor during the initiative (this excludes factors that are not within the control of the SAI).

6. SAI will issue the audit report as per legal its legal mandate and in a timely fashion.

7. SAI is committed to taking required action to facilitate audit impact and enhance the visibility of SAI through robust follow-up process and stakeholder engagement.

8. SAI is committed to auditing sustainability on a long-term basis, including developing professional competencies of its auditors in this area.

Applications per SAI:

Within each SAI we invite the follow applications:

1. Performance Audit
Supervisor

2. Performance Audit
Team Leader

3. Performance Audit
Team Members
(between 2 to 4)

...according to the following nomination criteria:

1. Performance audit supervisor

Please nominate also an **audit supervisor** who...

- has the role of supervising audit teams
- has previous experience in performance auditing
- has a good understanding of concepts related to sustainable development within the public sector
- is aware of the link between SAI audit work, SDGs and the national legal framework
- is fluent in English (both written and spoken)
- is able to work and study online
- has a collaborative, constructive and pro-active spirit
- delivers on time and according to quality standards
- is available and willing to participate in the initiative between 2025 and 2027

We encourage SAs to nominate qualified **women candidates as audit supervisors**.

2. Audit team leader

Please nominate an **audit team leader** who...

- has the role of leading audit teams
- has previous experience in performance auditing
- has a good understanding of concepts related to sustainable development within the public sector
- is aware of the link between SAI audit work, SDGs and the national legal framework
- is fluent in English (both written and spoken)
- is able to work and study online
- has a collaborative, constructive and pro-active spirit
- delivers on time and according to quality standards
- is available and willing to participate in the initiative between 2025 and 2027

We encourage SAs to nominate qualified **women candidates as audit team leaders**.

3. Audit team members

Please nominate **2-4 audit team members** who...

- have previous experience in performance auditing
- have a good understanding of concepts related to sustainable development within the public sector
- are aware of the link between SAI audit work, SDGs and the national legal framework
- are fluent in English (both written and spoken)
- are able to work and study online
- have a collaborative, constructive and pro-active spirit
- deliver on time and according to quality standards
- are available and willing to participate in the initiative between 2025 and 2027

We require SAs to **maintain gender balance in the nomination of audit team members.**

Cooperation & Partnerships

IDI envisages working together with several key stakeholders for delivering on the envisaged outcomes of this initiative. We currently have the following cooperation partners:

The **INTOSAI General Secretariat (INTOSAI GS)**, hosted by the SAI of Austria, is the coordinator of all SDG related activities in INTOSAI. They have been a strong cooperation partner for initiatives on auditing SDGs since 2016. We will continue this partnership for SAI SDG Auditor Initiative.

The **INTOSAI Knowledge Sharing Committee (INTOSAI KSC)**, chaired by SAI India, partnered with IDI for supporting SAIs in auditing preparedness for implementation of SDGs (2016-2019). We have agreed to work together once again for SAI SDG Auditor Initiative.

The **United Nations Department of Economic and Social Affairs (UNDESA)** has been a longstanding partner of IDI and the INTOSAI community, with strong emphasis on auditing SDGs. In particular, from 2017 to 2019 UNDESA played a crucial role in the Audits of Preparedness to implement the SDGs. In this initiative, UNDESA will participate in the development of educational materials and guidance to SAIs on audits of processes for SDG implementation.

UN Women and IDI have signed an MOU in 2022. Within the scope of the MOU we have worked together to develop an audit framework to help auditors understand the 'Leave No One Behind' including accessibility principle and audit its implementation. IDI will cooperate with UN Women to mainstream this principle in the SAI SDG Auditor initiative.

The **General Court of Audit (GCA) of Saudi Arabia** provides earmarked funds for supporting SAIs in auditing SDGs.

Global Affairs Canada (GAC) provides earmarked funds for supporting SAIs in auditing SDGs.

As we progress with the initiative, IDI will continue to explore cooperation opportunities and partnerships with INTOSAI regions, INTOSAI bodies, multilateral agencies, academia, civil society organisations, parliamentarians, development partners and professional bodies.





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