

# 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

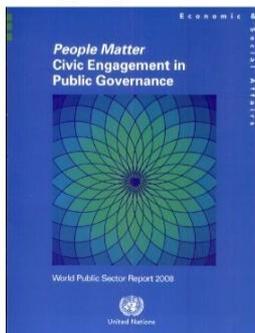
Since 2001, reflecting on issues of global relevance in public administration



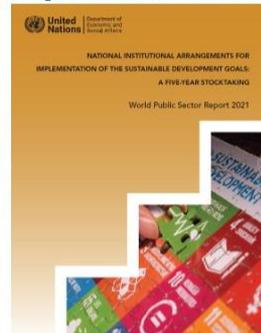
## *Transforming institutions after COVID-19*



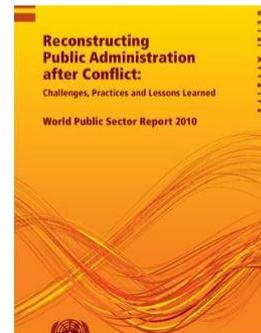
## *Participation and engagement*



## *Institutions for SDG implementation*



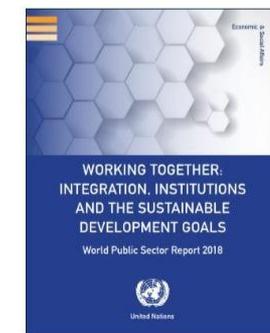
## *Reconstructing public administration after conflict*



## *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 SAIs' work related to the SDGs since 2016



### **SECOND DIMENSION**

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



### **THIRD DIMENSION**

Identify emerging trends and innovative approaches



### **FOURTH DIMENSION**

Identify lessons learned from SAIs' contribution to the SDGs, which can inform SAIs' 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**

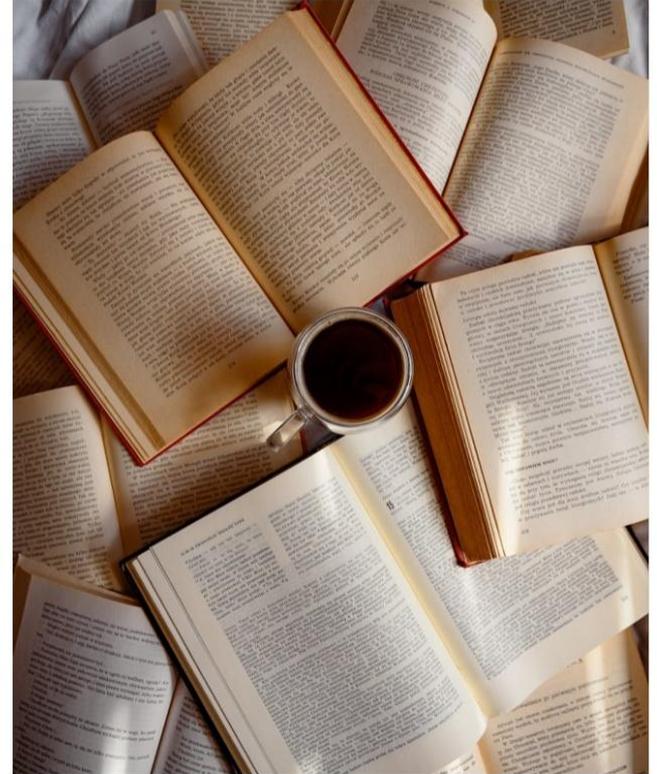
**Data analytics and artificial intelligence**

**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 SAIs in different SDG areas.
- Spotlight on different groups of countries (SIDS and LDCs).
- Reflect on how SAIs' 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**

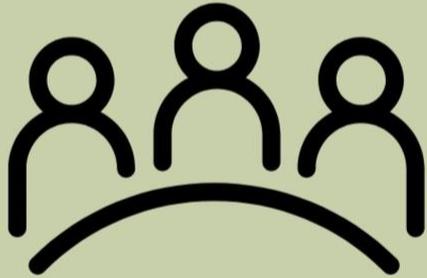


# SOURCES OF INFORMATION



Academic literature

## SOURCES OF INFORMATION



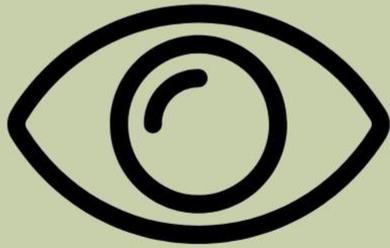
Information from events on  
SDG audits and work of  
SAIs organized with IDI,  
INTOSAI GS and other  
partners

## 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 SAs 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.



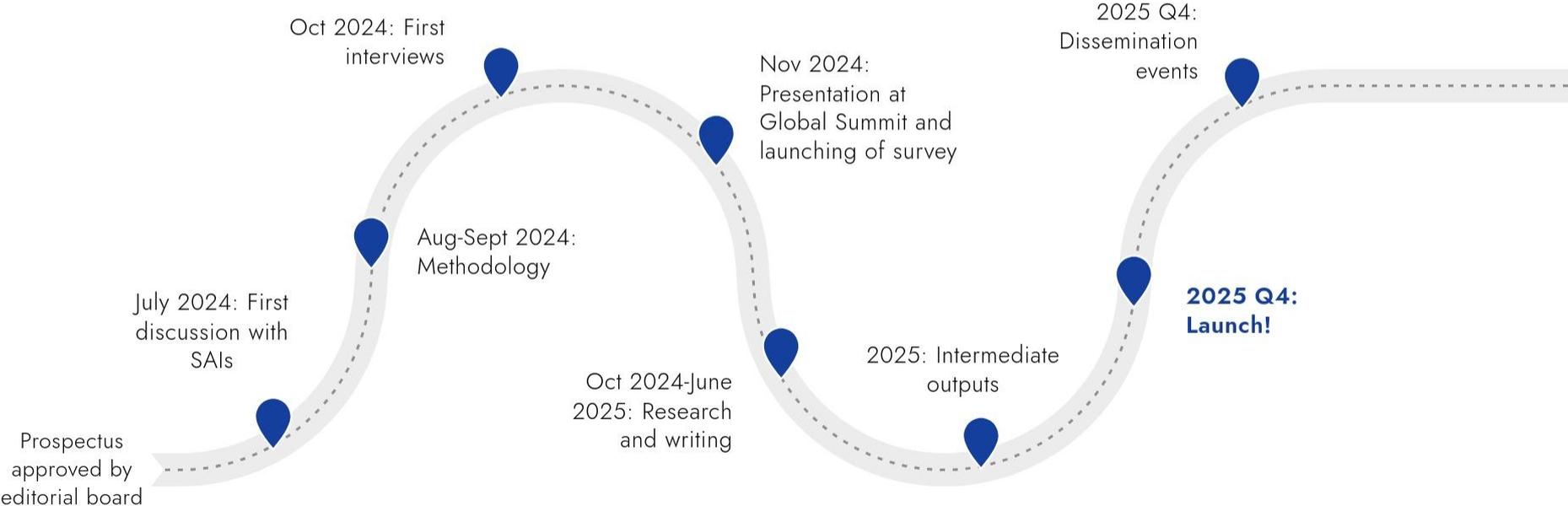


**OTHER  
SOURCES???**



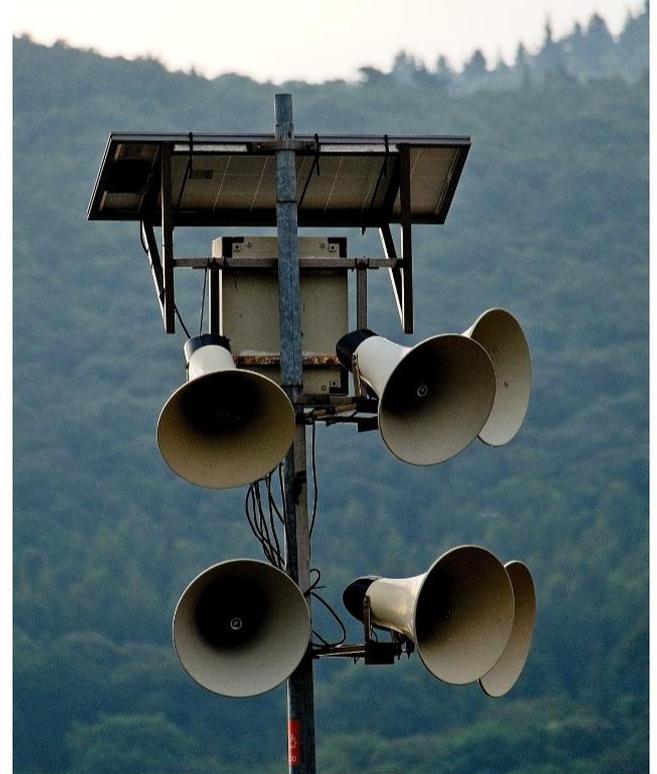
# TIMELINE AND DISSEMINATION

# 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**

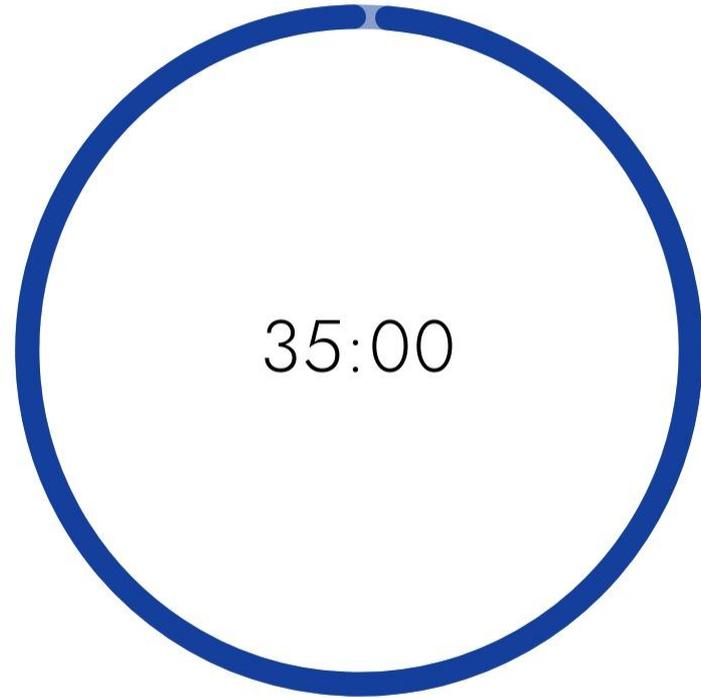
- How have digitalization, data and AI had concrete take-up among the global SAI community?
- What are examples of audit work conducted by your SAI related to digitalization, data and AI (e.g., effectiveness of digital of services, digital transformation strategies and plans, compliance with AI standards 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

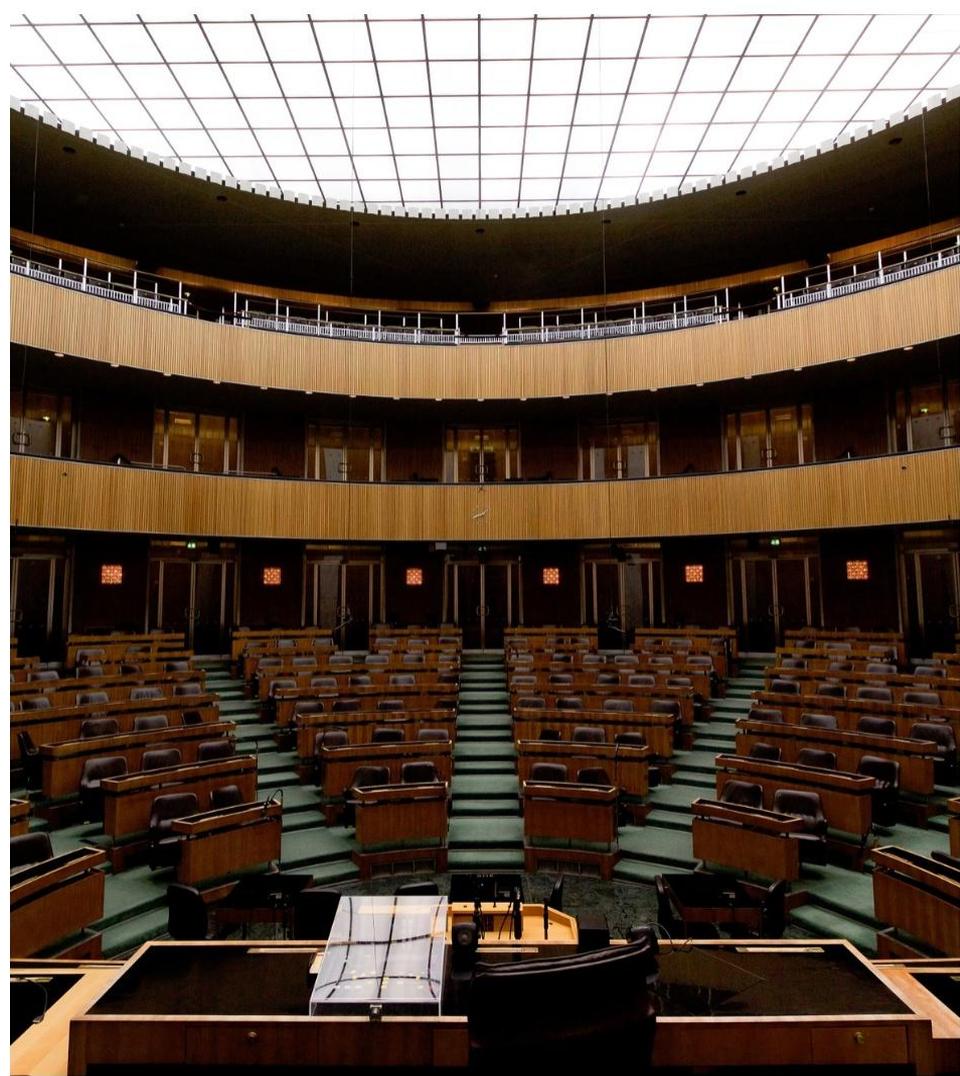


- ✓ Identify one note taker in each group.
- ✓ Document the group discussions.
- ✓ Send the notes via email.
- ✓ Be ready to briefly share ideas from the discussion during plenary.

GROUP  
DISCUSSIONS  
REMAINING TIME



# PLENARY DISCUSSION





**THANK YOU!**

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