

ISAM



IDI's SDGs AUDIT MODEL

2024

ABBREVIATIONS

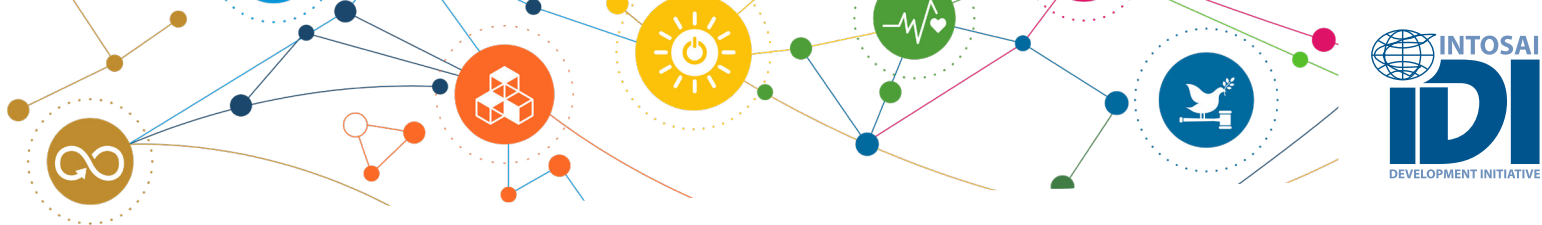
CAAF	Canadian Audit and Accountability Foundation
CASP	Cooperative Audit of Sustainable Public Procurement
CEDAW	Convention on the Elimination of All Forms of discrimination Against Women
CoG	Centre of Government
CSO(s)	Civil Society Organisation(s)
DFOG	Duplication, Fragmentation, Overlap and Gap
DPIDG	UNDESA's Division for Public Institutions and Digital Government
ECOSOC	United Nations Economic and Social Council
EIPV	Elimination of Intimate Partner Violence
FAI	Facilitating Audit Impact
HLPF	High-Level Political Forum on Sustainable Development
IAEG-SDGs	Inter-agency and Expert Group on SDG Indicators
IAP2	International Association for Public Participation
IDI	INTOSAI Development Initiative
IISD	International Institute for Sustainable Development
INTOSAI PAS	INTOSAI Performance Audit Subcommittee
INTOSAI	International Organization of Supreme Audit Institutions
ISAM	IDI's SDGs Audit Model
ISSAI(s)	International Standard(s) of Supreme Audit Institutions
LNOB	Leave No One Behind
MDG(s)	Millennium Development Goal(s)
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organisation of Latin America and Caribbean Supreme Audit Institutions
PA	Performance Audit
RACI	Responsible, Accountable, Consulted, Informed
SAI(s)	Supreme Audit Institution(s)
SAP	Strategic Audit Plan
SDG(s)	Sustainable Development Goal(s)
SMART	Specific, Timely, Attributable, Relevant and Time-bound
UN CEPA	Committee of Experts on Public Administration
UN OIOS	Office of Internal Oversight Services
UN	United Nations
UNDESA	UN Department of Economic and Social Affairs
UNDP	United Nations Development Programme
VNR	Voluntary National Review(s)
WoG	Whole-of-Government



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ABOUT IDI's SDG AUDIT MODEL (ISAM)



What is ISAM?

IDI's SDGs Audit Model (ISAM) is a practical 'how-to' guide aimed at supporting SAIs in carrying out high quality and high impact audits of the implementation of Sustainable Development Goals (SDGs) based on International Standards of Supreme Audit Institutions (ISSAIs).

This updated version of ISAM is the result of a comprehensive review conducted in 2023-2024 by IDI, in collaboration with UNDESA, incorporating the feedback and results from three cooperative audits conducted from 2020 to 2023 with the participation of 49 SAIs of 5 INTOSAI regions: "Strong and Resilient Health Systems" (linked to SDG 3.d), "Sustainable Public Procurement Using Data Analytics" (linked to SDG 12.7), and "Audit of Elimination of Intimate Partner Violence Against Women" (linked to SDG 5.2). Examples from these audits have also been used to illustrate the revised ISAM.¹

ISAM is based on five principles:

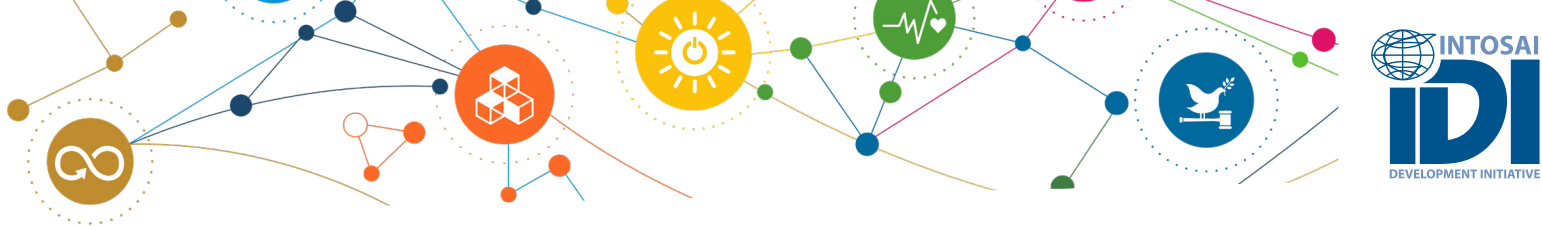
- 1 Focus on outcomes of processes and programmes:** An audit of SDG implementation does not focus on one particular entity, project, programme or process, but rather the interplay between them for achievement of cross-cutting results. Besides focusing on the achievement of outcomes, the audit methodology recommended in ISAM encourages SAIs to mainstream actions for enhancing audit impact throughout the audit process.
- 2 Recognise SAI diversity:** Recognising the diversity of SAIs in terms of mandates, capacities, size and local context, ISAM endeavours to provide a flexible model and practical tips for SAIs across the INTOSAI community.
- 3 ISSAI-based:** ISAM defines high quality audits of SDG implementation as those that comply with applicable ISSAI requirements. The model provides guidance on how to comply with ISSAI requirements at different stages of the process for auditing SDG implementation.
- 4 Inclusiveness:** ISAM considers the needs of SAIs with different capacities. Many SAIs are in the process of developing performance audit capacities (especially related to ISSAIs) and most SAIs are using a whole-of-government (WoG) approach for the first time. Therefore, ISAM provides detailed guidance on both these aspects. In designing the document and its contents, we rigorously ensured adherence to gender sensitivity and inclusiveness considerations. ISAM interweaves 'leave no one behind' (LNOB) as a key consideration in the definition of audits of SDG implementation and throughout the audit process.
- 5 Add value:** ISAM emphasises the need for achieving audit impact towards the implementation of SDGs, by planning for impact through strategic and annual audit plans, enhancing audit quality, following up on SDG audits and building strong stakeholder coalitions to ensure that audits are relevant and add value, as per INTOSAI P-12.²

ISAM is complemented by two frameworks: the Policy Coherence Audit Framework and the LNOB Audit Framework, which are referred to throughout the document.

¹ More information about these audits can be found at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation>

² INTOSAI P12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.



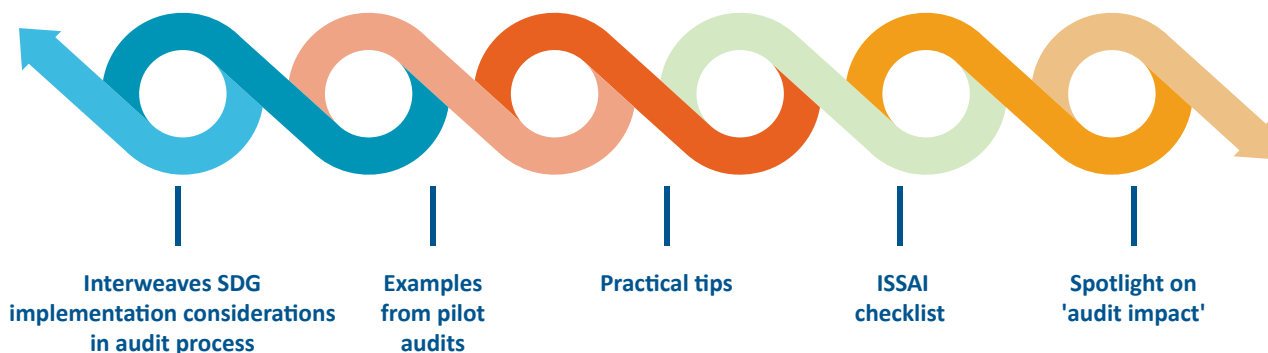


Who is ISAM written for?

ISAM is mainly written for SAIs that plan to have in place a robust SDG audit practice. It provides a useful overview for SAI leadership to help inform their strategic decisions related to their SAI's engagement with the 2030 Agenda and SDG implementation. For SAI auditors, it is a practical 'how to' guide in conducting an audit of SDG implementation. ISAM will also be useful for INTOSAI regions, INTOSAI bodies, SAI stakeholders, professional bodies, academia, civil society organisations, development partners and international organisations in working with SAIs to strengthen independent external oversight of the implementation of SDGs.

How to use ISAM?

ISAM consists of seven chapters. The first chapter sets the **context** of the 2030 Agenda for Sustainable Development, its core principles and its system of follow-up and review. Chapter 2 answers the **'what'** question, by defining IDI's understanding of an audit of SDG implementation and key concepts. Chapter 3 reflects on how SAIs can **strategically plan** for impact by including audits of SDG implementation in their Strategic Audit Plans and Annual Audit Plans.



Chapters 4 to 7 then cover the **'how to'** aspect for auditing SDG implementation. These chapters discuss each stage of the audit process in an audit of SDG implementation: selecting audit topics, designing, conducting, reporting and following up on the audit. In providing 'how-to' guidance, we have used real examples from ISAM pilots: "Audit of Strong and Resilient Health Systems" (SDG 3.d), "Audit of Sustainable Public Procurement Using Data Analytics" (SDG 12.7), and "Audit of Elimination of Intimate Partner Violence Against Women" (SDG 5.2). For illustration purposes, we have also used one main example of an audit of SDG implementation of national targets related to elimination of intimate partner violence (EIPV) against women, inspired by the UN Women campaign 'Orange the World'. Each chapter also provides checklists to confirm that relevant ISSAI requirements have been complied with (specially performance audit ISSAIs), as well as spotlights on 'audit impact', highlighting questions that the SAI may want to ask at each stage of the audit to enhance audit impact.

Finally, Annexes 1, 2 and 3 provide examples of relevant tools for auditing SDG implementation: Stakeholder Analysis, Audit Design Matrix, and Audit Findings Matrix.

Acknowledgements

We would like to acknowledge the tremendous contribution of the global team that wrote the pilot version of ISAM in 2020 and carried out its update in 2024. Besides the IDI team, the global team includes resource persons from SAIs of India, Malta, USA and DPIDG/UNDESA, with inputs from UN CEPA, INTOSAI PAS, SAI Brazil, SAI Finland, OECD, IISD, UN OIOS, UN Women and Amnesty International. We are also thankful to all the mentors and the participants of 49 SAIs that piloted ISAM and provided extensive feedback on the basis of which it has been updated.



CHAPTER 1

SETTING THE CONTEXT

1.1. Overview

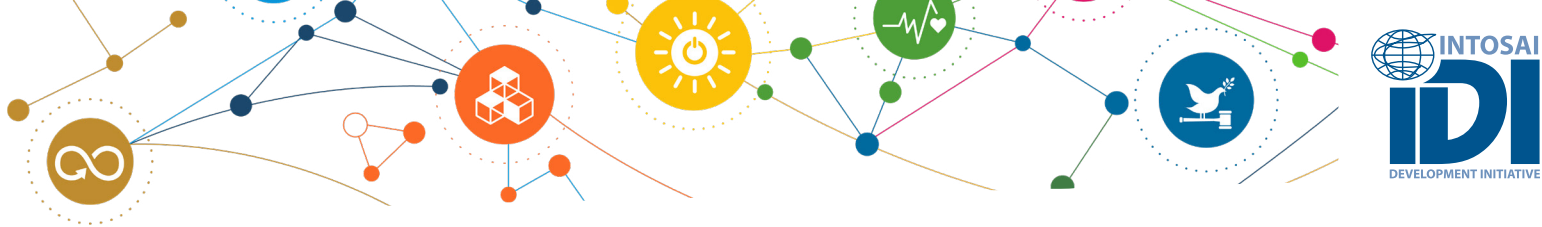
The 2030 Agenda, adopted by the 193 United Nations Member States in 2016, outlines a long-term transformative and ambitious vision towards social, economic and environmental sustainability. It proposes an integrated plan of action for achieving sustainable development.

The 2030 Agenda includes 17 Sustainable Development Goals (SDGs) which establish quantitative and qualitative objectives across the social, economic and environmental dimensions of sustainable development to be achieved by 2030. All SDGs are equally important, as the Agenda presupposes no hierarchy or supremacy between the different dimensions of sustainable development and highlights the interdependencies between them.

The Goals cover 16 thematic areas in all dimensions of sustainable development, while Goal 17 relates to global partnerships and means of implementation (resources and capacities needed to achieve the Goals). The 17 SDGs are further disaggregated into 169 targets and 248 indicators (231 unique indicators and 13 indicators that repeat under two or three different targets) for monitoring progress at the global level.

SUSTAINABLE DEVELOPMENT GOALS





1.2. The principles of the 2030 Agenda

The following principles lie at the core of the transformative and ambitious 2030 Agenda and drive the process of implementation. These principles are reflected in the SDGs and its targets.

1.2.1. National ownership

The 2030 Agenda explicitly recognises the importance of national ownership of development strategies. The SDGs are global targets that should be adapted through national processes to national circumstances and to define national targets based on national priorities. Adaptation to the national context is vital to ensure ownership of the SDGs.

This recognises that each country can have different approaches and visions to achieve sustainable development (Para. 59, A/RES/70/1). It also acknowledges that the initial levels of development differ across countries, and national processes are required to set relevant and realistic targets for each country.

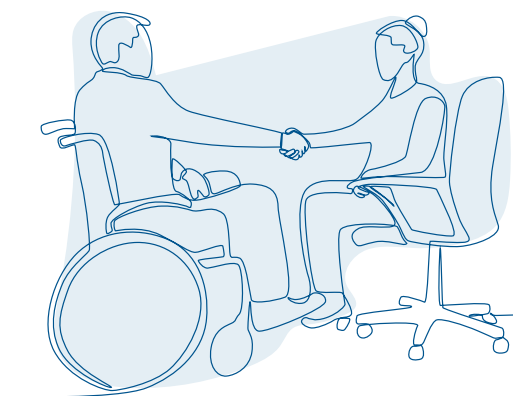
1.2.2. Universal

The 2030 Agenda is global and universally applicable. The nature and scale of current development challenges means that it is no longer possible to focus on developing countries only. All countries need to consider their development situation and challenges and consider how their actions may have an impact on others in all dimensions of sustainable development. The relevance for different groups of countries relies on recognising their differences in resources, capacities and contexts.

1.2.3. Inclusive and participatory

The formulation of the 2030 Agenda resulted from a participatory and inclusive process. A participatory approach has also been enshrined in the Agenda and the SDGs, which highlight the importance of national participatory decision-making processes to ensure meaningful and active participation of people and civil society at all stages, from SDG integration into national strategies, to implementation, to national monitoring and review.

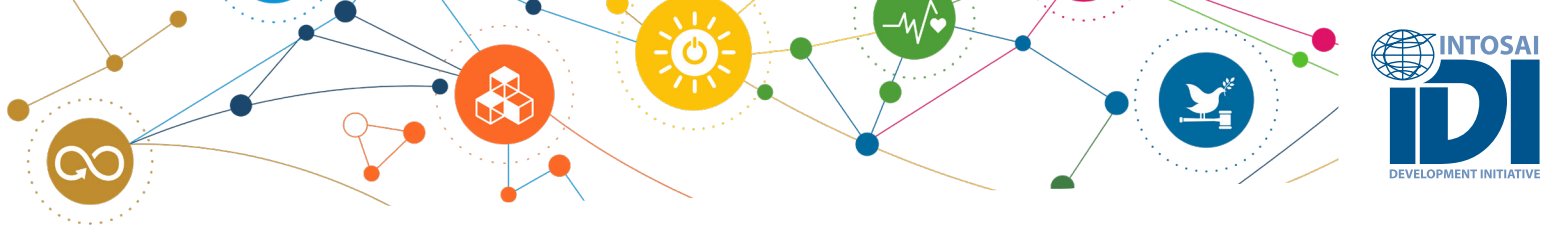
This is in line with SDG Target 16.7, which calls for “responsive, inclusive, participatory and representative decision-making at all levels,” and with the Agenda’s commitment to a “robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework” to help countries track progress in order to ensure that no one is left behind (Para. 72, A/RES/70/1).



1.2.4. Leaving no one behind

Leaving no one behind is a central principle of the Agenda. It emphasises the need of addressing all forms of inequality and discrimination between different groups.³ Equality, non-discrimination and equal opportunity are at the centre of the Agenda’s vision (Para. 8, A/RES/70/1), which aims to ensure the inclusion of marginalised, excluded, and disempowered groups and to reduce inequalities within and between States. The 2030 Agenda calls for reaching the furthest behind first.

3 The Millennium Development Goals (MDGs) measured average poverty rates and failed to identify income inequalities.



1.2.5. Integrated

The 2030 Agenda recognises that the different dimensions of development are interconnected and commits to an integrated and balanced approach to achieve sustainable development. The SDGs are “integrated and indivisible and balance the three dimensions of sustainable development” (Paras. 5, 18 and 55, A/RES/70/1).

Several SDG targets directly refer to this integrated approach such as Target 6.5 on integrated water resource management, Target 11.3 on integrated human settlement planning, and Target 11.b on adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change and resilience to disasters.

1.3. Follow-up and review

The 2030 Agenda commits to engage in systematic follow-up, monitoring and review of progress in order to contribute to an effective implementation and help countries maximise and track progress (Para. 72, A/RES/70/1). The Agenda outlines a follow-up and review framework at national, regional and global levels to promote accountability, support international cooperation and foster mutual learning and sharing of good practices (Para. 73, A/RES/70/1). The review processes will be voluntary and government-led, and will take into account national realities, capacities and levels of development.

The review processes start at the national level and feed into regional and global levels. The global level involves several different components. National, regional and global reviews of SDG implementation as well as the inputs from organisations and actors outside the UN system are complementary (Secretary-General 2016 Report A/70/684, 15 January 2016).

The core of the review framework is the national level. The 2030 Agenda encourages Member States to “conduct regular and inclusive reviews of progress at the national and sub-national levels which are country-led and country-driven. Such reviews should draw on contributions from indigenous peoples, civil society, the private sector and other stakeholders, in line with national circumstances, policies and priorities. National parliaments as well as other institutions can also support these processes” (Para. 79, A/RES/70/1).

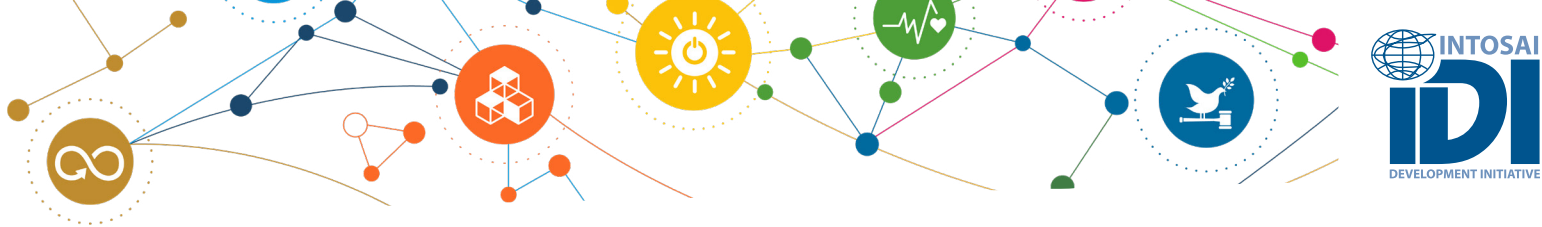
Countries are expected to build on their existing national planning and review mechanisms and to adapt indicators, establish benchmarks, monitor progress, identify gaps and challenges and perform reporting and follow up.

The goal of the global review is to support the implementation of the Agenda at the national level. It draws on the outcomes of sub-national, national and regional reviews of progress. The global review system aims to be inclusive and to promote a cross-cutting understanding of the implementation process, highlighting significant interlinkages between different dimensions.

The High-Level Political Forum on Sustainable Development (HLPF) has a central role in ensuring a coherent follow-up and review at the global level (Para. 82, A/RES/70/1). The HLPF meets every four years under the UN General Assembly (Heads of State and Government level) and annually under ECOSOC (United Nations Economic and Social Council).⁴

4 More details about the High-Level Political Forum on Sustainable Development at <https://hlpf.un.org/>





1.4. SDG implementation at the mid-point

Over the past years, there has been significant mobilisation around SDGs. Countries have made significant progress on various fronts. SAIs of several countries have contributed through audits on government preparedness to implement the SDGs and audits of SDG implementation.

However, by the end of 2023, and halfway to the 2030 deadline, the SDGs were off track. Recent crises have seriously undermined the early gains achieved across many SDGs, with progress on a number of targets having stalled or suffered a reversal.⁵ In this context, renewed efforts are needed to reorient resources, institutional infrastructures, technical know-how, ways of working and programmes to accelerate progress towards the aspirations of the SDGs.

As part of the global effort to meet this challenge, the United Nations development system is mobilising behind twelve high impact initiatives to help take SDG progress to scale.⁶ These initiatives cut across three major areas: economic and social transitions, means of implementation, and the cross-cutting issue of gender equality. The initiatives are:

1. Digital Public Infrastructure: Scaling inclusive and open digital ecosystems for the SDGs.
2. Energy Compacts: Scaling up ambition to deliver on SDG 7.
3. Food Systems Transformation: Transforming food systems for a sustainable world without hunger.
4. FutureGov: Building public sector capabilities for the future.
5. Global Accelerator: The Global Accelerator on jobs and social protection for just transitions.
6. Local2030 Coalition: Pushing key transitions and achieving the SDGs by 2030.
7. Nature Driving Economic Transformation: Leveraging the power of biodiversity and nature to drive equitable economic progress.
8. Power of Data: Unlocking the data dividend for the SDGs.
9. Spotlight Initiative: To eliminate violence against women and girls.
10. The SDG Stimulus: Scaling up long-term affordable financing for the SDGs.
11. Transforming4Trade: Paradigm shift to boost economic development.
12. Transforming Education: Learning to build a better future for all.

Countries' commitments to mobilise resources and efforts around these twelve areas will evolve and be further defined. However, these initiatives may provide starting points for SAIs to select relevant areas to audit the implementation of SDGs. SAIs could familiarise themselves with these initiatives and obtain information on how their respective countries may be committed to contribute to or benefit from efforts related to any of these initiatives.

The following chapters provide definitions, practical guidance and examples to support SAIs in carrying out audits of SDG implementation.

5 United Nations 2022, "The Sustainable Development Goals Report 2022" New York, pp. 12 and 22, available at <https://unstats.un.org/sdgs/report/2022/>; United Nations 2023, "The Sustainable Development Goals Report 2023: Special edition. Towards a rescue plan for people and planet", New York, available at <https://unstats.un.org/sdgs/report/2023/The-Sustainable-Development-Goals-Report-2023.pdf>

6 These initiatives were launched at the SDG Summit in September 2023. More details are available at <https://sdgs.un.org/SDGSummitActions/HII>



CHAPTER 2

AUDIT OF SDG IMPLEMENTATION: DEFINITION, KEY CONCEPTS AND AUDIT PROCESS

This chapter presents IDI's understanding of auditing SDG implementation. It identifies entry points, explains related key concepts and provides an overview of the ISSAI-based audit process to be followed for auditing SDG implementation.

2.1. Defining audits of SDG implementation

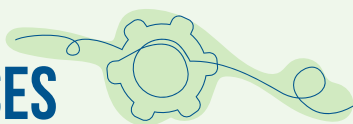
IDI's understanding of an audit of SDG implementation is presented below. This definition builds on and expands the definition presented in the 2020 version of ISAM. The definition has been revised considering the feedback from audit teams that piloted the audit model.

Box 1. Definition of audit of SDG implementation

An audit of SDG implementation is an ISSAI-compliant performance audit to examine the implementation of the SDGs at the national level using a whole-of-government approach.

There are two entry points to carrying out an audit of SDG implementation:

PROCESSES



Auditing the performance of **government processes** to implement the SDGs at the national level.

The **process audit** will focus on processes to implement the SDGs at the national level across sectors and levels of government (**whole-of-government approach**).

The specific focus of the audit could be on processes related to multistakeholder engagement, leave no one behind, and/or other processes.

PROGRAMMES

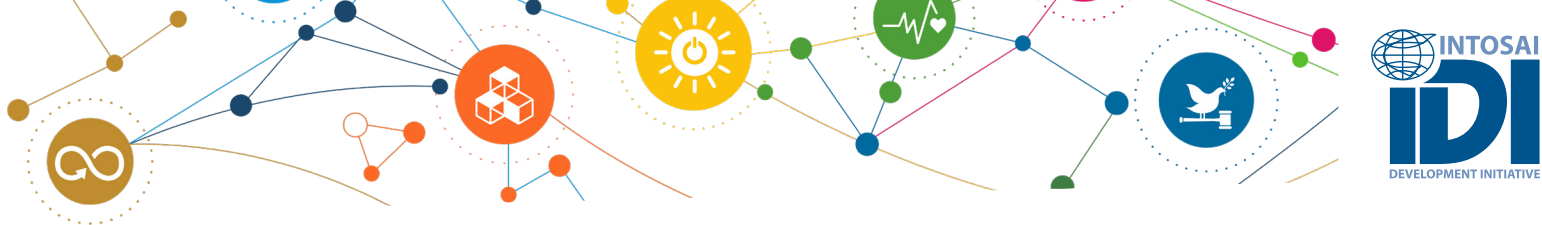


Auditing the implementation of the **set of programmes** that contribute to the achievement of **selected target(s) linked with one or more SDG global targets** (either *nationally agreed SDG targets or programmatic objectives and targets that are relevant to advance related SDG global targets in the national context*).

The **programmatic audit** needs to conclude on government efforts to ensure **policy coherence and integration** in the implementation of programmes that contribute to the achievement of selected SDGs.

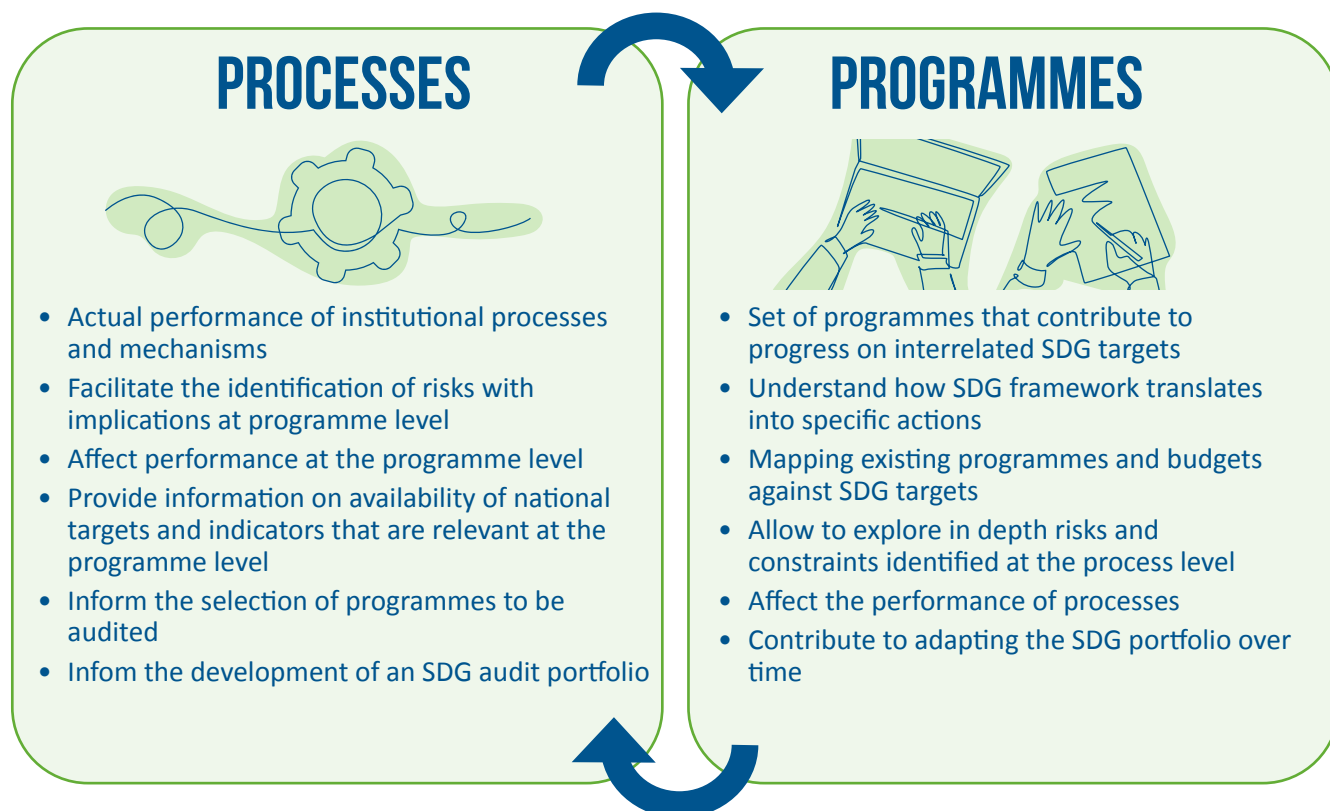
Moreover, the programmatic audit could also include objectives and questions that allow the auditor to conclude on government efforts at realising the principles of leave no one behind and multistakeholder engagement.





The following figure illustrates how processes audits and programmatic audits of SDG implementation relate to each other.

Figure 1. Two entry points for auditing SDG implementation



These two entry points for auditing SDG implementation are related and mutually reinforcing at both the **strategic** and **audit levels**. Ideally, SAIs would strategically include audits using both entry points in their audit portfolios. Chapter 3 provides more details on including audits of SDG implementation in developing the SAI's strategic audit plan.

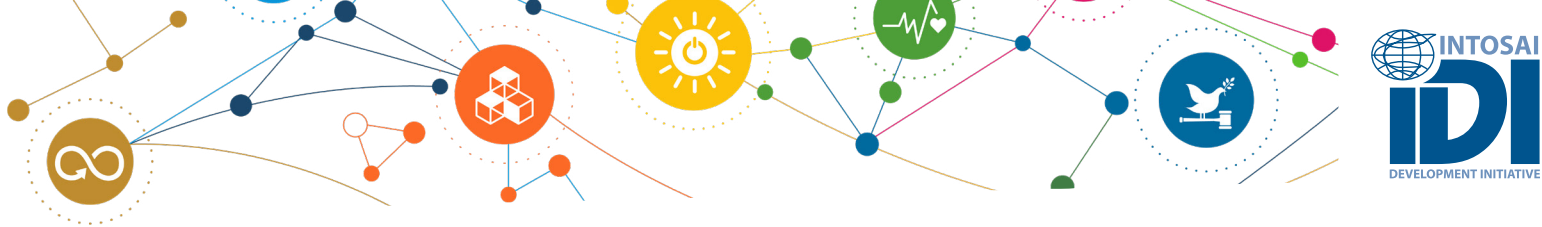
As we define an audit of SDG implementation, it is important to highlight the difference between audits of SDG implementation and other audit work that relates to the SDGs.

Box 2. Audits of SDG implementation vs other audits that relate to the SDGs

Audits that are conducted according to the definition and principles highlighted in Box 1. Definition of audit of SDG implementation are audits of SDG implementation. The objectives of such audits involve assessing the performance of processes or the implementation of a set of programmes that are put in place to achieve national outcomes linked to SDG targets. They consider the extent of policy coherence and integration across sectors and levels of government, and how government involves stakeholders and leaves no one behind. The audits of SDG implementation would include findings and recommendations related to these elements, as they are part of the audit objectives and scope.

Given the wide coverage of the SDGs, almost all potential audit topics relate and could be linked to one or more SDG Goals and targets during audit selection and planning. Many performance audit reports routinely conducted by SAIs include findings and recommendations that relate to the SDGs broadly speaking. However, these are not audits of SDG implementation as they do not incorporate audit objectives and questions related to SDG processes or to the implementation of SDG targets at the national level, nor do they conclude on policy coherence, stakeholder engagement, and/or leave no one behind. Such audits can be considered 'audits that relate to SDGs'.





2.2. Understanding processes to implement the SDGs and set SDG targets at the national level

The 2030 Agenda explicitly recognises the importance of national ownership of sustainable development strategies. The success or failure of the implementation of the SDGs lies at the national and local levels. SDG targets are ambitious and global “with each government setting its own national targets guided by the global level of ambition but taking into account national circumstances. Each government will also decide how these aspirational and global targets should be incorporated into national planning processes, policies and strategies” (Para. 55, A/RES/70/1).

The 2030 Agenda recognises that each country can have different approaches and visions to achieve sustainable development (Para. 59, A/RES/70/1). It also acknowledges that the initial levels of development differ across countries, and national processes are required to implement the SDGs and to set relevant and realistic targets for each country. Therefore, each country is expected to define and prioritise SDG targets based on national priorities. Moreover, countries must develop indicators at the regional and national levels to complement the set of global indicators in monitoring and reviewing progress on the Goals and targets.

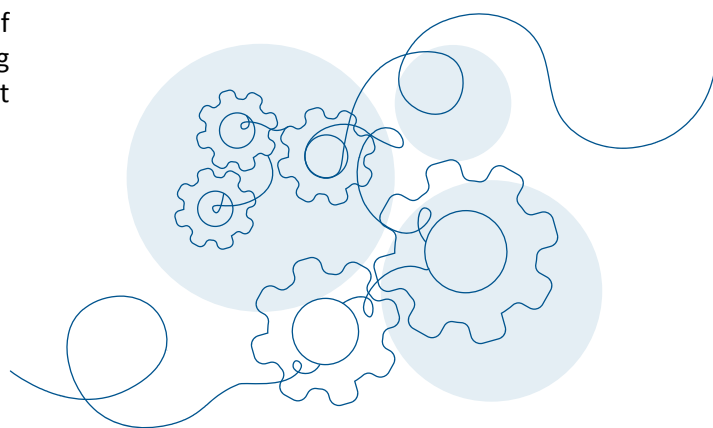
2.2.1. Institutional processes and mechanisms to implement the SDGs

The implementation of the SDGs at the country level relies on setting specialised and effective institutional arrangements and processes aimed at:

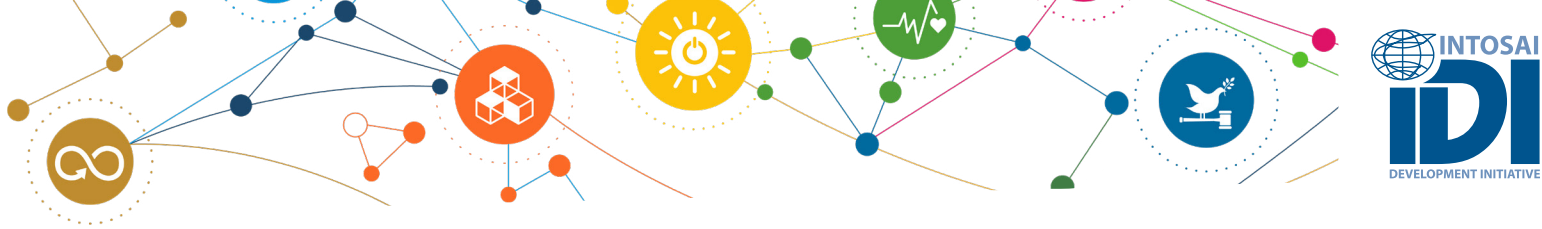
- Raising public awareness.
- Engaging multiple stakeholders.
- Integrating the SDGs into strategies and policies at the national, sub-national and local levels. Ensuring horizontal and vertical policy coherence.
- Identifying financial needs and mobilising financial resources (including both public budgets and private resource mobilisation).
- Monitoring, reporting and accountability.
- Assessing risk.

In the audits of preparedness for SDG implementation, auditors examined whether countries had set these processes in place. At the mid-point in the implementation of the 2030 Agenda, auditors would focus on assessing the performance of those institutional processes as well as programmes to implement the SDGs at the national level. In so doing, they could follow the definition of audits of SDG implementation presented in Box 1.

For a description of processes and relevant sources of information, see IDI’s Guidance for SAIs on Auditing preparedness for SDG implementation⁷ and the following list of selected readings.



⁷ <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam/guidance-publications>



Box 3. Selected readings for sources of audit criteria

United Nations, 2022, *Handbook for the preparation of the Voluntary National Reviews*, Department of Economic and Social Affairs, New York, October. Available at https://hlpf.un.org/sites/default/files/migrated/documents/29410VNR_Handbook_2022_English.pdf

Compilation of main messages and synthesis of Voluntary National Reviews (VNR) – various years. Available at <https://hlpf.un.org/vnrs/key-documents>

United Nations, 2021, *National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, World Public Sector Report 2021*, Division for Public Institutions and Digital Government, Department of Economic and Social Affairs, New York, August. Available at <https://publicadministration.desa.un.org/publications/world-public-sector-report-2021>

United Nations, 2020, *Stakeholder engagement and the 2030 Agenda. A practical guide*, UNDESA and UNITAR, New York, April. Available in English, French and Spanish at <https://sdgs.un.org/publications/stakeholder-engagement-and-2030-agenda-practical-guide-24556>

United Nations Development Group, 2017, *Mainstreaming the 2030 Agenda for Sustainable development. Reference guide to UN Country Teams*, March. Available at <https://unsdg.un.org/download/319/503>

Guidance for auditors

2.2.1.1. Consider processes that relate to SDG implementation and follow-up and review

Drawing on the findings of the audits of preparedness, auditors could select one or more of the processes listed above to assess its performance. We would recommend selecting processes that relate to implementation or to follow-up and review rather than planning, as the implementation of the SDGs is at its mid-point towards 2030. Auditors need also to be aware of strategies and efforts by countries to accelerate the implementation of the SDGs. (See Chapter 1 and Box 4. Kenya's acceleration strategy for SDG implementation below.)

Box 4. Kenya's acceleration strategy for SDG implementation

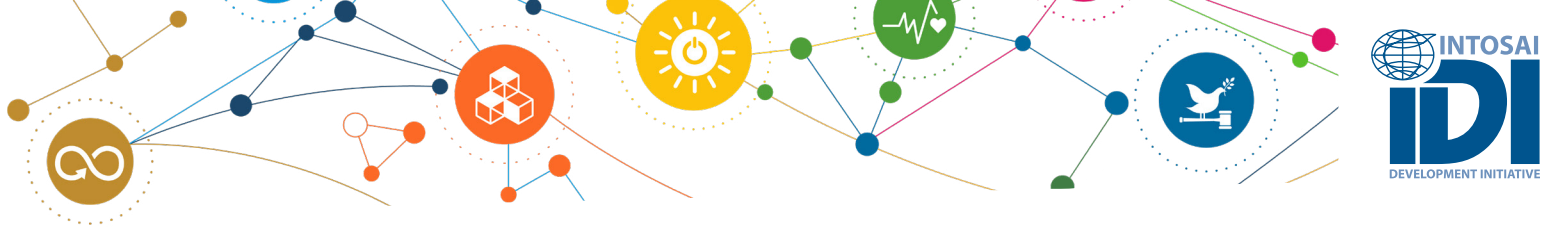
In 2022, the Government of Kenya developed an SDG Recovery and Acceleration Strategy through a multistakeholder process. It focuses on critical entry points and efforts to overcome bottlenecks and interventions that have been undertaken to fast-track implementation in order to accelerate the implementation of specific SDGs. The three strategic goals include: (i) strengthening and sustaining structural economic transformation for an inclusive and diversified competitive and resilient economy; (ii) strengthening coordinating mechanisms to address disparities that include social inequalities and ensure intergenerational equality of opportunities to uplift populations left behind; and (iii) leveraging the policy, legal and institutional framework and developing capacity for the mobilisation of green finance for increased investment to address climate change and green growth.⁸



For example, one possible process to be selected could be the process of reporting on the implementation of the SDGs at the national level (e.g. data, national reports, Voluntary National Review – VNR). Moreover, as indicated in Box 1 (Definition of audit of SDG implementation), auditors could focus on processes related to leaving no one behind or multistakeholder engagement.

8 <https://sdgs.planning.go.ke/wp-content/uploads/2022/12/18-11-22-Final-SDGs-Recovery-and-Acceleration-Strategy.pdf>





Box 5. Review of the VNR process in Indonesia

In 2021, the Ministry of National Development Planning asked SAI Indonesia to conduct a review of Indonesia's 2021 VNR. The review found that the government had maintained continuity and alignment in the disclosure of information and analysis between the 2021 VNR and those conducted in 2017 and 2019. The SAI recommended the government to be mindful of the sustainability of resources, the relevance of data and information, the results and follow-up actions of external audits, and the importance of following the process for VNR development specified in the UN Handbook for the Preparation of VNRs (2021 Edition).⁹



2.2.1.2. Scoping the audit of SDG implementation with a focus on processes

The audit of SDG implementation with a focus on processes could be scoped in various ways. The audit could be more broadly scoped and look at the performance of different processes put in place to implement the SDGs at the national level (e.g. strategy, coordination and multistakeholder engagement).

Alternatively, the audit could be more narrowly scoped and focus on one particular process (e.g. budgeting, multistakeholder engagement, LNOB). This selected process could relate to the implementation of specific SDG areas. For example, if the audit focuses on SDG13 (Climate action), the audit could assess the performance of multistakeholder engagement in the design and implementation of National Adaptation Plans for climate change.

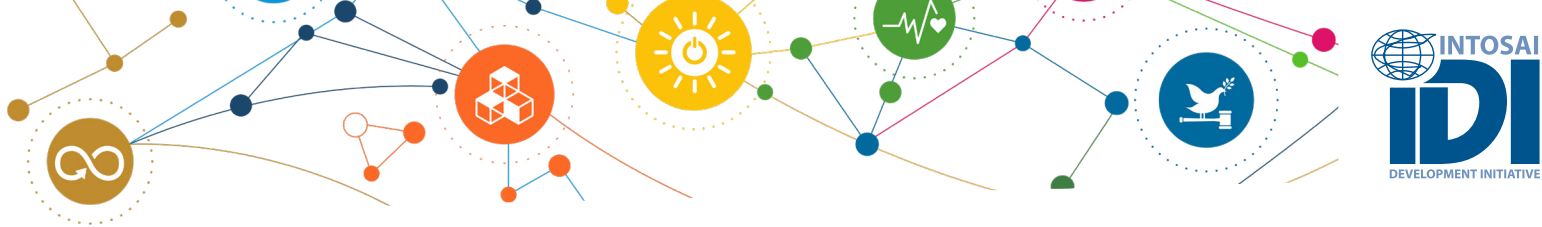
If the audit team selects more than one process, we recommend selecting processes that are related to one another, in order to keep the scope of the audit manageable and allow the audit team to conclude on the performance of those processes (and not only their existence).

2.2.1.3. Assess the performance of institutional processes and mechanisms and not their existence

While the audits of preparedness focused on whether governments had put in place a range of institutional processes and mechanisms to be ready to implement the SDGs, audits of SDG implementation would select one or more institutional processes and assess their performance through specific objectives and audit questions that would allow auditors to conclude on how the selected process or processes are actually working in practice (economy, efficiency, and effectiveness).



⁹ <https://www.bpk.go.id/assets/files/storage/2021/07/Review-Report-on-VNR-SDGs-Indonesia-of-2021-EN.pdf>



Box 6. Example of auditing the performance of multistakeholder engagement mechanisms



In 2019, Spain strengthened the institutional arrangements for the implementation of the 2030 Agenda by creating two new bodies. The National Commission for the 2030 Agenda is responsible for coordinating SDG implementation with the Autonomous Communities and local governments by facilitating cooperation, communication, joint actions and the exchange of information. The Council for Sustainable Development is an advisory body responsible for the engagement of non-state actors. The Council is responsible for producing a monitoring report on SDG implementation based on the information and statistics available through the different organisations that are Council members.¹⁰ The report aims to open opportunities for the engagement of different stakeholders as well as to show the added value in reports, studies, and statistics developed and collected by non-state actors.¹¹

An **audit** could examine whether the *Council for Sustainable Development* performs its engagement and reporting functions effectively. Examples of possible questions/sub-questions could include:

- Does the Council engage its members effectively in the fulfilment of its responsibilities?

Does the Council meet regularly and according to a set schedule? Do members participate regularly in the meetings? Are there regular and institutionalised channels for communicating with members between meetings?

- Does the Council develop its multistakeholder monitoring reports effectively?

How does it collect information, statistics and inputs from its members? Are members regularly engaged in the collection of information and preparation of reports? Are the draft reports discussed with all members? Is feedback from members incorporated into the draft reports? Are members informed of how their inputs have been used in the reports?

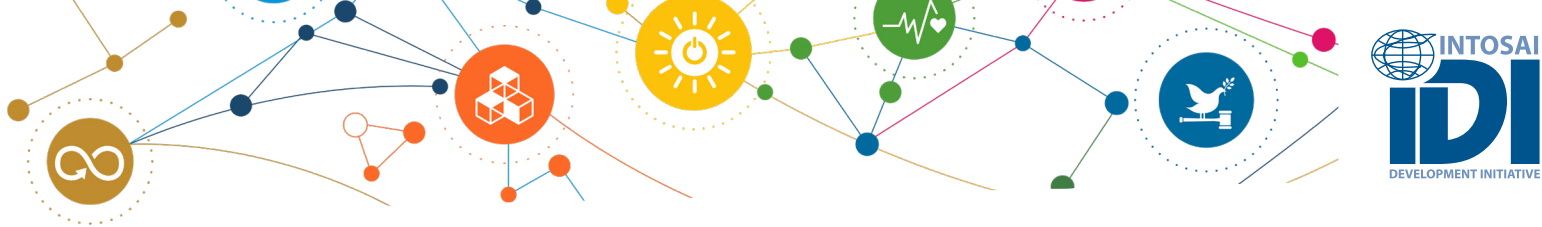
- Does the Council evaluate whether its reports effectively fulfil their function?

Does the Council monitor the use of its reports? Does the Council track and review the impact of its reports? Does the Council inform its members of the use of the reports to which they have contributed?

Selected examples of possible sources of audit criteria: 2030 Agenda; CEPA principles of effective governance; World Public Sector Report 2018; Order DSA/819/2020, of 3 September, which regulates the composition and operation of the Council for Sustainable Development.

- 10 Formed by 48 representatives of non-state actors, including: 11 from the private sector, 3 from universities and research centres, 14 from the main civil society platforms and networks, 10 from organisations representing social interests, 3 from the social economy sector and foundations, and 7 experts on sustainable development as well as 2 members from the inter-territorial body. See Official State Gazette, 23 Feb. 2019, available in Spanish at <https://boe.es/boe/dias/2019/02/23/pdfs/BOE-A-2019-2554.pdf>
- 11 https://elpais.com/elpais/2019/02/25/planeta_futuro/1551122110_492670.html





2.2.2. Setting SDG targets in national contexts

The 17 SDGs are disaggregated into 169 targets, including 107 thematic targets (numbered numerically, e.g. Target 3.1) and 62 targets that focus on means of implementation (numbered with letters, e.g. Target 3.b). The thematic targets are formulated very differently. Some include references to at least one other Goal. Some targets are more process-oriented (e.g., SDG 9 and its targets on infrastructure, industrialisation and innovation) than they are goal- and outcome-oriented. Among the outcome-oriented targets, some are quantifiable (e.g., Target 1.1) while others are only partially quantifiable. Some targets refer to the three dimensions of sustainable development (economic, social, or environmental) while others focus only on one or two of the specific dimensions.

Box 7. Thematic global targets versus means of implementation global targets

SDG Target 3.1 (thematic global target) focuses on the reduction of maternal mortality (“by 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births”).

SDG Target 3.d (means of implementation for global targets) focuses on strengthening the capacity for health risk management (“strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks”).¹²



Most of the global SDG targets and indicators do not have associated quantitative values, and thus there is no quantifiable benchmark against which to measure the success or failure of implementation, which is influenced by national circumstances. For example, one country may be satisfied with a 50 percent loss of wetland extent (SDG 6.6.1), while another may require zero loss.¹³ The 2030 Agenda does not identify those levels, and it is up to countries to decide based on national circumstances.

Many countries have conducted gap analysis, prioritised national SDG targets, and set baselines and benchmarks or target values adapted to national circumstances. However, some countries have not prioritised SDG targets nor adapted target values and indicators. In 2021, for a sample of 24 countries across various regions, 79 percent of those countries had identified national SDG targets, but only 42 percent had identified additional national indicators for complementing the global indicator framework.¹⁴

The complexity of the goals and targets as well as data limitations are significant challenges for this prioritisation exercise. Various methodologies have been developed over time to help prioritizing targets at the national level and set national target values (e.g. the SDG national target setting method for natural resources). Countries need support to reduce the complexity of the SDG framework and to refine and prioritise manageable national targets.¹⁵ Otherwise, there is a risk that countries will select targets and values that are easy to achieve or just rely on the global targets, failing to fulfil the transformative potential of the SDGs at the national level.

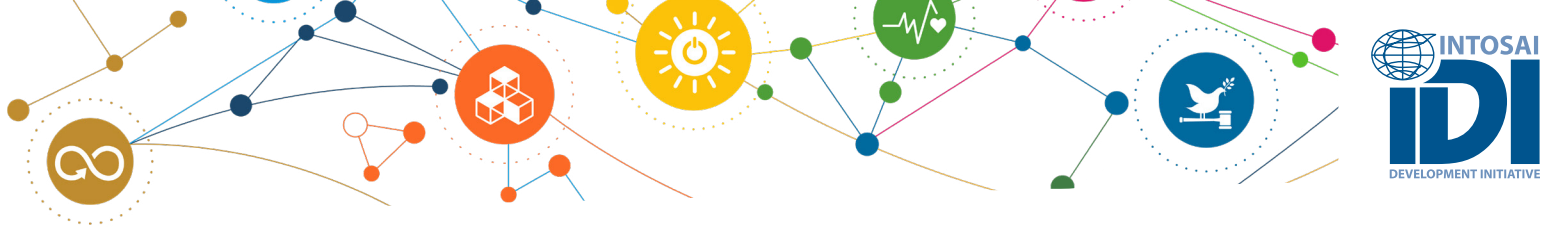
12 IDI supported the Audit of Strong and Resilient National Public Health Systems (linked to SDG 3.d): <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation/sdg-3-d>

13 International Institute for Sustainable Development (IISD)’s article on “National-level Targets, Indicators and Benchmarks for Management of Natural Resources to Achieve the Sustainable Development Goals”, <https://sdg.iisd.org/commentary/guest-articles/national-level-targets-indicators-and-benchmarks-for-management-of-natural-resources-to-achieve-the-sustainable-development-goals/>

14 World Public Sector Report 2021, Chapter 2 https://publicadministration.un.org/Portals/1/WPSR2021_Chapter2_20Aug-Final.pdf

15 Allen, C., Metternicht, G. and Wiedmann, T. (2019) Prioritising SDG targets: assessing baselines, gaps and interlinkages. *Sustainability Science*, 14, 421-438. <https://doi.org/10.1007/s11625-018-0596-8>





Whether countries have defined and prioritised national SDG targets or not has implications for conducting SDG programmatic audits, as explained below.

Box 8. Colombia: Definition and prioritization of national SDG targets and indicators

The document CONPES 3918 (2018) defined Colombia's SDG national implementation strategy.¹⁶ It prioritised 147 targets and 156 indicators that would only depend on national policies. Among those, it further prioritised 16 SDG national tracing targets with baselines, intermediate targets, responsible entities and related indicators. SAI Colombia evaluated the alignment of CONPES 3918 with the SDG global targets and indicators in 2019.



Box 9. Example from CASP on how national targets can be different across countries

Fourteen SAIs from OLACEFS participated in the Cooperative Audit on Sustainable Public Procurement using Data Analytics (CASP), linked to SDG Target 12.7 ("promote public procurement practices that are sustainable, following national policies and priorities"). The majority of these SAIs found that, while the national governments had adopted the 2030 Agenda, their programmes towards the implementation of that target differed from each other—as expected—, due to their adaptation to the national contexts, resources and priorities.¹⁷



Guidance for auditors

2.2.2.1. SDG national targets provide an entry point for SDG implementation audits

As the Sustainable Development Goals are broad areas that cover multiple targets, we recommend focusing on specific targets to keep the scope of audits manageable and to allow for in-depth examination of the subject matter.

SAIs which audited preparedness for the implementation of SDGs have examined the national process of integrating SDG Goals and targets in the national context. The audit of preparedness would help the SAIs identify targets that have been integrated in the national context as envisaged in the Agenda and select among those to conduct the audit of SDG implementation. If the country has not defined national SDG targets, the selection of the SDG targets to be audited would follow different steps as described in the subsection '2.2.2.3. Countries may have not identified SDG national targets', below.

2.2.2.2. SDG global targets and national targets can be different (and often are)

National targets can and often are different from the global Goals and indicators. National targets should ideally be tailored to make them relevant to and reflect the local context. As countries define their national targets, there will be different levels of correspondence between the global and national targets across the SDGs. Moreover, targets and indicators selected to meet the same Goal can be different in different countries. The following table shows an example of Colombia:

¹⁶ <https://colaboracion.dnp.gov.co/CDT/Conpes/Económicos/3918.pdf>

¹⁷ More information about the CASP can be found at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation/casp>



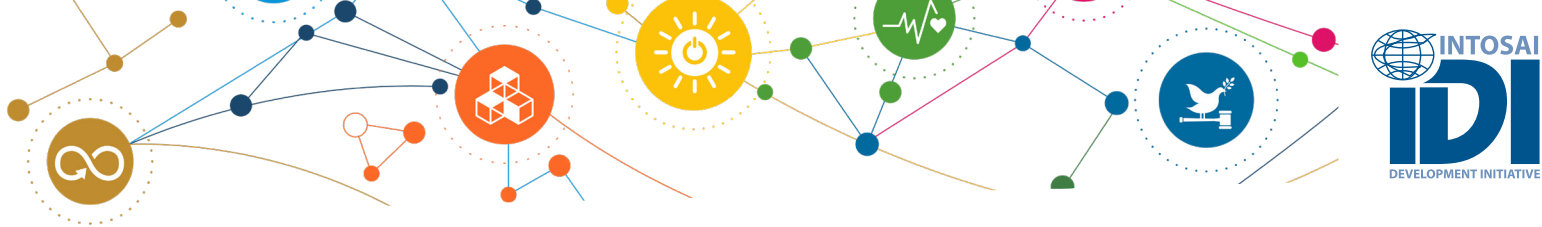


Table 1. Example of selected national SDG targets in Colombia and their alignment with global targets

SDG	SDG global target and indicator	Colombia's SDG national target and indicator	National to global target alignment
	Global Target 1.2: By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions. Global indicator 1.2.2: Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	National indicator: Multidimensional poverty index (%) Baseline (2015): 20.2% National target 2018: 17.8% National target 2030: 8.4%	1.2: Unclear how the national indicator considers disaggregation (as in the global target)
	Global Target 11.1: By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums. Global indicator 11.1.1: Proportion of urban population living in slums, informal settlements or inadequate housing.	National indicator: Urban households with quantitative housing deficit (%) Baseline (2015): 6.7% National target 2018: 5.5% National target 2030: 2.7%	11.1: The indicator is insufficient to cover the scope of the target, which aims to achieve safe, resilient and sustainable inclusive cities. Thus, this target leaves out priority aspects such as territorial planning, disaster prevention, air quality, waste management, mobility, public space, citizen security.

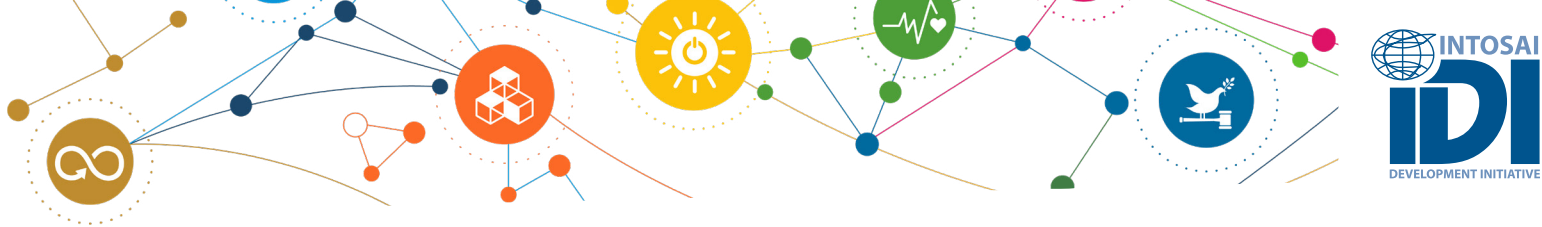
Sources: 2030 Agenda; SAI Colombia's report 80116-077 ("Revisión de la Integración de los Objetivos de Desarrollo Sostenible (ODS) en el documento CONPES 3918 de 2018 'Estrategia para la implementación de los Objetivos de Desarrollo Sostenible (ODS) en Colombia'", Informe 80116-077).

As illustrated in the example above from Colombia, national targets and indicators may differ in scope and terminology from the global framework. However, both global and national targets would ideally be aligned to ensure that national targets reflect the ambition and nature of the global targets and enable countries to make progress towards them.

When conducting a programmatic audit of SDG implementation, auditors may consider the extent to which the national target differs from the related SDG global target. This assessment may include a consideration of aspects such as:

- Whether the customised national target reflects the ambition of the global one,
- The comprehensiveness of the national target,
- Its relevance to the national context, and
- The alignment or precision of national indicators compared to the global indicators (e.g., level of disaggregation).

See the example of Colombia in Table 1 and some hypothetical examples in the box below.



Box 10. Examples of assessing the adequacy of national and global targets

SDG Target 4.1 focuses on ensuring that all girls and boys complete free, equitable and quality primary and secondary education, leading to relevant and effective learning outcomes by 2030.¹⁸ If the national target within a particular country is the introduction of free, equitable and quality primary education for all children, this is narrower than the global target since it does not address secondary education, yet falls squarely within the scope of both SDG 4 and SDG Target 4.1.

SDG Target 3.3 aims to end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases by 2030.¹⁹ Consider an example where a country's national target is specified as ending the AIDS and tuberculosis epidemics and combating hepatitis and other water-borne diseases. In this respect, the national target does not include malaria, which is specifically mentioned in SDG Target 3.3. The SAI may want to assess whether the incidence of malaria cases is high within the country, and to that effect comment on the adequacy of the national target in addressing infectious diseases.

SDG Target 1.2 aims to reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions by 2030.²⁰ A given country's national target could be the reduction of this proportion of persons living in poverty (as per the national definition) by 25%. The SAI may comment that this target is not ambitious enough, in view of SDG Target 1.2 to decrease this proportion by at least 50%. However, in assessing the adequacy of a national target, one must consider the baseline prevalence rates within the country and be sensitive to the resources available to address the issue, economic factors, as well as any impacting cultural, religious and social norms. Having considered the national context, the SAI may rightly conclude that the national target is reasonable within its country's context as it is feasible and achievable, while presenting a substantial improvement on the initial situation.

2.2.2.3. Countries may have not identified SDG national targets

Countries may have not defined national targets and indicators, either generally or for the specific SDG targets that the SAI considers relevant to audit (e.g., some countries may prioritise a certain number of national targets and only identify specific benchmarks for those).

In this case, the auditor can consider the targets that have been identified in national programmes and policies that relate to the global SDG target(s) of interest as well as the indicators available in the national statistical system. If national indicator statistics are not available, auditors may consider alternative sources of information such as undertaking data collection, considering qualitative assessments of progress from reliable stakeholders, proxy data or administrative data, among others.

2.2.2.4. Mapping targets in national programmes against SDG targets

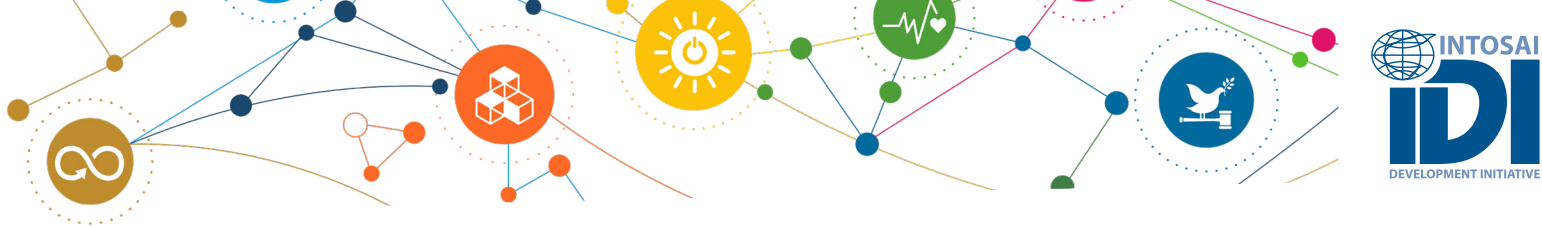
It is not necessary to map targets in national programmes against all the SDGs, although SAIs could do it at the strategic level. The SAI may conduct an overall mapping of national programmes and indicators for all Goals and targets. This mapping would help identify targets of interest to be audited and would guide the work of auditors when conducting SDG programmatic audits.

18 SDG 4: <https://sustainabledevelopment.un.org/sdg4>

19 SDG 3: <https://sustainabledevelopment.un.org/sdg3>

20 SDG 1: <https://sustainabledevelopment.un.org/sdg1>





As a first step, the audit team can check whether a mapping of national programmes and indicators against the Goals and global targets has been conducted by the government and/or the SAI. Otherwise, the auditors would have to do such mapping but for the target or targets of interest only.

The mapping, consistent with a whole-of-government approach, could identify all relevant programmes and entities that relate to the prioritised global SDG target or targets and ideally consider the interactions among different targets. Alternatively, the audit team could take a bottom-up approach and start from the various national programmes to be audited, using a whole-of-government approach, identify their targets and map them against the corresponding SDG targets.

For example, SAI Peru has identified the number of indicators available in the national statistical system that have targets defined in national policies/programmes for all SDGs. Moreover, it has identified national programmes that contribute to SDG Goals, taking into account the interdependencies among the Goals.

Table 2. Identifying national targets and benchmarks. Example from SAI Peru

SDG	Number of global targets	Number of targets with at least one indicator selected in the national statistical system and a defined target at the national level
SDG 1	7	4
SDG 2	8	2
SDG 3	13	9
SDG 4	10	6
SDG 5	9	4
SDG 6	8	2
SDG 7	5	3
SDG 8	12	7
SDG 9	8	1
SDG 10	10	1
SDG 11	10	2
SDG 12	11	0
SDG 13	5	0
SDG 14	10	0
SDG 15	12	1
SDG 16	12	5
SDG 17	19	2
Total	169	49

Source: SAI Peru (2023).



Programme:	<i>Non-communicable diseases</i>	<i>Reduction of illicit drug trafficking</i>	<i>National programme of direct support to the poorest</i>
Sector:	<i>Health</i>	<i>Home affairs</i>	<i>Social</i>
Main SDG:	SDG 3	SDG 16	SDG 1
Related SDG:	-	SDG 3	SDG 10
SDG 1			SDG 1.1, 1.2, 1.3
SDG 2			
SDG 3	SDG 3.b	SDG 3.5	
SDG 4			
SDG 5			
SDG 6			
SDG 7			
SDG 8			
SDG 9			
SDG 10			SDG 10.1, 10.3, 10.4
SDG 11			
SDG 12			
SDG 13			
SDG 14			
SDG 15			
SDG 16		SDG 16.4	
SDG 17			

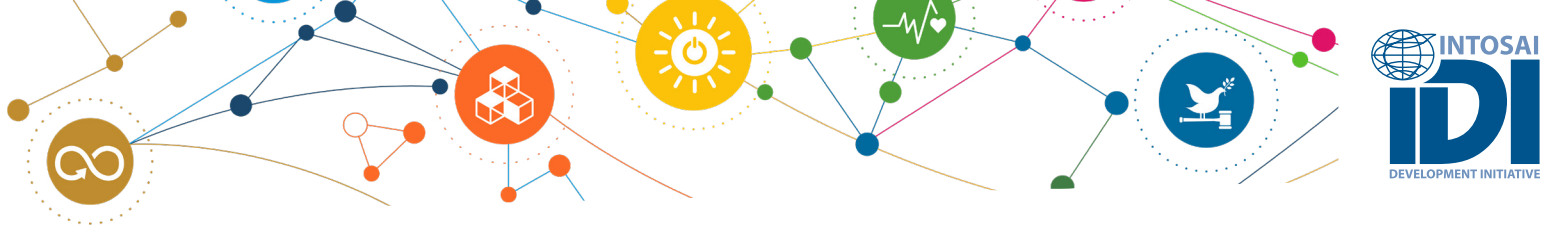
Source: Based on SAI Peru (2023) but adapted at the target level.

2.3. A whole-of-government approach to auditing SDG implementation

Auditing SDG implementation requires a whole-of-government approach. It refers to government responses aimed at addressing the problem of fragmentation in the public sector and public services by increasing integration, coordination and capacity.²¹

A whole-of-government approach shifts the focus of government performance towards the results that government seeks to achieve to address a societal problem or challenge rather than the operations of any single programme or entity. This is consistent with the integrated nature of the 2030 Agenda and the SDGs,

21 Ling, T. (2002), Delivering joined-up government in the UK: dimensions, issues and problems. Public Administration, 80: 615-642. <https://doi.org/10.1111/1467-9299.00321>



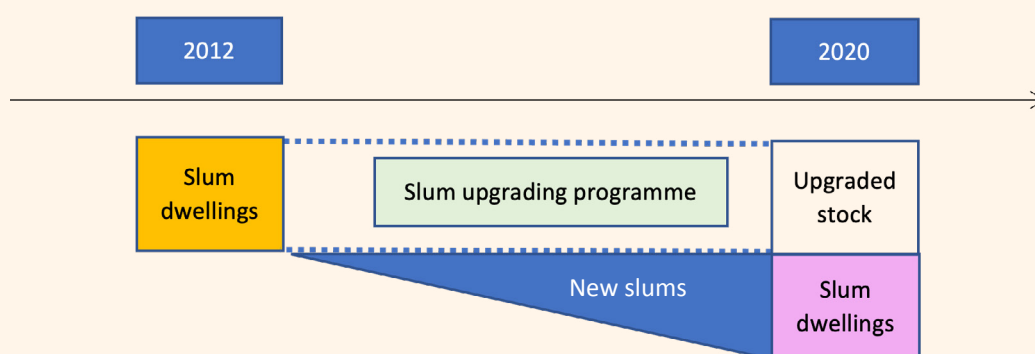
which call for considering the complexity of sustainable development challenges and the interrelations between their social, economic and environmental dimensions, as well as aligning and coordinating efforts of ministries and entities to allow for integrated and coherent policy responses to national needs and priorities.

The example in Box 11 below illustrates the benefits of a whole-of-government approach to auditing SDG implementation with a programmatic focus. It shows how a whole-of-government approach allows for the assessment and identification of systemic risk, considering the entire planning, implementation, monitoring and review chain, and focusing on how products and services are delivered and outcomes are achieved.

Box 11. The benefits of a whole-of-government approach

The importance of adopting a whole-of-government approach can be illustrated through the example of slum eradication. An audit focusing on the upgrade of slum settlements in a metropolis may conclude that the government intervention to upgrade all existing slums was effective. However, new slum dwellings may have developed at the fringe of the cluster (e.g. due to migration), which detracts from achieving the overall objective of eliminating slums.

Objective: eradicate all urban slums by 2020



Source: D. Le Blanc and A. Guillán Montero (2020), "Some considerations on external audits of SDG implementation", DESA Working paper, ST/ESA/2020/DWP/166.²²

Guidance for auditors

Consider functions and processes across public administration

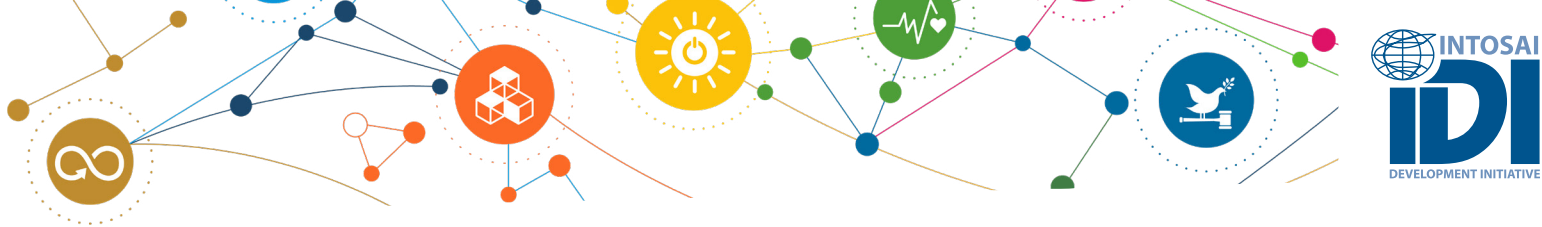
A range of functions and processes are critical for public management and therefore, for the implementation of the SDGs at the national level. They may include strategic management, risk management, policy coordination, monitoring and performance management, capacity building, and communications and accountability.

In some countries, these processes and functions are delivered and provided by the government through centre of government functions. Beyond individual entities, an effective centre of government (CoG) can contribute to clear leadership and more efficient implementation of the SDGs. CoG refers to the support structures serving the highest levels of the executive branch.²³

²² <https://desapublications.un.org/working-papers/some-considerations-external-audits-sdg-implementation>

²³ OECD, *Supporting better decision-making at the centre of government*, <https://www.oecd.org/governance/centres-of-government/> (accessed 21 Nov. 2023).





The effectiveness of the government in delivering those functions and managing those processes, either through an institutionalised CoG or other public institutions, can critically impact the overall effectiveness of individual organisations and entities and of the whole system in implementing the SDGs at the national level. Therefore, the audit could assess such functions and processes.

Practical tip

If there is an institutionalized Centre of Government (CoG), the auditor could focus on the institution or group of institutions that provide support to the highest level of the executive branch in SDG implementation. If there is no Centre of Government, the auditor could consider other institutions that may be responsible for such processes and functions.

Box 12. Example of an audit of SDG 5.2 implementation

An audit focusing on a set of programmes that contribute to the achievement of selected target(s) linked to SDG Target 5.2²⁴ on elimination of intimate partner violence would consider whether the government has made suitable institutional arrangements to advance the promotion of equality as a way to tackle intimate partner violence indirectly, and this is reflected in awareness raising campaigns and training of public sector employees.



Consider and map efforts by all relevant entities

An audit of SDG implementation focused on either processes or programmes needs to take into consideration the initiatives undertaken by the various ministries and public sector entities responsible for those processes or for the implementation of the set of programmes that contribute to the achievement of selected national targets linked to an SDG global target.

The audit also needs to consider the collaboration, coordination and communication mechanisms between those various entities, and provide a holistic picture of the actions taken across sectors and at different levels of government to assess whether and how they are jointly contributing (or not) to the achievement of the selected targets linked to the SDGs. This differs from performance audits that focus on one or possibly a few entities or programmes or services.

Box 13. Example of an audit of SDG 10.1 implementation

An audit focusing on a set of programmes that contribute to the achievement of selected targets relating to the increase in income of the poorest within the country, in line with SDG Target 10.1,²⁵ would include a review of efforts undertaken by various ministries and entities, including:

- Ministries responsible for social welfare, education, employment, rural development, finance, economy, health and family, among others.
- Various entities, including local employment and training agencies, various agencies offering social services, family planning centres, entities offering services to migrants and social research institutes.

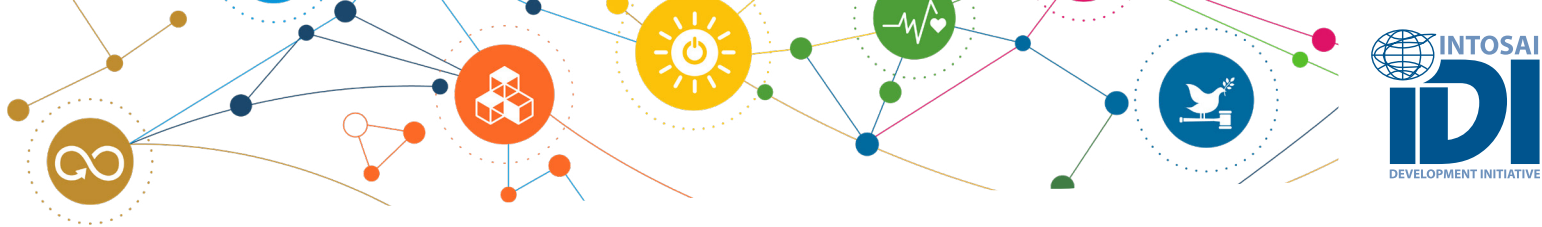
Moreover, the audit would consider how these different actors cooperate, collaborate and communicate with each other.



²⁴ SDG 5: <https://sustainabledevelopment.un.org/sdg5>

²⁵ SDG 10: <https://sustainabledevelopment.un.org/sdg10>





Scoping the audit of SDG implementation within sectors or across sectors

In a programmatic audit, the mapping of relevant entities and programmes could be scoped within the boundaries of one specific sector or expanded across sectors. In both cases, a whole-of-government approach is needed for conducting an audit of SDG implementation.

Box 14. Example of an audit of SDG implementation within sectors or across sectors

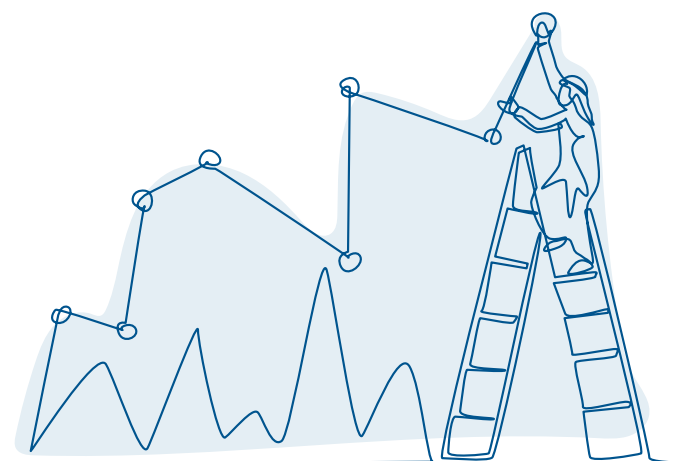
For example, auditors could consider a country's national health sector nutrition strategic plan and nutrition specific interventions and programmes in the health sector such as disease prevention and management, dietary supplementation for children, maternal dietary supplementation and adolescent health and preconception nutrition. But they could also include programmes in other sectors that contribute to achieving optimal nutrition such as agriculture and food security, social safety nets, or women's empowerment.

After having mapped all the ministries and entities and their relevant programmes and activities, the auditor may limit the scope of the audit by selecting those that are more relevant for the implementation of the selected processes and/or programmes.

Consider and map efforts by relevant entities at different levels of government

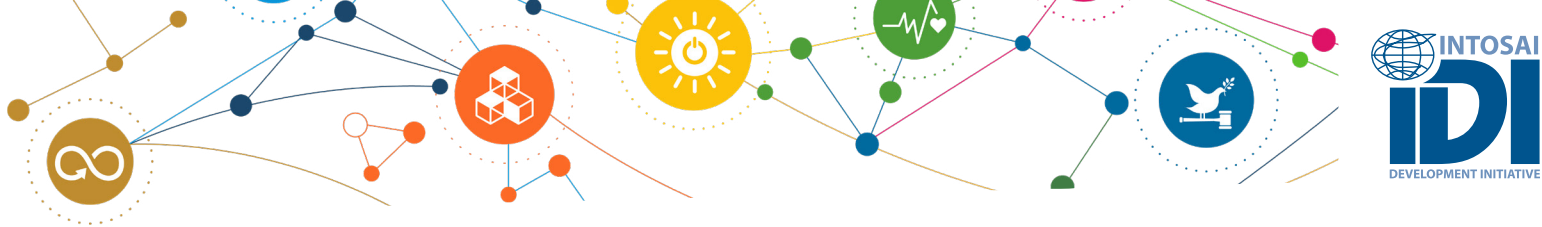
Different levels of government will be involved in SDG implementation. Both the form of involvement and the stage of the policy cycle at which it takes place are related to the extent of decentralisation of the State. In some cases, the policies, resources and programmes are decided at the central level and implemented at the local level. In other countries, sub-national governments are entrusted with a large number of complex tasks related to public services such as health care, education, housing, planning or environmental protection, among others.

In this respect, an audit of SDG implementation would review and assess efforts by different levels of government in relation to the selected processes for SDG implementation or to the implementation of the set of programmes that contribute to the achievement of selected targets related to one or more SDG global targets. Critical issues for consideration are the allocation and sharing of responsibilities at different levels of government as well as the performance of coordination mechanisms across levels.



Box 15. Example of an audit of SDG 10.1 implementation

An audit focusing on a set of programmes that contribute to the achievement of selected targets relating to the increase in income of the poorest within the country (SDG Target 10.1)²⁶ would consider efforts at various levels of government. For example, the audit would review the implementation of employment programmes at ministerial levels, employment and industry action plans managed at the regional level and vocational training programmes managed and delivered at the local level.



Examine policy coherence

Policy coherence—both vertical and horizontal—is important to ensure integrated policy responses. Policy coherence refers to maintaining consistency and alignment of policies, programmes and strategies across policy sectors (horizontal coherence) and levels of government (vertical coherence) to ensure mutual reinforcement, compatible outcomes and avoid inefficiencies.

Coordination across sectors and levels of government is critical to advance policy coherence in SDG implementation. Auditors may examine policy coherence by assessing the performance of coordination mechanisms in place or lack thereof, as illustrated below for the health sector in Jamaica.

Box 16. Opportunities for strengthening coordination to improve the resilience of the health system in Jamaica



SAI Jamaica conducted an audit of strong and resilient national public health systems, linked to SDG Target 3.d (“Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risk”).²⁷ The SAI concluded that there was a need for better coordination and resource planning using a whole-of-government approach. More specifically, the audit highlighted that better coordination was required among key stakeholders, particularly the Ministry of Health and Wellness and the Ministry of Finance and Public Service, to implement the health-related actions under the Vision 2030 National Development Plan to build the capacity and resilience of the public health system and to achieve the targets by the year 2030.

One way to examine policy coherence is by assessing areas of fragmentation, gaps, duplications and overlaps in the roles, responsibilities and functions of various ministries and entities, as well as at the level of programmes and policies. It would also require ascertaining whether adequate oversight, coordinating and communication mechanisms are in place. Other mechanisms such as impact evaluations can also help entities ensure integrated action.

The Evaluation and Management Guide developed by the United States Government Accountability Office (GAO) (SAI United States)²⁸ and further developed by SAI Brazil (DFOG Analysis) for the identification of fragmentation, overlap, duplication, and gaps may prove a useful tool for auditors.²⁹

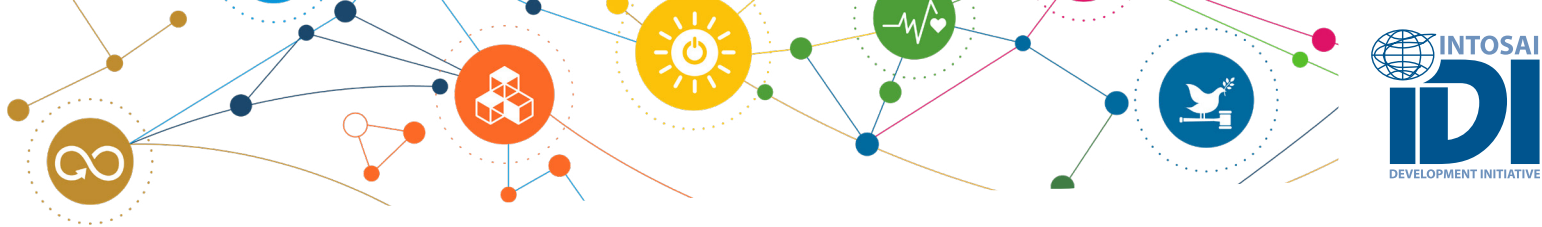
Additional guidance on auditing policy coherence in SDG implementation, including background information, specific audit questions, and tools will be available at the Policy Coherence Audit Framework (forthcoming).

27 More information about the SDG 3.d audit can be found at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation/sdg-3-d>

28 GAO (2015), “Fragmentation, Overlap and Duplication: An evaluation and management guide”, GAP-15-49SP, April. Available at <https://www.gao.gov/products/GAO-15-49SP>

29 Federal Court of Accounts of Brazil (2023), “DFOG Analysis. Practical guide for the application of the Duplication, Fragmentation, Overlap and Gap analysis”, Brasilia. Available in English, Spanish and Portuguese at <https://portal.tcu.gov.br/analise-fsdl-guia-pratico-para-aplicacao-da-analise-de-fragmentacoes-sobreposicoes-duplicidades-e-lacunas.htm>

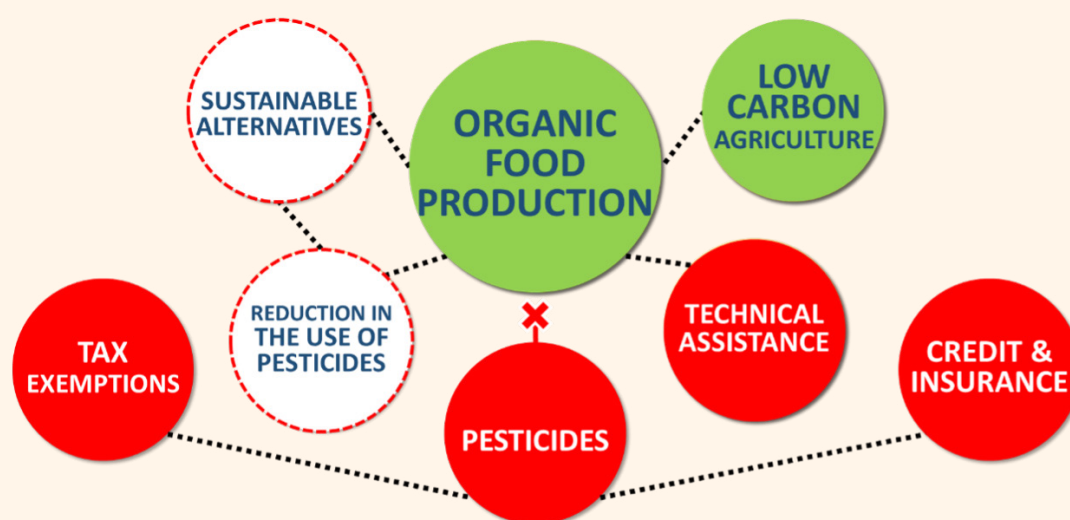




Box 17. Auditing policy coherence of programmes related to sustainable food production in Brazil



SAI Brazil conducted an audit on sustainable food production related to SDG Target 2.4. The audit examined the interaction between various policies and programmes (related to low-carbon production, technical assistance, agrochemical reduction, and sustainable alternatives, among others). It concluded that several policies were mutually counter-productive and did not mutually work together in an integrated way to achieve the objectives. For example, while encouraging organic agriculture was a policy objective, the government was subsidising the production of fertilisers (see illustration). The audit recommended the adoption of a whole-of-government integrated approach to sustainable food production systems and the establishment of an inter-ministerial coordinating mechanism.



Source: SAI Brazil (2017). "Audit of Brazilian Government's Preparedness to Implement the SDGs".³⁰

Analyse budget processes

Public budgets are critical for the implementation of programmes for sustainable development at the national level. Many countries have made efforts to integrate the SDGs at different stages of the annual budget cycle (from strategic budgeting processes to formulation and approval, to execution, and monitoring and evaluation).³¹

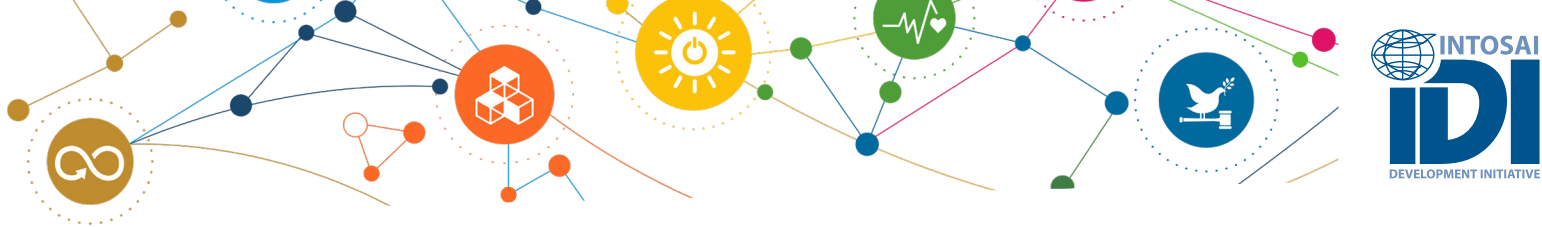
Audit teams could assess the performance of SDG budgeting efforts in audits of SDG implementation with a focus on processes. They could assess the integration of the SDGs at different stages of the budget process. It is also important to assess whether the budgets allocated, their distribution across ministries and entities and their actual execution adequately reflect national priorities, policies and action plans and the roles of the various ministries and entities in achieving the national targets related to the SDG global targets.

At the programme level, relevant budget considerations include whether the budget is sufficient, whether the budget is actually being spent as allocated (and what may explain deviations from the approved budgets), whether the budget is actually disbursed, and whether those financial resources are being used economically, efficiently and effectively.

30 Available in Portuguese at <https://portal.tcu.gov.br/biblioteca-digital/auditoria-piloto-na-preparacao-do-governo-federal-brasileiro-para-implementar-os-objetivos-de-desenvolvimento-sustentavel.htm>

31 For an overview and practical guidance on SDG budgeting see UNDP Sustainable Finance Hub, Budgeting for the SDGs at <https://sdgfinance.undp.org/sdg-tools/budgeting-sdgs>





Various countries have advanced budget tagging methodologies for tracking budgets against specific national goals, including the SDGs. Individual budget allocations or programmes are assessed and given specific tags when they are considered to affect particular priority goals. The goals targeted can be directly linked to the SDG targets or can be tied to particular national development goals relating to, for example, traditionally marginalised populations such as women, children, youth and indigenous peoples, or to specific agendas such as climate change. They can also cover different levels of government and different budgetary classification levels.³²

These methodologies can be used to link budgets to priority development goals and targets, allowing policymakers and other stakeholders to quantify priority resource requirements, to target resources accordingly, and to monitor results. They facilitate audits of the impact of SDG-related policies and enable oversight stakeholders to scrutinise performance and recommend corrective measures in cases of deviations from budget targets.³³

If used in their respective countries, auditors can familiarise themselves with these methodologies and leverage the information available through them for audits of SDG implementation.

2.4. Auditing implementation of the Leave no one behind (LNOB) principle

Leave no one behind (LNOB) is a central principle of the 2030 Agenda. The Agenda puts the imperative to “leave no one behind” and “reach the furthest behind first” at its heart, recognising the need to combat poverty and inequalities. It states: “As we embark on this great collective journey, we pledge that no one will be left behind. Recognising that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first.” (Para. 4, A/RES/70/1)

Who is left behind, and why? People get left behind when they lack the choices and opportunities to participate in and benefit from development progress. All persons living in extreme poverty can thus be considered ‘left behind’, as can those who endure disadvantages or deprivations that limit their choices and opportunities relative to others in society.

Various factors lead to people being left behind:³⁴

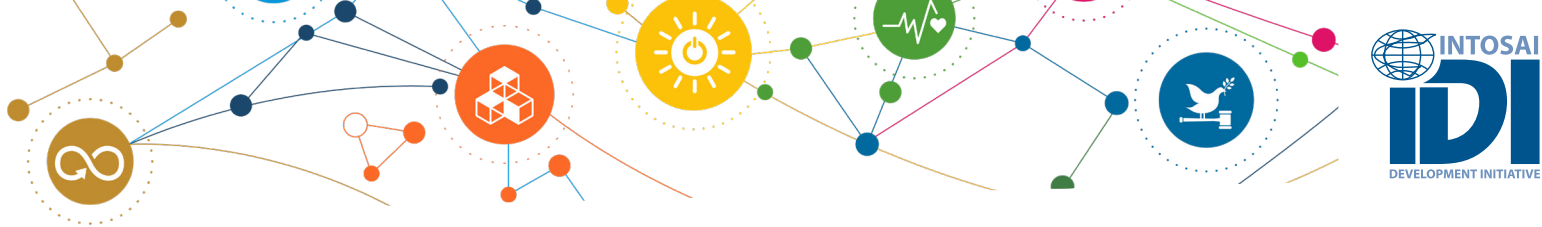
- 1. Discrimination:** What biases, exclusion or mistreatment do people face based on one or more aspects of their identity (ascribed or assumed), including prominently gender as well as ethnicity, age, class, disability, sexual orientation, religion, nationality, indigenous, migratory status etc.?
- 2. Geography:** Who endures isolation, vulnerability, missing or inferior public services, transportation, internet or other infrastructure gaps due to their place of residence?

32 For an overview of budget tagging, see Ferreira, Martinez and Guerrero (2023) “Evidence-Based Resource Prioritization for Sustainable Development Goal Implementation”, World Public Sector Report 2023, New York, UNDESA. Available at https://publicadministration.un.org/Portals/1/15_%20WPSR%202023%20Raquel%20Ferreira%2C%20Aura%20Martinez%20and%20Juan%20Pablo%20Guerrero.pdf

33 Ibid.

34 UNDP (2018) “What does it mean to leave no one behind? A UNDP discussion paper and framework for implementation”, July, available at https://www.undp.org/sites/g/files/zskgke326/files/publications/Discussion_Paper_LNOB_EN_Ires.pdf

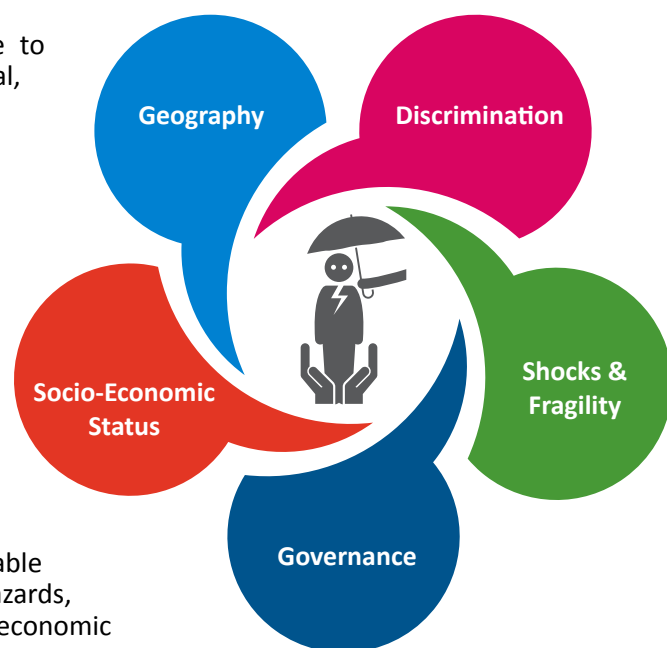




3. Governance: Where do people face disadvantage due to ineffective, unjust, unaccountable or unresponsive global, national and/or sub-national institutions? Who is affected by inequitable, inadequate or unjust laws, policies, processes or budgets? Who is less able or unable to gain influence or participate meaningfully in the decisions that impact them?

4. Socio-economic status: Who faces deprivation or disadvantages in terms of income, life expectancy and educational attainment? Who has less chances to stay healthy, be nourished and educated? Compete in the labour market? Acquire wealth and/or benefit from quality health care, clean water, sanitation, energy, social protection and financial services?

5. Shocks and fragility: Who is more exposed and/or vulnerable to setbacks due to the impacts of climate change, natural hazards, violence, conflict, displacement, health emergencies, economic downturns, price or other shocks?



People at the intersection of these factors face reinforcing and compounding disadvantage and discrimination, making them likely to be the furthest left behind.

According to the definition of audits of SDG implementation (Box 1), the SAI could examine LNOB by focusing on institutional processes and/or programmes.

With a focus on processes, auditors would examine the performance of the institutional processes and mechanisms adopted by national governments to mainstream the LNOB principle in the implementation of the SDGs. For example, the audit could examine the performance of processes to prioritise outcomes for vulnerable groups, and to identify who they are, where they are located and their specific needs.

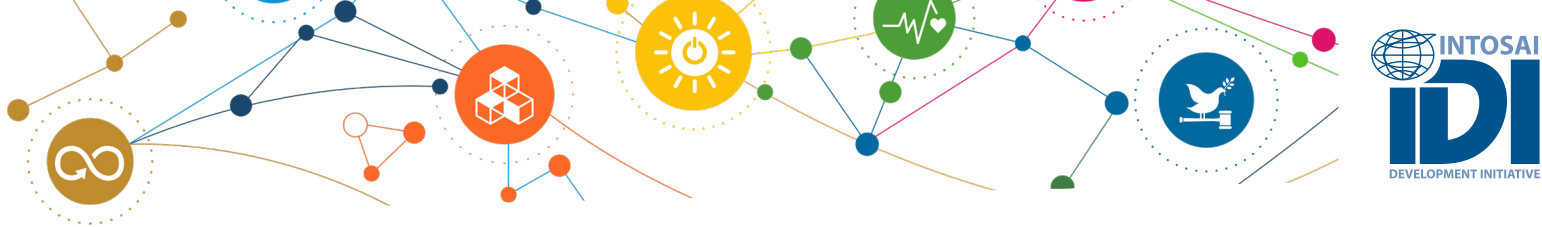
Box 18. Assessing LNOB in sustainable public procurement in Costa Rica

In an audit on sustainable public procurement, SAI Costa Rica found that the participation of vulnerable and excluded populations—such as women, people with disabilities, young entrepreneurs, ethnic minorities and the elderly—had not been encouraged or achieved, despite the existence of affirmative action provisions to attend to vulnerable groups. Therefore, the SAI concluded that governmental actions regarding the principle of leaving no one behind were incipient in relation to sustainable public procurement.³⁵



From a programmatic perspective, SAIs could consider the LNOB principle in selecting audit topics and/or examine the LNOB principle as a cross-cutting issue in audits of programmes that contribute to the achievement of selected targets linked with one or more SDG goals and targets related to LNOB.

35 SAI Costa Rica's reports are available at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation/casp>



Box 19. Example of an audit of SDG 3.1 implementation

An audit focusing on a national targets or programmes that contribute to the reduction of the maternal mortality ratio (linked to SDG Target 3.1)³⁶ could assess whether prenatal/antenatal services have specific provisions for indigenous populations, women living in remote areas, women of different ethnicities and ages, women with disabilities, and migrants.



Additional guidance on auditing LNOB is available in the audit framework for leave no one behind.

2.5. Auditing multistakeholder engagement

The 2030 Agenda highlights that implementation, monitoring and review of the Agenda must be participatory and inclusive, engaging all levels and sectors of government, civil society and the private sector, members of parliament and national human rights institutions, among others.

A multistakeholder approach is crucial to ensure wider societal ownership of the 2030 Agenda, and ensure effective implementation, follow-up and review of the SDGs.³⁷ Stakeholder engagement promotes effective decisions by giving groups affected by those decisions the opportunity to communicate their needs and interests and support governments in tailoring, implementing and reviewing programmes and policies. Moreover, engaging stakeholders may improve policy coherence and integration by providing a more comprehensive and accurate understanding of various issues, identifying better policy solutions and attaining feedback on implementation efforts. The engagement of diverse stakeholders in the follow-up and review of the SDGs enhances transparency and accountability, mobilises support and provides feedback to improve the implementation process.

Non-state stakeholders may play different roles in SDG implementation, follow-up and review. There are also diverse mechanisms for multistakeholder participation and different levels of engagement. These mechanisms may present various institutional forms and levels of institutionalisation depending on the particular context of the country.

Practical tip

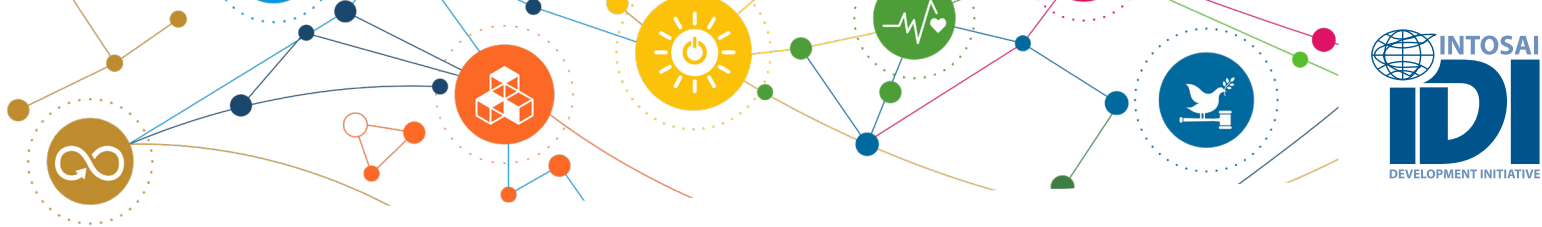
Stakeholders have been producing 'spotlight reports' reflecting their perspectives on the implementation of the 2030 Agenda. National civil society coalitions on the SDGs usually take the lead on drafting those reports. These parallel reports may be useful sources of information for auditors.

When auditing SDG implementation with a focus on processes, the SAI may examine the performance of government efforts to reach out to and involve multiple stakeholders in SDG implementation at the national level. The audit team could also decide to examine the performance of stakeholder engagement in a specific process, such as stakeholder engagement in resource mobilisation, or in SDG follow-up and review.

³⁶ <https://sustainabledevelopment.un.org/sdg3>

³⁷ UNDESA (2022), "Handbook for the preparation of the Voluntary National Reviews. The 2022 edition", New York, available at https://sustainabledevelopment.un.org/content/documents/29410VNR_Handbook_2022_English.pdf



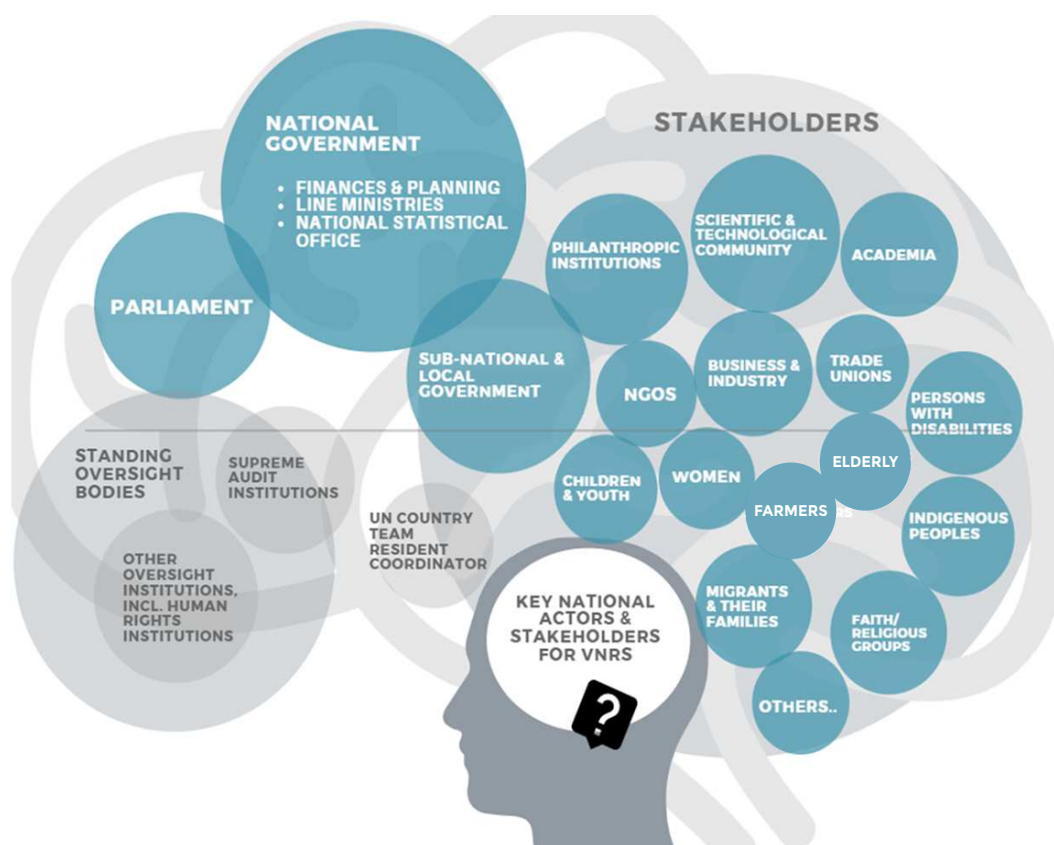


The audit could examine the representativeness of the stakeholders engaged, the extent of stakeholder involvement, the adequacy of interaction, the level of participation (according to the five levels of engagement identified by the International Association for Public Participation – IAP2),³⁸ and the results of stakeholder engagement. In considering the adequacy of interaction the audit may consider, for example, whether the communication channels allow for open and honest feedback, whether the feedback system is accessible and uncomplicated for the stakeholder, and whether it allows for multiple exchanges and negotiated dialogue.

From a programmatic perspective, the audit could focus on the engagement of various stakeholders in the set of programmes that contribute to the achievement of national or selected programmatic targets linked with one or more SDG targets. First, the audit team would have to map and identify the universe of stakeholders relevant to the selected target(s).

Then, to examine if stakeholder engagement is adequate in the set of programmes audited, auditors may consider what mechanisms and platforms are available for stakeholder engagement, identify the stakeholders that are being consulted and key stakeholders that are not being engaged, assess how and to what extent stakeholder feedback is integrated in the planning and implementation of the relevant programmes, and identify the partnerships that have been put into place for the implementation of SDGs in relation to those programmes.³⁹

Figure 2. Indicative map of SDG national stakeholders

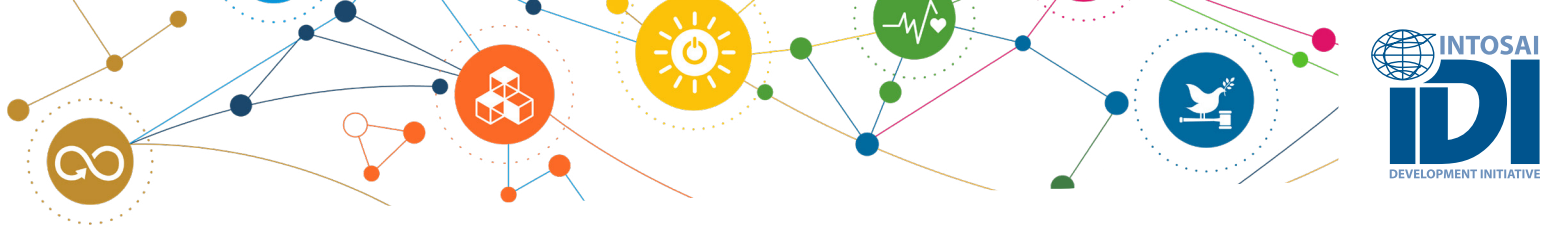


Source: UNDESA (2022), “Handbook for the preparation of the Voluntary National Reviews. The 2022 edition”.

38 IAP2 Spectrum of public participation, available at https://www.iap2.org/resource/resmgr/pillars/Spectrum_8.5x11_Print.pdf

39 UNDESA (2022), “Handbook for the preparation of the Voluntary National Reviews. The 2022 edition”, New York, pages 11-15. Available at https://sustainabledevelopment.un.org/content/documents/29410VNR_Handbook_2022_English.pdf





Box 20. Example of an audit of SDG 5.2 implementation



The stakeholders to be considered in an audit focusing on the programmes that contribute to the elimination of intimate partner violence (linked to SDG Target 5.2)⁴⁰ include the various ministries and entities, victims, perpetrators, victim support groups, legal professionals, religious institutions, national statistics offices, media, civil society organisations (CSOs), UN agencies, service providers, experts and academics, private sector actors, among others.

2.6. Audit of SDG implementation: an ISSAI compliant and impact driven performance audit

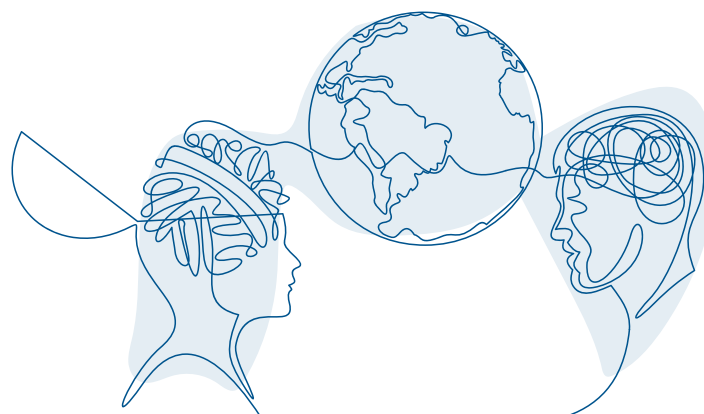
As mentioned before, ISAM is based on five principles. One of them is that an audit of SDG implementation is a performance audit that observes ISSAIs. Another principle is a focus on outcomes of SDG implementation processes and programmes, emphasising audit impact—which is highlighted in the following chapters with spotlights on audit impact at different stages of the audit.

In order to effectively contribute to the implementation of SDGs, it is crucial for SAIs to conduct high quality, high impact audits. That is, quality and impact must go together. Therefore, we recommend that, when auditing SDG implementation, SAIs interweave ISSAIs and audit impact considerations.

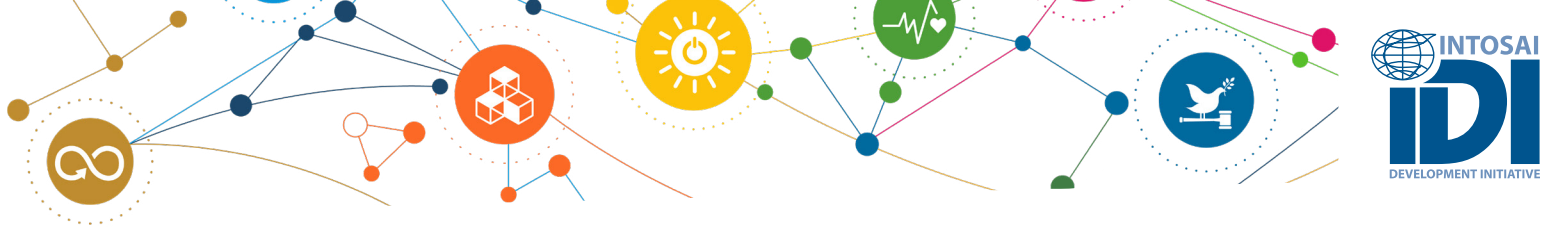
Given that an audit of SDG implementation is a performance audit, we recommend using an audit process that aligns with ISSAIs 300 and 3000. ISSAI 300 defines performance audit principles to be considered prior to commencement and throughout the audit process, and ISSAI 3000 provides requirements for the professional practice of performance auditing. In the following chapters of ISAM, we provide checklists for each stage of the audit of SDG implementation.

Moreover, there are key considerations for facilitating the audit impact of such audits. Audit impact refers to the contribution of the SAI's audit work to positive effects on people and the planet, especially those being left behind. SAIs deliver value by exercising independent external oversight to ensure accountability, transparency, inclusiveness, ethical behaviour, and effectiveness of public governance (INTOSAI P-12).

The importance of audit impact is heightened in audits of SDG implementation, as these audits assess government processes and programmes that aim to deliver services closely linked to basic human rights, such as equality, clean water, health, education, ending poverty and hunger, combating climate change, employment, and many other aspects of sustainable development. Through audits of SDG implementation, SAIs provide recommendations on economy, efficiency and effectiveness of government processes and programmes, and shed light on areas where there is room for improvement, such as the absence of policy coherence and integration, ineffective or inefficient processes, vulnerable groups being left behind, desired outcomes not being achieved etc. Thus, enhancing the impact of these audits supports the goals and principles of the 2030 Agenda.



40 SDG 5: <https://sustainabledevelopment.un.org/sdg5>



Box 21. Every SAI has an audit impact and can make a difference

SAI's contribution and delivery of value are shaped by their local context, which includes SAI's institutional framework, capacities and resources and the environment in which the SAI operates. For example, while the value delivered by SAIs in countries with robust financial systems may be that of providing positive assurance and enhancing public confidence, in challenged environments the value delivered by a SAI may be that of urging governments to prepare financial statements, where there aren't any. A good example in this regard is SAI Somalia's story of its efforts to urge governments to produce financial statements, shared in the FAI Global Summit in 2021.⁴¹ Similarly, in countries with substantial compliance challenges, compliance audits can have a massive deterrent and corrective value. SAI audit efforts must be suited to the environment in which they operate to produce an impact in that specific environment.

In order to facilitate an audit impact, we recommend that SAIs plan for impact in advance, create strong coalitions of stakeholders, and set up robust follow-up systems.⁴²



PLAN FOR IMPACT



STRONG COALITIONS OF STAKEHOLDERS



ROBUST FOLLOW-UP SYSTEMS

Audit impact is not something to be thought of only after the audit is completed—it will be too late. It is something to be considered in SAI planning processes, and this is why we recommend developing a Strategic Audit Plan and Annual Audit Plans, as further detailed in Chapter 3.

Besides, a SAI cannot achieve audit impact on its own. Audit impact is a shared responsibility, involving a value chain and an ecosystem of state and non-state actors. In order to contribute and deliver value, SAIs need to scan the ecosystem in which they operate and determine the actors and processes to be engaged with throughout the audit. Also, it is important to make sure that the value chain and the ecosystem work as a whole to generate audit impact, and not just wait (and hope) for the stakeholders to take up audit reports and address audit findings and recommendations.

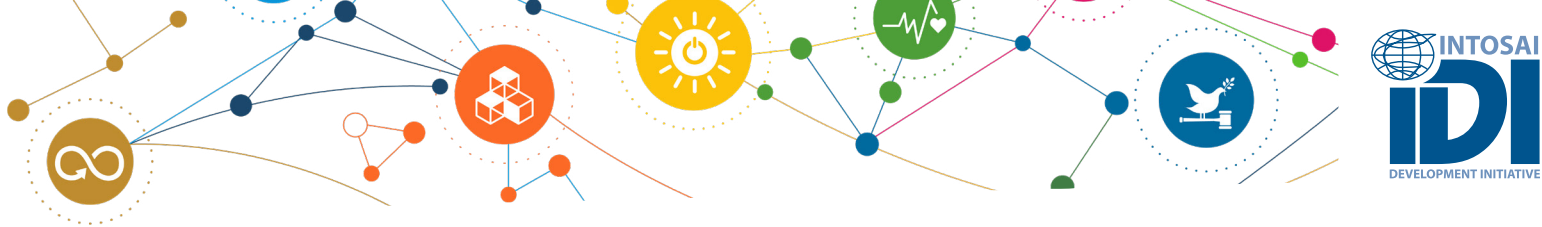
Bringing stakeholders into the audit process is key and a win-win situation. Involvement of stakeholders can create a strong sense of ownership of the work done by the SAI, enhance the relevance of the audit and strengthen audit recommendations. It can benefit SAIs in various ways: better risk identification, relevant audits, increased resources and capacities, expanded expertise, access to additional and first-hand information, a stronger overall accountability ecosystem, increased credibility, enhanced transparency and advocacy, broader scope and reach, partnership and voice in public debates, and greater social knowledge of SAIs. On the other hand, stakeholders can use the SAIs' work in fulfilling their own roles, such as decision-making (parliamentarians, government managers), advocacy for change (CSOs, vulnerable populations), broadcasting (media), research (experts, academia, think tanks), investments and compliance (private sector), among others.

Examples of stakeholders to engage with include: national, provincial and local governments, legislature(s), SDG commissions in parliament, entities involved in processes of follow-up and review of SDG implementation

41 IDI's Global Summit "What is the Audit Impact of Supreme Audit Institutions?", of 30 November 2021. Available at <https://www.youtube.com/watch?v=adgzGZSnbGQ> (0:56:10-1:02:33).

42 More details are available in IDI's 'Planning for Audit Impact Playbook', 'Strong Stakeholder Coalitions for Audit Impact Playbook', and 'Robust Follow-Up Systems Playbook'.





(such as the VNR process), key institutional actors for SDG implementation, judiciary, CSOs, academia, professional organisations, UN agencies, international organisations, development partners, media, subject matter experts, private sector, other SAIs, INTOSAI bodies and INTOSAI regions (see also Figure 2. Indicative map of SDG national stakeholders).

Box 22. Leave No One Behind principle in mobilising a coalition of stakeholders

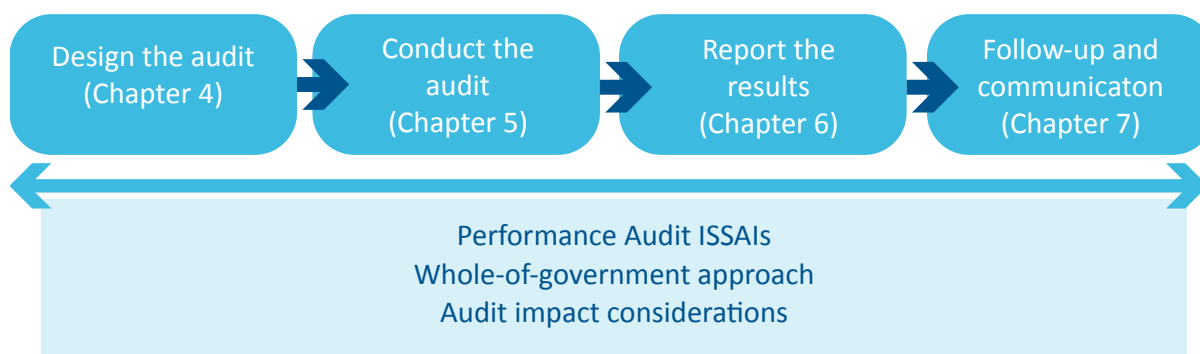
In mobilising a coalition of stakeholders, the SAI should give special attention to stakeholders who are the most vulnerable and at risk of not being given an opportunity to share their expectations and opinions. This will give the most vulnerable and the ones left behind a sense of belonging, ownership and responsibility in the audit process, and they can contribute to leveraging audit impact. In this regard, stakeholders to engage with include women, children and youth, elderly, indigenous people, people with disabilities, migrants etc., as well as government and non-governmental organisations and local authorities, all of which have roles and responsibilities regarding the LNOB principle.

We recommend mainstreaming multistakeholder engagement throughout the audit process when auditing SDG implementation.

Last but not least, audit impact also comes from the implementation of audit recommendations and how the responsible entities addressed the underlying problems identified in the audit. To assess this, it is important that SAIs have a robust follow-up system. The stage of follow-up of audit findings and recommendations of an audit of SDG implementation is described in Chapter 7.

In conclusion, to conduct an audit of SDG implementation a SAI needs to observe the applicable ISSAIs related to a performance audit, use a whole-of government approach, consider the principles of leave no one behind and multistakeholder engagement, as well as think of audit impact by planning for it, creating strong coalitions of stakeholders, and following up on audit recommendations. Such aspects are considered throughout the audit in all stages, as shown in the diagram below.

Figure 3. Diagram of key aspects to consider throughout an audit of SDG implementation

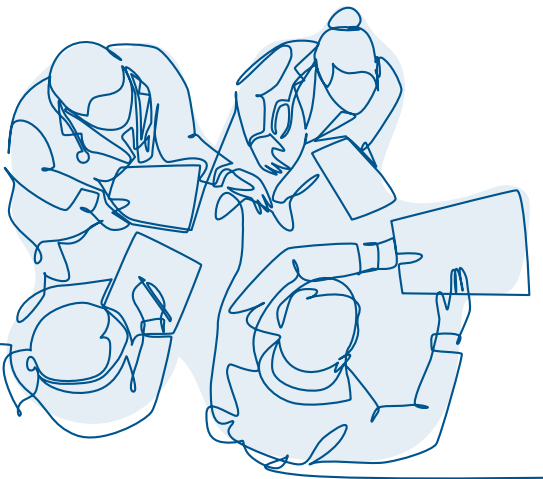


In Chapter 3 we discuss why and how to develop Strategic and Annual Audit Plans for auditing SDG implementation. Then, Chapters 4-7 show how SAIs can follow an ISSAI compliant and impact-driven performance audit process that mainstreams key SDG considerations.

CHAPTER 3

DEVELOP STRATEGIC & ANNUAL AUDIT PLANS FOR AUDIT OF SDG IMPLEMENTATION

The previous chapter has defined an audit of SDG implementation and detailed out each aspect of the audit, including the two entry points—processes and programmes. Conducting high quality and high impact audits of SDG implementation requires SAIs to think strategically about the SDG implementation audit practice as a whole.



This involves deciding on the value that such audits will be able to add, selecting relevant topics for the audits of SDG implementation, reflecting on the balance between those audits and other performance audits within the portfolio, ensuring that the SAI has the capacities required to conduct audits of SDG implementation, engaging with stakeholders throughout the process and putting in place mechanisms for monitoring, evaluation and learning.

This chapter reflects on what strategic and annual audit planning is in the context of audits of SDG implementation and why this is important, and also provides practical guidance on how SAIs can develop Strategic Audit Plans (SAP) and Annual Audit Plans (AAP) for audits of SDG implementation.

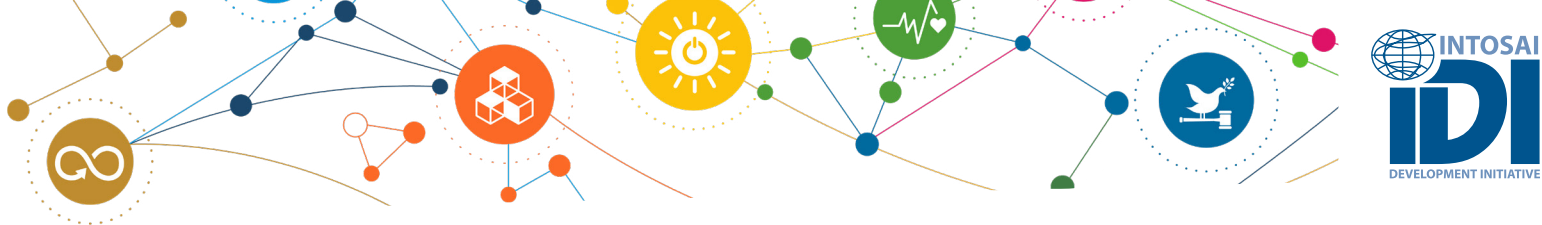
3.1. What is a Strategic Audit Plan (SAP) for audit of SDG implementation?

A Strategic Audit Plan for audit of SDG implementation is a roadmap of a SAI's strategy of 'how' (methodology) and 'what' (topics/themes) to audit in the long and medium term (3-5 years) to achieve the SAI audit outputs and outcomes related to SDGs.

It is based on the SAI's overall Strategic Plan and is an integral part of the SAIs strategic audit plan for performance audits. As defined in Chapter 2, an audit of SDG implementation is a performance audit that uses a whole-of-government approach (Box 1). Speaking from the perspective of performance audit approaches, an audit of SDG implementation uses a combination of a results and systems-oriented approach. Besides, it is natural that these audits form a part of the performance audit planning in a SAI. As they require a specific approach and additional competencies, we recommend their separate identification in the SAIs overall performance audit plan.

As per the IDI's Strategic Audit Planning Model⁴³ a Strategic Audit Plan (SAP) for audit of SDG implementation consists of the following components:

43 More details can be found in IDI's Playbook Planning for Impact.



Audit Impact Value Chain for Audit of SDG Implementation

- The audit outputs, outcomes and contribution to impact which the SAI aims at achieving through the strategic audit plan for audit of SDG implementation

Strategic Audit Portfolio for audit of SDG implementation

- The portfolio of programmatic and process audits of SDG implementation on high priority areas in the national context

Capacity Development Actions for implementing the portfolio

- Capacity development actions that the SAI identifies in order to have the capacity for implementing the strategic audit portfolio for audit of SDG implementation

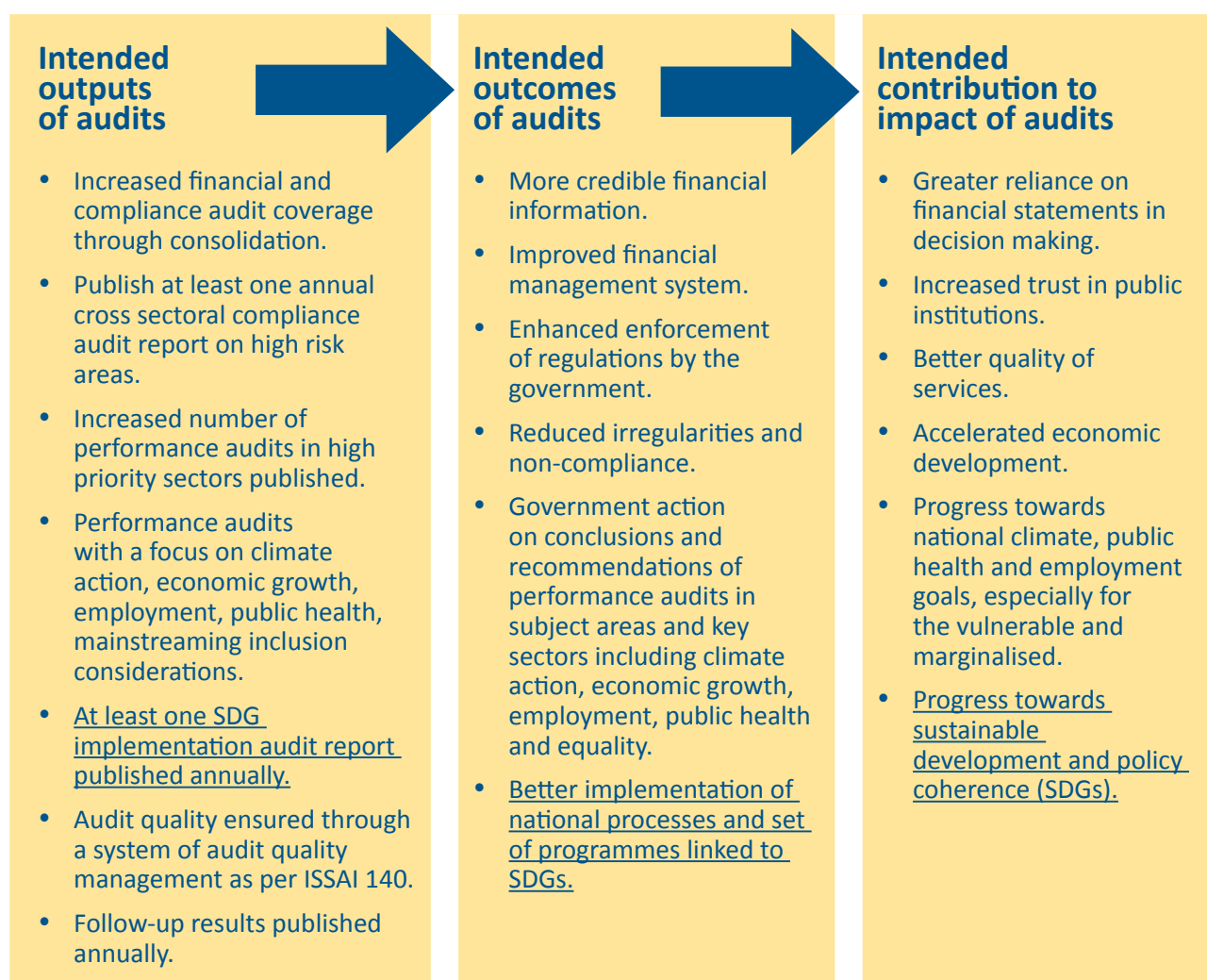
Monitoring, Evaluation, Learning

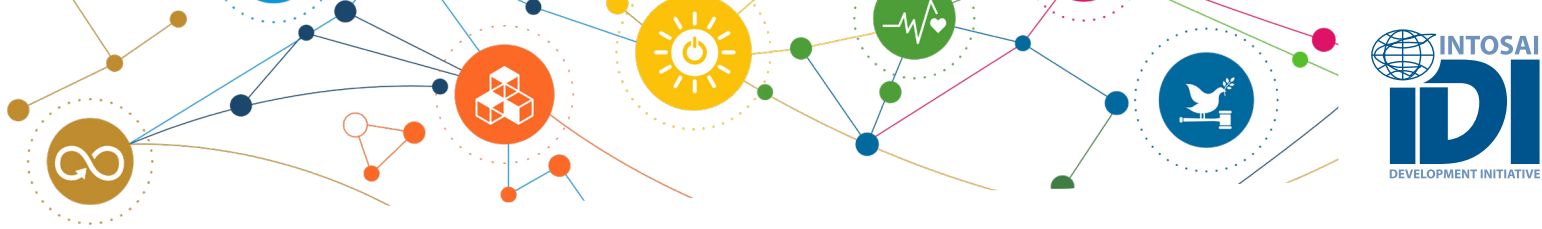
- Risks and risk mitigation measures
- Performance measures
- Monitoring and evaluation actions
- Process for learning lessons and acting on them

3.1.1. Audit impact value chain for audits of SDG implementation

The **audit impact value chain** for audits of SDG implementation shows audit outputs and outcomes that the SAI plans to achieve and how these will contribute to the impact of audits of SDG implementation. While this value chain can be developed specifically for such audits, it is possible to merge this within the Strategic Audit Plan (SAP) as illustrated in the following figure, in which the value of SDG implementation is highlighted in outputs, outcomes and contribution to audit impact.

Figure 4. Example of audit impact value chain, including audits of SDG implementation





Depending on the current status of audits of SDG implementation and the value that the SAI wants to deliver through these audits, the SAI can plan for a variety of outputs within the audit impact value chain, such as: increase the percentage of audits of SDG implementation in the performance audit portfolio, focus on review of the VNR process, periodic audit reports on key governmental processes (e.g. budgeting), or focus on specific trending areas like climate action and digitalisation.

3.1.2. Strategic audit portfolio

The SAP's **strategic audit portfolio** may contain audits of SDG implementation in both entry points: process and programmatic audits. Some examples of processes to be included in the portfolio are listed below:

- Centre of Government processes to implement the SDGs e.g. engaging multiple stakeholders, ensuring horizontal and vertical policy coherence, identifying financial needs and mobilising financial resources (including both public budgets and private resource mobilisation), monitoring, reporting and accountability, assessing risk.
- Processes related to accelerating SDG implementation at the mid-point in the implementation process.
- Process of reporting on SDG implementation at the national level e.g. data, national reports, Voluntary National Review (VNR).
- Focus on a particular process e.g. budgeting, multistakeholder engagement, or leave no one behind (LNOB).
- Focus on one specific process related to the implementation of specific SDG areas e.g. multistakeholder engagement in the design and implementation of climate change National Adaptation Plans under SDG 13 (Climate Action).
- Focus on processes in a particular sector e.g. processes for leave no one behind (LNOB) in the technology sector.

On the other hand, some examples of sets of programmes to be audited could be:

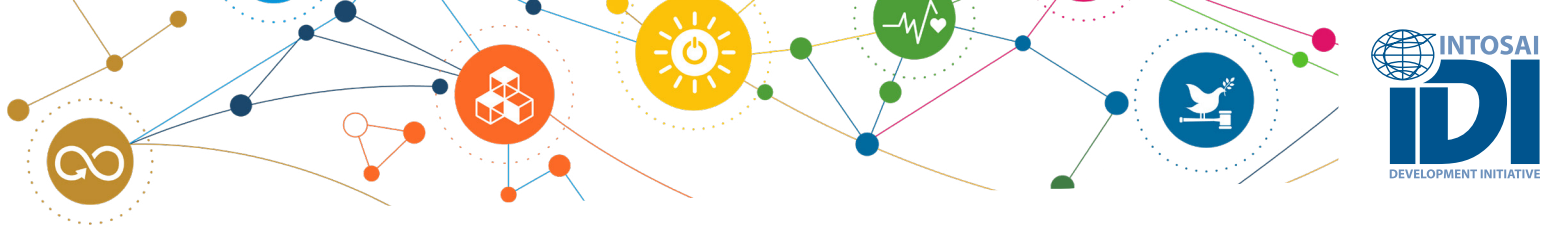
- Focus on a set of programmes linked to implementation of a national target linked to one or more thematic SDG targets e.g. SDG Target 1.2 (*"By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions"*).
- Focus on a set of programmes linked to sustainable food production systems, linked to SDG Target 2.4 (*"By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality."*)
- In a country that has not formulated national targets, the SAI could map out national programmes and entities that relate to selected SDG targets, as well as the corresponding indicators available in the national statistical system. This mapping could also be scoped boundaries of one specific sector or expanded across sectors (such mapping led by a SAI is detailed in Chapter 2, Subsection 2.2.2.4. *Mapping targets in national programmes against SDG targets.*)

The number and nature of audits selected in the portfolio will depend on several factors as discussed later in this chapter.

3.1.3. Capacity development actions

The **capacity development actions** for implementing the SAP's portfolio could include actions related to institutional, organisational systems and professional staff capacity. For example, the SAI may not be able to publish its audit reports; there may not be an approved performance audit methodology or guidance on carrying out performance audits with a whole-of-government approach; the SAI may lack conditions to put together a multidisciplinary, cross sectoral team; the number of competent performance auditors who are able to implement audits with a whole-of-government approach may be insufficient; the SAI may face





challenges to engage with key external stakeholders such as CSOs; among many other capacity constraints.

Based on the envisaged audit impact value chain and the comprehensiveness of the strategic audit portfolio, the SAI will need to decide on the capacity development actions needed to address the SAP. Such actions will also depend on the resources that the SAI is able to mobilise. This is an iterative process.

3.1.4. Monitoring, Evaluation and Learning (MEL) framework

The **Monitoring, Evaluation and Learning (MEL) framework** within the SAP allows for keeping the SAI on track, evaluating its performance, and continuously improving by learning. This includes identifying risks, establishing risk mitigation measures, and setting key performance indicators.

Monitoring the indicators will allow the SAI to evaluate its own performance in achieving the SAP and the intended outputs, outcomes and audit impact as visualised in the audit impact value chain. This evaluation process will help the SAI verify if there is need for adjustments in resource allocation, in the capacity development actions, etc., in a timely manner.

By constantly evaluating its own performance in addressing the SAP, the SAI will be able to gather **lessons learned** for continuously improving its planning and organisational processes for delivering high quality and high impact audits of SDG implementation.

3.2. What is an Annual Audit Plan (AAP) for audit of SDG implementation?

The Strategic Audit Plan (SAP) for an audit of SDG implementation will be actually implemented through the Annual Audit Plans (AAPs). In other words, each AAP consists of a detailed plan on how to operationalise the SAP for that year and includes decisions on the number and nature of audits of SDG implementation to be carried out, and allocation of resources to each audit in such a way that risks are managed and that the outputs and outcomes for the year can be achieved.

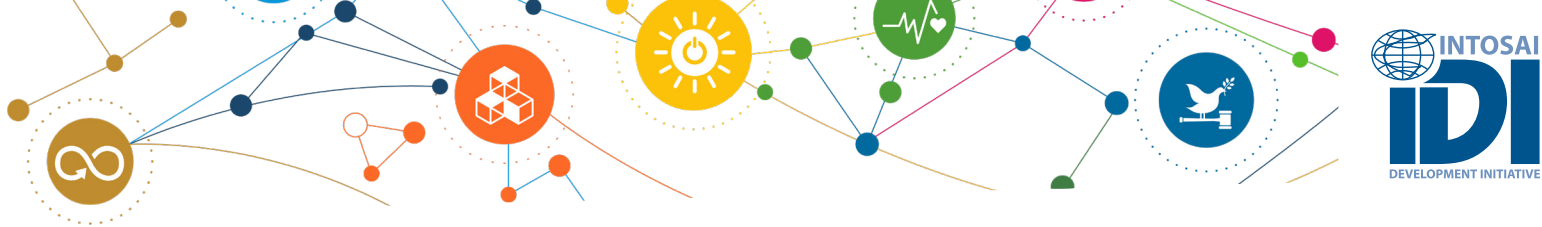
For example, in the first year of the SAP the SAI may decide to conduct one pilot audit as part of a regional or global initiative; or at the start of the process the SAI may want to look across the 2030 Agenda at the centre of government processes to get a sense of what specific targets to focus on in subsequent years; or a SAI may decide to look at its national priorities in terms of the goals that come up for review at the upcoming HLPF. This illustrates how the AAP must be suited to the specific context of the SAI and the country.

While deciding on what goes into the annual audit plan each year, the SAI will need to think about the priority during that period, any new developments that have come up, which may require adjustments to the SAP, resources available to the SAI during that year and the results that it wants to deliver. Therefore, developing the AAP for each year starts with revisiting and reflecting on the SAP for SDG implementation, the risks identified and changes in the environment both in terms of threats and opportunities, changes in the internal resources of the SAI e.g. the SAI may recruit new qualified persons or get access to resources. The annual plan also depends on the performance targets that the SAI has set for itself.

Besides auditing new areas related to SDG implementation, SAIs would also need to include follow-up activities in their annual audit plans. As many of the SDGs are to be implemented by 2030, the SAI may decide to follow up on its audits of SDG that continue to be high priority in their country context.

In addition to carving out an annual audit plan from the strategic audit portfolio, we also recommend that the plan includes capacity development actions planned for the year. These could be linked to needs for





implementation of the annual plan in a given year or future needs of the SAI. For instance, if the SAI plans to audit different areas related to climate action in year 2 of the SAP, it may decide to build capacity in those areas in year 1—in this case, the corresponding capacity development actions would be included in the AAP of year 1.

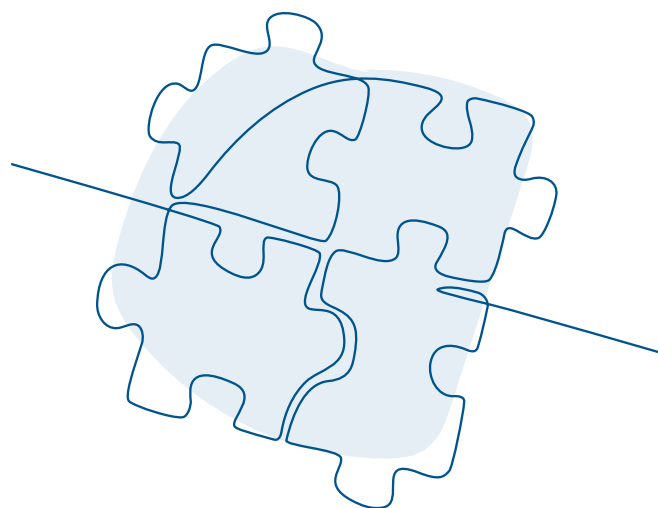
As many SAIs experienced during COVID pandemic, where SAIs changed plans and took up audits of health services resilience linked to SDG Target 3.d, a SAI may shift its focus to provide a timely response to an emerging issue—therefore, the planning activities need to remain flexible and future-oriented.

3.3. Relationship between the different plans

Alignment between the overall strategic plan, the strategic audit plan and the annual audit plan related to SDG implementation is crucial.

The **overarching Strategic Plan** of the SAI determines its overall strategy, vision and strategic goals or objectives in the long term (3 to 5 years or longer). It tends to be defined in broader terms. One goal in the Strategic Plan could be, for example, “Contributing to Sustainable Development Goals (SDGs)”.

Right below this is the **Strategic Audit Plan (SAP)**, which can be focused on performance audits and/or on audits of SDG implementation. The SAP determines the audit strategy and vision of the value that the SAI wants to deliver through its performance audits, in alignment with the overall Strategic Plan and a mid- to long-term (3 to 5 years). This plan contains a portfolio of a variety of subject matters for performance audits and SDGs, including performance audits of entities, programmes, projects, themes, and processes.

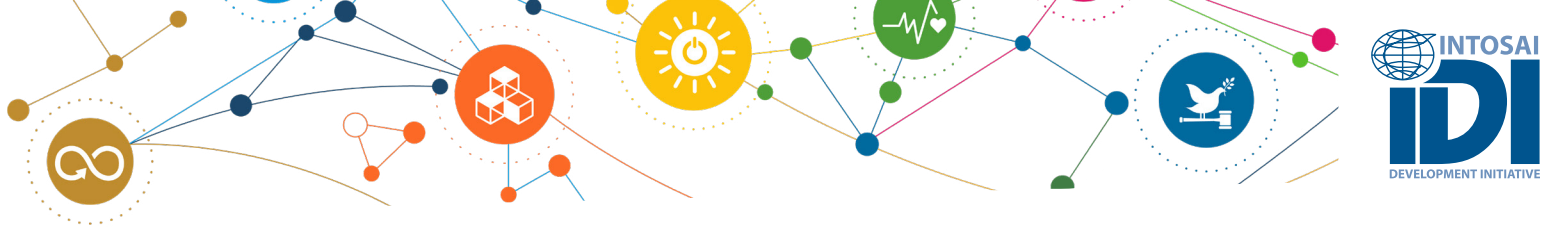


For example, the SAP for Performance Audits may have an audit impact value chain that intends to deliver outputs, outcomes and impact in trending areas like climate action and digitalisation; such plan could include audits of SDG implementation in those areas. However, if the SAI lacks an adequate number of auditors able to carry out performance audits with a whole-of-government approach (required for auditing SDG implementation), it may decide to invest in developing the skills of a pool of SDGs auditors, by including the corresponding capacity development actions in the SAP.

Then, the SAI will develop an **Annual Audit Plan (AAP)** for each year of the SAP. Considering the audit impact value chain and the audit portfolio, and based on a thorough scan of the audit universe, the SAI may decide to include in the AAP of a given year some audits of SDG implementation linked, for example, to climate adaptation (SDG Target 13.1), especially: one audit of a set of programmes regarding resilience and adaptation to climate-related hazards and natural disasters; and one audit of the process of leave no one behind (LNOB) in developing the country’s National Adaptation Plan (NAP) for climate change. Moreover, the SAI also includes in the AAP the allocation of resources (budget, time, and human resources) for carrying out such audits.

In sum, all plans are aligned with the overall strategic goal of “contributing to SDGs” in our example. In any case, even if the SAI’s Strategic Plan does not mention the SDGs specifically, that does not hinder the SAI from conducting audits of SDG implementation in the areas or subject matters that the SAI intends to address, given that such audits would align with the relevance and impact of SAIs’ audits.





3.4. Why SAIs need SAP and AAPs for audits of SDG implementation

Planning for impact is key in auditing SDG implementation. The 2030 Agenda is both significant and vast. SAIs need to make informed decisions and strategic choices on what to focus on in terms of their own visibility and the value they want to add towards SDG implementation and sustainable development.

Besides, the performance audit ISSAIs require SAIs to select audit topics. As such SAIs need to identify strategic audit portfolios to comply with standards and meet quality requirements.

ISSAI 3000. PLANNING – SELECTION OF TOPICS

89) The auditor shall select audit topics through the SAI's strategic planning process by analysing potential topics and conducting research to identify audit risks and problems.

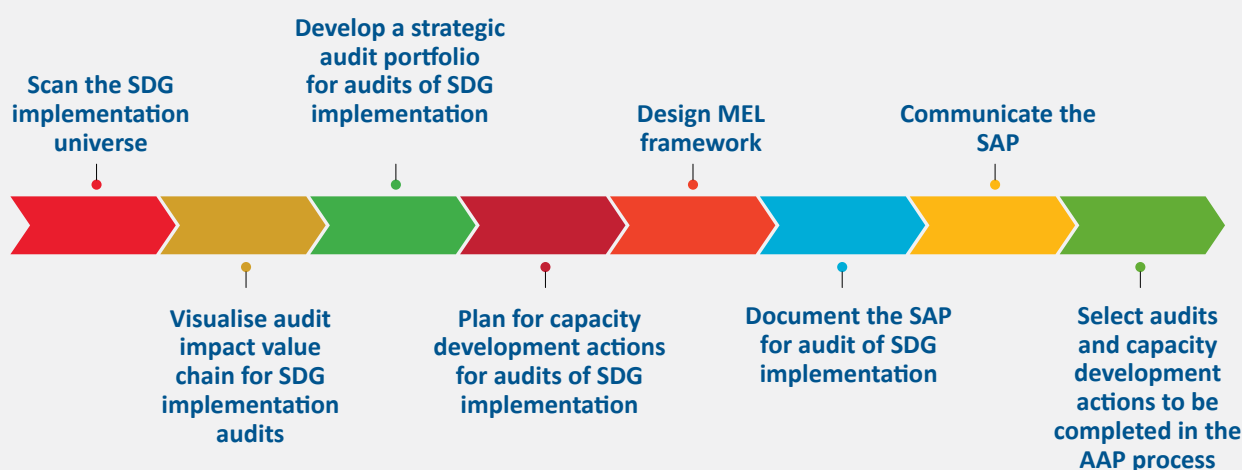
90) The auditor shall select audit topics that are significant and auditable, and consistent with the SAI's mandate.

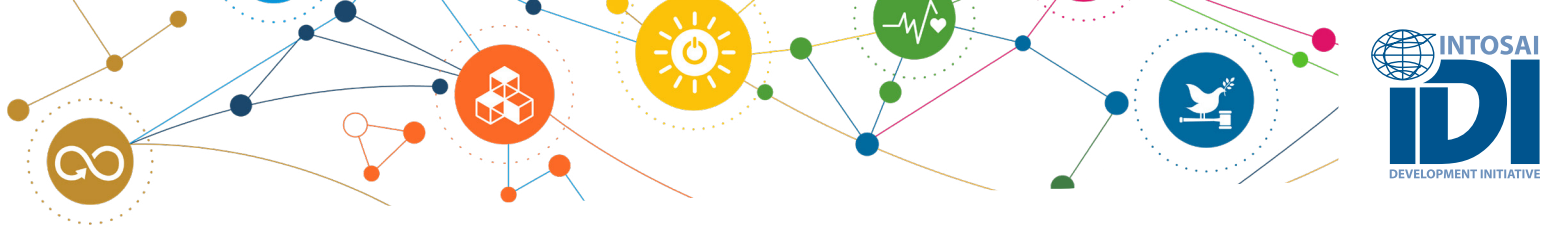
91) The auditor shall conduct the process of selecting audit topics with the aim of maximising the expected impact of the audit while taking account of audit capacities.

Therefore, a structured process is necessary to plan for both quality and impact of the audits. As such, SAIs need to visualise what outputs and outcomes it will deliver to achieve its contribution to impact (the audit impact value chain), prioritise the subject matters and topics to be audited (strategic audit portfolio), prepare itself for such audits (capacity development actions), and evaluate its performance in achieving the intended objectives (MEL framework).

3.5. How to develop a Strategic Audit Plan for audits of SDG implementation

This section explores how the SAI can plan for impact by developing its SAP and AAP for audits of SDG implementation, by describing the following steps in this process:





3.5.1. Scan the SDG implementation universe

Scanning the SDG implementation universe means gathering information about implementation of SDGs at the country level, as well as about global SDG trends. The information could include:

- national targets related to SDGs, national priorities and issues of national significance,
- budget allocation, systemic risk assessment, resource mobilisation for SDGs and capacities to implement SDGs,
- global and national trends in implementation of SDGs,
- statistical data about the achievement of different goals,
- institutions at the national and local level involved in SDG implementation, their roles, responsibilities and mandates,
- vulnerable and marginalised populations in the country context,
- stakeholders working with SDG implementation like CSOs, development partners, private sector, academia, professional bodies and international organisations, and
- arrangements made for follow-up and review of implementation.

SAIs can gather such information about SDG implementation from different sources like national development plans, VNR, ministries and government bodies at different levels, national statistical organisations, UN agencies in the country, SDG gap analysis and mapping documents, preparedness audit documents, tier classification of SDGs indicator made by the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), and other stakeholders (e.g. academia, civil society organisations, international and regional organisations, development partners etc.).

As the SDGs universe is vast, we recommend that the SAI identifies the type of information it needs to make strategic choices related to auditing SDG implementation and identify a few reliable sources from which this information can be gathered on a regular basis. Besides, scanning the SDG implementation universe is a continuous process that needs to be conducted frequently in order to keep the SAI updated, focused on emerging trends and future oriented.

We recommend that the SAI sets up a system for collecting, storing, and analysing such information on a regular basis. SAIs may use different options for the systems setup based on size and capacity. For example, SAIs may allocate this work between the performance audit staff with someone responsible for coordination. This work may also be allotted to those responsible for strategic audit planning and annual audit planning in the SAI. SAIs may decide to set up separate units for scanning the audit universe on a regular basis. SAIs may also decide to use technology solutions and maintain information databases.

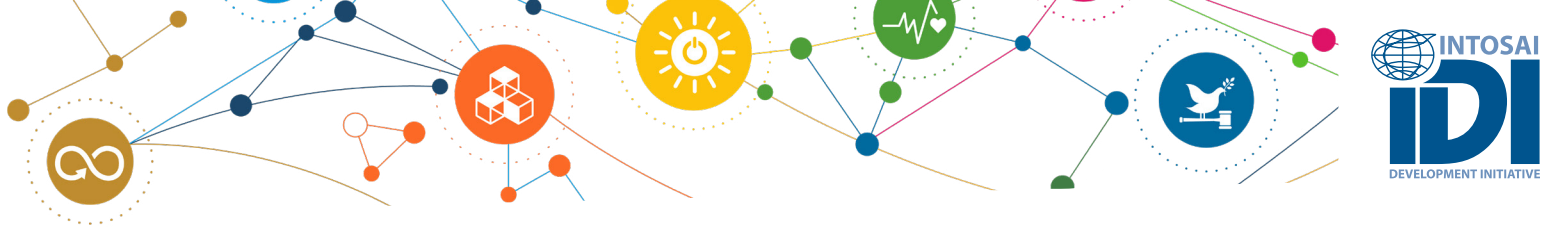
3.5.2. Visualise the audit impact value chain for audits of SDG implementation

As explained before, the audit impact value chain states the outputs and outcomes that the SAI intends to deliver in order to contribute to audit impact. Visualising this helps the SAI to keep focused on the value it intends to add regarding implementation of SDGs and sustainable development.

A SAI can take different approaches to visualise the value chain. A SAI may take a top-down approach with the SAI leadership playing a key role and taking the initiative, or a bottom-up approach where the SAI staff working with the audit of SDG implementation visualises the value chain which is then looked at by the SAI leadership. In the case of small SAIs, it may be possible to have a less formal and more of a combined process where staff and leadership work together on the value chain. In any approach that the SAI chooses to take, we recommend that the SAI takes informed and evidence-based decisions, and that this process of visualisation is participatory, including not only SAI staff and leadership but relevant external stakeholders as well.

It is important for the SAI to have a robust system for scanning the SDG implementation universe such that it provides updated information that helps the SAI in visualising a realistic value chain with a little stretch.





3.5.3. Develop a strategic audit portfolio for audits of SDG implementation

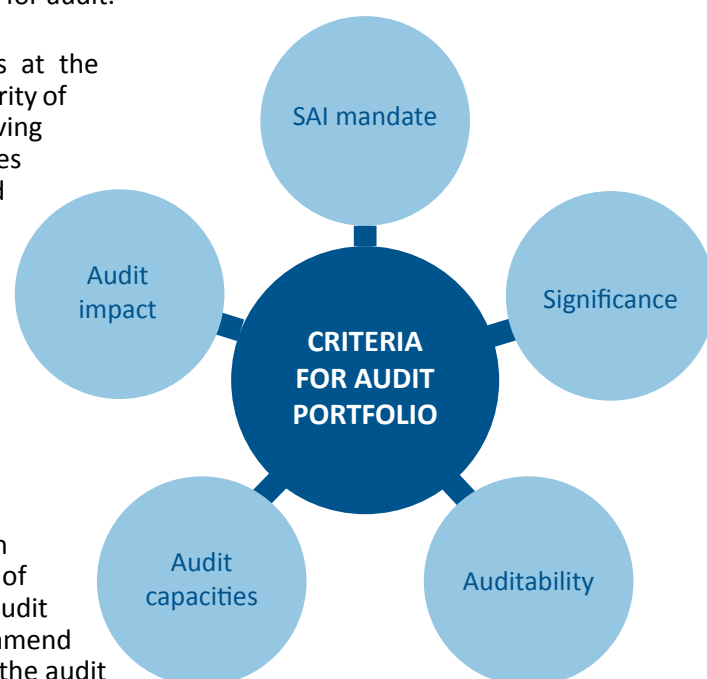
The audit portfolio lists the subject matters, topics and trends that the SAI intends to address in the SAP's period. The portfolio can be written in different ways, depending on the SAI's priorities. A SAI may develop a portfolio for performance audits including audits of SDG implementation—which are performance audits, as defined in Chapter 2 (Box 1. Definition of audit of SDG implementation).

As per standards, this portfolio is to be selected based on five criteria: mandate, significance, auditability, audit capacity and audit impact. Some SAIs may also choose to have more criteria.⁴⁴

To begin with, a SAI may consider whether it has the **mandate** to audit the specific subject matter related to processes or programmes of SDG implementation. Some SAIs, for example, may not have the mandate to audit entities that manage public debt in their countries. In this case they may not select processes, programmes or national targets linked to SDG Target 17.4 for audit.⁴⁵

The **significance** of the process or set of programmes at the national level can be determined by ascertaining their priority of these in the national development context, risks to achieving the objectives, its link to other processes or programmes linked to national or SDG targets, its link to regional and global priorities, financial allocation for the target etc. In considering significance, the SAI may also take the LNOB principle into account and prioritise the selection of targets linked to vulnerable groups. For example, in light of current trends, SAIs may decide to audit national targets linked to SDG 13 (Climate Action) and within that the SAI may decide to focus on implementation of the LNOB principle related to climate action.

Under **auditability** of the SDG implementation subject matter, SAIs may consider the stage of implementation of the national target, availability of data, availability of indicators for the national target and availability of audit criteria. In applying the criteria of auditability, we recommend that the SAI considers the basic minimum required to do the audit rather than wait for all data and indicators to be available.



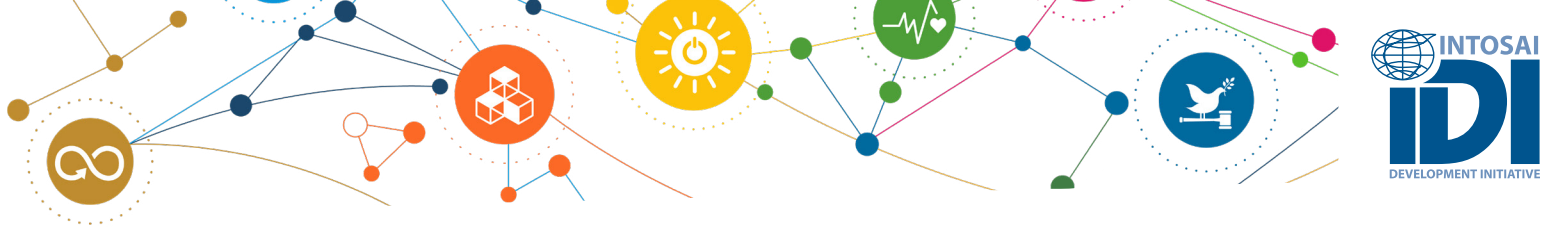
Audit capacity is a very important consideration in selecting national targets for audit. In order to conduct high quality audits of SDG implementation SAIs need both professional staff and organisational capacities. SAIs need professional staff members who are competent to carry out ISSAI-compliant performance audits, able to apply whole-of-government approach to audit and to examine SDG considerations like horizontal and vertical coherence, integration, LNOB and multistakeholder engagement. SAIs also need to have a suitable audit methodology to carry out this work. If the SAI currently lacks capacity, it may still decide to include audits of SDG implementation in its portfolio due to their significance and include actions for capacity development such that the audits will be possible.

The last and key criterion in selecting audit topics is the **audit impact**. Audit impact refers to the contribution of the SAI's audit work to positive effects on people and the planet, especially those being left behind.

44 More selection criteria and ways of selecting a portfolio can be found in IDI ISSAI Implementation Handbook for Performance Audit, available at <https://idi.no/our-resources/professional-sais>.

45 SDG Target 17.4: Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress.





Therefore, the potential of an audit to create audit impact would be one of the key considerations for the SAI in selecting the national target. For example, small island states are hugely impacted by climate change, therefore a SAI of such a country may choose to audit national targets linked to SDG 13 (Climate Action).

As discussed in the previous chapter, there is a great diversity in the way countries choose to integrate SDG targets in their own processes and programmes. Some countries may select and directly adopt SDG targets as national targets, while others select priority areas based on regional priorities and then identify a cluster of targets under each area. In some cases, the government may not have identified specific national targets, but only a set of programmes in a particular area. Before selecting topics for audits of SDG implementation, it is important for the SAI to gain a good understanding of the SDG implementation landscape at the country level.

SAIs may take different approaches to gathering information on the criteria mentioned above. Large SAIs may set up comprehensive systems, use templates and selection matrices to decide on the audit topics for audit of SDG implementation, as well as assign weights and scores to different criteria in the selection process. Small SAIs with limited capacities may decide to use more informal processes and make these decisions based on limited document review and face-to-face meetings. While different solutions are necessary for different SAIs, it is important for SAIs to consider all five criteria mentioned above and document their selection process and decisions made.

Besides deciding on the audit topics, a SAI also needs to decide on the number of audit topics for auditing SDG implementation. This may vary from one to many, depending on the SAI's context and capacities. SAIs with limited capacities for conducting performance audits and small staff size may consider choosing one topic to start with; they may also consider carrying out an audit of SDG implementation as a part of a global or regional cooperative audit.

Large or medium sized SAIs with sector-wise audit teams or audit departments, performance audit capacity and staff with whole-of-government understanding may decide to choose multiple areas related to process or programme entry points from different sectors and bring together multidisciplinary teams for conducting each audit. They may have a setup where each audit department conducts one or more audits of SDG implementation, and in conducting these audits they work as multisectoral teams, together with auditors from other relevant departments.

Large SAIs may form such teams across sectors and across different levels of government (national, federal, provincial, local) depending on the mandate of the SAI. For example, a SAI may bring together a multi sector team working across health, women's affairs, education, justice and home affairs to audit 'elimination of violence against women' linked to SDG 5.2.

3.5.4. Plan for capacity development actions for audits of SDG implementation

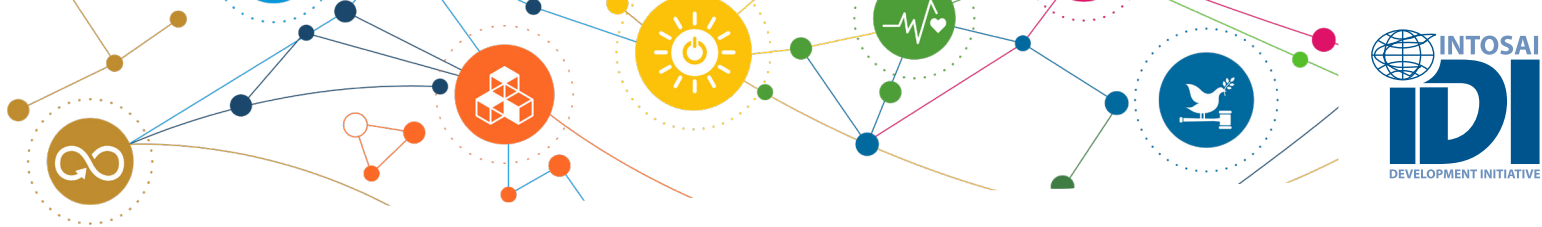
Identifying capacity development actions to implement the strategic audit portfolio for audit of SDG implementation provides a sound and realistic basis for implementation of the plan.

Audits of SDG implementation require some specific competencies in carrying out performance audits, using a whole-of-government approach, understanding cross-cutting processes and programmes within the government, considering inclusiveness and LNOB, engaging with diverse audited entities and with multiple stakeholders. Therefore, the SAI will need auditors with such skills, which can be developed and planned for.

Planning for capacity development requires an understanding of the SAI's current capacities, and what is needed to address the strategic audit portfolio. Furthermore, the SAI needs to prioritise which capacities it intends to develop and plan the corresponding actions.

While planning such actions we recommend that the SAI reflects on a long-term, sustainable system for developing and maintaining capacities for auditing SDG implementation. For example, instead of thinking





of one-off training on whole-of-government approach, the SAI could think of a professional development pathway for auditors to develop required competencies for auditing SDG implementation, making it part of the professional education of auditors. Besides developing staff competencies, the SAI will also need to have in place organisational mechanisms like methodology, cross-cutting teams setup and multistakeholder relationships to audit SDG implementation.

The capacity development actions will depend on the current circumstances of the SAI. SAIs that are starting with performance audit practices may decide to focus on developing core competencies for carrying out performance audits, and competencies for using a whole-of-government approach as additional competencies for carrying out audits of SDG implementation. On the other hand, SAIs with well-established performance audit practices may consider developing only those competencies related to a whole-of-government approach. Another example would be a SAI that identifies the need to scale up the engagement with key stakeholders to a wider set of stakeholders using different mechanisms. In sum, the capacity development actions to be included in the Strategic Audit Portfolio (SAP) need to be tailored to the SAI's context and actual needs.

3.5.5. Design a MEL framework for audits of SDG implementation

The MEL framework includes activities to monitor, evaluate and learn from the implementation of the Strategic Audit Plan (SAP). To do that, the SAI starts with designing key performance indicators to measure certain aspects of the implementation of the plan, aiming at the achievement of goals and the delivery of outputs and outcomes towards the contribution to audit impact—as stated in the audit impact value chain.

Depending on the decisions of the SAI in the SAP, the SAI may choose to identify risks and indicators specifically for audits of SDG implementation, or to use common indicators for all performance audits. Either way, we recommend that the SAI designs the MEL framework in a manner that allows for spotting the specificities of the audits of SDG implementation—whole-of-government approach, policy coherence and integration, cross-cuttingness of SDGs, multidisciplinary audit teams, LNOB etc.

For example, the SAI may identify risks related to:

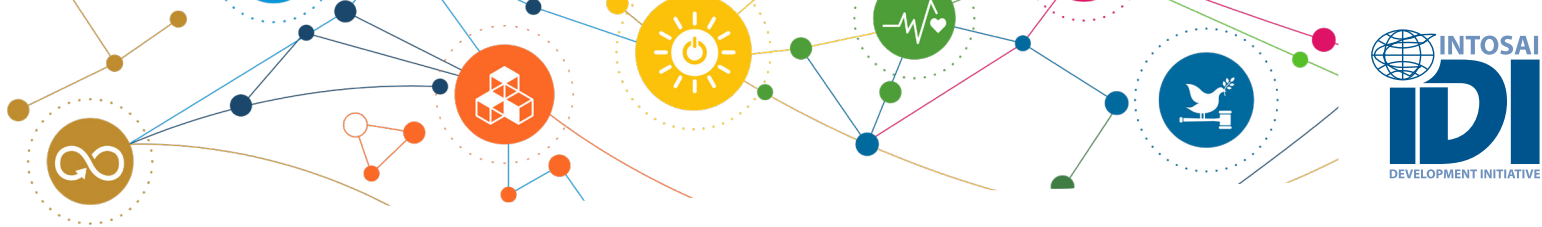
- Cross-cuttingness of programmes, and multiplicity of audited entities, leading to diffused responsibilities for action on SAI's recommendations.
- Diversity and complexity of stakeholders involved in audit topics related to SDGs.
- Audit quality.
- Availability of resources to carry out the audits as planned.
- Development of capacities as planned.
- Number of audit recommendations implemented.
- Number of audit reports published.
- Number of audits that meet quality requirements.

Based on the risks identified, the audit impact value chain and the portfolio, the SAI then designs the key performance indicators that will measure the implementation of the plan. The description of indicators will frame the monitoring activities, that is, what data will be collected on a regular basis.

The information gathered will feed the evaluation process, whereby the SAI concludes on its performance in implementing the plan. Therefore, the indicators should be designed in a way that allows for reaching meaningful conclusions and insights. A SAI may decide to include stakeholders in the evaluation process, to gather inputs from different perspectives.

Finally, the MEL framework also includes activities and processes for learning from the successes and failures of the SAI. For example, a SAI may establish monthly meetings to reflect on the results of previous evaluations and gather lessons learned. This is important for continuous improvement of planning and delivering.





3.5.6. Document and communicate the SAP for audits of SDG implementation

While the level of details of the SAP may vary across different SAIs, it is important for the SAI to have a **documented SAP** for transparency, predictability, communication and common understanding of the SAI's plans both internally and externally. Moreover, documenting the selection of audit topics in a performance audit is also required by the ISSAIs.

In documenting and communicating the SAP, the SAI needs to consider the audience or users of the document and make sure that it provides understandable and sufficient information about the SAI's strategy and how it plans to achieve it. This will vary for internal and external actors. For example, more detailed information can be provided for internal users who will actually implement the plan, whereas publishing a shorter version of the SAP may be more appropriate for external users.

When communicating internally, it is important to ensure that everyone in the SAI has a common understanding of the plan, and that the communication is timely and done through channels that are accessible to all. Also, it would be important to indicate specifically which of the performance audits are audits of SDG implementation.

On the other hand, when communicating externally, the SAI may need to consider legal and regulatory requirements, confidentiality and sensitivity of the information, expectations of stakeholders, transparency and accountability of the SAI, resources available and opportunities for getting feedback from external stakeholders. We recommend that the SAI communicate its SAP for audit of SDG implementation as widely as possible. This will help the SAI in engaging with stakeholders during the individual audits and benefitting from information and insights that they may have.

Depending on the demand from its stakeholders, a SAI may decide to publish a separate SAP for audit of SDG implementation highlighting key points from the audit impact value chain, the processes and programmes related to SDG implementation that the SAI plans to audit, the audit universe scan, and the MEL framework for audit of SDG implementation.

ISSAI Checklist: Select topics for audit of SDG implementation

- ✓ Did the team select topics for audit of SDG implementation based on a strategic selection process?
- ✓ Did the team select audit topics which are sufficiently significant, auditable and within the SAI's mandate?
- ✓ Did the team maximise audit impact while taking into account audit capacities when selecting audit topics?
- ✓ Did the team exercise professional judgement in selecting topics for audit of SDG implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in selecting topics?
- ✓ Did the team communicate with relevant stakeholders while selecting topics for audit of SDG implementation?
- ✓ Does the team have the required skills to select topics for audit of SDG implementation?
- ✓ Was the selection process adequately supervised?
- ✓ Did the team document the selection process adequately?



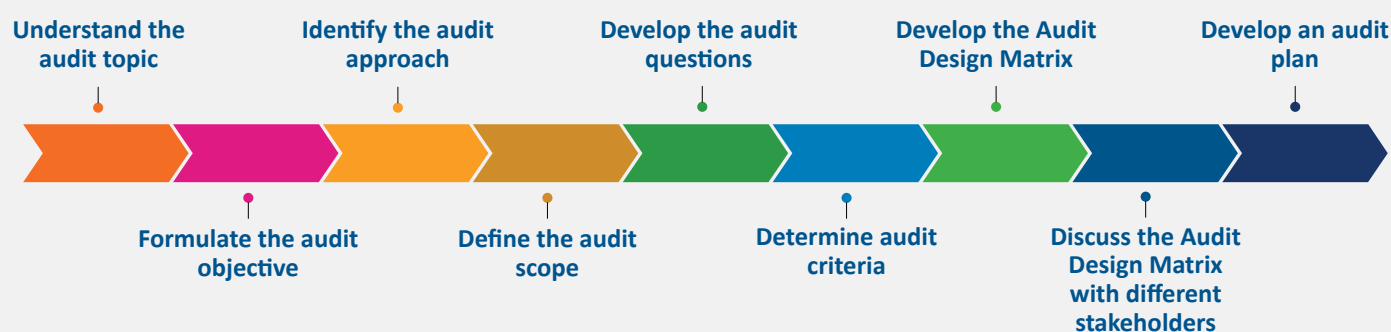
CHAPTER 4

DESIGNING AN AUDIT OF SDG IMPLEMENTATION

This chapter explains the process involved in the design of an audit of SDG implementation, reviews why design is important and provides guidance and examples on how to design an audit of SDG implementation. The final product of this stage is an **audit plan** for auditing SDG implementation.

Designing an audit of SDG implementation is an extremely important stage as the design shapes all subsequent stages of the audit. We recommend that the audit teams spend sufficient time at this stage. This process involves the following steps:

Figure 5. Steps for designing an audit of SDG implementation



These steps are presented sequentially, but the design of the audit is an iterative process. The following subsections of this chapter describe each step, presenting its output and mentioning, whenever possible, tools that can be used.

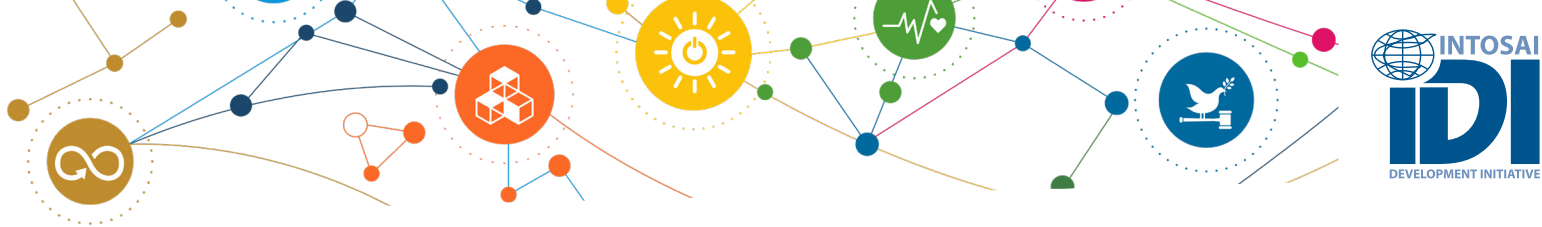
4.1. Understanding the audit topic

As per the definition in Chapter 2 (Box 1. Definition of audit of SDG implementation), the audit topic of an audit of SDG implementation can be:

- The performance of government **processes** to implement the SDGs at the national level.
- The implementation of the **set of programmes** that contribute to the achievement of selected target(s) linked with one or more SDG targets (either *nationally agreed SDG targets* or *programmatic objectives and targets that are relevant to advance related SDG global targets in the national context*).

To understand the government **processes** in place to implement the SDGs at the national level, the audit team needs to understand the laws, institutions, policies, plans, programmes, activities, entities and the role of key stakeholders involved in the processes. This understanding will also be needed for the implementation of the **set of programmes** that contribute to the achievement of selected target(s). In this case, it will also be necessary to understand the linkage of the selected target(s) with other SDG targets.



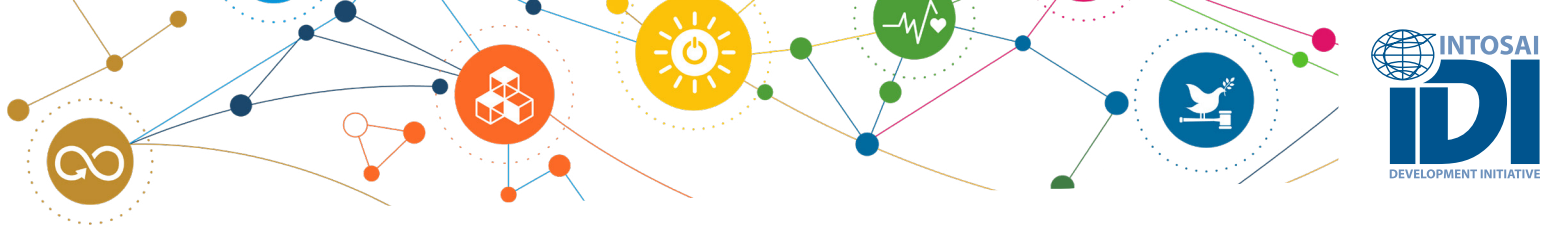


The audit team can start with obtaining information about the following issues:

Table 4. Understanding the audit topic: examples of issues to consider

Institutional and legal framework	1. The legal and institutional framework for performing the processes or implementing the set of programmes (laws, regulations, plans, international conventions and standards etc.). 2. The government's organisational setup for the performance of the processes or implementation of the programmes. 3. The interlinkages between the selected SDG target(s) and other targets. 4. The governmental entities involved in the implementation of the processes or programmes, and their roles. 5. The interrelations between the processes or programmes. 6. The mechanisms in place to coordinate the different levels of governments (national, federal, sub-national and local) to perform the processes. 7. The processes and mechanisms in place to coordinate the joint work of different levels of government (national, federal, sub-national and local) to implement the set of programmes that contribute to the achievement of the selected SDG target(s).
Means of implementation	1. The information and communications technologies in place to perform the processes or to implement the set of programmes. 2. The budget and human resources allocation. 3. The public resource flows concerning the processes or the set of programmes. 4. The steps to mobilise domestic resources, official development assistance and additional sources of funding, such as foreign direct investment and remittances. 5. Specific roles and responsibilities of governmental entities related to performing the processes or implementing the set of programmes. 6. Partnerships involved in the mobilisation of the means of implementation. 7. SDG targets related to means of implementation of the selected SDG (targets numbered with letters, e.g. SDG Target 5.b).
Monitoring, follow-up, review and reporting	1. National indicators to measure the performance of the processes or the implementation of a set of programmes. 2. Consistency and alignment of the national indicators with the SDG indicators. 3. Baselines for the indicators. 4. Institutional setup and methodologies used to collect data on the indicators. 5. Attributes of the data related to the indicators (disaggregation, source, period etc). 6. Mechanisms to report progress, e.g. the Voluntary National Review (VNR). 7. Mechanisms of learning from monitoring, follow-up and review processes.
Multistakeholder engagement	1. How the overall institutional arrangements relating to the audit topic involve key line ministries, sub-national and local levels of government, parliament, human rights institutions, academia, CSOs and the private sector. 2. How the various levels of government, legislative body (e.g. parliament), and stakeholders are working together to perform the processes or implement the set of programmes. 3. Mechanisms and platforms available for stakeholders from civil society and the private sector to contribute to the processes or set of programmes. 4. Partnerships, including with the private sector, to perform the processes or implement the set of programmes.





Leave no one behind (LNOB).⁴⁶	1. Processes and mechanisms in place to identify vulnerable groups and those furthest behind regarding the audit topic. 2. Factors that lead to people being left behind (e.g. discrimination, geography, governance, socio-economic status, shocks and fragility etc.). 3. Whether indicators make it possible to disaggregate data taking into account those being left behind. 4. Sources of data available specifically regarding vulnerable groups.
...	<i>Other aspects that the SAI may consider relevant to obtain information about.</i>

This is an illustrative, not exhaustive list, and includes themes related to both entry points of an audit of SDG implementation: processes and programmes.

The box below illustrates how one can understand the audit topic in an audit of SDG implementation.

Box 23. Example of gathering information and understanding the audit topic (SDG Target 5.2)

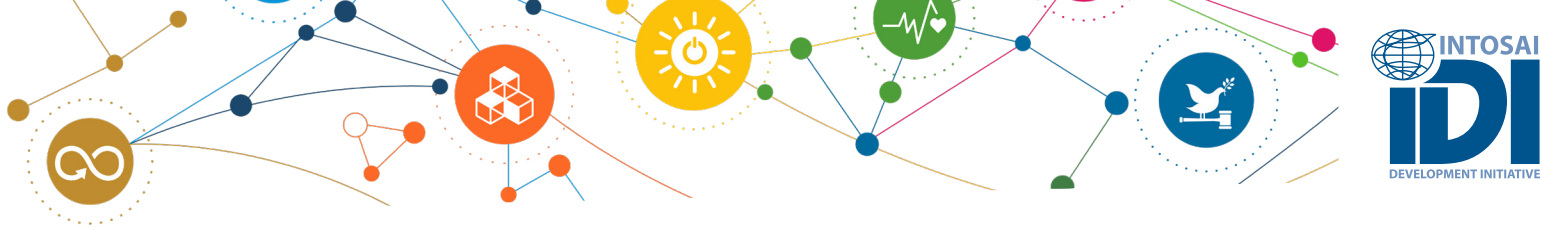
A SAI decided to conduct an audit of SDG implementation on SDG Target 5.2 (“Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation”).

Considering that this target is too broad to be covered in one single audit, the audit team narrowed the focus down to one relevant theme included in the target: elimination of intimate partner violence (EIPV) against women. Then, the team starts collecting information about the audit topic:

1. The process to implement the Target 5.2 at the national level.
2. The links between EIPV and other SDG targets.
3. Laws/regulations addressing intimate partner violence (IPV), how comprehensive they are, whether they are specific for IPV or included in laws/regulations related to other themes.
4. National gender policies, action plans, strategies on EIPV.
5. The stakeholders involved in EIPV.
6. Government entities responsible for the EIPV, their roles and responsibilities.
7. The budget allocated for actions to eliminate IPV.
8. The mechanisms, systems, procedures, and/or processes to ensure vertical and horizontal policy coherence regarding EIPV.
9. If and how vulnerable groups related to EIPV are considered in the processes and programmes.
10. Indicators, their baselines, and whether they consider factors of leaving people behind and disaggregate data accordingly (LNOB).

The audit team discovers that, according to expert literature on EIPV, the processes, policies, programmes and initiatives on EIPV need to consider three pillars: **prevention, protection and prosecution**. Then, the audit team organises the research accordingly, as follows:

⁴⁶ More information is available at the LNOB Audit Framework (forthcoming).



PREVENTION

- Does the government have a legal obligation to prevent IPV against women?
- Entities responsible for prevention actions.
- Prevention mechanisms.
- Whether vulnerable groups are being considered in prevention measures.
- Measures taken by the government to encourage all members of society, especially men and boys, to contribute actively to preventing IPV against women.
- Actions taken by the government to address social, cultural and religious practices that lead to IPV against women.
- Steps taken by the government to address gender stereotypes in school curriculum and pedagogy.
- Measures taken to promote programmes and activities for the empowerment of women.
- How is the government leveraging technology and using innovation to prevent IPV against women?

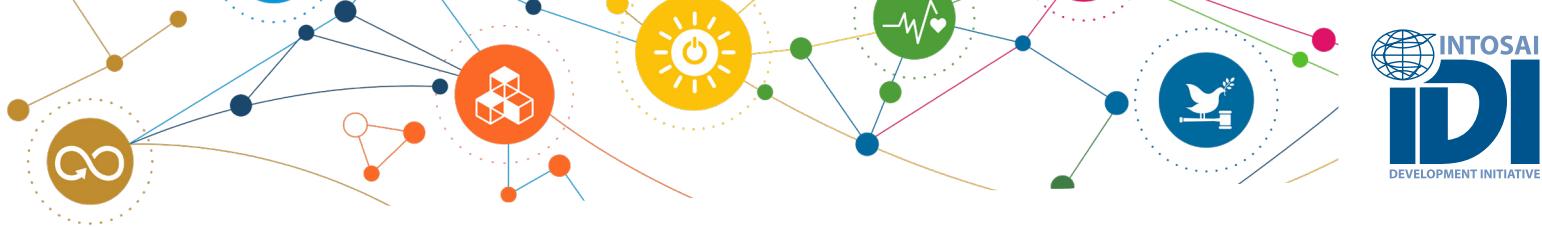
PROTECTION

- Does the government have a legal obligation to provide protection to victims of IPV?
- Entities responsible for protection actions.
- Protection mechanisms.
- Whether vulnerable groups are being considered in protection measures.
- Stakeholders involved in protection actions.

PROSECUTION

- Does the government have a legal obligation to prosecute the offenders in IPV cases?
- Entities responsible for prosecution actions.
- Whether there is a legal framework for prosecution.
- How the prosecution scheme ensures that no one is left behind.
- Mechanism to ensure that victims of IPV have access to special protective measures during investigation and judicial proceedings.
- How are CSOs involved in supporting/providing advice to IPV victims?
- Programmes to help reintegrate and rehabilitate the perpetrators.

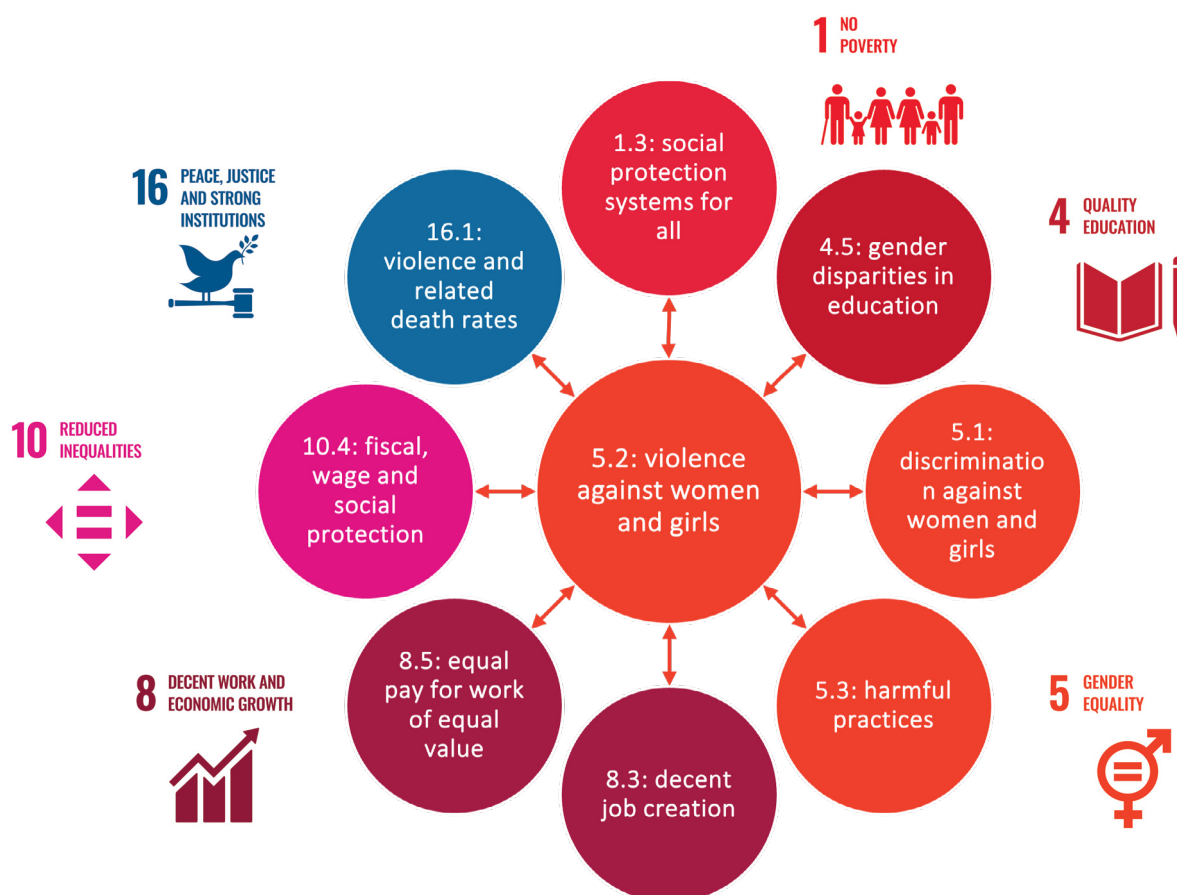




SDG goals and targets are inter-related. It is important for the auditor to **understand the interlinkages** between the target selected for the audit and other SDG targets. Understanding the positive and negative interlinkages between them can help identify potential synergies and trade-offs, under a whole-of-government approach. Removing the trade-offs and maximising synergies are a key element of SDG integration and policy coherence.

The following figure illustrates the interlinkage between SDG Target 5.2 and other SDG targets:

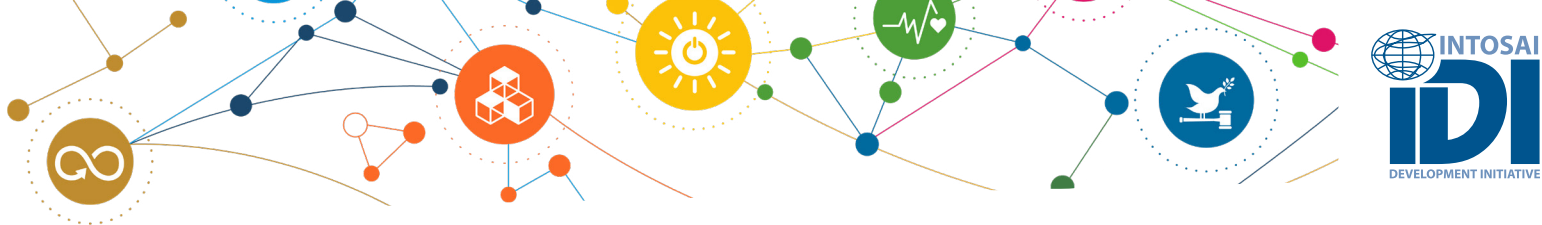
Figure 6. Interlinkages between Target 5.2 and other SDG targets



The interlinkages shown in the illustration above consider the targets and their respective indicators.

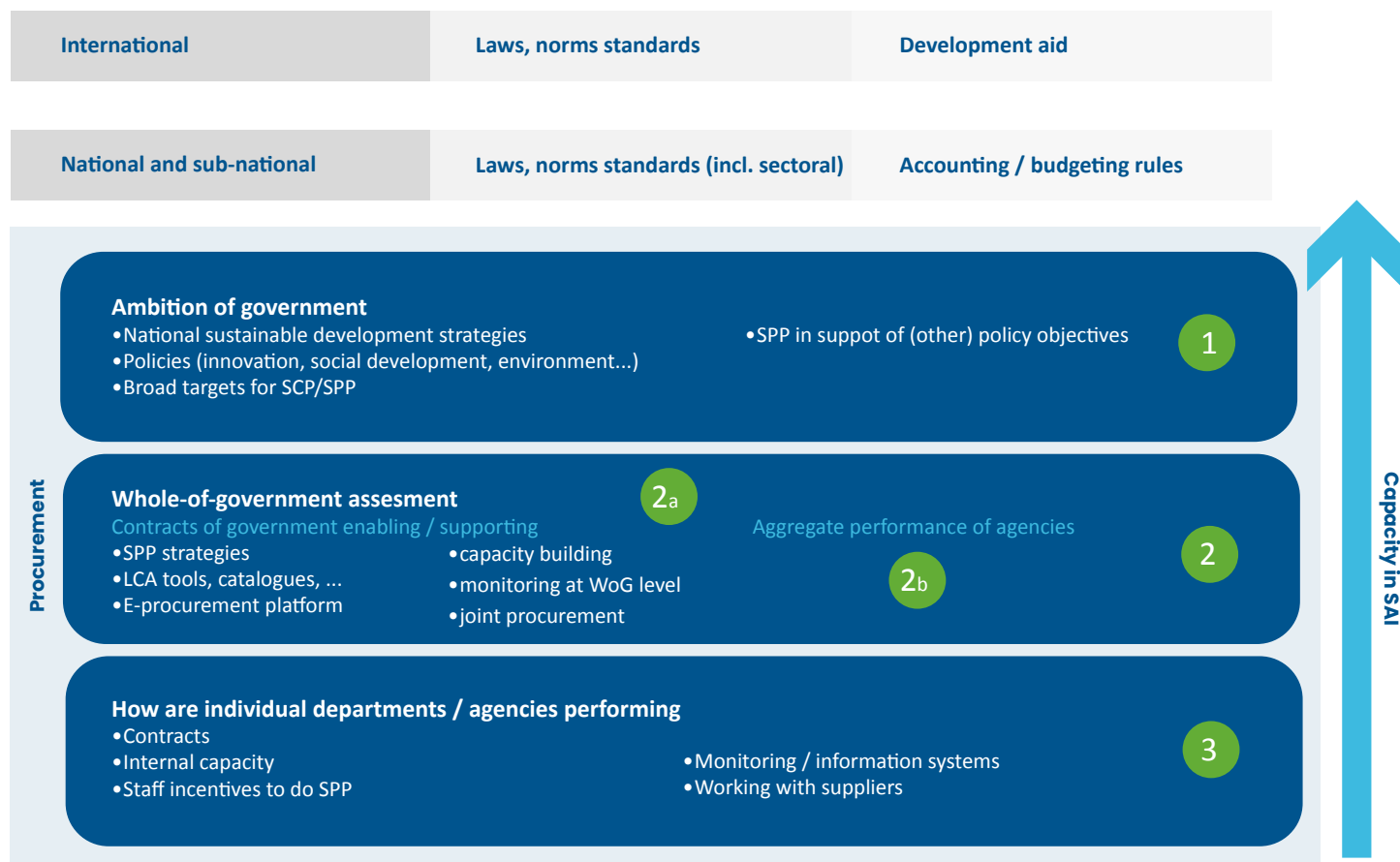
The auditor can gain an understanding of interlinkages by desk review of relevant reports and literature as well as interviews and consultations with government agencies, UN bodies, experts, civil society organisations, etc. Some tools may be helpful, such as the SDG Interlinkages Analysis and Visualisation Tool, available at <https://sdginterlinkages.iges.jp/index.html>. It is highly recommended that the audit team document the analysis carried out for identifying these interlinkages.

Understanding the system of laws, institutions, policies, plans, programmes, activities and entities which contribute to the audit topic is crucial in designing the audit. At the expert group meeting for the development of the first version of ISAM, UN and SAI experts worked on a map of audit topics that reflects not only the most important linkages with other policy areas, but also the main processes and actors in the system. Reflecting variations in legal, institutional and policy contexts, such maps can be elaborated at the national level. A generic map can show in a clear manner the types of issues that are relevant at the entity level, at the centre of government level, and at the strategic, policy level.



The figure below shows an example of a generic map of a sustainable public procurement system:

Figure 7. Example of mapping the national sustainable public procurement system.



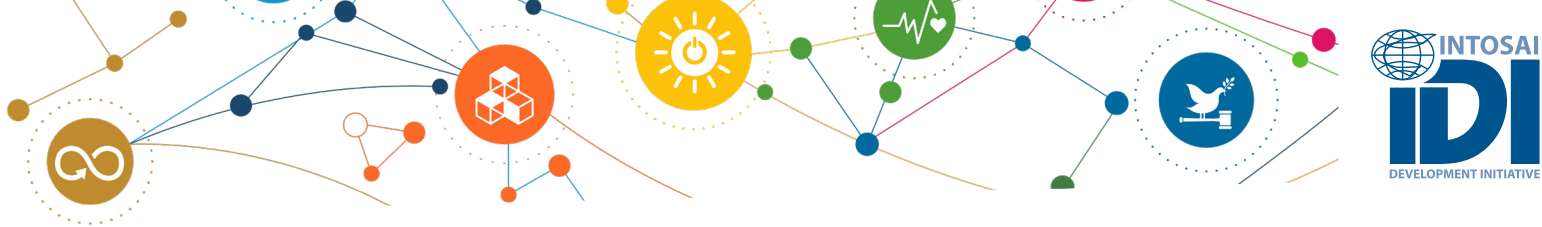
Source: adapted from D. Le Blanc and A. Guillán Montero (2020), "Some considerations on external audits of SDG implementation", DESA Working paper, ST/ESA/2020/DWP/166.⁴⁷

At the top of the figure are national and international laws, norms and standards, related both to procurement centred law and to sectors (e.g. construction, labour, etc.). It also includes accounting and budgeting rules, which influence the possibilities and incentives for sustainable procurement practices. Then, the country's procurement system is represented by the box labelled "Procurement", with three levels. The first level (number 1) reflects the government ambition of sustainable procurement in national sustainable development strategies, and mechanisms to use public procurement to support other policies' objectives. The second level (number 2) considers a whole-of-government assessment and includes issues that are relevant across government, such as electronic procurement platforms, life-cycle analysis, product catalogues, joint procurement procedures, etc. The third level (number 3) maps aspects in individual entities or programmes, such as contract management, relationship with suppliers, internal capacity to procure, monitoring and information systems, etc.

For auditing SDG implementation, the SDG Ecosystem Mapping tool revealed to be useful during the planning stage of the Cooperative Audit "Strong and Resilient Health Systems" (linked to SDG 3.d). With this tool, auditors gathered valuable inputs for identifying the international, national and sub-national systems in place, the legislation, policies and programmes, as well as the entities involved in the audit topic. As a result, the audit could then be carried out with a whole-of-government approach and a combination of results-oriented and systems-oriented approach. The following box shows the experience of SAI Jamaica in applying this tool.

47 <https://desapublications.un.org/working-papers/some-considerations-external-audits-sdg-implementation>





Box 24. SAI's Jamaica use of SDG Ecosystem Mapping tool in audit planning phase



SAI Jamaica utilised the SDG Ecosystem Mapping tool in the planning phase of the Cooperative Audit “Strong and Resilient Health Systems” (SDG 3.d). The tool was useful for planning the audit with a whole-of-government approach, by providing the auditors with a deeper understanding of the international, national, and sub-national systems, the roles of different entities, and the connections between government plans, laws, regulations and the ‘ambition of government’ as expressed in Jamaica’s Vision 2030 National Development Plan (NDP). Furthermore, the audit team could define audit criteria for assessing the efficiency and effectiveness of the health sector management, focusing on processes in place to promote coordination and integration of health agencies.

This approach underscored the importance of a whole-of-government strategy in building a resilient public health system and achieving long-term goals. Finally, one of the recommendations of the SAO to the Ministry of Health and Wellness and the Ministry of Finance was for better coordination and resource planning to implement the health-related actions under Vision 2030 NDP to build the capacity and the resilience of the public health system and to achieve the targets by year 2030.

Understanding the role played by key stakeholders is linked to the understanding of the overall system that contributes to the achievement of the selected target(s) linked with one or more SDG global targets for audit. It is important to identify and analyse the relevant stakeholders involved in the activities related to the audit topic, their roles and interests, how they can influence the achievement of the target and how they interact and coordinate among themselves. We recommend three tools for this purpose: stakeholder analysis, RACI analysis⁴⁸ and DFOG analysis⁴⁹. This is a general perspective that needs to be adapted to the context and reality of each country to a specific stakeholder analysis.

The audit team can gather information from various sources: documents from the audited entities, general research reports, relevant publications (e.g. academic articles), UN agencies, civil society organisations, social media, and available studies of the audit topic. In our experience, large volumes of information are generally available these days. In order to be focused when collecting information, we recommend that the auditors reach key stakeholders and experts, who can help the audit team in forming an overview about the audit topic, keeping the scope focused and manageable, accessing relevant and useful information, as well as providing insights about the audit topic.

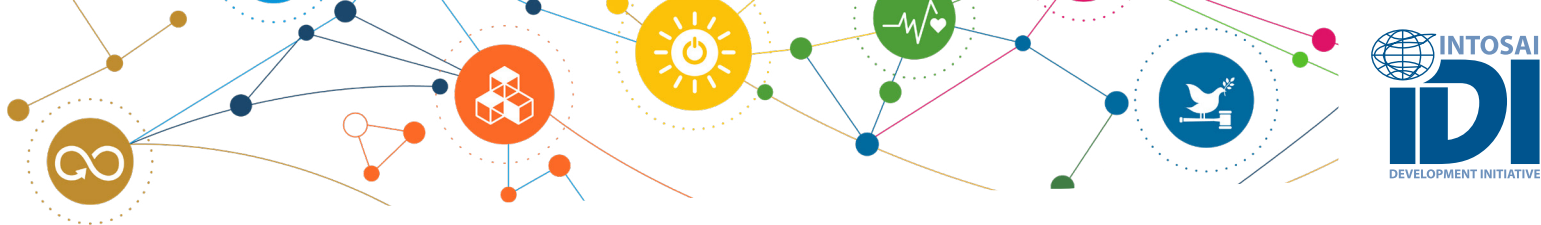
Stakeholder engagement plays a key role in understanding the topic for audits of SDG implementation. The audit team can use a number of ways to engage with stakeholders. These include interviews, focus groups, meetings, surveys. We recommend that the auditors engage with both state and non-state actors related to the audit topic. Possible stakeholders to be contacted at this stage could be senior managers from line ministries whose function relates to the target, academic and other experts who conduct research on the topic, representatives from CSOs, experts from UN bodies etc.

The box below provides examples of sources of information and stakeholder engagement for the audit of SDG implementation regarding the SDG Target 5.2, building on the example of the previous box.

48 RACI analysis helps identifying who is Responsible for an activity, who is Accountable for that, who is Consulted before it is executed, and who is Informed after. Available at <https://portal.tcu.gov.br/biblioteca-digital/tecnicas-de-auditoria-analise-reci.htm>

49 DFOG Analysis helps identifying duplication, fragmentation, overlap and gap in government activities. Available at <https://portal.tcu.gov.br/data/files/6C/A0/1F/1B/0DB6A8108DD885A8F18818A8/Guia%20FSDL-EN.pdf>





Box 25. Example of sources of information for understanding the audit topic (SDG Target 5.2)

The audit team referred to in Box 23 selects many **sources of information** for understanding the audit topic, and conducts reviews of reports and evaluations done by government agencies responsible for EIPV; national reports on international treaties and conventions, like the Convention on the Elimination of All Forms of discrimination Against Women (CEDAW), the Belém do Pará Convention, the Maputo Protocol, the Istanbul Convention; audit reports on EIPV conducted by other SAIs; academic articles; websites and reports of civil society organisations (CSO) like Women Deliver, Canadian Audit and Accountability Foundation (CAAF); information produced by UN bodies like UN Women, UN reports on SDG implementation, UN's SDG Knowledge portal, International Institute for Sustainable Development (IISD), World Bank's Gender Group, as well as twitter and social media accounts of these organisations.

In addition, the audit team conducts interviews and focus groups to **engage with key stakeholders** from government entities responsible for prevention, protection and prosecution efforts related to EIPV, experts from UN agencies, CSOs, academia, and development partners who work with EIPV.

Output: A document with a general overview of the audit topic and the framework for the audit.

4.2. Formulating the audit objective(s)

The formulation of audit objectives sits at the heart of designing an audit of SDG implementation. The audit team formulates such objective(s) based on the definition of audit of SDG implementation, the understanding of the audit topic, the audit scope and the audit approach. Determining the audit objective(s), scope, approach and questions is an iterative process and requires a considerable amount of reflection and discussion within the audit team. Usually, the audit team formulates one main audit objective and breaks it down into audit questions and sub-questions.

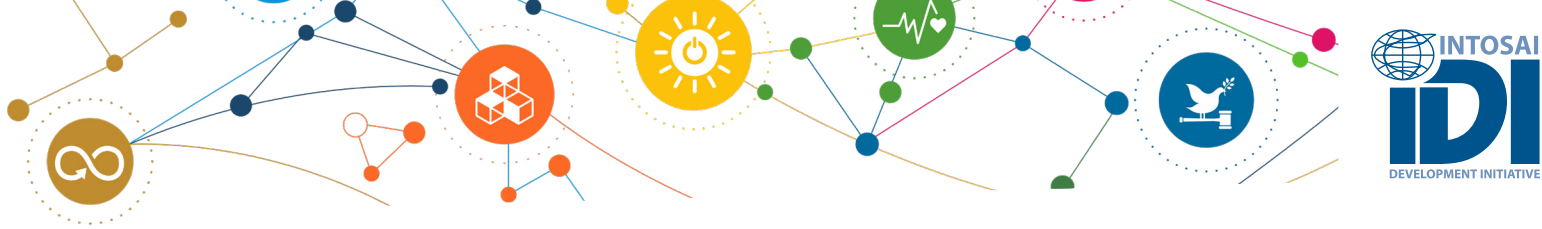
Output: Audit objective. Example: to assess government efforts towards elimination of intimate partner violence against women.

4.3. Identifying the audit approach

We recommend using a combination of results-oriented and systems-oriented approach for audits of SDG implementation. A **results-oriented approach** is useful to assess if outcomes or outputs have been achieved as intended. National targets linked to SDG targets are results to be achieved and the audit of SDG implementation is an audit that examines the achievement of results. Moreover, an audit of SDG implementation also takes a whole-of-government approach to examine the coherence between processes, programmes, entities, strategies etc. that are set to address the national target related to the SDG target—requiring a **systems-oriented approach**, which examines the proper functioning of processes and management systems. As such, a combination of both approaches would be appropriate in audits of SDG implementation.

Output: Audit approach – a combination of results-oriented and systems-oriented approaches.





4.4. Defining the audit scope

The processes and sets of programmes to implement the SDGs could probably involve a large number of stakeholders, the whole country and a long period of time. If the audit team is not careful, they will end up with a huge scope to deal with, making it difficult to conduct the audit and to conclude on the audit objectives. So, our main recommendation here is: **keep the audit scope manageable**.

The audit scope is the boundary of the audit. Defining the scope of an audit of SDG implementation involves answering four questions: **What** to audit? **Who** to audit? **Where**? and, **When**?

‘What to audit’ is generally answered by saying that the auditor team will audit the performance of government processes in place to implement the SDGs at the national level, or the implementation of the set of programmes that contribute to the achievement of selected target(s) linked with one or more SDG targets. However, SDG targets are inter-related, and they typically span the responsibilities of many ministries, public entities, levels of government, and sectors. Therefore, the implementation of the 2030 Agenda requires an integrated approach (whole-of-government). A whole-of-government approach seeks to ensure that the efforts of different processes, programmes and entities are aligned and coordinated to provide coherent responses to national challenges and priorities.

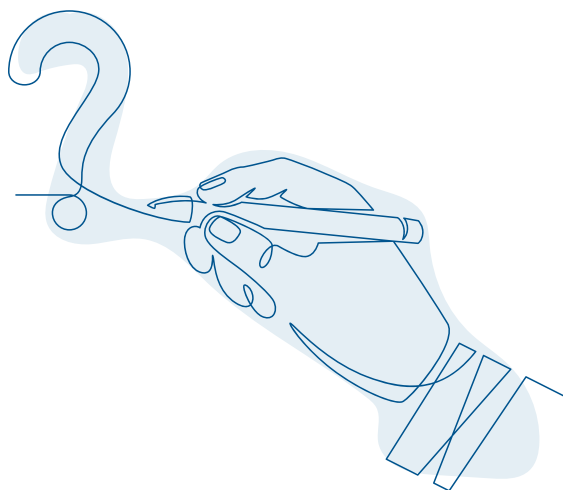
The challenge for the audit is to keep the scope large enough to encompass processes or programmes that impact the problem but still manageable. The auditor’s understanding of the interlinkages and stakeholders involved will be useful in carving out a manageable scope. While the auditor needs to focus and narrow down the scope, the scope cannot be limited to one single entity or programme, otherwise it will not be possible to conclude on policy coherence and integration.

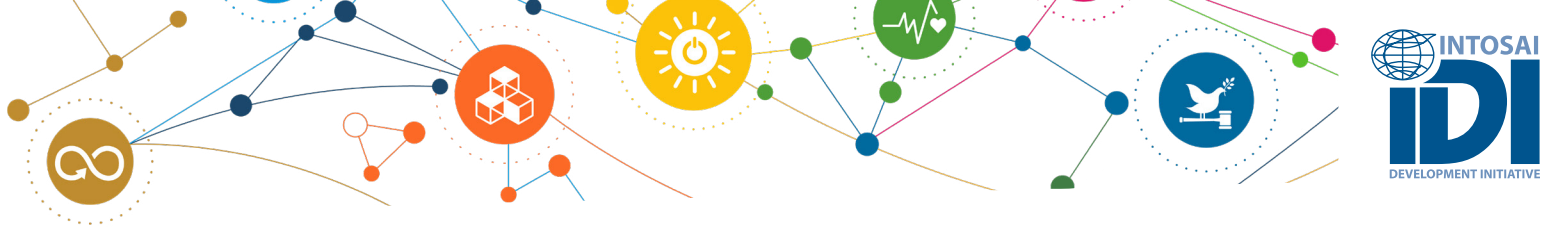
To answer **‘who to audit’**, the auditor may be guided by the understanding gained through conducting stakeholder, RACI and DFOG analysis. **‘Where to audit’** will depend, mostly, on the audit team’s capacity and resources. To the extent possible, the auditor may plan for a representative spread that covers different levels of government and regions of the country.

The 2030 Agenda makes it clear that countries have to adapt the SDGs to their national circumstances. In addition, in most cases, countries will have adopted policy objectives prior to the adoption of the 2030 Agenda. Therefore, some considerations are relevant for the definition of the period of time to be covered by the audit (**‘when’**). For the starting point of the audit, the auditor may:

- Look at trends, information, policy changes, reports (from the SAI or other organisations etc., since the objectives were first articulated in the national context (e.g. a policy on that subject was formulated, legislation enacted).
- Select a year prior to the adoption of the 2030 Agenda as a basis for comparison. This will enable the auditor to assess the results of implementation with respect to a year in which the SDGs had not been adopted yet and for which information is available, reliable and pertinent.
- Consider other audits on the same subject or related policies that have been conducted by the SAI that could help establish a baseline, provide information on strengths and weaknesses previously identified, and serve as reference to define the starting point for the new audit.

The end point of the audit should be as close as possible to the finalisation of the audit.





Box 26. Example of audit scope of an audit of SDG Target 5.2 implementation.

AUDIT SCOPE	CONSIDERATIONS	EXAMPLE (EIPV, SDG TARGET 5.2)
WHAT TO AUDIT	Legal and institutional framework, policy coherence, interlinkages of targets (Whole-of-Government approach).	
	Collaborating with relevant stakeholders in policy planning, design and evaluation (Multistakeholder engagement). Inclusiveness mechanisms (leave no one behind).	Government efforts towards elimination of intimate partner violence against women.
WHO TO AUDIT	Stakeholder mapping. RACI analysis.	Centre of Government, Ministries of Women, Justice, and Health; IPV survivors and perpetrators; Police department, prosecution offices, Judiciary system; social welfare; sub-national and local institutions responsible for actions of EIPV.
WHERE	What are the locations to be covered? What documents and records need to be examined?	Possible locations and documents: Centre of Government, Local government, Local CSOs, reports from Help line, meeting reports, reports from various stakeholders.
WHEN	Policy objectives prior the 2030 Agenda. Select a specific year prior the 2030 Agenda. End point as close as possible to the end of the audit.	E.g. from 2015-2023 (for an audit conducted in 2024).



Scoping the audit can also include LNOB considerations, as illustrated in the example below.

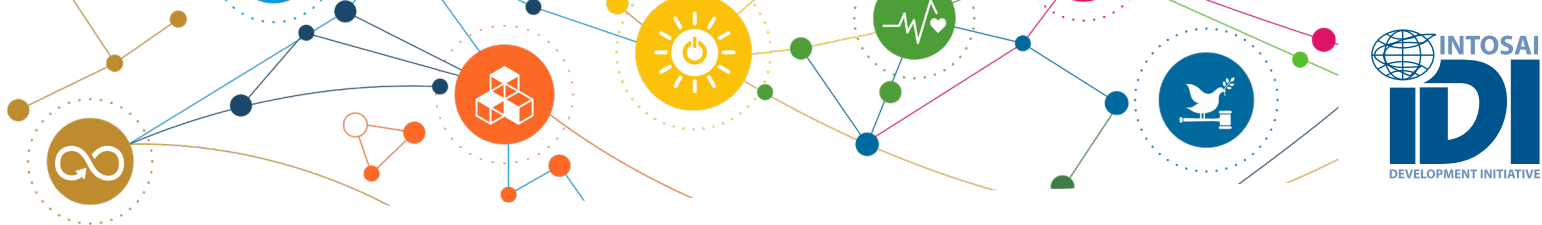
Box 27. Including LNOB in an audit of SDG implementation on sustainable public procurement

In the CASP audit (Cooperative Audit of Sustainable Public Procurement using data analytics, linked to SDG 12.7, one of the ISAM pilots), the fourteen SAIs from OLACEFS needed to define the vulnerable stakeholders that were at risk of being left behind. After a very insightful process that considered local and national contexts, the majority of SAIs agreed that the most vulnerable actors were small and medium enterprises run by women, indigenous people who could be government providers, or vendors from remote areas.



Output: Audit scope – What to audit?
Who to audit? Where? and, When?





4.5. Developing audit questions

As mentioned before, the audit team will break down the audit objective(s) into audit questions and sub-questions. We have attempted to present two generic sets of questions for audits of SDG implementation, considering the two entry points of the definition presented in Chapter 2: Processes and Programmes. One set of questions is for auditing the performance of government processes to implement the SDGs at the national level, and the other for auditing the implementation of the set of programmes that contribute to the achievement of the selected target(s) linked to one or more SDG global targets. You should adapt the questions to your national context and situation. To be able to do that, you need to go through the steps mentioned in this chapter.

Output: Audit questions and sub-questions.

Table 5. Examples of audit questions and sub-questions for an audit of SDG implementation with entry point: processes

Entry point: PROCESSES
1. To what extent has the government put in place legal and policy frameworks and institutional arrangements related to processes to implement the SDGs at the national level? 1.1. What are the institutional arrangements in place to ensure vertical and horizontal coherence regarding the processes to implement the selected target(s)? How effective are these arrangements? 1.2. Do the legal and policy frameworks and institutional arrangements adequately address the needs of vulnerable groups related to the processes? How have these vulnerable groups been identified by the government? 1.3. Do processes to implement the target at the national level include and inform stakeholders (state and non-state actors like legislative bodies, the public, civil societies and the private sector)?
2. To what extent has the government planned and budgeted for implementing the SDG target at the national level? 2.1. Are government budgets at different levels aligned, sufficient and adequate for the implementation of the SDG target at the national level? 2.2. Do the government plans and budgets address specific needs of vulnerable groups? 2.3. Did the government include all relevant stakeholders in the planning and budgeting for the implementation of the SDG target?
3. To what extent do the processes enable the implementation of the SDGs at the national level? 3.1. Is there effective coordination, collaboration and communication between government institutions and entities at different levels regarding the processes? 3.2. Has the government mobilised the required resources to perform the processes? 3.3. Has the government defined roles and responsibilities to perform the processes? 3.4. Has the government created the required capacities at different levels and across functions for performing the processes? 3.5. Has the government identified and addressed systemic risks in performing the processes? 3.6. Are the government processes effective, accountable and inclusive? a) Do the processes include all relevant stakeholders? b) How do the processes address specific needs of vulnerable groups?
4. To what extent is the government measuring, monitoring and reporting on the processes needed to implement the SDGs at the national level?



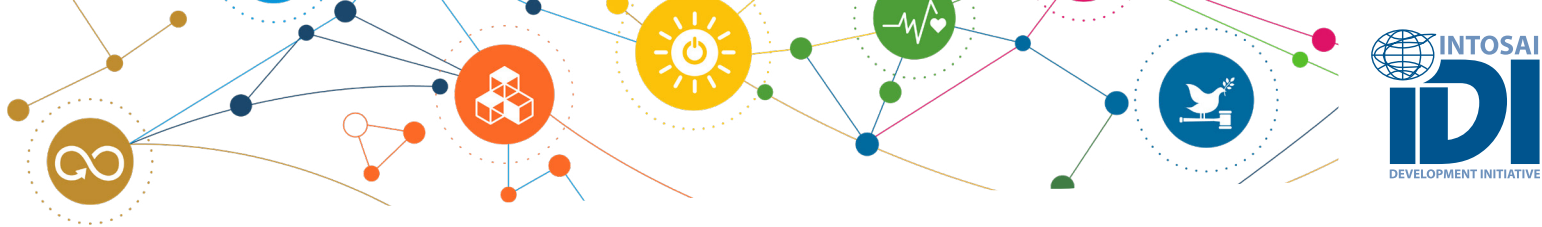


Table 6. Examples of audit questions and sub-questions for an audit of SDG implementation with entry point: programmes

Entry point: PROGRAMMES

1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for implementing the set of programmes that contribute to the achievement of the selected target(s)?

- 1.1. Has the government taken the necessary measures to align the legal and policy frameworks as well as the institutional setup with the set of programmes?
- 1.2. What are the institutional arrangements in place to ensure vertical and horizontal coherence regarding the implementation of the set of programmes that contribute to the achievement of the selected SDG target(s)? How effective are these arrangements?
- 1.3. Does the implementation of the set of programmes address the needs of identified vulnerable groups? How have these vulnerable groups been identified by the government?
- 1.4. How are stakeholders involved and informed about the implementation of the set of programmes that contribute to the achievement of the selected target(s)?
- 1.5. Has the government informed and involved stakeholders regarding the implementation of the set of programmes (state and non-state actors like legislative bodies, the public, civil societies and the private sector)?

2. To what extent has the government planned and budgeted for the implementation of the set of programmes?

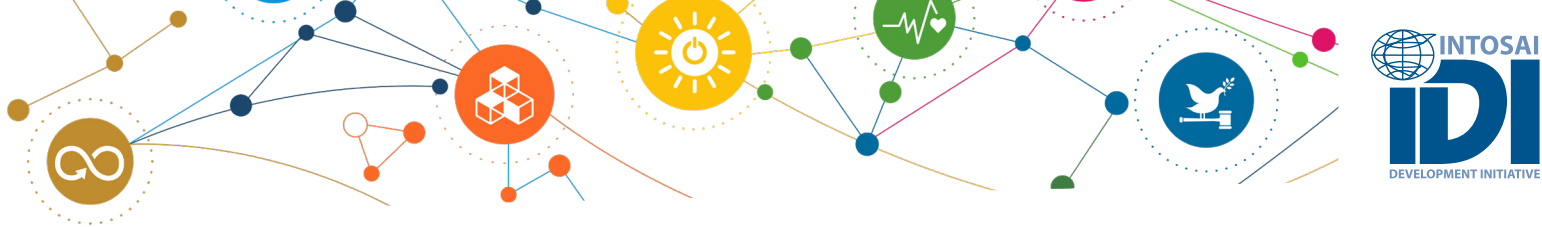
- 2.1. Are government budgets at different levels aligned, sufficient and adequate for the implementation of the set of programmes?
- 2.2. Did the government include all relevant stakeholders in the planning and budgeting for the implementation of the set of programmes?
- 2.3. Do the plans and budgets of the set of programmes address the specific needs of identified vulnerable groups?

3. How has the government been implementing the set of programmes that contribute to the achievement of the selected target(s)?

- 3.1. Has the government defined roles and responsibilities to support the implementation of the set of programmes?
- 3.2. Is there effective coordination, collaboration and communication between government institutions and entities at different levels to implement the set of programmes?
- 3.3. How has the government mobilised resources for implementing the set of programmes? Were resources and budget used as planned?
- 3.4. Has the government created the required capacities at different levels and across functions in public administration for the implementation of the set of programmes?
- 3.5. Has the government identified and addressed systemic risks in implementing the set of programmes?
- 3.6. Are government actions for implementing the set of programmes effective, accountable and inclusive?
 - a) Does the implementation of the set of programmes include the relevant stakeholders?
 - b) How does the set of programmes address specific needs of vulnerable groups? How have these vulnerable groups been identified by the government?

4. To what extent is the government measuring, monitoring and reporting on the implementation of the set of programmes?





4.6. Determining the audit criteria

Audit criteria are the benchmarks against which the audit team will evaluate the performance of government processes to implement the SDGs at the national level, or to evaluate the implementation of the set of programmes that contribute to the achievement of selected target(s) linked with one or more SDG targets. Many sources of information can be useful for determining suitable audit criteria for the audit, including: the information gathered while understanding the audit topic; national performance measurement frameworks; performance indicators; national laws and regulations; international conventions and treaties; best practices; expert's consensus, etc.

We recommend that the audit team engages with the audited entities in determining suitable audit criteria. This is particularly important in audits of SDG implementation as many audited entities are jointly responsible for achieving the desired outcome. The audit team may find that in most cases there are no ready-made or generally accepted criteria. An exchange of views with the audited entities can be effective for developing the criteria and establishing what is relevant and auditable. Besides the audited entities, experts from various organisations can be a relevant source of criteria. Although a cooperative engagement with the audited entities is preferred, the audit team has the final responsibility to set the audit criteria in case the audited entities do not agree.

Box 28. Possible sources of audit criteria (audit example on EIPV, SDG Target 5.2)

The audit team referred to in Box 23 Example of gathering information and understanding the audit topic (SDG Target 5.2) looks for audit criteria in the following sources of information: national laws and gender policy; audited entities; performance indicators for EIPV; gender experts; researchers; CSOs that work with elimination of violence against women; international treaties and conventions such as: Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW),⁵⁰ Belém do Pará convention,⁵¹ Istanbul convention,⁵² Beijing declaration and platform for action.⁵³



Output: Audit criteria and its sources.

4.7. Developing an audit design matrix

We recommend using an audit design matrix as a tool for bringing together all the pieces of work done in designing the audit of SDG implementation. Such matrix helps organising and structuring the work and supporting the conducting phase. As an example, the audit team can use the format of an audit design matrix below.⁵⁴ Annexe 2 shows an illustration of an audit design matrix for one sub-question related to EIPV.

⁵⁰ <https://www.ohchr.org/documents/professionalinterest/cedaw.pdf>

⁵¹ <https://www.cepal.org/sites/default/files/events/files/belem-do-paraen.pdf>

⁵² <https://www.coe.int/en/web/istanbul-convention/text-of-the-convention>

⁵³ https://www.un.org/en/events/pastevents/pdfs/Beijing_Declaration_and_Platform_for_Action.pdf

⁵⁴ More information about the audit design matrix in IDI's *Performance Audit ISSAI Implementation Handbook*: <https://idi.no/elibrary/professional-sais/issai-implementation-handbooks/handbooks-english/1330-idi-performance-audit-issai-implementation-handbook-v1-en/file>



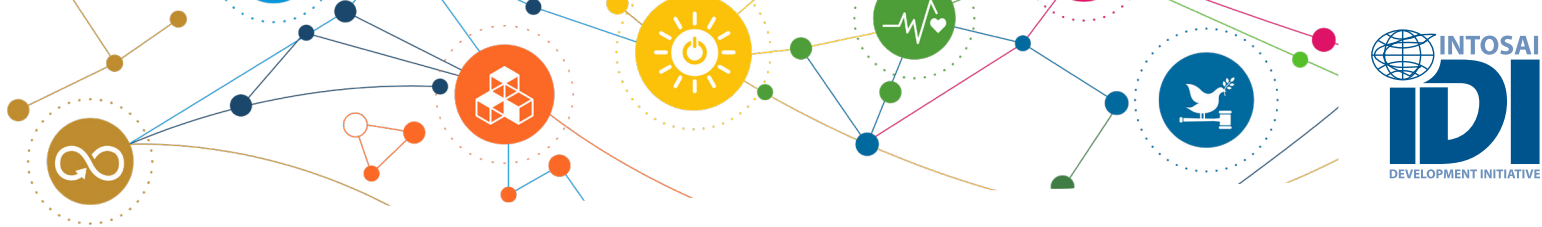


Table 7. Template of an Audit Design Matrix.

Audit topic:						
Audit objective:						
Audit question:						
Audit sub-question:						
Criteria and sources of criteria	Required information	Sources of information	Data collection procedures	Data analysis procedures	Limitations	What will the analysis allow us to say

Output: Audit Design Matrix.

4.8. Discussing the audit design matrix with different stakeholders

Discussing the audit design matrix with different stakeholders is a good practice and a quality control mechanism. This can be done by inviting key stakeholders (experts, scholars, representatives from the audited entities, representatives from the Parliament, beneficiaries, experienced auditors, CSOs etc.) to a meeting and discussing the audit design matrix with them. Their contributions will allow checking the consistency of the audit planning, the adequacy of criteria, and the robustness of the methodology. This practice is inclusive, as allows everyone to contribute to the audit planning.

After the meeting, the audit team will analyse the comments and suggestions received to improve the audit design matrix.

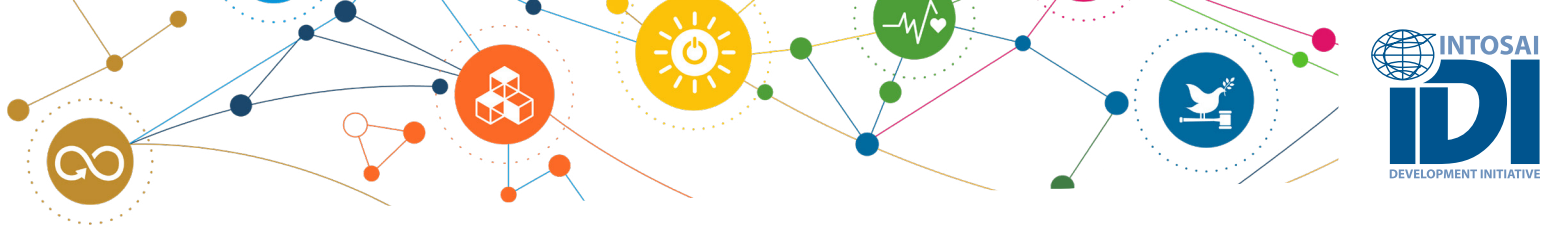
Output: Audit Design Matrix improved.

4.9. Developing an audit plan

The final action in designing an audit of SDG implementation is the finalisation of the audit plan. It involves putting together all relevant documents and working papers that will support the next steps of the audit. These include: information and documentation on the audit topic; the audit objective(s) and questions, criteria, and scope; methodology, including techniques to be used for gathering and analysing evidence; the audit design matrix; an overall activity plan that includes team composition, assessment of team competencies, resources, and possible external expertise required for the audit; estimated cost of the audit; the key project timeframes and milestones, and main points of control.

Output: Audit Plan.





ISSAI Checklist: Design audit of SDG implementation

- ✓ Did the team document a sound understanding of the government processes to implement the SDGs or the set of programmes that contribute to the achievement of the selected target(s)?
- ✓ Did the team discuss the audit criteria with the audited entities?
- ✓ Did the team engage with audited entities and other stakeholders throughout the design stage and document the outputs of the engagements?
- ✓ Did the team use appropriate audit techniques to define the audit approach, audit scope, audit objective and audit questions?
- ✓ Did the team exercise professional judgement in designing the audit of SDG implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in designing the audit of SDG implementation?
- ✓ Did the team have the required skills to design the audit of SDG implementation?
- ✓ Was the design process adequately supervised?
- ✓ Is there adequate documentation in respect of: the audit topic; tools and techniques used to define the audit objective and audit questions; audit criteria; audit procedures; audit design matrix; audit plan?

SPOTLIGHT ON AUDIT IMPACT

The auditor may ask the following impact-related questions while designing the audit:

- *What is the impact that this audit would have?*
- *Will the determined audit scope lead to the desired impact?*
- *Will the examination of the audit objectives lead to desired impact?*
- *Will this audit positively impact those further behind?*



CHAPTER 5

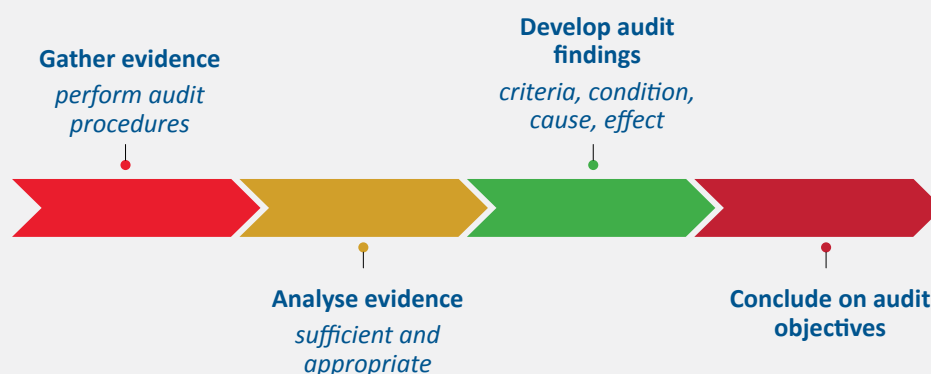
CONDUCTING AN AUDIT OF SDG IMPLEMENTATION

This chapter describes the process for conducting an audit of SDG implementation. This stage of the audit starts with the approval of the audit plan, meaning that the auditor has already defined the audit objective, scope and audit questions, and determined audit criteria to evaluate performance.

This chapter also reflects on some of the key aspects of conducting the audit in accordance with the definition of an audit of SDG implementation, by including a whole-of-government approach, policy coherence and integration, multistakeholder engagement and leave no one behind.

At this stage, the audit team gathers and analyses evidence, develops audit findings and concludes on the audit objectives.

Figure 8. Process of conducting an audit of SDG implementation

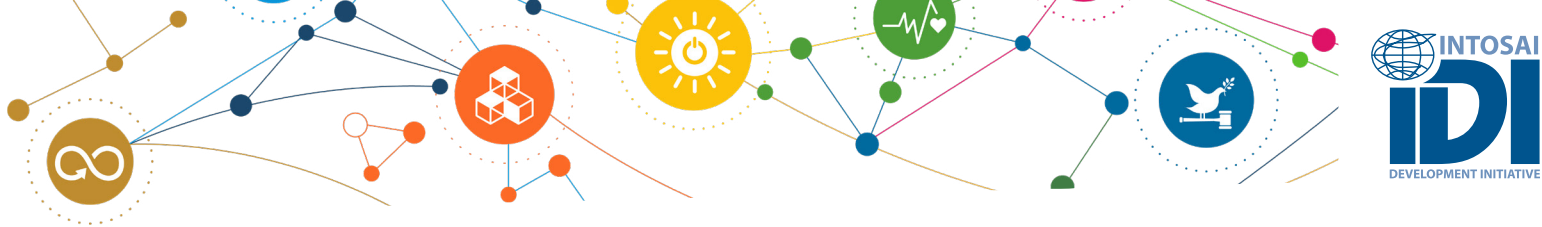


5.1. Gathering audit evidence for an audit of SDG implementation

Conducting an audit of SDG implementation starts with carrying out the audit procedures that were planned for to collect sufficient and appropriate evidence that support audit findings. Gathering data⁵⁵ will be driven by the audit design matrix, especially its columns 'Required information', 'Sources of information', 'Data collection procedures' (see Chapter 4, section 4.5).

The box below illustrates collecting different kinds of data in an audit of SDG implementation.

55 Data refers to distinct pieces of information that exist in a variety of forms. The forms include text, numbers, bits and bytes stored in a computer and facts stored in a person's mind. Data analytics refers to the science of analysing raw data to make conclusions about that information.



Box 29. Example of collecting data and evidence in an audit of SDG implementation on EIPV



For example, one SAI decides to audit a set of programmes that contribute to the achievement of national targets that aim at the elimination of intimate partner violence (EIPV) against women, which are linked with SDG Target 5.2 (“Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation”).

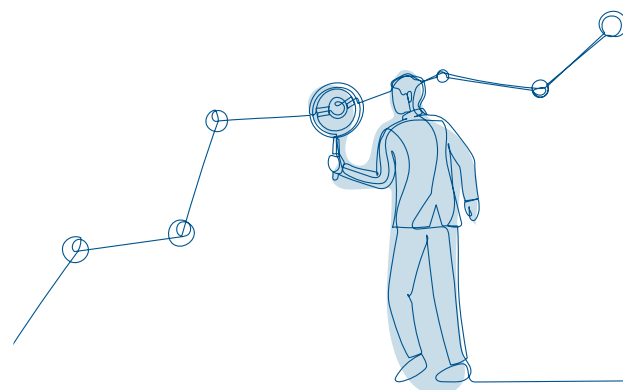
When conducting such audit, the auditor collects data regarding:

- Cases of intimate partner violence officially reported (source: Ministry for Home Affairs).
- Budget allocation for the set of programmes (sources: Ministries of Finance, Women etc.).
- Shelters, their conditions and occupancy (source: Ministry for Women).
- Efforts undertaken to raise children’s awareness on gender as part of school education (sources: Ministry of Education and local education departments).
- Infrastructure and staff facilities in hospitals (source: Ministry of Health).
- Demographic data with disaggregation factors (source: national statistics office).
- Profile of victims, perpetrators, counsellors and CSOs according to non-state stakeholders.
- Data of vulnerable segments of the population of victims and perpetrators, such as their place of residence, social status and economic status.

Such data is collected at different points of time (relating to the scope of audit) to allow the auditor to evaluate the progress made towards the achievement of the target in time.

By doing so, the audit team gather a comprehensive set of data about the audit topic, which can then be analysed and processed into information to answer the audit questions/sub-questions.

One useful reference to identify appropriate data sources related to an SDG target is the UN eHandbook on SDGs.⁵⁶ This reference assists in monitoring progress registered in the implementation of the SDGs based on data produced by national statistical systems. In the best-case scenario, the country will have allocated the responsibility for compiling data and indicators to a specific entity and have specified the methodologies for data collection, data management, and statistical computations. When **collecting available data based on indicators**, the auditor needs to consider whether the indicator is a good metric for the selected national targets regarding the audit topic. For example, data on an indicator related to spousal violence will not be sufficient for assessing EIPV, as it does not include data on violence inflicted by a cohabitating or non-cohabitating current or previous partner.



56 <https://unstats.un.org/wiki/display/SDGeHandbook/Home>

Practical tips

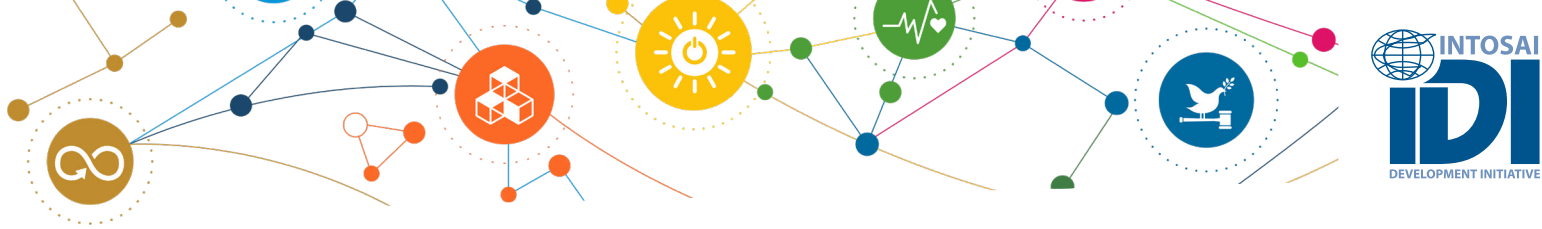
Some elements to be consider in indicators related to national targets (not exhaustive list):

- *SDG goal.*
- *SDG target(s), and national target(s).*
- *SDG indicator(s), and national indicator(s) with values.*
- *Description and definition of the targets/indicators.*
- *Unit of measurement.*
- *Latest and historical data. Baselines. In the absence of historical data, the baseline data should be drawn.*
- *Sources of data for the indicators.*
- *Responsibilities and roles for collecting data and monitoring the targets/indicators.*
- *Usage and interpretation of targets for preparation of score card/index to measure progress.*
- *Methods of data collection and of computation.*
- *Periodicity of measurement.*
- *Level of disaggregation that is available.*
- *Limitations of disclosed data.*

The auditor also needs to consider the **validity of the data collection instrument or procedure**. In some cases, the country may have defined an indicator but not put in place the required mechanism for the collection of the data for monitoring progress. In countries that have not identified an indicator, the auditor may consider this as an audit finding and can select an appropriate indicator in consultation with subject matter experts, agencies, or by considering the indicators set at the international level. In both scenarios, the audit process may have to include data collection, or data extraction from existing administrative records, or possibly the identification of existing data from national statistical offices or other secondary data that are suitable for the analysis. Likewise, when primary sources of data are not available during the audit, and valid data for the selected indicators are not available through other sources, the auditor may consider using proxy or alternative data, given that proxy data provides an approximate measure of the target. Some examples are provided in the table below.

Table 8. Examples of collecting data on maternal mortality and extreme poverty (SDG Targets 3.1 and 1.1)

Maternal mortality 	SDG Target 3.1	<i>By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births.</i>
	Indicator 3.1.1	Maternal mortality ratio.
	Data source	For an audit focused on the national target for the reduction of maternal mortality, with the chosen indicator being the maternal mortality ratio, administrative records held by hospitals may be one source for determining this ratio. In developing countries, the most common source of data are Demographic and Health Surveys and similar household surveys. The primary data sources identified are the household survey and hospital records. When these primary data are not available, the audit may use the statistics published in the Demographic and Health Survey for the proportion of births assisted by skilled health professionals as a proxy.
	Data disaggregation	Income level, residence (urban/rural), educational attainment, ethnicity, humanitarian settings, conflict zones, refugees, and age (e.g. adolescents).
Extreme poverty 	SDG Target 1.1	<i>By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.</i>
	Indicator 1.1.1	Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural).
	Data source	For an audit focused on the elimination of extreme poverty, having the indicator poverty rate, the auditor may collect data using household income and expenditure survey administered to a sample of the population.
	Data disaggregation	The household surveys may identify the poverty status of households and the economic activity of the household's members and disaggregation of data by sex, age, employment status and geographic location (urban/rural).



The auditor needs to consider **data quality issues, including data accuracy, reliability, coverage, completeness, and timeliness** to use data as audit evidence. Data collected and published by statistical agencies constitutes a large portion of the available information about the government. Although data that statistical agencies collect are generally suitable for their purposes, the auditor may still assess and document whether these data are suitable for the audit purpose. The use of professional judgment is an essential element of determining the suitability of data for use in an audit.

If there are limitations or uncertainties in the evidence collected, the auditor needs to:

- Seek independent, corroborating evidence from other sources.
- Redefine the audit questions or the audit scope to eliminate the need to use the specific evidence that is causing concern.
- Present the findings and conclusions in such a manner that renders the evidence sufficient and appropriate.
- Determine whether to report the limitations or uncertainties as a finding, including any related significant internal control deficiencies.

Data can be gathered from a **variety of sources**—audited entities, national statistical offices, general research reports, relevant publications (e.g. academic articles), databases, public datasets and official websites of UN agencies, CSOs, academia, and available studies of the audit topic.

When designing the audit, the auditor has gone through many documents and sources of information (see section 4.1. Understanding the audit topic). Although such sources may still be very useful, the auditor will encounter other sources of information at the stage of conducting the audit. This is both because the audit team is now delving deeper into the audit topic, and because new reports, studies and databases are released on a regular basis, demanding the auditor to keep tuned.

An audit of SDG implementation requires a **whole-of-government approach**, including audit questions related to **policy coherence and integration**. Besides, the audit scope includes multiple government entities, processes and/or programmes. Therefore, sources of information will be spread among many different entities and levels across public administration, which often operate under a siloed mindset.

This means that data and information gathered may be conflicting, requiring the auditor to continuously contrast them to identify possible inconsistencies, which may be indicative of fragmentation, overlap, duplication or gaps in processes and/or programmes. This allows for a broader assessment of how the government performs its processes and implements its programmes towards the achievement of national targets linked to SDG targets. This is why an audit of SDG implementation cannot be limited to one entity or one governmental programme.

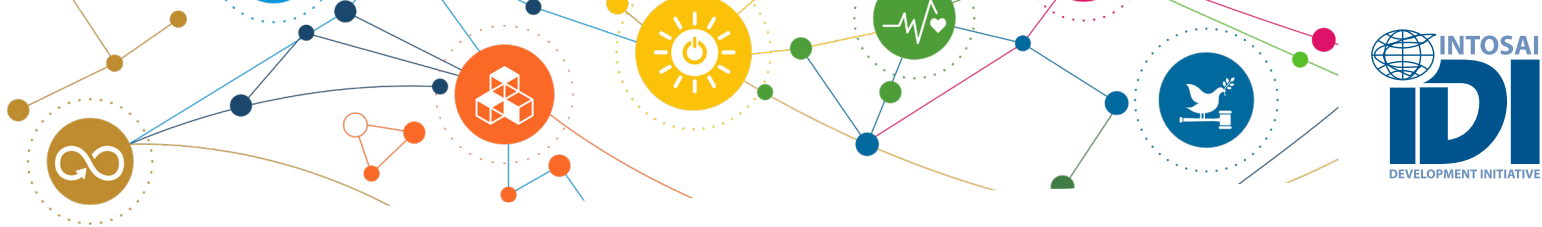
Box 30. Whole-of-government approach in conducting an audit of SDG implementation (EIPV example)



The audit team referred to in Box 23 discovered that processes, policies, programmes and initiatives on EIPV need to consider three pillars: prevention, protection and prosecution. Going deeper in the audit topic, the team understands that addressing IPV needs to consider contributing factors such as economic factors, social norms, safety issues, lack of legal protection for women, lack of education, and weak judicial systems in the country. All these factors are not the function of one ministry alone, but the responsibility of multiple stakeholders, whose coherent efforts are required to achieve the targets.

Within the public administration, prevention, protection, and prosecution functions are associated with the education, health, social protection, policing and justice sectors. These functions can be linked to the ministries responsible for gender equality, education, justice, health, police and home affairs, among others. Furthermore, different levels of government (national, sub-national and local levels) play specific roles in EIPV.





In that context, the audit team decides to collect and analyse data from these diverse government entities to verify whether there is fragmentation, overlaps, duplication and/or gaps hindering the government from delivering the expected results towards the implementation of the national targets for EIPV. With that, the audit team considers it will be able to conclude on whether there is horizontal and vertical coherence between these diverse entities.⁵⁷

Besides the state entities, many non-state stakeholders play significant roles in the implementation of SDGs in national, regional and local contexts. They can be valuable sources of data to be gathered in audits of SDG implementation. The list of stakeholders to be considered will depend on the audit objectives, scope and the auditor's understanding of the audit topic. Engaging with non-state stakeholders in this stage of the audit is useful both for gathering stronger audit evidence and for creating a coalition of stakeholders to enhance audit impact.⁵⁸

The auditor can use a **variety of tools to gather evidence**: interviews, focus groups, surveys, document review, observation, physical inspections etc. In taking a decision on the use of tools, the auditor needs to consider the appropriateness of the tool, the capacity of the audit team to use it and analyse the data obtained, and the resources required.⁵⁹

Focus groups may be particularly relevant in the exploration of complex issues such as the SDGs. The focus group method may assist in obtaining information or testing the preliminary audit findings by comparing the views or comments received. Several stakeholders can be invited for different focus groups, for example: experts, beneficiaries, public agents involved in policy implementation etc.

In an audit of SDG implementation, a **survey** could also be beneficial when the auditor needs to gather detailed and specific information from a wider group of stakeholders. A survey may also be useful if different offices within an organisation or different organisations are involved in the achievement of the same national target.

Practical tips

Practical tips for conducting surveys

- *Start the questionnaire with easy questions.*
- *Write clear, concise and neutral questions.*
- *Do not cover two issues in one question.*
- *Avoid ambiguous questions and too many open-ended questions.*
- *Ask only questions that will be used for analysis.*
- *If possible, conduct pre-tests of the survey questions with a few members of the target group.*

As **leave no one behind (LNOB)** is a central, transformative principle of the 2030 Agenda and the SDGs, we encourage SAIs to include it as part of their audit of SDG implementation. LNOB can be part of the audit objectives, scope, questions, as discussed in the previous chapter, and it can also be considered in the tools and procedures for gathering evidence. This means that, besides having state and non-state stakeholders as sources of information, the audit team can also consider obtaining raw data and information directly from vulnerable groups and those furthest behind.⁶⁰

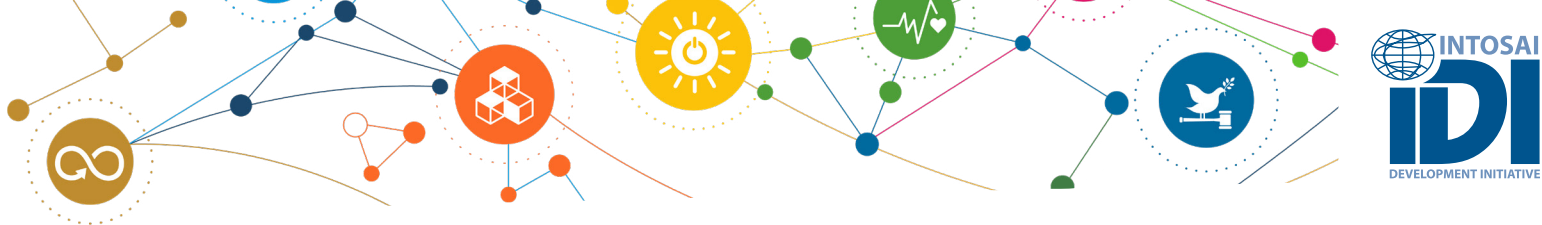
57 More information about how SAIs can audit policy coherence and integration can be found in the Policy Coherence Audit Framework.

58 More details can be found in IDI's Playbook Strong Stakeholder Coalitions for Audit Impact.

59 More details on techniques for gathering and analysing audit evidence can be found in IDI's Performance Audit ISSAI Implementation Handbook, available at <https://www.idi.no/work-streams/professional-sais/work-stream-library/performance-audit-issai-implementation-handbook>

60 More information about how SAIs can audit LNOB will be available in the LNOB Audit Framework.





Box 31. Including LNOB in conducting an audit of SDG implementation (EIPV example)

In an audit of EIPV, the audit team may consider contacting the victims, including women from specific vulnerable groups, such as indigenous people, the elderly, adolescents and the poorest. While insightful, face-to-face interviews might be uncomfortable for victims. On the other hand, survey questionnaires may not uncover the full extent of issues. After considering the pros and cons of the different methods, the audit team decides to conduct anonymous questionnaires with victims and perpetrators, and focus groups with personnel engaged in EIPV (e.g., police, social service assistants, psychologists, doctors, and judges). When applying such methods, the auditor may use the factors set by the government to identify those being left behind or determine such factors for the purpose of the audit.

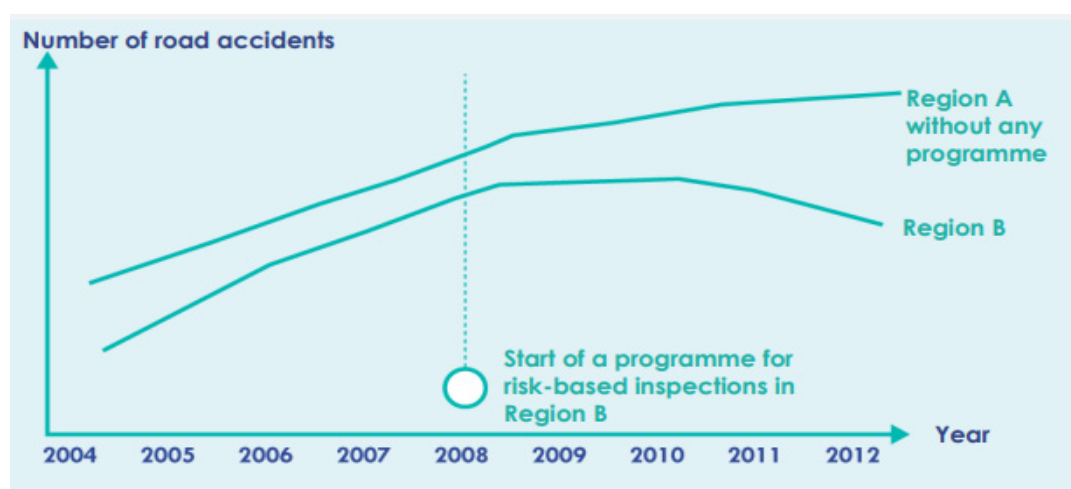
We recommend that the audit team sets realistic expectations about the audit evidence that is needed and that can be collected in the timeframe of the audit, ensures that vulnerable sections of the population are adequately represented, and information is collected from a variety of stakeholders, sometimes using sampling techniques.

5.5. Analyse audit evidence for an audit of SDG implementation

Analysing audit evidence is a key step in an audit of SDG implementation. The auditor may use a variety of quantitative and qualitative methods to carry out such analysis.

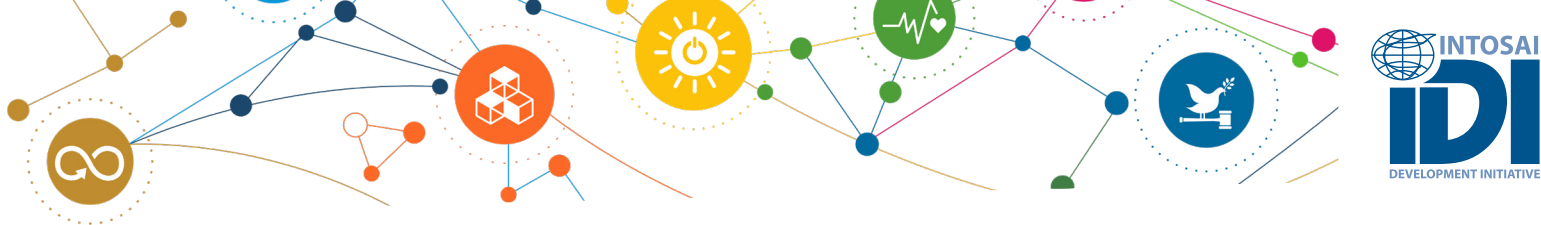
The **quantitative analysis** methods involve analysis of quantitative data, such as numbers and statistics. These methods of analysis range from the simple calculation of an average or a proportion to more complicated statistical modelling. In audits of SDG implementation, quantitative analysis helps uncover important patterns, trends, and relationships in data and identifies areas that require attention or improvement. The graph illustrated below shows an example of quantitative analysis applied in a performance audit on a programme for reducing road accidents, comparing data from different regions to verify the effects that a programme for risk-based inspections in one region had in reducing the number of road accidents (quantitative data) in time (after 2008).⁶¹

Figure 9. Quantitative data regarding number of road accidents.



61 Extracted from IDI's Performance Audit ISSAI Implementation Handbook, p.153 (version 1, August 2021).





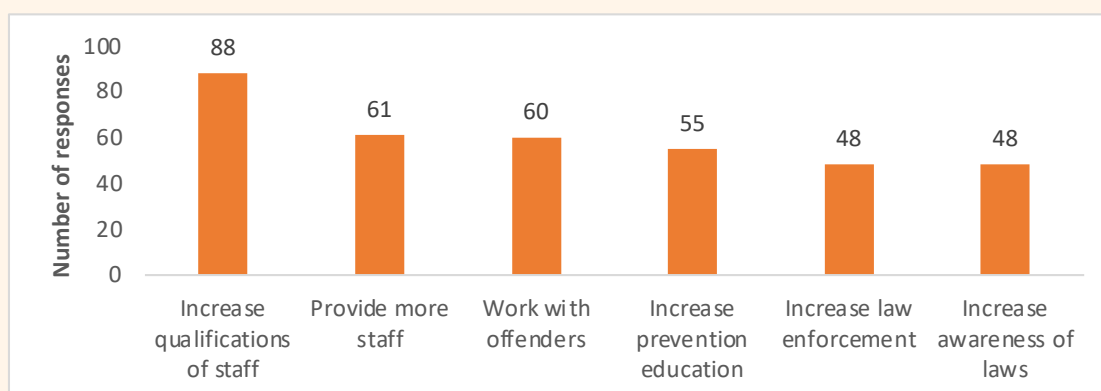
It can also be the case that prior to analysing data, the auditor needs to integrate the collected data. This involves combining data from different sources, removing duplicates or mismatches, and providing a single unified view to identify the linkages between data sets obtained from different sources.

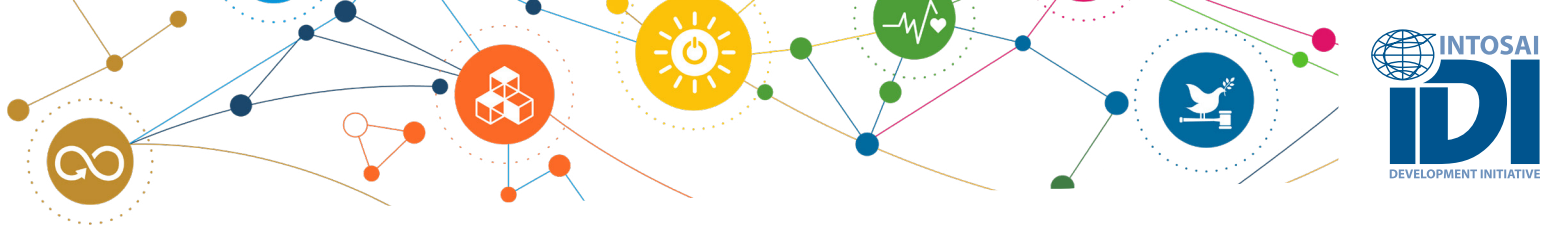
Qualitative analysis, on the other hand, includes a wide range of methods for structuring, comparing, compiling, and describing data that supports logical reasoning and arguments related to the evidence. Typically, auditors conduct qualitative analysis of data from interviews, focus groups, documents and open-ended survey questions. **Content analysis** is a method for structuring and analysing complex qualitative data and turning it into quantitative data. The goal is to systematically sort, focus, and simplify data into a limited number of content categories that can be summarised. The qualitative data used as a starting point for content analysis could include agency policy documents, interview transcripts, newspaper articles, focus group transcripts, claim files, reports or open-ended survey responses, for example. Content analysis can be a useful methodology if the auditor has a large set of raw data (such as open-ended survey responses) that needs to be transformed into useable evidence.

Box 32. Use of content analysis in an audit of SDG implementation (EIPV example)



Auditors collected survey responses from 340 people who support women victims of violence, such as police officers, psychologists, and social workers. The final question in the survey was: “In your opinion, what should be done to improve the services to women victims of violence and to decrease this type of violence in our country?” The audit team performed a content analysis of the survey responses and then categorised the responses, and organised the results in the graph below:





5.6. Develop the audit findings

Developing audit findings is to determine the difference between ‘what should be’ (the criteria) and ‘what is’ (the condition) and explain the cause and effect of this difference where it exists. In developing audit findings, the auditor clarifies what constitutes criteria, what is the evidence and analysis undertaken, the situation found and its causes, as well as the resulting effects.

Criteria – What should be? the required or desired state or expectation with respect to an audit topic; the basis against which the actual situation was measured	Condition – What is? situation found; the most relevant occurrences identified by the audit team during fieldwork (with appropriate and sufficient evidence)
Cause – Why is there a deviation from the criteria? factor(s) explaining why there is a difference between the criteria and the condition found	Effects - What are the consequences of this deviation? what do audit findings mean, including the effect on the individual entities, and why it is important

The next step after this assessment is to analyse and determine the causes of any deviations from the criteria that can lead to a potential recommendation. Sometimes, the lack of information required in an audit can be an audit finding itself. For example, the auditor may find lack of data frameworks, indicator sets or disaggregated data for measurement of a programme that is linked to the achievement of a national target. If the assessment of the criteria and the condition meets or exceeds the criteria, then that is also an audit finding; that is, the auditor may find positive achievements on some indicators of the programme and the selected targets. While developing audit findings, it is important to also have a balanced approach that allows the auditor to develop positive findings as well.

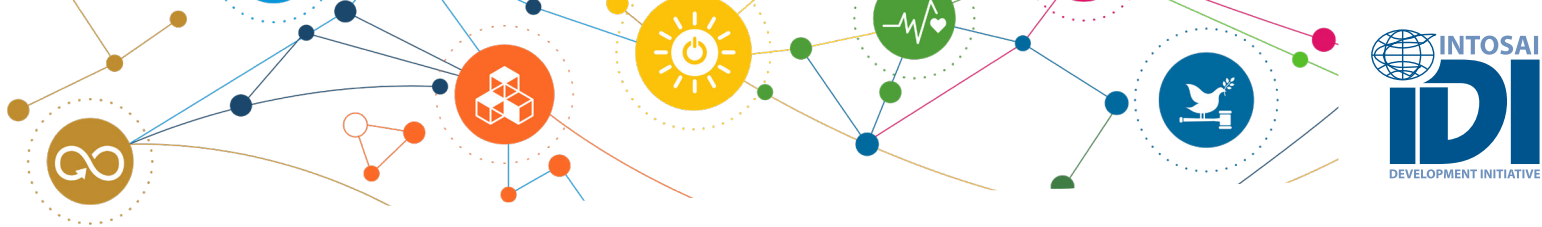
The auditor can use an **audit findings matrix** to formulate and document audit findings in an audit of SDG implementation. The table below shows the format of an audit findings matrix:

Table 9. Template of an audit findings matrix

FINDING					Good Practices	Recommendations
Situation found	Criteria	Evidence and analysis	Causes	Effects		
...	...	...	...	...		

An example of an excerpt of an audit findings matrix for an audit on EIPV is provided in Annexe 3.





5.7. Conclude on audit objectives

Concluding on the audit objectives is the last step in conducting an audit of SDG implementation. As per the definition stated in Chapter 2 (Box 1. Definition of audit of SDG implementation), an audit of SDG implementation can have two entry points: processes or programmes. A **processes audit** concludes on:

- The performance of government processes to implement the SDGs at the national level, across sectors and levels of government (a *whole-of-government approach*).
- The performance of government processes to implement the SDGs at the national level related to stakeholder engagement (optional).
- The performance of government processes to implement the SDGs at the national level related to leave no one behind (optional).

A **programmatic audit** concludes on:

- The implementation of the set of programmes that contribute to the achievement of selected target(s) linked with one or more SDG global targets.
- Government efforts realising the principle of leave no one behind in the implementation of programmes that contribute to the achievement of selected SDGs (optional).
- Government efforts related to multistakeholder engagement in the implementation of programmes that contribute to the achievement of selected SDGs (optional).

With that in mind, the auditor may use the audit evidence and audit findings to answer the audit questions and conclude on the audit objectives.

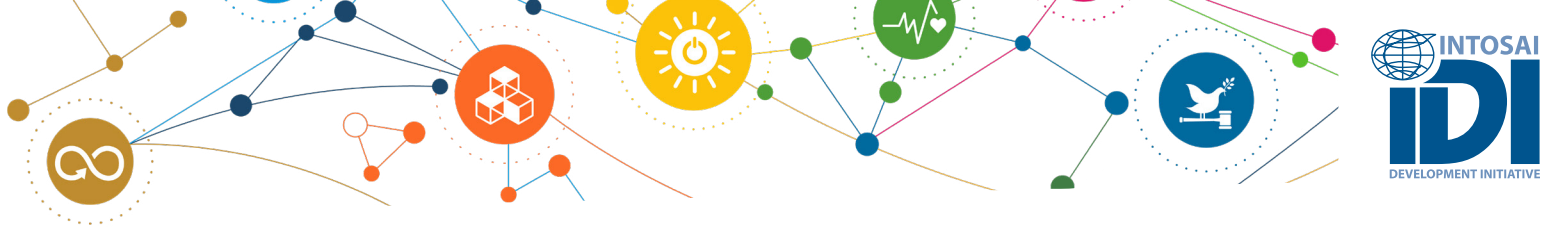
The framework of audit objectives suggested in the previous chapter includes audit questions and sub-questions related to these conclusions. In arriving at these conclusions, the auditor may also conclude for example on legal and policy framework and institutional arrangements; planning and budgeting; implementation of actions for achievement of the target. It is important for the auditor to reach a balanced audit conclusion.

Practical tips

Check if the audit conclusions:

- Address the audit objectives and answer audit questions.
- Provide a clear and concise understanding of the most relevant findings and lessons learnt.
- Reflect the audit criteria.
- Allow for quantification where possible.
- Reflect changes over time.
- Provide balance in tone and fairly reflect the audit findings.





ISSAI Checklist: Conduct audit of SDG implementation

- ✓ Did the team obtain sufficient and appropriate audit evidence to establish findings?
- ✓ Did the team reach conclusions in response to the audit objectives and questions?
- ✓ Did the team issue recommendations when relevant and allowed by the SAI's mandate?
- ✓ Did the team analyse the collected information and ensure that the audit findings are put in perspective and respond to the audit objective(s) and audit questions?
- ✓ Did the team reformulate the audit objective(s) and audit questions as needed?
- ✓ Did the team engage with audited entities and other stakeholders throughout the conducting stage and document the outputs of the engagements?
- ✓ Did the team exercise professional judgement in conducting the audit of SDG implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in conducting the audit of SDG implementation?
- ✓ Did the team have the required skills to conduct the audit of SDG implementation?
- ✓ Was the team adequately supervised while conducting the audit of SDG implementation?
- ✓ Is there adequate documentation in respect of audit evidence gathered, analysis of audit evidence, development of audit findings and development of audit conclusions?

SPOTLIGHT ON AUDIT IMPACT

The auditor may ask the following impact-related questions while conducting the audit:

- *Will the audit conclusions lead to the desired audit impact?*
- *Will multistakeholder engagement during this stage facilitate the desired audit impact?*
- *Do the audit conclusions adequately reflect the views and status of vulnerable groups affected by the implementation of the selected target?*



CHAPTER 6

REPORTING THE RESULTS OF AN AUDIT OF SDG IMPLEMENTATION

This chapter focuses on how to report on the results of an audit of SDG implementation, whether the SAI has implemented a process or a programmatic audit. The reporting stage involves:

- Writing a comprehensive, convincing, timely, reader-friendly and balanced audit report (ISSAI 300/39, ISSAI 3000/116).
- Drafting recommendations that contribute to either improving the performance of government processes to implement SDGs at the national level, or to the sound implementation of programmes that contribute to the achievement of the selected target(s) linked with one or more SDG target(s) (ISSAI 3000/126).
- Leaving no one behind in the distribution of the audit report on the performance of government processes to implement the SDGs at the national level, or the implementation of programmes that contribute to the achievement of selected target(s) linked with one or more SDG target(s).

6.1. Drafting recommendations that have an impact

Audit recommendations aim to provide constructive feedback to contribute to addressing the weaknesses or problems identified by the audit (ISSAI 300/40). In drafting recommendations in an audit of SDG implementation, the auditor needs to ensure that the recommendations:

- Do not encroach on management's responsibilities.
- Address the causes of identified shortcomings.
- Are clear in terms of who the recommendation is addressed to and what is proposed.

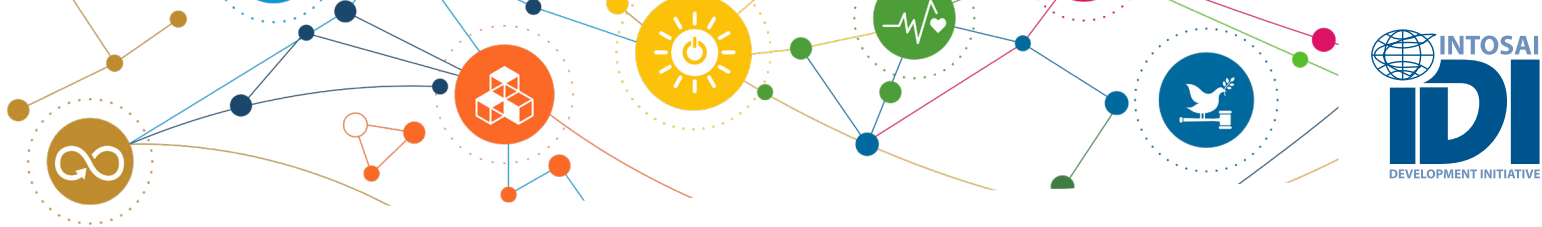
Practical tips

Practical tips for drafting recommendations

- *Scan SDG reports and publications, for example Voluntary National Review (VNR) reports for good practice illustrations in the implementation of the SDGs.*
- *Consider national context and priorities.*
- *Consult with experts, stakeholders and audited entities.*
- *Consider resources needed to carry out the actions recommended.*
- *Write Specific, Measurable, Achievable, Relevant and Time-bound (SMART) recommendations.*

For example, in an audit of SDG implementation regarding EIPV, the SAI may recommend that the entities expand the coordination between the police, the judiciary and the centres that provide services to victims of intimate partner violence to include hospital services and government agencies that coordinate with civil society and non-governmental organisations.





6.2. Writing a comprehensive, convincing, timely, reader-friendly and balanced report

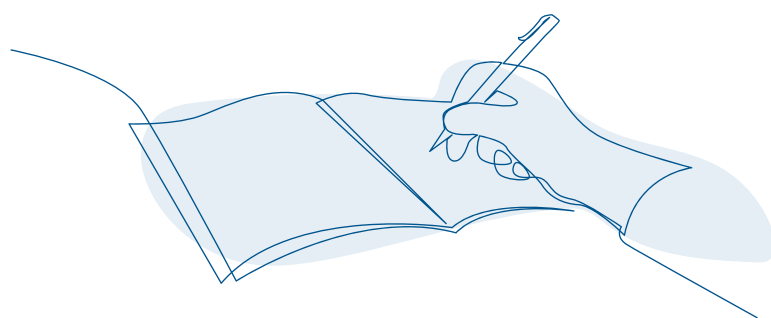
A **comprehensive** audit report covers audit conclusions on all key audit objectives of the audit of SDG implementation. As mentioned in the previous chapters, key audit conclusions will depend on the entry point selected for the audit.

For example, a process audit of SDG implementation should conclude on the performance of government processes to implement the SDGs at the national level, across sectors and levels of government (a whole-of-government approach), and optionally on processes regarding stakeholder engagement and LNOB. On the other hand, a programmatic audit should conclude on the implementation of the set of programmes that contribute to the achievement of selected target(s) linked with one or more SDG global targets, and optionally on government efforts in realising the LNOB principle and in engaging multiple stakeholders.

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 information and arguments.

The **timely** issuance of the SDG audit report allows management, government, the legislature and other interested parties to utilise information provided therein in a manner that reinforces impact.⁶² The SAI may use different criteria in deciding on the timing of the issuance of the report. In the case of a programmatic audit, the SAI may want to issue a report while there is great visibility for the SDG target(s) being reported on. The SAI may also consider the timing of the Voluntary National Review (VNR) process of the country and issue its audit report so that its conclusions positively contribute to the VNR. In the case of audits of SDG implementation, the timing of distribution may benefit from aligning with high-level international events that drive forward the SDG agenda, such as the High-Level Political Forum on Sustainable Development (HLPF).⁶³

Given the broad and diverse audience of an audit of SDG implementation, the drafting of a **reader-friendly** report is particularly relevant.⁶⁴ Some SAIs have style guides for writing reports and professional communication experts to edit and review audit reports. For example, in SAI Costa Rica the unit responsible for media and press is led by professionals in communication that produce summaries, press releases, communications and audiovisuals based on audit reports; the SAI also develops podcasts, either for explaining the work of the SAI to citizens, or for presenting topics of interest that are linked to its work (e.g. new General Public Procurement Law).⁶⁵ Auditors can also benefit from using tools like a ‘readability index’ when drafting the reports.



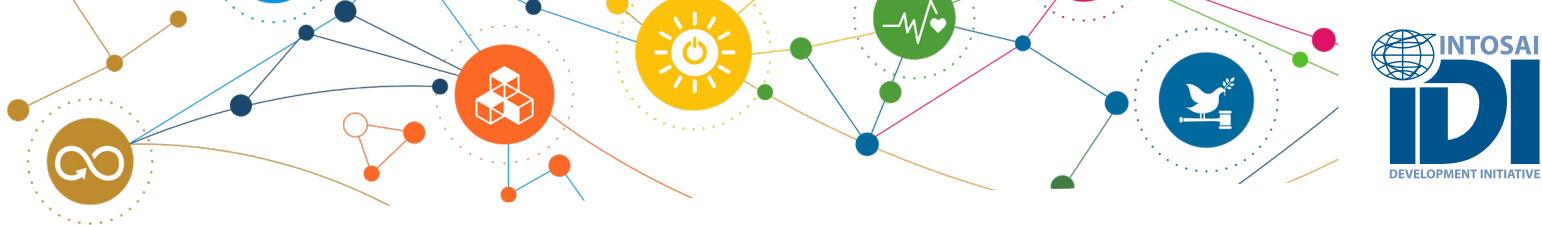
62 International Budget Partnership (2018), “Open Budget Survey 2017 Report”, Washington DC, page 31.

Available in several languages at <https://internationalbudget.org/publications/open-budget-survey-2017/>

63 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

64 SAI Leadership and Stakeholder Meeting (July 2017), <https://publicadministration.un.org/en/news-and-events/calendar/moduleid/1146/ItemID/2947/mctl/EventDetails>

65 SAI Costa Rica: <https://www.cgr.go.cr/11-sitios-cgr/prensa/index.html>



Practical tips

Practical Tips for writing reader-friendly reports:

- *Less is always more.*
- *Find your focus.*
- *Use fewer words.*
- *Hone your message and make sure it will stick.*
- *Write like you speak.*
- *Activate the passive.*
- *Invert that pyramid (present most important information first).*
- *Drop the jargon.*
- *Turn nouns back into verbs.*
- *Avoid numbers and acronyms.*
- *Use graphics and photos to prove your points.*
- *Read it aloud.*
- *One idea per phrase or paragraph.*
- *Edit and edit again.*

Source: Canadian Audit and Accountability Foundation (CAAF), Effective Report Writing course.

A **balanced audit report** informs on what the government has done well to contribute to the implementation of the SDGs and what needs to be improved or could be done differently. Audit conclusions that are consistent with the audit objectives contribute to a balanced report.

The process and steps that the auditor could follow to write the SDG audit report are as follows:

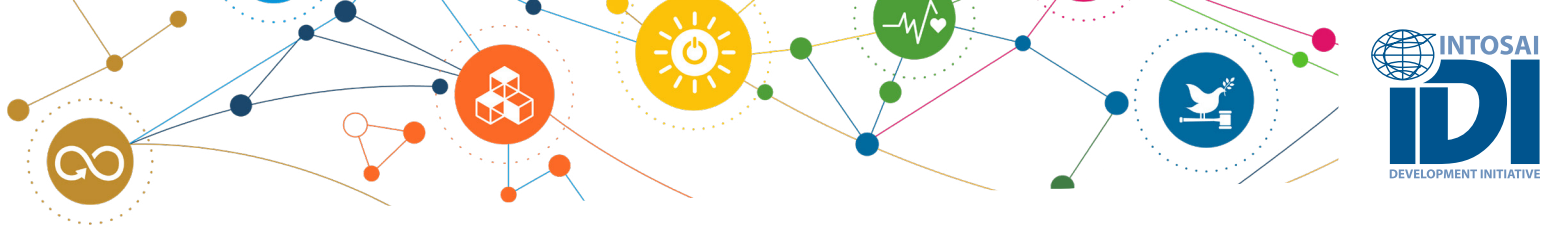
1. Create a sensible structure to communicate findings, conclusions and recommendations to readers.
2. Draft the audit report.
3. Keep an audit trail.
4. Seek formal comments from the various audited entities corresponding to the whole-of-government approach (considering the entry point of the audit).
5. Consult stakeholders (with due regard to confidentiality requirements).
6. Carry out internal quality controls.
7. Conclude the final draft.
8. Send for top management approval.
9. Issue/publish the report (as per legal mandate).

In an audit of SDG implementation, the auditor may face challenges in seeking formal comments from several government entities and agencies. The challenge may be compounded when there is an unclear definition or duplication of roles and responsibilities. Striking the right balance between being comprehensive in the feedback sought, managing time and safeguarding the confidentiality of the information obtained is a matter that warrants attention.

Audit reports often include references to third parties that are not included in the scope of the audit. In the case of audits of SDG implementation, this is more likely to happen given the importance of multistakeholder approaches. 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.⁶⁶

66 IDI (2021) Performance Audit ISSAI Implementation Handbook, p. 198. Available at <https://www.idi.no/work-streams/professional-sais/work-stream-library/performance-audit-issai-implementation-handbook>





6.3. Leaving no one behind in distributing the audit report

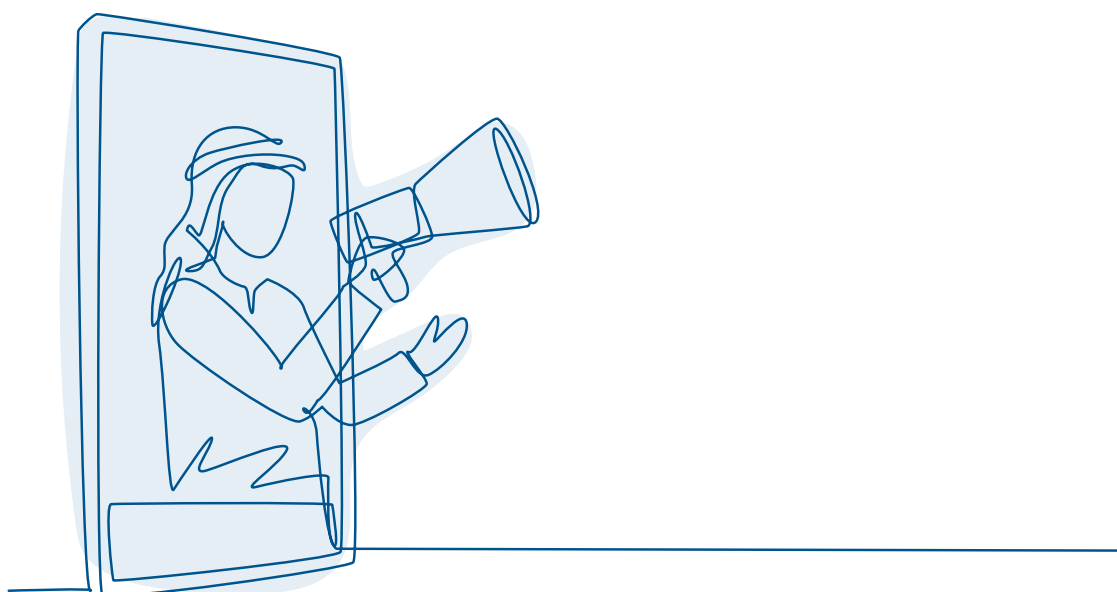
The report of an audit of SDG implementation is a powerful tool to promote accountability and transparency of government processes and programmes to implement the SDGs at the national level. The report also raises the profile of the SAI and strengthens its role of providing independent, external oversight on the implementation of the SDGs. Given the wide range of relevant 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 the distribution of the audit report:

- Who is our audience and what is our relationship with them?
- What approach should we adopt for each target audience?
- How should we plan our distribution?

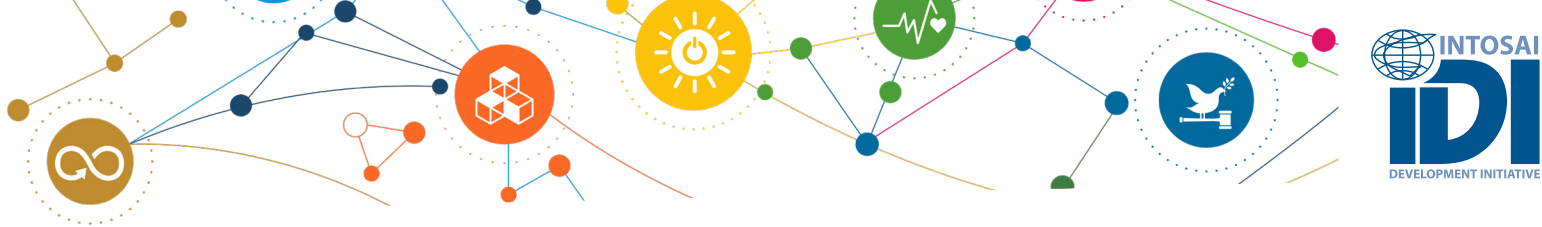
The audit report on SDG implementation has a wide audience among state and non-state actors at the national, regional and global level. The audience includes auditees, the legislature and its committees, citizens, CSOs, media, subject matter experts, academia, professional organisations, UN bodies, development partners, international bodies, among others.⁶⁷ We recommend that the SAI considers the stakeholder analysis done during the audit to identify the range of stakeholders that the report should reach out to. It is important to ensure that vulnerable groups are considered in this list.

In deciding on the approach to be used and the means of outreach, the SAI needs to consider the interests and context of the target audience. For example, while some target groups can be reached through social media and websites, others may require 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.⁶⁸



⁶⁷ The intention of concluding in terms of stakeholder engagement and/or leave no one behind will naturally increase the quantity of stakeholders considered.

⁶⁸ See Leave No One Behind Audit Framework (forthcoming).



ISSAI Checklist: Report on results of an audit of SDG 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? Was this engagement consistent with the audit scope in terms of whole-of-government approach, Leave No One Behind and stakeholder engagement?
- ✓ Did the team exercise professional judgement in reporting on the audit of SDG implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in reporting on the audit of SDG implementation?
- ✓ Did the team have the required skills to report on the audit of SDG implementation?
- ✓ Was the team adequately supervised while reporting on the audit of SDG 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?

SPOTLIGHT ON AUDIT IMPACT

The 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 vulnerable groups?*



CHAPTER 7

FOLLOWING UP AUDITS OF SDG IMPLEMENTATION

The final stage of an audit of SDG implementation is the follow-up, when the auditors verify whether the problems have been addressed, the underlying situation has been remedied, and corrective actions have had an impact (ISSAI 3000/136 and 139). This assessment is crucial to strengthen audit impact, values and benefits of SAIs, and to make a difference in the lives of citizens (INTOSAI P-12).

Follow-up complements the cycle of facilitating audit impact, along with previously planning for impact (see Chapter 3) and considering audit impact throughout the audit process (see spotlights on audit impact in Chapters 4-6). This chapter reflects on impact-oriented follow-up activities to be taken by SAIs after the audit report has been issued. Besides the follow-up itself, this chapter also brings reflections on communication of audits of SDG implementation and engagement with stakeholders towards leveraging audit impact.

Box 33. Follow-up in ISSAI 3000

136) The auditor shall follow up, as appropriate, on previous audit findings and recommendations and the SAI shall report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions. (...)

139) The auditor shall focus the follow-up on whether the audited entity has adequately addressed the problems and remedied the underlying situation after a reasonable period.

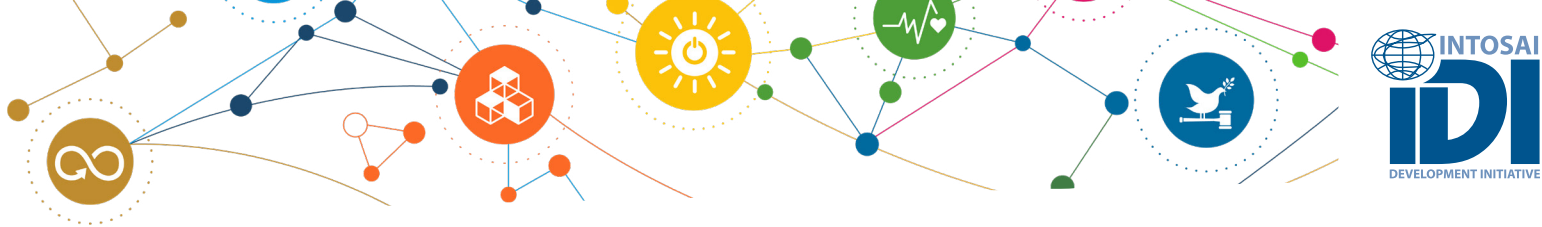
7.1. Follow-up of audits of SDG implementation

Follow-up of audits of SDG implementation refers to the examination of the corrective actions taken by responsible parties based on the results of the audit. Audit follow-up strengthens the impact of the audit and lays the basis for improvements to future audit work. A SAI can use several methods to follow up on an audit of SDG implementation, depending on mandate, audit practices and capacity.

These methods could involve meetings with the management of audited entities, requests for written information on progress at regular intervals, phone calls or limited field visits, collecting information through other audit teams or follow-up audits. The data collected will provide information on the process of assessing how the situation found during the audit has been addressed after the audit was conducted, reported, and the report issued to the responsible parties.

In the context of audits of SDG implementation, follow-up audits are crucial. The SAI needs to conduct follow-up audits both to ascertain action taken on audit recommendations, and to understand the extent to which the SAI has contributed to the implementation of SDGs. This understanding is helpful for the SAI to learn from its own experience and to identify opportunities to improve its audit practices, its planning processes for impact, the engagement with stakeholders etc.





Box 34. Leave No One Behind and audit benefits

Considering the leave no one behind principle when determining audit benefits can help leverage the relevance of the SAI and audit impact. It allows the SAI to state its own contribution to equity and inclusiveness within the context of the audit topic, widening the target audience of the audit results and making it possible for stakeholders to address audit findings considering a broader range of beneficiaries—especially vulnerable populations and those marginalised.

Depending on their mandate and capacities, SAIs may prepare a template of an action plan to be filled by the audited entities to detail what actions will be taken to address the SAI's recommendations. This action plan template could include, for each audit recommendation, the actions planned, who within the entity would be responsible for them, deadlines, and expected benefits of executing such actions (benefits should be quantifiable whenever possible).

Box 35. SAI Brazil's example of an action plan template

Audit's title and number: _____				
Audited entity: _____ Date: _____				
Recommendation	Actions to be implemented	Responsible for each action	Deadline	Benefits
Mention each recommendation made by the SAI in the audit report.	Measures that will be taken to fulfil the SAI's recommendation.	Identify the person or unit who is responsible for each action.	Deadline when the measures will be implemented.	After the follow-up, report the effective benefits with the implementation of the deliberation, quantifying it whenever possible.

Source: SAI-Brazil (Tribunal de Contas da União – TCU), Performance Audit Handbook (paragraph 557), with adaptations.⁶⁹

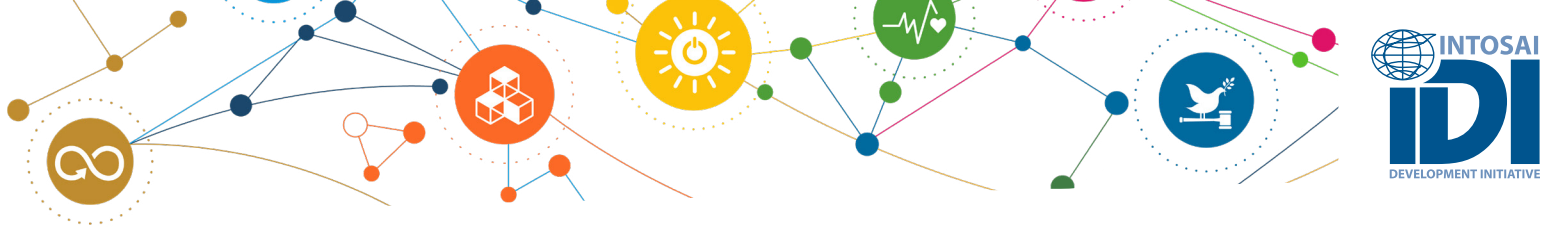
Audit benefits are closely linked to the value added by SAIs (ISSAI 3000/138) and, hence, to audit impact. These benefits may be thought of in various moments, such as in planning activities and selecting audit topics, designing the audit, and following up. In the follow-up stage, the auditor is expected to determine financial and non-financial benefits of the audit. Financial benefits are related to reductions in expenses or increases in revenues, and can be observed in financial, compliance and performance audits. Non-financial benefits are of a qualitative nature and can be quantifiable (such as reduction in waiting time for health treatment) or non-quantifiable (such as more equality and inclusiveness in the implementation of a given programme).⁷⁰

As audits of SDG implementation are generally conducted by multisectoral teams, which may come together only for the purpose of that particular audit, a SAI needs to determine the appropriate structure, roles and responsibilities for follow-up. A SAI may decide to have a centralised follow-up function which gathers information on a regular basis and form multisectoral audit teams for follow-up audits. A SAI may also decide to have dedicated teams for carrying out audits of SDG implementation, which are also responsible for follow-up audits.

69 https://portal.tcu.gov.br/data/files/F2/73/02/68/7335671023455957E18818A8/Manual_auditoria_operacional_4_edicao.pdf (in Portuguese).

70 IDI (2021) Performance Audit ISSAI Implementation Handbook, p. 200 and 206. Available at <https://www.idi.no/work-streams/professional-sais/work-stream-library/performance-audit-issai-implementation-handbook>

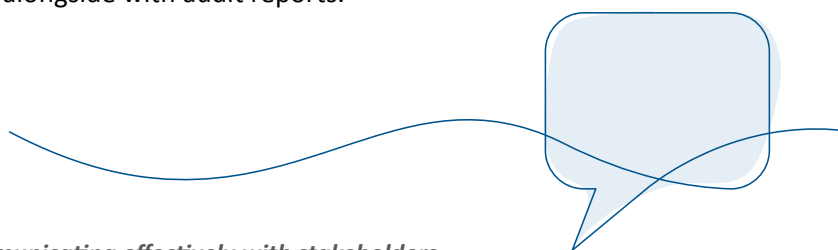




We recommend that SAIs include follow-up audits in their portfolio of audits of SDG implementation, include them in the SAI's annual plan and indicate the specific timeline for the follow-up audits.

7.2. Communicating key messages

Communicating key messages from the audit of SDG implementation will go a long way in creating audit impact. The use of technical language in audit reports makes it difficult for many stakeholders to understand and use the information produced by SAIs. Therefore, it is recommended that auditors consider publishing user-friendly communication products alongside with audit reports.



Box 36. INTOSAI P-12, Principle 6 on Communicating effectively with stakeholders

- 3) SAIs should communicate with stakeholders to ensure understanding of the SAI's audit work and results.
- 4) SAIs should interact appropriately with the media in order to facilitate communication with the citizens.
- 5) SAIs should engage with stakeholders, recognising their different roles, and consider their views, without compromising the SAI's independence.

To communicate audit results, it is important to determine: the audience (whom to communicate with), the key messages (what to communicate), and how/where to do so.

The key messages (what to communicate) are usually the main results of the audit: findings, recommendations, and expected benefits from the implementation of the recommendations. For this purpose, auditors may summarise the audit report in numbers and short sentences.

Box 37. SAI USA's example for communicating key audit messages

The writing of the key messages will be better performed when considering its target audience. For example, the U.S. GAO (SAI USA) website provides summarised information along with the full audit reports. The webpages include "Fast Facts", with few paragraphs and illustrations; two sections of highlights: "What GAO Found" and "Why GAO Did This Study"; and, in some cases, audit recommendations. With this, the summarised information receives greater attention than the audit report itself, making it easier for stakeholders to find and use the information produced by the SAI.



The audience (whom to communicate with) are the stakeholders involved in the audit topic, which will be discussed in more detail in section 7.4. Determining the target audience is critical to establish the way the key messages will be written and delivered, in a fashion that is suited to the purpose. The table below offers some tips to consider when elaborating communication products of audits:



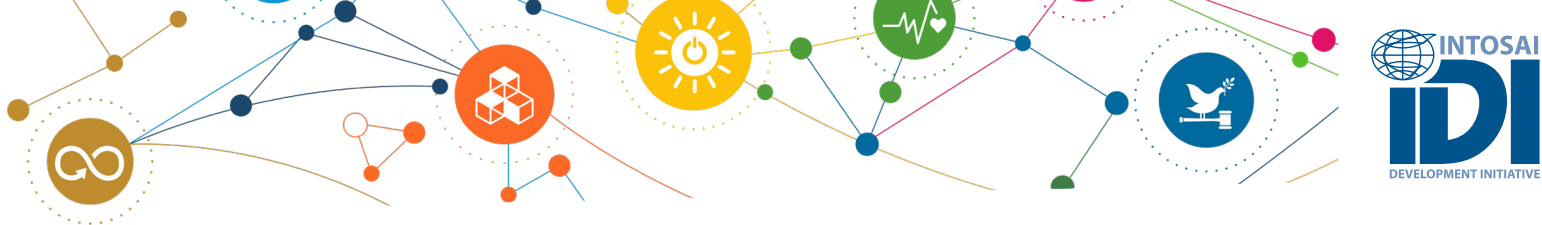


Table 10. Considering different audiences for elaborating communication products

Communication products and considerations	AUDIENCE		
	General public and general media	Legislature	Audited entities, experts, specialised media
Information on the audit topic, objectives, why and when it was conducted	More details	Less details	Less details
Audit findings	Basic information of the main findings, especially numbers	Information on the main audit findings	More details about all audit findings
Recommendations	Only the most important recommendations	If possible, all recommendations	If possible, all recommendations
Technical details on audit methodologies, databases, technical concepts and definitions used	Less details	More details	More details
Other information to consider including	Audit expected benefits	Laws and regulations used as audit criteria	SAI's department responsible for the audit, reference of process or deliberation, date.
Examples of communication products	Infographics, videos, maps, posts in social media	Two-pager, infographics, maps	Two-pager, infographics, maps

Box 38. Leave No One Behind principle in communication strategy

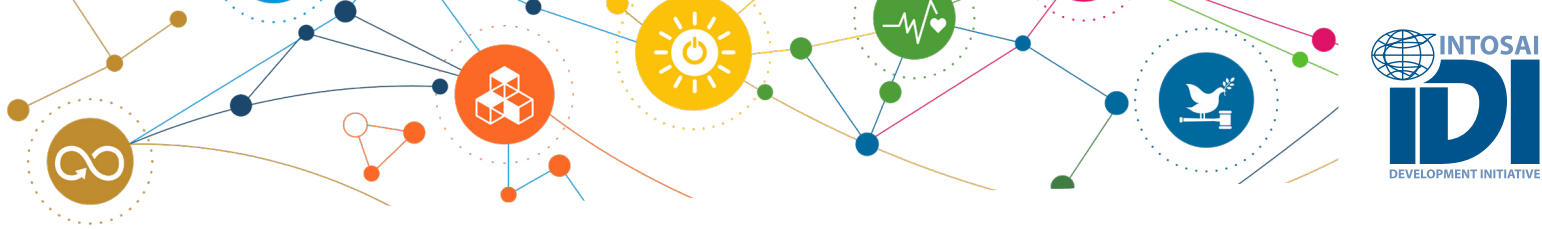
Leave No One Behind is a core principle of the 2030 Agenda and the SDGs to be considered at all stages of an audit of SDG implementation, including the communication of key audit messages, to leverage the audit impact. The SAI could include the Leave No One Behind principle in its communication strategy, by considering relevant stakeholders, such as women, children and youth, elderly, indigenous people, people with disabilities, migrants, non-governmental organisations, and local authorities. Moreover, SAIs could consider making all communication materials accessible to people with disabilities (for example, braille, audio, websites compatible with screen readers).

SAIs can use different fora at national, regional and global levels to disseminate the key messages of their audits of SDG implementation.

- At the national level, the SAI could use press releases, media interviews, conferences, panel discussions, road shows, events organised by professional bodies, events organised by UN agencies in the country, events organised by CSOs in the country, etc.
- At the regional level, the SAI can use events organised by INTOSAI regional bodies, regional forums, UN regional commissions, events organised by development partners etc.
- At the global level, the SAI can engage in the preparation of the VNR. The SAI may disseminate its work at the HLPF, meetings organised by UN agencies, OECD, INCOSAI and other INTOSAI events, events organised by international organisations such as the World Bank, international CSOs, etc.

Moreover, social media platforms and apps have proven to be powerful tools for SAIs to communicate key messages, which can be further reposted by their followers.





Box 39. SAIs and the national review processes of SDGs

SAIs can actively contribute to national review processes, aside from engaging with governments to matters relating to the implementation of audit recommendations. SAIs can, for example, provide input or participate in the preparation of the VNR, or join official delegations to the HLPF.⁷¹ Moreover, SAIs' SDG audits can have a positive impact through their contribution to the global SDG follow-up and review mechanism of the 2030 Agenda, either by informing about sessions of the HLPF or regional forums of review (through the UN Regional Commissions).

Box 40. Communication practices by SAIs

In Georgia, the government's online budget monitor provides information about the SDGs as well as all audits that relate to them. Citizens can submit requests about the SDGs which may be considered in future audits. More details at <https://budgetmonitor.ge/en>



The Commission on Information and Communication Technologies from OLACEFS has developed, with input from UNDESA, an online application that allows searching for audit reports from the regional SAIs by selecting a particular SDG or target. More details at <https://ods.olacefs.com/>

Practical tips

- Translate your communication products into English, and other languages that may be relevant in the regional context (such as Arabic, French, Spanish and others). This will help to disseminate the SAI's work internationally.
- Make sure that a digital version of the communication products is available online at the SAI website and easy to find (QR codes can help, and they can be generated online for free).
- Printed materials may be useful for dissemination among stakeholders at in-person events.

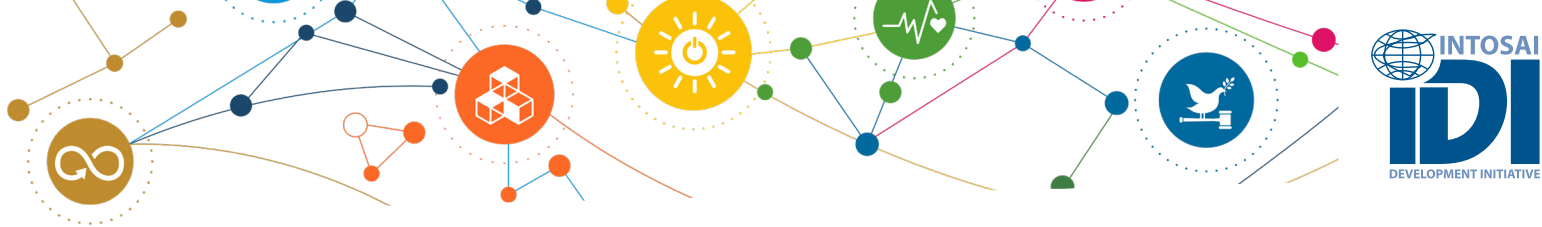
7.3. Engaging with stakeholders

In the previous chapters, we have recommended mainstreaming multistakeholder engagement throughout the audit process when auditing SDG implementation. Involvement of stakeholders would have created a strong sense of ownership of the work done by the SAI, enhanced the relevance of the audit and strengthened audit recommendations.

After the audit report has been issued, stakeholder engagement and mobilising coalitions of like-minded stakeholders are equally important. The stakeholder analysis and RACI analysis done by the auditors during the previous audit stages will be useful in determining how to engage with different stakeholders. Besides, the auditor can continue to build on the relationships developed during the previous stages of the audit.

71 UNDESA (2023), Handbook for the Preparation of Voluntary National Reviews – 2023 Edition, available at https://hlpf.un.org/sites/default/files/vnrs/hand-book/VNR%20Handbook%202023%20EN_0.pdf.





ISSAI Checklist: Follow-up Report on results of an audit of SDG implementation

- ✓ Did the SAI follow up, as appropriate, on previous audit findings and recommendations of audit of SDG implementation?
- ✓ Did the SAI report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions?
- ✓ Did the auditor focus the follow-up on whether the audited entities have adequately addressed the problems and remedied the underlying situation after a reasonable period?
- ✓ Did the team engage with audited entities and other stakeholders during follow-up?
- ✓ Did the team exercise professional judgement during follow-up?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements during follow-up?
- ✓ Did the team have the required skills to follow-up on the audit of SDG implementation?
- ✓ Was the team adequately supervised during follow-up?
- ✓ Is there adequate documentation related to the follow-up phase of the audit?

SPOTLIGHT ON AUDIT IMPACT

The auditor may ask the following impact-related questions during the follow-up stage:

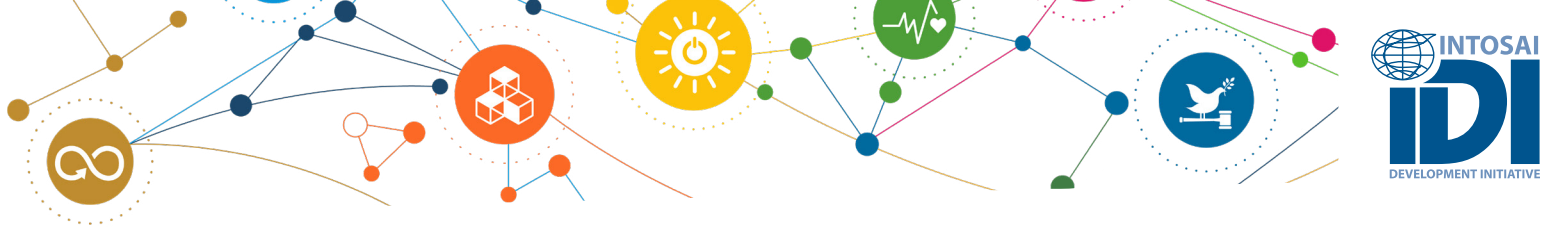
- Why are the audit findings and recommendations relevant? What difference can they make in the life of people and for the planet?
- Which are the stakeholders to focus on and engage with to maximise audit impact at the follow-up stage of the audit?
- Does the message relate to vulnerable and marginalised populations? Are the communication products suited to these groups?
- How can the SAI set up an effective monitoring mechanism to track the impact of audits of SDG implementation?
- How can the SAI demonstrate and report on its positive contribution to the implementation of the SDGs—particularly the one(s) selected for the specific audit?
- How can the SAI focus on gender and inclusiveness when reporting on audit impact?



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IDI's SDGs AUDIT MODEL

LIST OF ANNEXES

Annexe 1: Stakeholder Analysis (example for audit on EIPV)

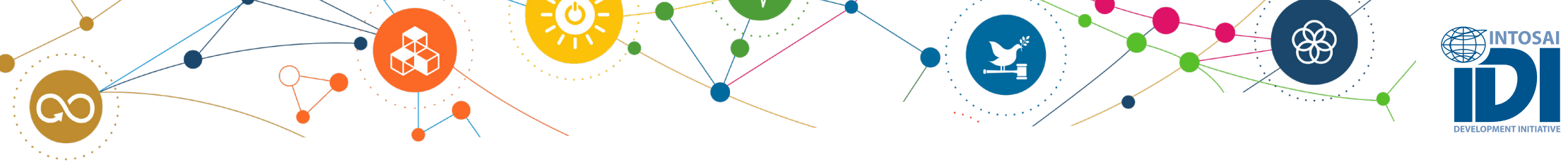
Annexe 2: Audit Design Matrix (example for audit on EIPV)

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ANNEXE 1: STAKEHOLDER ANALYSIS (EXAMPLE FOR AUDIT ON EIPV)

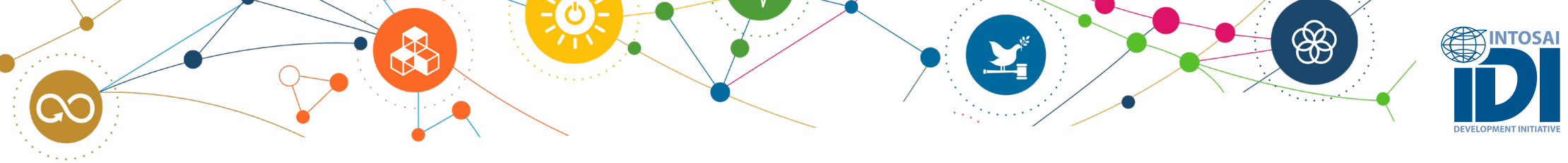
Stakeholder	Role	Interests	Priority for the audit
Victim / survivor	Report physical, psychological, sexual, patrimonial and/or moral aggression. Request support and shelter (if needed). Be aware of procedural acts concerning the offender.	Receive proper care and treatment. Feel safe. Go back to normal activities. Don't suffer violence. Know that the perpetrator will be punished.	High
Perpetrator	Seek help to stop being violent.	Receive proper care and treatment. Change behaviour and attitudes.	High
Children, family, dependents	Report physical, psychological, sexual, patrimonial and/or moral aggression	Receive proper care and treatment. Feel safe. Go back to normal activities.	Medium
Centre of government	Coordinate and integrate the policies of multiple ministries / departments. Set out plans to address for implementation of SDGs. Review and refine implementation of policies linked to SDGs. Assess how well policies are being implemented. Provide information. Ensure inclusiveness in implementation plans to 'leave no one behind'.	Implementation of the national agreed targets linked to the SDGs.	High
Ministry of Women	Formulate and coordinate policies for prevention and protection of women victims of violence. Prepare national plan on gender equality. Promote gender equality. Develop and implement awareness raising campaigns about violence against women. Articulate, promote and implement cooperation initiatives with national and international public and private entities, to help the implementation of policies for women.	Decrease of violence against women in the country.	High
Regional and local governmental entities responsible for actions of EIPV	Implement plans on gender equality. Promote gender equality. Develop and implement awareness raising campaigns about violence against women.	Decrease of violence against women in their area.	High





Stakeholder	Role	Interests	Priority for the audit
Ministry of Health	Establish rules, guidelines and protocols for care of victims of IPV. Provide multidisciplinary teams (nurses, doctors, psychologist, social workers) to care victims of IPV. Prevent sexually transmitted diseases to victims of IPV. Provide services for legal abortion in cases of IPV. Support technically and financially the organisations responsible for EIPV.	Ensure to victims of IPV all the necessary support for the restoration of their health.	High
Ministry of Justice	Establish policies and plans to provide the necessary services to those impacted by IPV (victims, perpetrators, families etc.). Coordinate the implementation of policies and plans among the institutions responsible for EIPV (police stations, legal system, judges, public prosecutors, district attorneys etc.).	Good service provided to those impacted by IPV.	High
Ministry of Education	Promote educational campaigns to raise awareness against IPV. Review school curriculum to ensure that they are free from gender stereotypes. Develop capacity programmes for teachers and other professionals responsible for education focusing on gender equality and EIPV.	Successful education activities to decrease IPV.	High
Ministry of Social Welfare	Establish policies and plans to provide the necessary services to those impacted by IPV (victims, families, perpetrators). Support technically and financially the organisations responsible for EIPV. Coordinate the implementation of policies and plans among the institutions responsible for providing services to those impacted by IPV.	Ensure welfare of victims and their families.	High
Police Department	Ensure police protection to the victim, if needed. Refer the victim to the hospital, if needed. Refer the victim to the prosecutor, if she wants to press charges against the perpetrator. Request protective measures from judge, if needed.	Provide good services to victims. Contribute to EIPV.	High
National Statistical Office	Develop and maintain a data system for collect, compile and analyse data on IPV. Receive and compile data about IPV received from states and municipalities. Assess the integrity of data received. Develop and communicate reports with statistical information about IPV.	Provide reliable and good quality statistical information about IPV.	High





Stakeholder	Role	Interests	Priority for the audit
Civil society organisations (CSOs) that work with EIPV	Mobilise society on the issue of IPV. Claim actions and measure to improve care for victims of IPV and their children. Inform and educate victims about their rights. Provide assistance to victims of IPV and their children in the areas of education, physical and mental health, employment, housing, access to justice.	Ensure welfare of victims of IPV.	Medium
UN agencies	Mobilise governments and society on the issue of IPV. Claim actions and measure to improve care for victims of IPV and their children. Inform and educate victims about their rights.	Ensure women rights. Decrease of violence against women.	Medium
Experts	Conduct studies and research on EIPV. Provide qualified information to governments and CSOs on IPV. Support government agencies in formulating and implementing policies on EIPV.	Decrease of violence against women.	High
Women's associations (national, province, municipality, village)	Mobilise society on the issue of IPV. Claim actions and measure to improve care for victims of IPV and their children. Inform and educate victims about their rights. Provide assistance to victims of IPV and their children in the areas of education, physical and mental health, employment, housing, access to justice.	Ensure welfare and safety of victims of IPV.	Medium
Judges	Grant protective measures. Inform prosecutor about requirement of protective measures. Order the perpetrator's custody, if needed. Revoke custody, if applicable.	Ensure welfare and safety of victims of IPV.	High
Public prosecutors	Request police protection for victims of IPV. Request health, education, social welfare and other services for victims of IPV. Supervise public and private establishments that provide the necessary services to those impacted by IPV (victims, perpetrators, families).	Ensure welfare and safety of victims of IPV.	Medium
District attorneys	Provide specific and humanised legal service to victims of IPV.	Allow access to justice for victims of IPV.	Medium

ANNEXE 2: AUDIT DESIGN MATRIX (EXAMPLE FOR AUDIT ON EIPV)

Audit topic: Elimination of intimate partner violence (EIPV) against women, linked to SDG Target 5.2.

Audit objective: To assess the implementation of the of programmes that contribute to the achievement of national targets regarding EIPV.

Audit question 3: To what extent has the government implemented actions for achievement of the EIPV?

Audit sub-question 3.1: Is there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving EIPV?

Criteria and sources of criteria	Required information	Sources of information	Data collection procedures	Data analysis procedures	Limitations	What will the analysis allow us to say
2030 Agenda (UN Resolution A/RES/70/1), paragraphs 17.14, 17.15, 17.16, 17.17.	1. Coordination, collaboration and communication mechanisms between the Centre of Government, the Ministry of Women and Ministries of Social Welfare, Justice, Health, Education and Finance.	Representative of Centre of Government (1, 2, 3).	Review of minutes of meetings (1, 2, 3).	Content analysis of the minutes of meetings (1, 2, 3).	Difficult to book interviews and focus groups with the stakeholders (1 to 12).	Status of horizontal coherence among the government institutions involved in EIPV (1).
Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), art. 3.	2. Coordination, collaboration and communication mechanisms between Ministry of Women and CSOs that work with EIPV.	Minutes of meetings from Centre of Government (1, 2, 3).	Interview with representatives of Centre of Government of Ministries of Women, Social Welfare, Justice, Health, Education and Finance (1, 2, 3, 4).	Content analysis of interviews (1 to 12).	Low response rate of questionnaires (4, 5, 6, 7, 8).	Status of the interaction between federal government entities and CSOs involved on the EIPV (2).
Commission on the Status of Women (CSW 60/2016/25).	3. Coordination, collaboration and communication mechanisms between Ministry of Women, state and local government institutions responsible for the EIPV.	Representative of Ministry of Women (1, 2, 3, 4, 5, 6, 7, 8).	Interview with representatives of state and local government institutions responsible for EIPV (4, 5, 6, 7, 8).	Content analysis of focus groups (2, 4, 7, 8).		Status of vertical coherence among institutions involved in EIPV (3).
UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note.	4. Coordination, collaboration and communication between local entity responsible for EIPV and police stations, health unities, social welfare entities who attends victims of IPV, schools, prosecutors and judges.	Representative of Ministries of Social Welfare, Justice, Health, Education and Finance (1, 2, 3).	Focus group with representatives of CSOs that work with the EIPV (2, 8).	Quantitative analysis of questionnaires (4, 5, 6, 7, 8).		Status of engagement of the institutions involved in EIPV at local level (4).
Istanbul convention, art. 7 and 10.	5. Coordination, collaboration and communication between police stations and health unities.	Representatives of state and local government institutions responsible for EIPV (3, 4).	Interview with local police chief (4, 5, 6).			Status of coordination, collaboration and communication between police stations and health unities (5).
Centre of Government documents.	6. Coordination, collaboration and communication between police stations, prosecutors and judges.	Representatives of CSOs that work with the EIPV (2, 8).	Interview with health unities managers (4, 5, 7).			Status of coordination, collaboration and communication between police stations, prosecutors and judges (6).
National Development Plan.	7. Coordination, collaboration and communication between health unities and social welfare entities who attends victims of IPV.	Local police chief (4, 5, 6).	Focus group with social welfare entities managers (4, 7).			Status of coordination, collaboration and communication between health unities and social assistance entities who attends victims of IPV (7).
Local Development Plans.	8. Coordination, collaboration and communication between local entity responsible for EIPV and local CSOs that work with EIPV.	Health unities managers (4, 5, 7).	Interview with prosecutors (4, 8).			Status of engagement between local entity responsible for EIPV and local CSOs that work with EIPV (8).
Academic articles on coordination, collaboration and coherence in SDG implementation.		Social welfare entities managers (4, 7).	Interview with judges (4, 8).			
		Schools' principals (4).	Interview with school principals (4).			
		Prosecutors (4, 8).	Questionnaires to police officers (4, 5, 6).			
		Judges (4, 8).	Questionnaires to health unities managers (4, 5, 7).			
			Questionnaires to judges (4, 8).			

Observations about this example: (1) The audit design matrix has to be developed for all sub-questions under the question. The illustration shows the development of sub-question 3.1.

(2) The source of criteria included here are general. In your audit, you need to search the specific sources and the suitable criteria for each situation.

(3) In your country, these institutions might vary in name, roles, and hierarchy level in government. The centre of government may be a focal agency, a central agency, a ministry etc. And the entity responsible for gender equality could be a ministry (e.g. Ministry of Women, Ministry of Family), a unit under a ministry or under the Prime Minister Office (e.g. Secretary of Policy for Women, Department for Gender Equality etc.)

ANNEXE 3: AUDIT FINDINGS MATRIX (EXAMPLE FOR AUDIT ON EIPV)

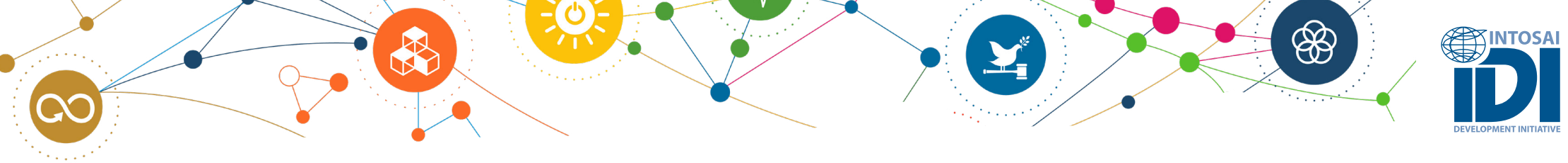
Audit question 3: To what extent has the government implemented actions for achievement of the EIPV?

Audit sub-question 3.1: Is there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving EIPV?

Situation found	Criteria ⁷²	Findings			Good practices	Recommendations
		Evidence and analysis	Causes	Effects		
Inadequate horizontal coherence among the institutions involved in the EIPV.	UN Resolution A/RES/70/1, paragraphs 17.14, 17.15, 17.16, 17.17. Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), art. 3. Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Centre of Government documents. National Development Plan. Academic articles on coordination, collaboration and coherence in SDG implementation.	Interviews with the head of the unit responsible for violence against women in the Ministry for Women and the head of unit within the Ministry for Health responsible for women's health show that there is no coordination between these ministries. Review of ministry reports and programme documents regarding violence against women, focusing specifically on IPV, shows that interventions do not consider coordination with other agencies. Interviews with the representative of the Centre of Government on SDGs and the Ministry for Women reveals a lack of coordination and collaboration.	Responsible officials of the respective agencies/ministries did not analyse the cross-cutting nature of the issue and the need for coordination and collaboration among the agencies. IPV has not been adequately prioritised by the responsible ministries. Agencies do not have the appropriate authority to enforce, and in some cases delegation of authority creates administrative red-tape to coordinate among different ministries.	Agencies are working in silos. There are possible gaps, overlap, fragmentation, and duplication in agencies' efforts to address IPV. Agencies cannot optimally utilise their resources.	-	To Centre of Government: awareness creation among the agencies on EIPV and on the importance of coordination and collaboration (between the centre of govt. ministries for women, health, justice). To Centre of Government: resolve the authority and delegation issue between the ministries to have an equal level of participation (centre of govt., ministries for women, health, justice). Centre of Government, being the focal point, should take the lead in addressing cross-cutting issues with the ministries.

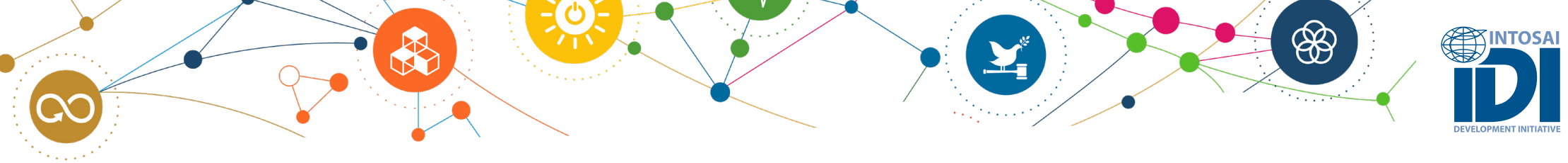
⁷² The criteria would be more or less similar for all findings, but we advise you to identify also national criteria, especially for the findings at local level.





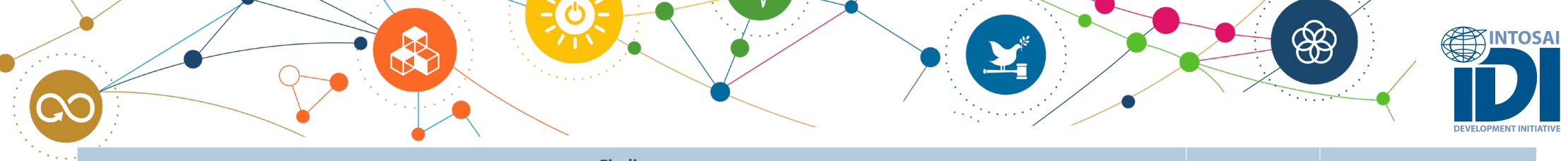
Findings					Good practices	Recommendations
Situation found	Criteria ⁷²	Evidence and analysis	Causes	Effects		
Good interaction between federal government entities and the CSOs involved in the EIPV.	UN Resolution A/RES/70/1, paragraphs 17.14, 17.15, 17.16, 17.17. Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), art. 3. Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note Istanbul convention, art. 7 and 10.	Interviews with representatives of CSOs (UN Women, UNICEF) and Ministries for Women and Health revealed that there are common interests and initiatives from all sides. Also, there are efforts to create synergies within the interventions. Review of ministry reports and programme documents regarding violence against women, focusing specifically on IPV, shows that interventions do consider the interaction with other agencies. There are agreements between the ministries and bodies, like the UN Women, UNICEF partnership with the Ministry of Education to include gender issues in the curriculum. Document review and interview shows that FAO programme is helping to empower rural women through agriculture programmes.	Timely initiatives of the Ministry for Women and partnering with the UN bodies. An effective strategy to engage with the CSOs. Proper direction from the centre of government on SDGs.	A coordinated effort (albeit with limited resources) results in exemplary engagement with the important actors to address the EIPV issue.	-	To Centre of Government: Initiatives should continue, and the Centre of government may promote the working model to other responsible Ministries as good practice to follow.
Inadequate vertical coherence among the institutions involved in the EIPV.	Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Local Development Plans. Academic articles on coordination, collaboration, and coherence in SDG implementation.	Interviews with the representative of the Centre of Government on SDGs and Ministries for Women and Health, state-level administration and local-level administration reveals a lack of coordination and collaboration. Documentation review of the interventions held at the state, local and Centre of Government level shows a lack of coordination and collaboration between federal and local entities.	Lack of communication across the vertical chain due to the lack of delineation and communication of the process. The roles of the respective agencies are not well defined.	There are possible gaps, overlap, fragmentation, and duplication in agencies' efforts to address the EIPV. Agencies cannot operate optimally.	-	To respective ministries: Improved awareness and communication among the different actors across the vertical chain. To Centre of government: Clearly define roles among the entities.





Findings					Good practices	Recommendations
Situation found	Criteria ⁷²	Evidence and analysis	Causes	Effects		
Lack of engagement of the institutions involved in the EIPV at the local level.	Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Local Development Plans. Academic articles on coordination, collaboration, and coherence in SDG implementation.	Interviews with the local unit responsible for EIPV and police stations, health entities, social assistance entities that provide assistance to victims of IPV, schools, prosecutors, and judges show that there is no coordination between the institutions. Focus group with the local representatives of the CSOs working on the EIPV reveals a lack of coordination and collaboration.	Lack of effective coordination at the local level. Low priority of the issue in the political scenario. Work overload.	Victims not receiving adequate support. Lack of public trust in the local bodies.	-	To Ministry of Women: Enhance local-level resources and capacities to deal with the issue. To Ministry of Women: guide local level agencies on how to create coordination mechanisms and engagement with the CSOs.
Lack of coordination, collaboration, and communication between police stations and health entities.	Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Local Development Plans.	Questionnaire to the sample of 50 local police superintendents and ten hospital managers. Interviews shows that, in most cases, there is a lack of coordination between the relevant hospital and the police with respect to activities related to EIPV. An analysis of the hospital system—to determine whether it has an appropriate method to identify and document IPV cases—shows that, in general, it doesn't report such cases as IPV cases. Interviews with police and health officials show that they don't coordinate their work to facilitate assistance to the victims.	Both hospital and police sources indicate their lack of capacity to address such issues and the need for additional resources. There is lack of adequate data from the police and hospital on such cases to allow for the appropriate measurement of the situation on the ground. There is no formal communication channel established between the police and hospitals.	Victims' cases and information remain unrecorded and unaddressed, which hides the extent of the problem. Less data reliability of the issue.	The Secretary of Women in one state of the country developed and installed a system within the hospitals that allows for the registration of all cases of IPV and the automatic notification to the police department.	To Ministry for Women: guide the agencies on states and municipalities to enhance capacity by providing resources, if possible; engage local CSOs to help assist and coordinate; improve data collection and database maintenance in both police stations and hospitals.





Findings					Good practices	Recommendations
Situation found	Criteria ⁷²	Evidence and analysis	Causes	Effects		
Lack of coordination, collaboration, and communication between police stations, prosecutors and judges.	Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Local Development Plans.	Interview with the local police chief, with local public prosecutors, and with judges revealed there is insufficient communication and coordination between the parties on the EIPV. An analysis of the process and the documentation review show that there is often a delay in the time taken by the police to send the information on the incidents to the judges; as a result, the victims may face social exclusion, trauma, new episodes of violence and, in extreme cases, even murder. In a few serious cases, judges put a restriction on the perpetrators, but, due to lack of capacity, the police cannot enforce the judges' ruling.	At the local level, the police, prosecutors and judges are not familiar with the concept of coordination on issues like EIPV and that such coordination would benefit the victims. The police workforce is overwhelmed with law enforcement, and this hinders timely reporting.	Agencies work in silos. There is an information and data gap. There is a risk that victims suffer new episodes of violence.	-	To the Ministry of Justice: sensitise the police, prosecutors, and judges on the EIPV and promote relevant good practices; organise work allocation of the police in such a way that it will not hamper their regular work.
Lack of coordination, collaboration, and communication between health entities and social welfare agencies who assist victims of IPV.	Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Local Development Plans.	Interviews with manager of health entities revealed there is insufficient communication and coordination between them and the social welfare agencies on EIPV. A focus group with managers of social welfare entities revealed that they don't have the required process in place and contacts with health service when it comes to the EIPV.	Health service doesn't have psychologists. Health services providers are not aware of what to do in cases of IPV and lack awareness that that they could send the victim to social welfare agencies for assistance and treatment.	There is confusion among the social welfare and health services, leading women to health care instead of social care, which is the primary need for the women.	-	To the Ministry of Women: assess the need for psychologists. To the Ministries of Health and Social Welfare: guide state and local health and social welfare agencies to define roles and responsibilities, and to coordinate and collaborate on activities related to EIPV.
Good engagement between the local entity responsible for EIPV and local CSOs that work with EIPV.	Commission on the Status of Women (CSW 60/2016/25). UN Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note. Istanbul convention, art. 7 and 10. Local Development Plans.	Interviews have indicated that that there are common initiatives being undertaken by different parties, and synergies have been established. Documentation review and interviews show effective engagements between the ministry and International bodies, such as UN Women. Following the federal orientation, local agencies also have been coordinating and collaborating, to address gender issues in schools and facilitate initiatives to empower rural women.	Initiatives by the Ministry for Women, as they approach UN bodies. Engagement with CSOs is effective.	Coordinated efforts with limited resources to address EIPV, benefitting victims.	-	-



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