



**United
Nations**

Department of
Economic and
Social Affairs

WORLD PUBLIC SECTOR REPORT 2025

*Creating a global picture of SAI contributions
to SDG implementation, follow-up and review*

Global Summit

Tbilisi, 18-19 November 2024





INTRODUCING THE REPORT

The World Public Sector Report

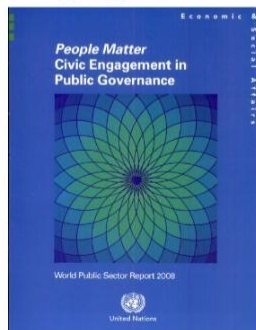
Since 2001, reflecting
on issues of global
relevance in public
administration



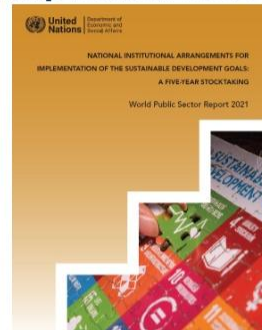
Transforming institutions after COVID-19



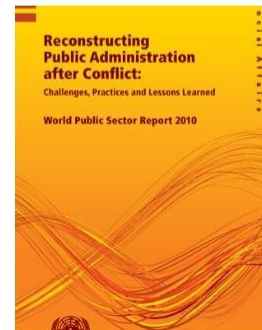
Participation and engagement



Institutions for SDG implementation



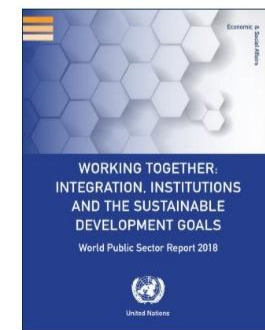
Reconstructing public administration after conflict



Progress on SDG 16: focus on institutions



Institutional aspects of policy integration





2025 EDITION



Objective

Provide a global picture of SAIs' contribution to SDG implementation, follow-up, and review in various SDG areas & examine how the positioning of SAIs in the SDG follow-up and review system has evolved since 2016.



FIRST DIMENSION

Analyze SAls' work related to the SDGs since 2016



SECOND DIMENSION

Analyze the impact of the prioritization of SDG audits on SAls' strategies, audit plans and methods of work



THIRD DIMENSION

Identify emerging trends and innovative approaches



FOURTH DIMENSION

Identify lessons learned from SAls' contribution to the SDGs, which can inform SAls' work going forward and SDG follow-up and review systems



STRUCTURE

STRUCTURE OF THE REPORT



SAIs in the SDG follow-up and review system since 2016

**Audits of SDG
preparedness**

**Budget and public
financial
management**

**Leaving no one
behind**

Climate change accountability

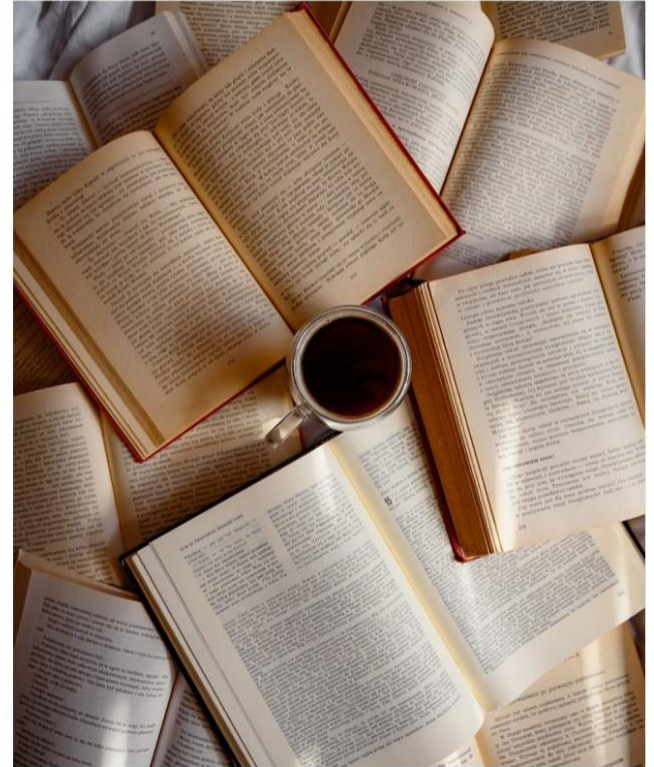
**Data analytics and artificial
intelligence**

Conclusion

how have SAIs changed since 2016 through working on SDGs?

OUTPUTS FORESEEN FOR CHAPTERS

- Synthesize common audit findings and recommendations in various SDG areas.
- Present examples of audit impact in terms of improving and advancing SDG implementation.
- Challenges and opportunities for SAls in different SDG areas.
- Spotlight on different groups of countries (SIDS and LDCs).
- Reflect on how SAls' contribution may have influenced SDG implementation.





INFORMATION SOURCES & RESEARCH

**First inputs gathered at a meeting
organized with IDI in July 2024 in
New York at UN HQ**

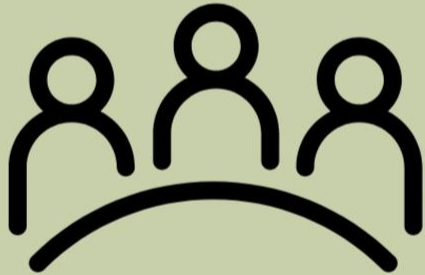


SOURCES OF INFORMATION



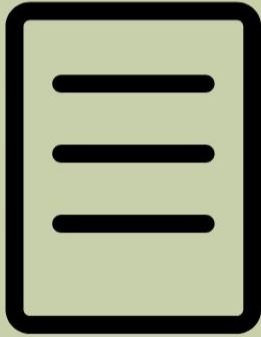
Academic literature

SOURCES OF INFORMATION



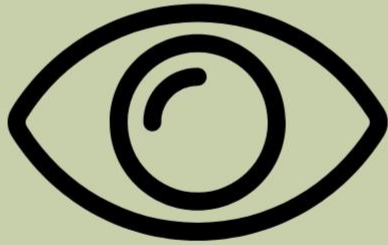
Information from events on
SDG audits and work of
SAIs organized with IDI,
INTOSAI GS and other
partners

SOURCES OF INFORMATION



Syntheses and reports
written by the SAI
community

SOURCES OF INFORMATION



Data available through
INTOSAI survey
instruments

SOURCES OF INFORMATION



Articles and pieces written by SAIs and auditors (e.g., INTOSAI Journal)

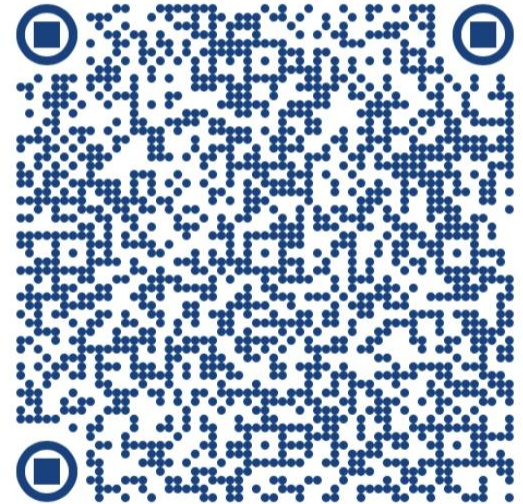
SHORT SURVEY TO INTOSAI MEMBERS



English survey



French survey



Spanish survey

ONGOING

SEMI-STRUCTURED INTERVIEWS

Interviews with SAI leadership and auditors to collect their reflexions and experience on working on the SDGs.



ONGOING

DETAILED REVIEW OF AUDIT REPORTS

Common template to analyze audit reports from different countries (sample) to inform the development of the substantive chapters.



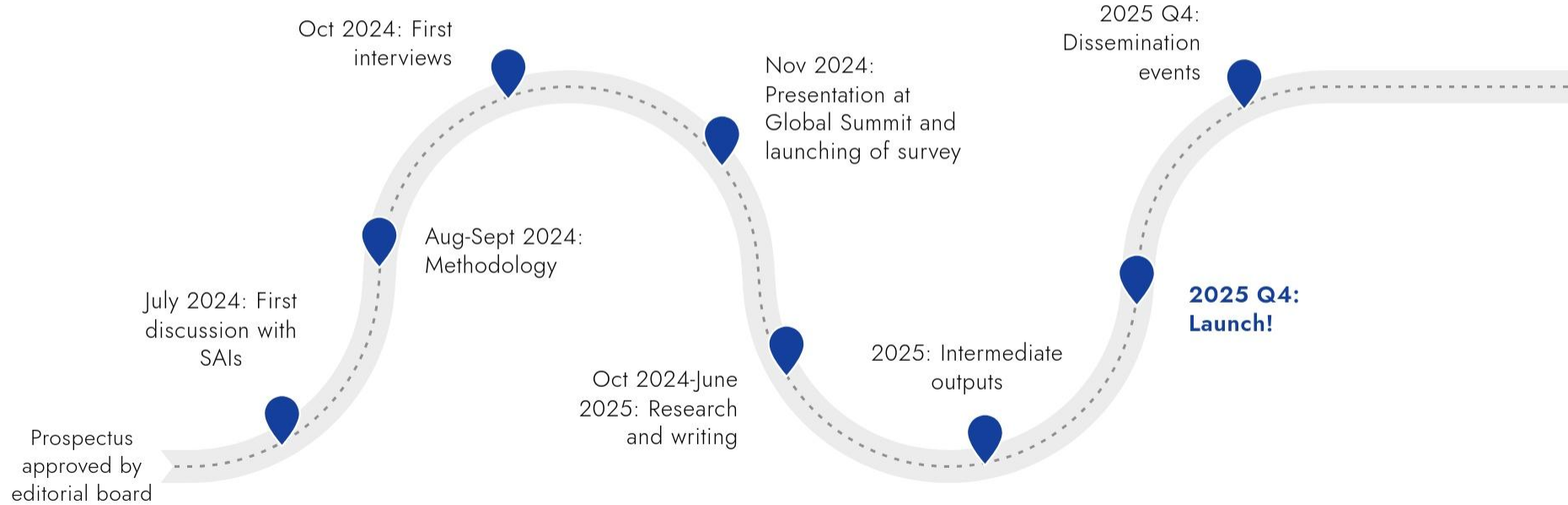


**OTHER
SOURCES??**



TIMELINE AND DISSEMINATION

TIMELINE



DISSEMINATION

- Staggered dissemination - Policy briefs based on chapters
- Global launching
- Presentation at INCOSAI (Egypt, Oct. 2025)
- Presentations at relevant INTOSAI and UN meetings
- Virtual events







ROUNDTABLE DISCUSSIONS

DISCUSSION THEMES

**Theme A -
SDG auditing
and role of SAIs**

**Theme B -
LNOB**

**Theme C -
Climate change**

**Theme D -
Public financial
management and budget**

**Theme E -
Digitalization and data
analytics**

QUESTIONS

Theme A - SDG auditing and role of SAIs

- In your view, how has the positioning of SDG audits in national follow-up and review systems evolved since 2016, and what factors explain those changes?
- Based on the experience of your SAI, what are the main benefits (e.g., access to support from other SAIs/IDI/donors; developing performance audit competences; higher visibility or recognition of nationally; increased engagement with stakeholders) from investing in audit work related to the SDGs since 2016?
- Based on the experience of your SAI, what are the main drawbacks (e.g. opportunity costs, internal resistance, pushback from the Government) from investing in audit work related to the SDGs since 2016?

QUESTIONS

Theme B - LNOB

- How has the buy-in and prioritization of the “leave no one behind” principle by SAIs changed since 2016, and what factors explain those changes?
- What are examples of audit work conducted by your SAI related to LNOB that would be of interest for the report and could be highlighted?
- What are some of the key lessons learned from your experience in auditing inclusion and equality?

QUESTIONS

Theme C - Climate change

- What is the main role and contribution of SAIs on enhancing national responses to climate change?
- What are examples of audit work conducted by your SAI related to climate change (e.g., climate finance, mitigation targets, mitigation/adaptation strategies, climate governance issues, energy policy and climate) that would be of interest for the report and could be highlighted?
- What are some of the key lessons learned from your experience auditing climate change?

QUESTIONS

Theme D - Budget and PFM

- What is the main role and contribution of SAIs to enhancing the efficiency of public expenditure, strengthening budget and PFM systems and processes, and public debt management?
- What are examples of audit work conducted by your SAI related to budgeting and public financial management (e.g., budget planning, budget forecasting, execution of the annual State budget, budget execution at the entity/program level, legal framework for public debt management, debt management strategy) that would be of interest for the report and could be highlighted?
- What are some of the key lessons learned from your experience auditing budgeting and public financial management?

QUESTIONS

Theme E - Digitalization and data analytics

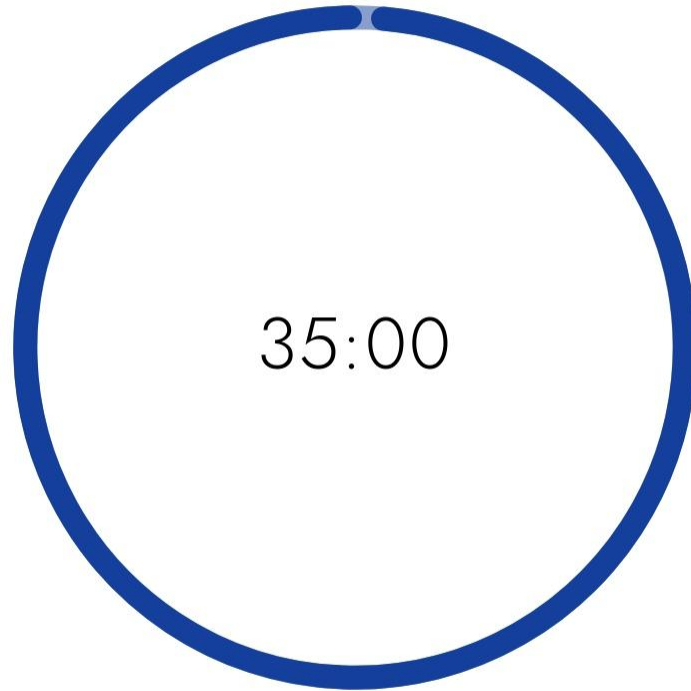
- How have digitalization, data and AI had concrete take-up among the global SAI community?
- What are examples of audit work conducted by your SAI related to digitalization, data and AI (e.g., effectiveness of digital of services, digital transformation strategies and plans, compliance with AI standards and legislation, IT security, IT procurement) that would be of interest for the report and could be highlighted?
- What key messages related to auditing digitalization, data and AI would be relevant for the SAI community?

GROUP DISCUSSIONS

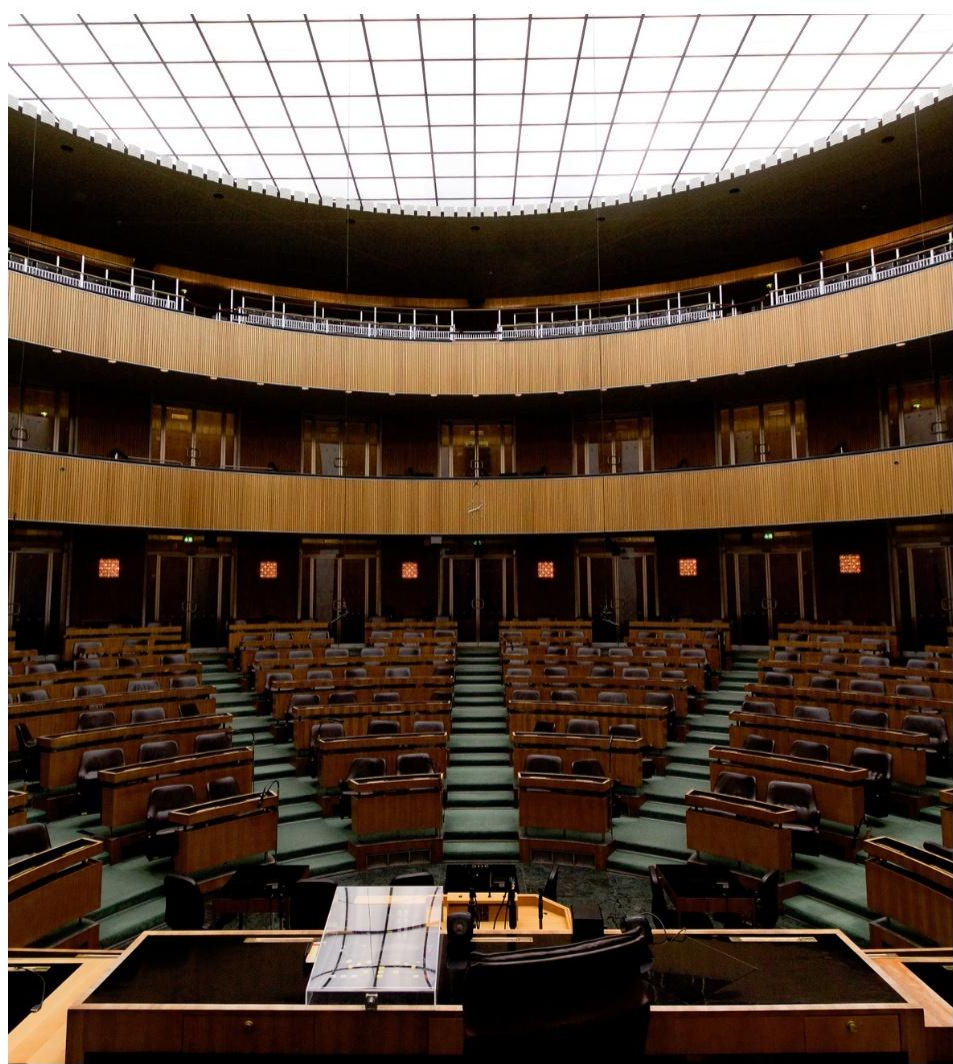


- ✓ Identify one note taker in each group.
- ✓ Document the group discussions.
- ✓ Send the notes via email.
- ✓ Be ready to briefly share ideas from the discussion during plenary.

GROUP
DISCUSSIONS
REMAINING TIME



PLENARY DISCUSSION





THANK YOU!

ARÁNZAZU GUILLÁN MONTERO

Division for Public Institutions and
Digital Government, UNDESA

 guillanmontero@un.org