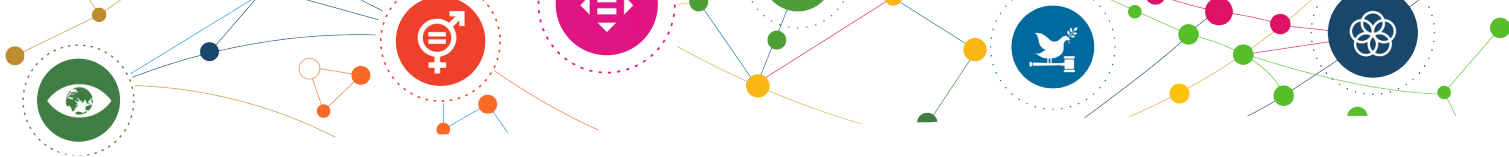




HOW DO GOVERNMENTS ENSURE THAT NO ONE IS LEFT BEHIND?

An Audit Framework for
Supreme Audit Institutions

PILOT VERSION 2024



Abbreviations

CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CRPD	Convention on the Rights of Persons with Disabilities
CSO(s)	Civil Society Organisation(s)
GSDR	Global Sustainable Development Report
HLCP	United Nations High-Level Committee on Programmes
HLPF	High-Level Political Forum for Sustainable Development
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
ISAM (2024)	IDI's SDG Audit Model (updated version - 2024)
ISSAI(s)	International Standard(s) of Supreme Audit Institutions
LGBTQI+	Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, and others (+)
LNOB	Leave No One Behind
MPI(s)	Multi-Dimensional Poverty Index/Indices
OPD(s)	Organisation(s) of Persons with Disabilities
OPHI	Oxford Poverty and Human Development Initiative
PFM	Public Financial Management
SAI(s)	Supreme Audit Institution(s)
SDG(s)	Sustainable Development Goal(s)
UN	United Nations
UN DESA	United Nations Department of Economic and Social Affairs
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNDP	United Nations Development Programme
UNSDG	United Nations Sustainable Development Group
VNR(s)	Voluntary National Review(s)
WHO	World Health Organisation

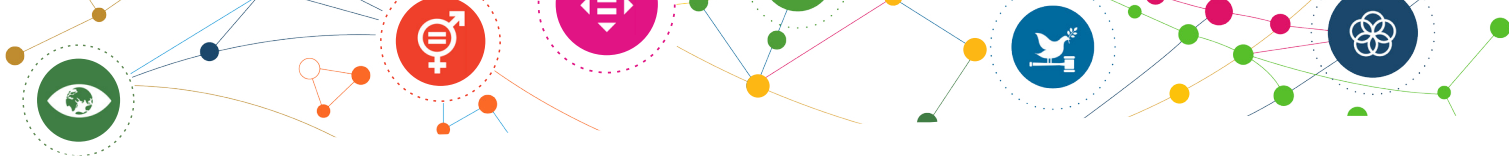
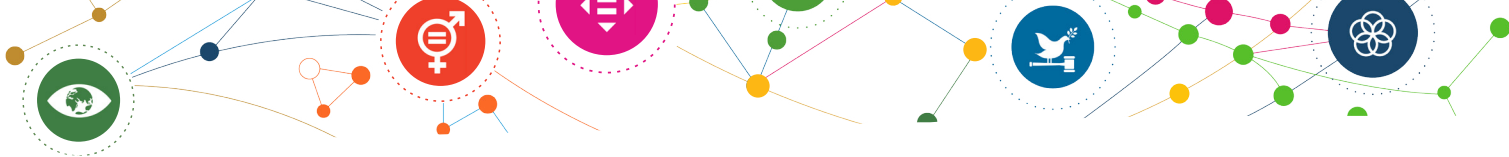


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About this Audit Framework

The principle of 'Leave No One Behind' (LNOB) is a core principle of the 2030 Agenda for Sustainable Development, which states that:

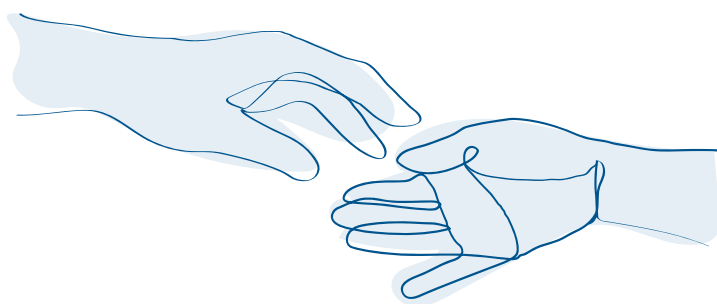
"As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first." (A/RES/70/1, Paragraph 4)¹

As the LNOB principle is an integral part of the 2030 Agenda, this audit framework is an integral part of IDI's SDG Audit Model (ISAM 2024).² When we piloted the 2020 version of ISAM, we received many requests from Supreme Audit Institutions (SAIs) to provide more guidance on auditing the principle of leave no one behind. Responding to these requests, we have developed this audit framework to specifically reflect on how SAIs can audit this principle when they conduct audits of implementation of Sustainable Development Goals (SDGs).

This framework is divided into three parts. The first part explores the concept of 'Leave No One Behind' (LNOB) as visualised and provided for in the 2030 Agenda and looks at some of the actions reported by nations in implementing this principle. The second part reflects on the importance and significance of auditing this principle in the broader context of auditing SDG implementation and the positive effects that such audits can create in diverse national contexts. The third part provides guidance on strategising to audit leave no one behind as a part of overall SDG audit strategy and entry points for leave no one behind audits following a process or programme entry point as described in ISAM 2024.

While we have mainly written this document for SAIs, SAI audit leaders, and SAI auditors, we believe that this document would be useful for a variety of stakeholders who work with SAIs and are interested in accountability, transparency, and effectiveness in the implementation of the LNOB principle by nations.

This document is based on inputs provided by all the SAIs and mentors who participated in the piloting of ISAM and was jointly developed by a team from the INTOSAI Development Initiative (IDI) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), with thanks to the latter's Evaluation and Disability Inclusion teams. We acknowledge the contributions received from all stakeholders, including several SAIs and the United Nations Department of Economic and Social Affairs (UN DESA).



1 United Nations. 2030 Agenda for Sustainable Development (UN General Assembly Resolution A/RES/70/1, 2015). Available at <https://undocs.org/Home/Mobile?FinalSymbol=A%2F70%2F1&Language=E&DeviceType=Desktop&LangRequested=False>

2 ISAM 2024. Available at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam>

PART I

1.1 What does ‘Leave No One Behind’ mean?

The 2030 Agenda for Sustainable Development affirms the commitment to “Leave No One Behind” (LNOB) when considering its implementation. This concept is referred to in several paragraphs (4, 26, 48 and 72) and not only reflects the enormous ambition of the new framework but also demands concrete approaches from all sectors and actors to make it a reality. This concept is closely tied to the commitments towards universality, equality, dignity, justice, and solidarity expressed in the 2030 Agenda.

LNOB requires that the **implementation of the 2030 Agenda reaches all peoples, without biases or any type of discrimination, going beyond “averages” and addressing inequalities of opportunity and outcome.** LNOB calls for equality and non-discrimination in pursuing achievement of the goals for “all segments of society”, such that they are to be reached for everyone regardless of gender, race, caste, ethnic group, class, religion, disability, age, geographical location, sexual orientation and identity, health, or any other status.

LNOB calls for providing universal social protection and expanding opportunities, irrespective of a person’s age, sex, ethnicity, wealth, or place of residence. It means upholding everyone’s right to access to public services, enshrined in international human rights treaties and national legislation across the world.³

This reflects and reinforces the ways that many goals and targets entail access for all, everywhere and is closely connected to the guiding idea of equal dignity and respect that underpins universal human rights.

Moreover, LNOB leads to **ensuring opportunity and access for everyone to participate in decision-making processes and in the conceptualisation of policies and programmes that affect their lives.** This demands meaningful and inclusive engagement of all stakeholders and at all levels, based on an enabling environment and transparent and accessible communication and information channels that favour the inclusion of the most vulnerable and marginalised.

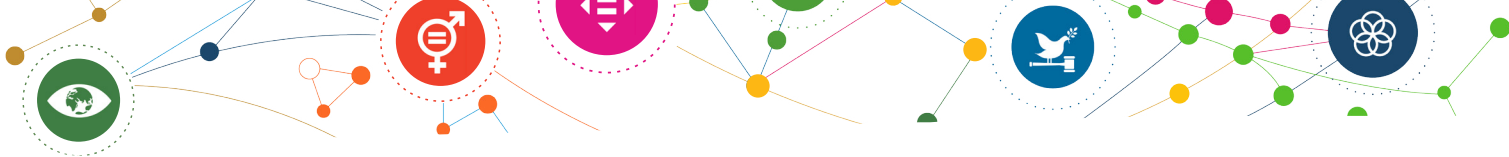
This concept comes hand-in-hand with the commitments towards inclusion and participation – also reflected in the 2030 Agenda. Without meaningful participation, without establishing inclusive mechanisms to hear the diversity of voices, implementation will not address the root causes of inequalities and other development challenges and will not lead to sustainable development. **A world where “no one is left behind” is one with formal systems for dialogue between governments and people and in which all human rights are indivisible and respected, protected and fulfilled.**

Moving beyond consultation, this concept also implies galvanising talents, capacities, ideas, creativity, and contributions of all in the implementation of the SDGs. This means an **approach whereby those who are considered as vulnerable or marginalised could act as agents of change and not merely as beneficiaries of policies.** This concept might also be understood as an affirmation of equality for all in life chances and opportunities – meaning that if no one is left behind all enjoy the same level of opportunities and chances or, when referring to the SDGs, the goals will only be considered met if met equally for everyone, everywhere.⁴

The focus on the **“furthest behind first” demands an approach that starts with identifying the marginalised and excluded, the causes of their exclusion and the mechanisms for their inclusion, as well as prioritising and setting up policies and programmes tailored for this new approach.**

3 An Introduction to the Leaving No One Behind (LNOB) Analysis, a virtual training for Philippines | ESCAP (unescap.org): <https://www.unescap.org/events/2022/introduction-leaving-no-one-behind-lnob-analysis-virtual-training-philippines>

4 Together 2030. 2016. Written Inputs to the HLPF 2016 From Ambition to Implementation: Ensuring that no one is left behind. High-Level Political Forum 2016. Available at <https://hlpf.un.org/inputs/together-2030-written-inputs-to-the-hlpf-2016-from-ambition-to-implementation-ensuring-that>

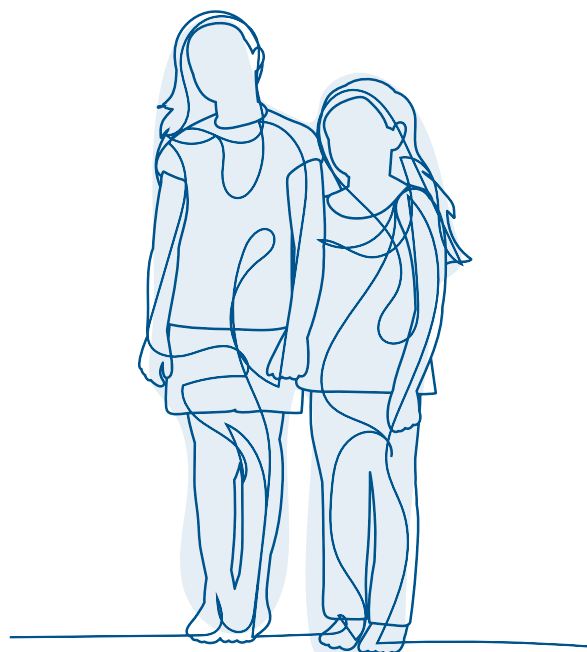


1.2 Who is left behind, and who is furthest behind?

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 of social inclusion.⁵ People who are left behind vary among countries.

The characteristics or situations of those who may be excluded or not able to benefit from efforts to promote and ensure development objectives – such as prosperity, health, justice and peace may be different across geographies, countries, regions, cities, and rural areas. Some people who may experience the impact of public policy and programmes differently than others include:

- Women and girls.
- Migrants, refugees, and internally displaced people.
- Indigenous Peoples.
- Ethnic minorities.
- Persons with disabilities.
- Older people.
- Youth.
- People living in poverty.
- Religious minorities.
- LGBTQI+ individuals.
- Linguistic minorities.
- Persons who are homeless.
- People who are incarcerated.

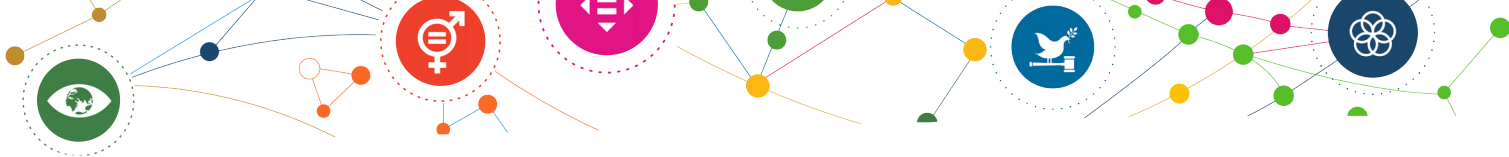


While the definition and identification of groups at risk of being left behind may vary by country, those commonly highlighted as being most vulnerable are: persons with disabilities, older persons, Indigenous Peoples, children, youth, women, persons living in poverty and especially extreme poverty, and LGBTQI+ individuals. Moreover, people within different groups may also be affected differently by policies, events, and environment, and may also experience intersecting disadvantages. For example, older women from ethnic minorities may be less able to access social protection mechanisms than younger women living in cities.

Here are a few examples of ways that laws, public policy, and programmes may affect people differently:

- According to UN Women, at least 162 countries have passed laws on domestic violence, and 147 have laws on sexual harassment in the workplace. However, even when laws exist, this does not mean they are always compliant with international standards and recommendations, or even implemented and enforced. Violence against women can result in significant costs to the State, victims/survivors, and communities. Costs are both direct and indirect, and tangible and intangible. For example, the costs of the salaries of individuals working at shelters are direct tangible costs. Women who suffer violence frequently need medical attention and suffer psychologically (as do their children), and these can be considered both as tangible and intangible costs. The government needs to have in place a number of mechanisms to deal with violence against women, for example specialised police stations, social and psychological assistance, shelters, judges, public attorneys, among others. Such costs are borne by everyone, including individual victims/survivors, perpetrators, the government, and society in general.

⁵ Social inclusion is defined as the process of improving the terms of participation in society, particularly for people who are disadvantaged, through enhancing opportunities, access to resources, voice, and respect for rights. UN DESA "Report on the World Social Situation 2016 – Leaving no one behind: the imperative of inclusive development". Available at <https://www.un.org/en/desa/report-world-social-situation-2016>



- According to the World Health Organization, an estimated 1.3 billion people experience significant disability. Persons with disabilities face many health inequities, including stigma, discrimination, and inadequate accessibility to receive treatment. They also face exclusion from education and employment and access barriers to transportation and buildings.
- According to the 2022 UN Sustainable Development Report, in 2020, about one in four urban dwellers lived in slums or informal settlements. The reasons behind slum formation in developing regions are many: rapid urbanisation; ineffective planning; lack of affordable housing options for low-income households; dysfunctional urban, land, and housing policies; a dearth of housing finance; and poverty. To achieve the SDGs, slum dwellers must be given the support they need to emerge from poverty and live free from exclusion and inequality. Adequate and affordable housing is key to improving their living conditions.
- According to the International Labour Organization, a critical education gap remains between Indigenous Peoples and dominant populations. Indigenous Peoples tend to have poor access to appropriate, quality education and training, and often lack the skills needed to benefit from emerging opportunities. Their traditional skills, practices, modes of learning, and languages are often not recognised, and this undermines their ways of life and pushes them into the informal economy.

Disaggregated data – where it is available, up to date and accurate – are a valuable resource for identifying those groups and analysing and ensuring that no one is left behind. In many circumstances, however, data may not be available or disaggregated according to the main factors of exclusion.

A 2018 United Nations Development Programme (UNDP) discussion paper identifies five key factors leading to people being left behind: discrimination, geography, socio-economic status, governance, and vulnerability to shocks (see Figure 1).⁶ It can be used as a framework to gather and analyse information within and across five factors, which are further discussed.

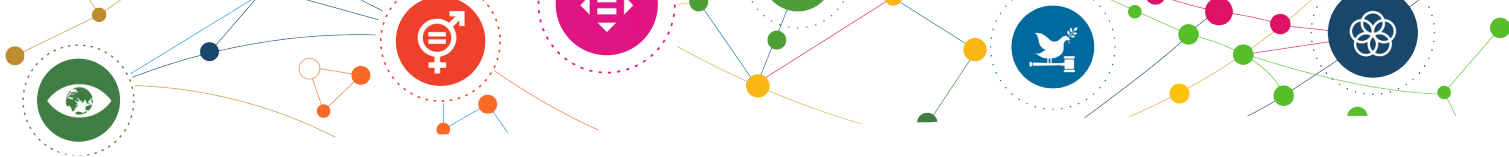
Figure 1. Five factors of leave no one behind



Adapted from: UNDP, 2018. “What does it mean: Leave No One Behind”. Discussion paper. July.⁷

6 UNDP discussion paper – July 2018. <https://www.undp.org/publications/what-does-it-mean-leave-no-one-behind>

7 <https://www.undp.org/publications/what-does-it-mean-leave-no-one-behind>



1.2.1. Discrimination

A basic question to be reflected upon is: what biases, exclusion, or mistreatment do people face based on the grounds of 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 background, migratory status, etc.?

For example, women usually receive lower salaries than men, even when performing the same tasks; elder people can find it difficult to find jobs and access public services; in some countries, people with a particular sexual orientation can be punished with prison or death. Living their lives under such circumstances hinders those groups from fully developing their potential. Such exclusion, bias, or mistreatments may have their origins in laws, policies, access to public services, and social practices.

1.2.2. Geography

Who endures isolation, vulnerability, missing or inferior public services and infrastructure, such as transportation and Internet, due to their place of residence? For example, people living in rural areas, especially in less-developed countries, tend to face more challenges in access to public services like transportation, electricity, water, sanitation, etc., therefore being left behind in society.

1.2.3. Socio-economic status

Who faces deprivation or disadvantages, for example, 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? Poverty and hunger – especially in childhood – are key in excluding people from opportunities to participate in and benefit from development progress.

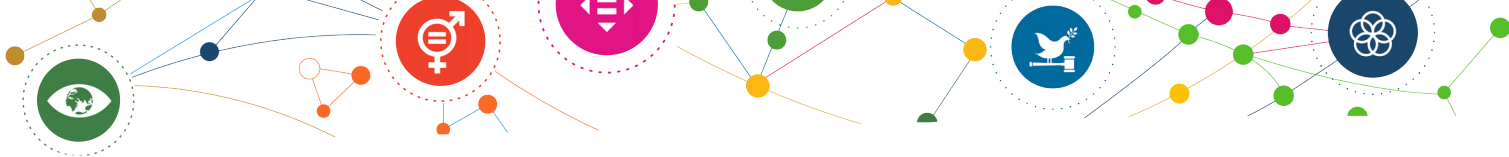
1.2.4. Governance

Who faces disadvantages 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? For example, in some countries the legal rights of Indigenous Peoples are not recognised. Besides, even public policies and programmes that in theory promote equity, if poorly implemented, can lead to more exclusion and discrimination.

1.2.5. Vulnerability to shocks

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, and price or other shocks? Children, elder people, and people with disabilities are often more affected by these types of shocks. During the COVID-19 pandemic, those who were already being left behind suffered harsher conditions during the health emergency.⁸

⁸ The Cooperative Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d), supported by IDI, included audit questions addressing LNOB. More information is available at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation/sdg-3-d>



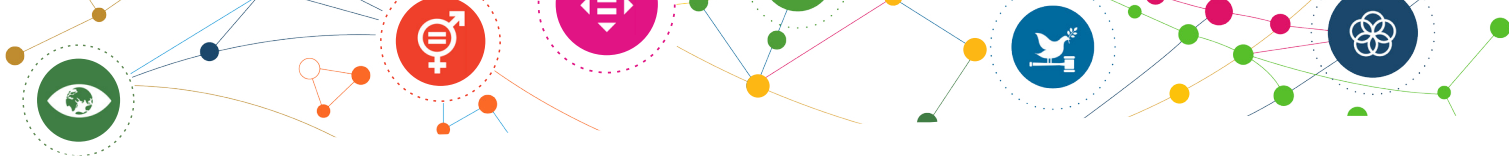
Box 1. Intersectionality and LNOB

People at the intersection of these factors face multiple, reinforcing, and compounding disadvantages, discrimination, and inequalities, making them more likely to be further left behind. For example, an Indigenous older woman with a disability and living in a remote rural area is more likely to be left behind than other women, other older people, or other people who are geographically disadvantaged, respectively. This is one of the reasons why data disaggregation is so important for implementing the LNOB principle.

Intersectionality has gained substantial attention recently, especially within international human rights law. Notably, in 2006, the Convention on the Rights of Persons with Disabilities became the first human rights treaty to acknowledge multiple and intersecting forms of discrimination, elaborating on this concept in General Comment No. 6 on Equality and Non-Discrimination: “Intersectional discrimination occurs when a person with a disability or associated to disability suffers discrimination of any form on the basis of disability, combined with colour, sex, language, religion, ethnic, gender or other status. Intersectional discrimination can appear as direct or indirect discrimination, denial of reasonable accommodation or harassment. For example, while denial of access to general health-related information due to inaccessible format affects all persons on the basis of disability, the denial to a blind woman of access to family planning services restricts her rights based on the intersection of her gender and disability... States parties must address multiple and intersectional discrimination against persons with disabilities.”

Source: UN Women Global Toolkit and Resource Book on Intersectionality, New York, 2021.⁹





1.4. How does the social, political, and economic context of the country impact the government's efforts to leave no one behind?

The social, political, and economic context of each country, region, province or city not only determines the extent and nature of populations left behind, but it also impacts governmental efforts to implement the LNOB principle. People may be left behind for a variety of reasons, including factors such as social policy and programme priorities, poor policy and programme design, fiscal and structural constraints, lack of policy cohesion, inflation, technological barriers, threats to democracy, inequality, formal and informal discrimination, unequal power relations, conflict, or corruption. Similarly, the analysis needs to consider the institutional environments at national and sub-national levels that may enable or hinder the implementation of the LNOB principle.

COVID-19 has impacted governmental efforts to leave no one behind. For example, in Serbia, one study analysed the negative consequences of the COVID-19 pandemic on vulnerable groups and groups at risk, presenting causes, outcomes, and recommendations. The groups considered were the Roma ethnic group, persons with disabilities, LBGTQI+ individuals, homeless persons, people living with HIV/AIDS, persons deprived of liberty, youth, human rights defenders, and journalists.¹⁰ The analysis was driven by an approach based on human rights and the LNOB principle in the context of the 2030 Agenda and its SDGs.

It is also important to consider that the context in the country may change over time. The results of governmental efforts to LNOB may have improved over time after consistent implementation of public policies and programmes towards inclusion. On the other hand, shocks such as conflicts, pandemics, and climate change may increase inequalities in a given period of time. Finally, concepts related to LNOB may have changed e.g. the measurement of poverty was mainly focused on household income and may have evolved to a framework that considers multidimensional poverty.

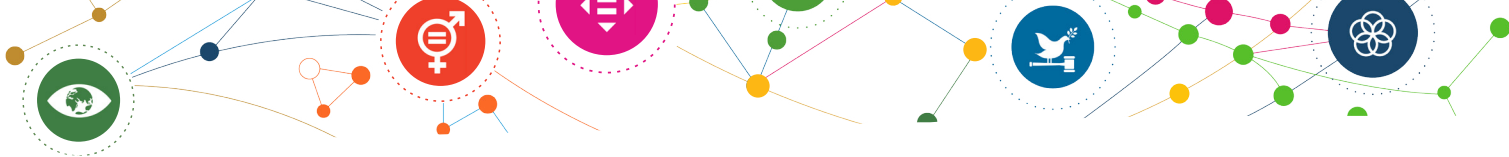
1.5. What does it take to implement the LNOB principle?

Implementing this principle will entail identifying and addressing unjust, avoidable, or extreme inequalities in outcome and opportunities, and patterns of exclusion and discrimination in society. These challenges, underpinned by structural constraints and unequal power relations, are produced and reproduced over generations. Achieving substantive equality for all groups in society will require implementing legal, policy, institutional and other measures. This will also require free, active, and meaningful participation of all stakeholders, particularly the most marginalised, including in review and follow-up processes for ensuring accountability, recourse, and remedies to all.¹¹

Implementing this principle would require governments to consider it in: (a) set-up of public institutions; (b) policy development and means of implementation; (c) data and measurement frameworks set up at the national level; and (d) follow-up and review mechanisms for implementation of national outcomes linked to SDGs.

¹⁰ https://serbia.un.org/sites/default/files/2021-02/LNOB%20analiza_ENG_web.pdf

¹¹ United Nations Sustainable Development Group (UNSDG), Operationalizing Leaving No One Behind. 2022. Available at <https://unsdg.un.org/resources/leaving-no-one-behind-unsdg-operational-guide-un-country-teams>



1.5.1. Set-up of public institutions

Public institutions play a crucial role in LNOB, especially by addressing discrimination in public service delivery and ensuring inclusiveness. To institutionalise non-discrimination and mainstream LNOB across the public administration, governments may adopt a comprehensive approach with multiple strategies. These include: establishing non-discrimination as a public service standard; fostering an institutional culture of inclusion and training public servants to respond to discrimination; using public procurement to promote diversity and inclusion; addressing Artificial Intelligence (AI) bias; and engaging with stakeholders, including civil society and community-based organisations, particularly the ones representing marginalised groups.¹²

1.5.2. Policy development

Prioritising the development of policies that target the most vulnerable and marginalised is critical for governments to uphold the commitment of “reaching the furthest behind first”. To leave no one behind, governments need to engage with those hardest to reach and adopt policies that are attentive to exclusion, discrimination, marginalisation, violence, and vulnerability (including to climate change). This has implications for policy design – as something to be addressed in the ends and means of particular policies adopted and in screening for any unintended consequences of those policies. It may require governments to shift focus from those most easily helped to those hardest to reach. This will require tailored approaches, as well as evaluating and updating policies continually to ensure that there are no backtracks.

Having data on historically marginalised groups as well as mechanisms to identify what population groups are not being included in budgets, policies, services provisions, and programmes would need to be in place. Applying an ‘intersectionality lens’ may be one of the approaches to reaching the furthest behind first. Learn more about intersectionality through UN Women’s “Intersectionality Resource Guide and Toolkit”.¹³

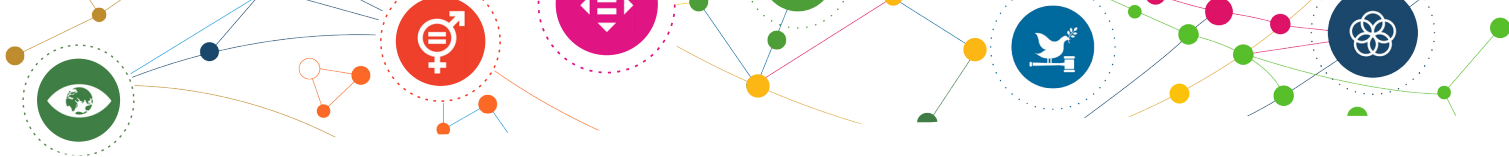
Specific legislation needs to be developed and agreed on to support turning global commitments into national laws and budgets, reaffirming principles (including LNOB), and allocating financial resources for the national and sub-national implementation of the 2030 Agenda.

Addressing the interlinkages between the goals will also be key to promoting synergies that can help to ensuring that no one is left behind. One example is the link between water, sanitation, and hygiene (SDG 6) and health (SDG 3), given that access to wash services in health care facilities ensures quality and safe care and minimises the risk of infection for patients, caregivers, healthcare workers, and surrounding communities. Another example is how access to social protection systems (SDGs 1 and 10) and decent work (SDG 8) by households in vulnerable situations has a direct impact on the education (SDG 4), health (SDG 3), nutrition (SDG 2), and equal opportunities (SDG 10) for their children.

One step to make the implementation of the 2030 Agenda truly inclusive is establishing communication tools and mechanisms that: raise awareness about the importance of inclusion to sustainable development, that foster collective action, partnerships and stakeholder engagement; that promote agency, collective action, and partnerships among stakeholders on LNOB in sustainable development; that foster awareness as well as claiming of rights, and that promote engagement with government on people’s needs and experiences towards improving inclusion through policy and governance. The 2030 Agenda also calls for the participation of all stakeholders in its implementation, which means going beyond the actions led by governments alone. A sense of social cohesion and shared endeavour needs to be promoted and the SDGs are a useful tool in this regard.

12 UN DESA Policy Brief No. 136: Promoting non-discrimination in public administration: some entry points. 2022. Available at <https://www.un.org/development/desa/dpad/publication/un-desa-policy-brief-no-136-promoting-non-discrimination-in-public-administration-some-entry-points/>

13 UN Women Global Toolkit and Resource Book on Intersectionality, New York, 2021. Available at <https://www.unwomen.org/en/digital-library/publications/2022/01/intersectionality-resource-guide-and-toolkit>



It is also important to set up accessible spaces and structures that facilitate the participation of excluded people and connect them with their governments. Regular consultations, direct, accessible, and formal mechanisms for participation and inclusion, along with efforts to reach out and provide feedback, must be included in the implementation of the 2030 Agenda, which entails efforts regarding planning, developing, and adapting policies.

Participation of those furthest behind is necessary in designing and reviewing policies that truly leave no one behind. However, their participation is also important in decision-making. Participation can bring attention to people's needs, priorities, and experiences, whereas the absence of participation can lead to a lack of a voice and representation in relevant forums, thereby becoming an aspect of their vulnerability or marginalisation, or one way in which they are already left behind. However, those 'furthest behind' may be mostly invisible. Sometimes they do not even officially exist, and even if identified, they usually do not have time to do anything else other than trying to survive the day. They often may not have the resources and abilities to participate, or even not be aware of the opportunities and mechanisms of participation. For example, in a cash transfer programme, people usually need to report their address and have a bank account to receive the benefit. However, persons who are homeless, who should be among the beneficiaries of the programme, do not have access to it because they cannot meet certain requirements. Governments need to find new approaches to allow for everyone's meaningful participation and active engagement, ensuring that such approaches are culturally appropriate and accessible.

The following example presents the use of recommendations for human rights mechanisms to develop a programme response.

Box 2. Recommendations for human rights mechanisms to develop a programme response for women with disabilities in Uruguay



The concluding observations of the Committee on the Elimination of Discrimination against Women (CEDAW) for Uruguay (2016) identified refugee and stateless women, women in detention, and women with disabilities as "disadvantaged groups of women".¹⁴ Also, the concluding observations of the Committee on the Rights of Persons with Disabilities (CRPD) recommended revising policies on disability to include a gender-based approach, and addressing the possible disabilities dimension in policies on violence against women.¹⁵ UN Women, the United Nations Population Fund (UNFPA) and the Pan-American Health Organization/World Health Organization (PAHO/WHO) then developed a joint programme to address issues faced by persons with disabilities in three main areas: access to health care, violence and information.

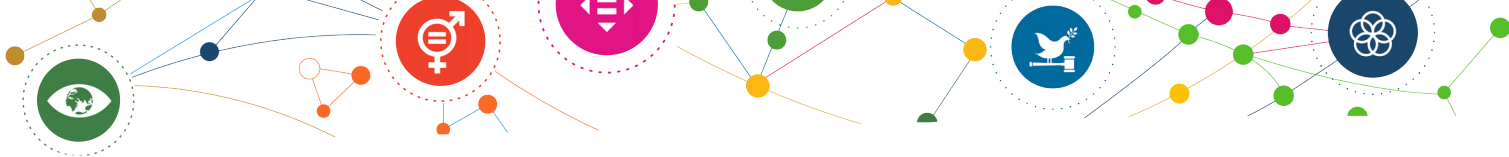
Source: United Nations Sustainable Development Group (UNSDG). 2022. Operationalizing Leaving No One Behind. <https://unsdg.un.org/resources/leaving-no-one-behind-unsdg-operational-guide-un-country-teams>

Discrimination is also a major issue, within society, within communities, by service providers, within the government, and even within families, and this will need to be addressed at all levels. "Reaching the furthest behind first" requires strong leadership, clear targets, mobilisation, and openness to finding new ways, and to adjust policies, services, regulations, and standards to the reality of the excluded. Civil society organisations can play a key role by supporting their governments in translating this concept into a reality.

Inequality is often transmitted across generations and can limit opportunities for children, which are largely determined by their parents' well-being and status quo. As a result, groups of people may fall further and further behind. Governments need to consider **intergenerational equity** in policymaking and governance by balancing the short-term needs of today's generation with the longer-term needs of future generations.

14 CEDAW/C/URY/CO/8-9: Concluding observations on the combined eighth and ninth periodic reports of Uruguay. 2016. Available at <https://www.ohchr.org/en/documents/concluding-observations/cedawcuryc8-9-concluding-observations-combined-eighth-and-ninth>

15 RPD/C/URY/CO/1: Concluding observations on the initial report of Uruguay. 2016. Available at <https://www.ohchr.org/en/documents/concluding-observations/crpdcuryc1-concluding-observations-initial-report-uruguay>



Box 3. Intergenerational equity

Understanding how the principle of intergenerational equity applies to the relationships between different generations is critical for fulfilling obligations to future generations. Only through distinguishing the nuanced interplay of and between different generations can policy and decision-making processes better take into account the rights, needs, and interests of present and future generations, while recognising that there is no trade-off between meeting the needs of the present and taking into account the needs of the future. Any solutions to the challenges of today will have a long-term impact and can therefore potentially leave all generations better off.¹⁶

1.5.3. Data and measurement

Leaving no one behind means moving beyond assessing average and aggregate progress, towards ensuring progress for all population groups. This requires disaggregating data to identify who is being excluded or discriminated against, how and why, as well as who is experiencing multiple and intersecting forms of discrimination and inequalities.

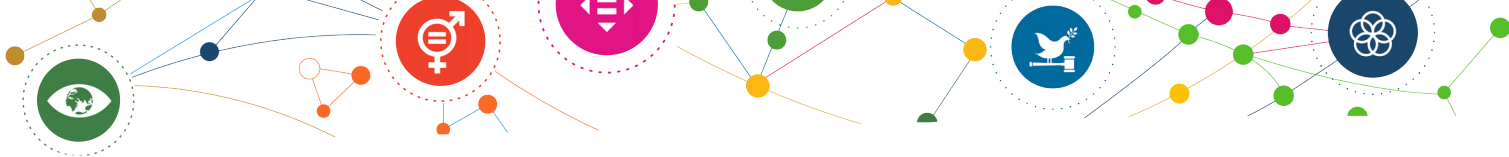
It is essential to build capacity now and continuously improve it, as well as increase technical support at a national level. This will ensure that adequate data is collected and that its disaggregation is possible, and that it measures the most vulnerable and marginalised groups. Data disaggregation is crucial in making the differentiated progress of different groups within a larger population visible, so as “to ensure that no one is left behind” (2030 Agenda, para 44).

The 2030 Agenda adopts, as a guiding principle, the requirement that data must be “disaggregated by income, sex, age, race, ethnicity, migration status, disability and geographic location and other characteristics relevant in national contexts” (para 74). Disaggregation will also be required beyond the core characteristics outlined and this should be part of an inclusive consultation on disaggregation at all levels. For example, it is recommended that data collected under indicators 6.1.1 and 6.2.1 should be disaggregated by service level so that it is possible to measure improvement in access to basic water and sanitation services, to respond to the target language of ‘equitable access’.

New and improved data collection systems must be designed and financed, and existing data collection mechanisms must be rethought and improved to identify what has been left behind and why. For example, household surveys are the most common data collection systems for data on children and their living conditions, but this mechanism excludes all children not living in households (children living in the streets, alternative care settings, etc.), so their realities are uncounted and, therefore, not addressed. Sources of data and use of geospatial information management should be integrated into data-driven policies and mainstreamed into sustainable development planning. Participatory mapping should also be used as a tool that promotes transparency and addresses the root causes of development challenges. Data generated by community or citizens could also be used.

Moreover, it is important that governments ensure transparency regarding data, promoting accountability and public participation in the processes related to data and measurement.

16 United Nations High-Level Committee on Programmes (HLCP). 2024. “Duties to the future through an intergenerational equity lens: Frequently Asked Questions.” Available at <https://unsceb.org/sites/default/files/2024-01/FAQ%20on%20Duties%20to%20the%20future%20through%20an%20intergenerational%20equity%20lens%20%28HLCP%20core%20group%20on%20duties%20to%20the%20future%29.pdf>



1.5.4. Follow-up and review

LNOB with respect to monitoring is not just a matter of data disaggregation. The 2030 Agenda is also about monitoring and accountability, and reviews of SDG implementation need to “have a particular focus on the poorest, most vulnerable and those furthest behind” (para 74 e). Country reports, and those of other actors, should explicitly address this principle and highlight how the furthest behind have been specifically addressed. It is also key that clear multi-sectoral institutional arrangements for monitoring and review are established at the sub-national, national, regional, and global levels with clear spaces and mechanisms for participation and contribution from civil society, networks, and other stakeholders. A multi-sectoral approach will facilitate coalition and partnership building at the national level. The Voluntary National Review Reports (VNR) presented by countries at the High-Level Political Forum for Sustainable Development (HLPF) are a good mechanism for countries to report on the implementation of the LNOB principle. It is also a forum for sharing best practices and peer and mutual learning about how to design policies that leave no one behind.

Follow-up and review include mechanisms of monitoring and evaluation, as well as mechanisms that allow for feedback and learning processes to improve policies towards sustainable development and leave no one behind.



PART II

2.1. Why does the LNOB principle and its audit by SAIs matter?

The LNOB principle aims to ensure equitable outcomes that benefit all, not only groups that are already well-served in society. The government and the public administration have a vital role to play in addressing inequalities in opportunities and access through public policies and other instruments, guaranteeing that the scarce public resources are managed in a way that leads to more equality.

The 2030 Agenda (para 8) envisages a world:

- of universal respect for human rights and human dignity, the rule of law, justice, equality, and non-discrimination.
- with equal opportunity permitting the full realisation of human potential and contributing to shared prosperity.
- with respect for race, ethnicity, and cultural diversity.
- In which every woman and girl enjoys full gender equality and all legal, social, and economic barriers to their empowerment have been removed.
- which invests in its children and in which every child grows up free from violence and exploitation.
- that is just, equitable, tolerant, open, and socially inclusive in which the needs of the most vulnerable are met.

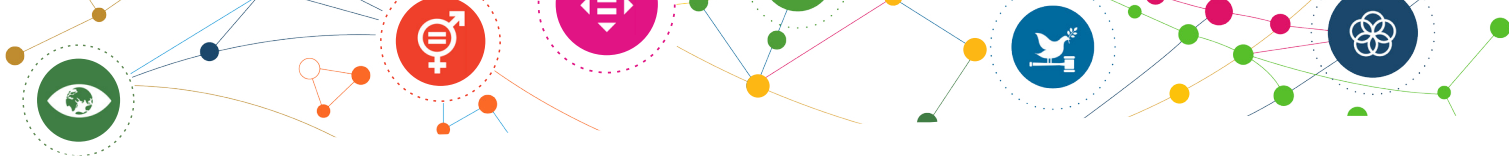
As such, it is evident that the 2030 Agenda and the SDGs cannot be successfully implemented without the implementation of the LNOB principle. As the principle is central to the implementation of SDGs, it is also important that SAIs which audit SDG implementation examine this principle. Without such examination, the audit of SDG implementation will be neither complete nor meaningful.

The principle applies to all aspects of the SDGs. It not only entails reaching the poorest of the poor, but requires combating discrimination and rising inequalities within and amongst countries, and their root causes. Leaving no one behind requires the transformation of deeply rooted systems – economic, social and political, governance structures, and business models at all levels, from local to global. Without such a comprehensive effort, significant disparities will remain within and across regions and countries.

Considering that Supreme Audit Institutions (SAIs) are public institutions, audit work becomes more relevant and impactful when it addresses disparities in access to public services, particularly for marginalised groups historically left out, such as low-income communities, ethnic minorities, and rural populations, for example. Therefore, it is critical that SAIs use a lens of LNOB in their audit work and planning processes for the development of strategic audit plans.

The LNOB principle is important because it can improve the performance of processes and programmes that contribute to the achievement of SDG targets. These benefits of leaving no one behind include:

- Reduction of violence, discrimination, racism, xenophobia, and intolerance in general.
- Reduction of poverty and inequality.
- Improvement of people's lives, especially those who are usually the furthest left behind.
- Increase of transparency and accountability of public policies, when disclosing and reporting on data that many times are not considered.



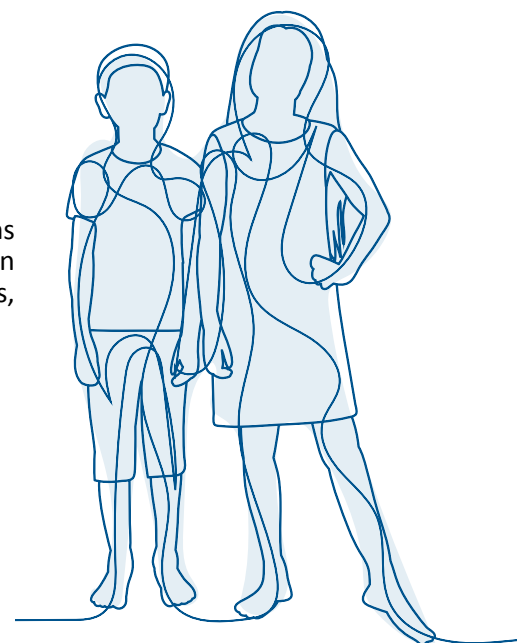
- However, there are also barriers to the implementation of the principle, such as:
- Strong cultural and social views and norms that can hinder institutions implementing the principle.
- Bureaucratic inertia and diluted ownership.
- Budget and planning processes that are not well suited for ensuring LNOB.
- Many times, dealing with LNOB means addressing situations that pertain to many sectors in the government and, therefore, require integrated planning, which may challenge the implicit hierarchy of government agencies.
- Diluted and sometimes conflicting accountability lines.
- Additional complexity due to supra-national factors, including legal commitments and implication of regional actors and donors in national policy formulation.
- Vested interests in society.

2.2. Who are the stakeholders related to LNOB?

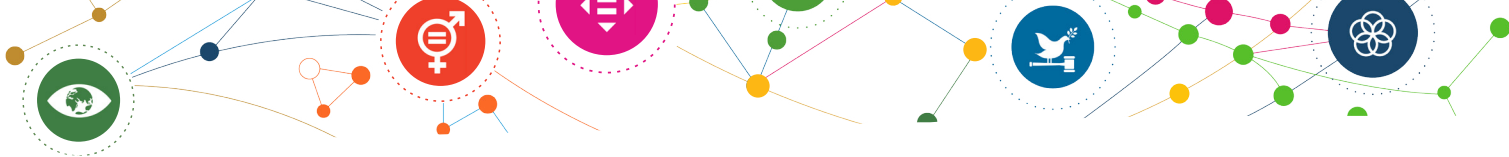
The 2030 Agenda emphasises the relevance of including all parts of society and all groups to achieve the SDGs. Several SDG targets address inclusion and participation.

Some relevant stakeholders related to the LNOB principle include but are not limited to:¹⁷

- Women.
- Children and youth.
- Elderly people.
- Indigenous Peoples.
- Migrants and their families.
- Persons with disabilities.
- Faith groups.
- Volunteer groups.
- Government organisations.
- Non-governmental organisations (NGOs) and civil society organisations (CSOs) that represent different groups of the society, like women, children and youth, elderly people, Indigenous Peoples, persons with disabilities, migrants, etc.
- Local authorities.
- Local communities.
- Workers and trade unions.
- Business and industry.
- Scientific and technological community.
- Farmers.
- Foundations and private philanthropic organisations.
- Parliamentary networks and associations.
- Educational and academic entities.



17 Sources: Agenda 21; Rio+20 Conference's The Future We Want; RES 67/290; UN DESA (2020) "Multistakeholder engagement in 2030 Agenda implementation: A review of Voluntary National Review Reports (2016-2019)", available at <https://sustainabledevelopment.un.org/content/documents/26012VNRStakeholdersResearch.pdf>



Effective stakeholder engagement increases the legitimacy of policy priorities and objectives, broadens the knowledge base to inform policymaking (for example, by incorporating Indigenous and local knowledge), helps creating mutual understanding and shared definitions of problems, and contributes to better appreciate the needs and interests of those directly affected by programmes and policies.

Stakeholders who are the most vulnerable and at risk of not being given an opportunity to share their expectations and opinions should be given special attention throughout the stakeholder engagement process. This targeted approach increases policymakers' understanding of the experiences of vulnerable persons, as well as the factors of LNOB, and drivers and impacts of vulnerability. As a result, they are better able to: identify who is being left behind and the reasons why; address the issues preventing inclusion; design for specific stakeholder requirements; and broaden the scope of intended beneficiaries.

Approaching stakeholder engagement with inclusivity in mind may increase the credibility, suitability, and acceptance of the programme or policy under implementation. It can also help to create a shared and committed mission and to promote a sense of belonging, ownership, and responsibility.

This is important, given that the SDGs can only be met if met for all, and from the perspective of social cohesion, all of society has a stake in no one being left behind.

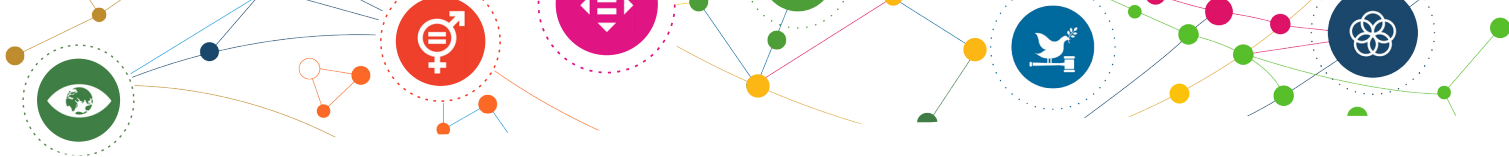
There are challenges and risks related to engaging multiple stakeholders. Stakeholder engagement requires time and significant organisational capacity and resources (both financial and staff).

Auditing SDG implementation requires considering the wide range of stakeholders that jointly contribute to the implementation of specific Goals and targets. The relevant stakeholders for assessing the implementation of the LNOB principle are not given or pre-determined. They vary for each sector and area, and therefore need to be identified around the specific processes for SDG implementation at the national level or the programmes related to the selected national target(s) linked to one or more SDG global targets to be audited by SAIs.

Some general considerations might be relevant for audit teams in the analysis of stakeholders when considering LNOB in an audit of SDG implementation:

- Identify relevant stakeholders and groups related to the prioritised programmes/entities.
- Assess the responsibilities and roles, influence, and capacities of the various stakeholders, considering the different stages in the policymaking process (design, implementation, monitoring).
- Consider not only government stakeholders, but also societal stakeholders and particularly the beneficiaries of programmes and policies.
- Pay attention to marginalised and vulnerable groups, local communities, and other less evident stakeholders who might often be under-represented or not even considered.
- Consider the role of specialists, academia, and the scientific and technological community.
- Consider not only individual stakeholders but also coalitions or networks, as well as institutionalised spaces.
- Prioritise the stakeholder list and identify those that the audit team will be able to engage with.

The stakeholder analysis can be reflected in a matrix to help identify and select the relevant stakeholders based on their roles, responsibilities, and relative influence related to the programmes and/or processes selected. This mapping and analysis of stakeholders will also be useful for audit teams to engage with the key stakeholders throughout all stages of the process of auditing SDG implementation, including the facilitation of audit impact.



Besides the identification of the key actors, the stakeholder analysis can help identify the actions required to promote change in addressing root causes. It requires identifying those who are entitled to claim rights, those who have specific responsibilities and obligations to act under the country's legal framework, and those who are well-positioned but may not yet have a responsibility to act.¹⁸

For additional information on multistakeholder engagement and suggested readings and resources on multistakeholder engagement for SDG implementation, follow-up, and review, see: ISAM 2024 Chapters 2 and 7 and Annex 1, IDI SAIs Engaging with Stakeholders Guide,¹⁹ IDI Performance Audit ISSAI Implementation Handbook,²⁰ and IDI's Strong Stakeholder Coalitions for Audit Impact Playbook.

2.3 What are the actions taken by governments to address the LNOB principle?

UN DESA's 2023 Global Sustainable Development Report states:²¹

“At the halfway point of the 2030 Agenda for Sustainable Development, the world is far off track ... Without urgent course correction and acceleration, humanity will face prolonged periods of crisis and uncertainty – triggered by and reinforcing poverty, inequality, hunger, disease, conflict and disaster. At a global level, the “Leave no one behind” principle is at significant risk.”
(GSDR, p. XVIII)

However, under this scenario, there are governments taking actions to strengthen the LNOB principle. These are examples taken from the 2022 Voluntary National Reviews Synthesis Report:²²

- A strategy to encourage more smallholder women farmers to diversify agriculture (Guinea-Bissau).
- Translation of all SDG-related documentation into regional languages to improve accessibility (Philippines).
- Consultative process involving the heads of Decentralised Territorial Communities (Cameroon).
- Provision of school meals (Mali and Eritrea).
- Access to care and support to refugees (Greece and Jordan).
- Strengthening policies targeting the migration of low-skilled female labour to avoid harassment and exploitation and upgrade women's skills (Sri Lanka).
- Access to inclusive education for children and adolescents with disabilities (Lesotho and Equatorial Guinea).
- Ensure Indigenous Peoples' access to water, sanitation, and hygiene (Argentina).
- Updates to their laws or strategies for LGBTQI+ rights (Andorra, Argentina, Greece, Montenegro, and Netherlands).

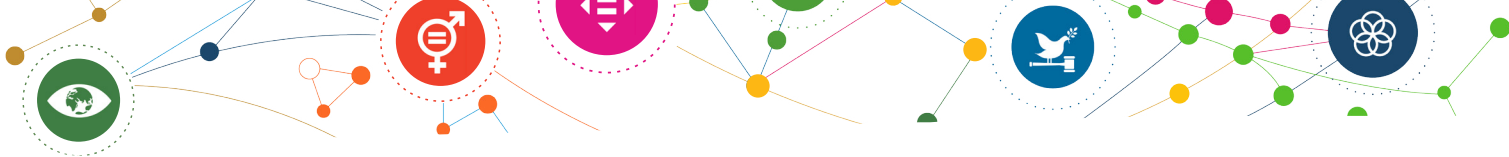
18 United Nations Sustainable Development Group (UNSDG), Operationalizing Leaving No One Behind. 2022. <https://unsdg.un.org/resources/leaving-no-one-behind-unsdg-operational-guide-un-country-teams>

19 <https://www.idi.no/elibrary/cdp/sais-engaging-with-stakeholders-programme/697-idi-sais-engaging-with-stakeholders-guide>

20 <https://idi.no/work-streams/professional-sais/work-stream-library/performance-audit-issai-implementation-handbook>

21 <https://sdgs.un.org/gsdr/gsdr2023>

22 UN DESA 2022 Voluntary National Reviews Synthesis Report. Available at <https://unstats.un.org/sdgs/report/2022/>



According to the 2023 synthesis report,²³ the VNRs illustrate good practices in governance, institutional capacity building, stakeholder engagement, data collection and analysis, and means of implementation that engage both local and national actors, with continued emphasis on the principle of leaving no one behind. Countries identified vulnerable groups or those furthest behind in their VNRs, particularly women, migrants, and refugees, persons with disabilities, children and youth, elderly persons, Indigenous Peoples, LGBTQI+ individuals, internally displaced people, and other groups in vulnerable situations. Vulnerable groups have also been engaged through improved data collection and disaggregation. For example, Saint Kitts and Nevis established a new Ministry of Youth Empowerment, Ageing and Disabilities.

Sadly, many VNRs in 2023 noted setbacks to progress on gender equality and women's empowerment, due to the COVID-19 pandemic and related challenges. Systemic problems of discrimination and inequality are also acknowledged, for example, in relation to challenges faced by migrants, refugees, and internally displaced persons. However, some progress has been made. In Uzbekistan, for example, facilitated loans and additional quotas have doubled the number of women in higher education, and there is a new law in the country criminalising harassment and stalking of women. Comoros has adopted laws to promote youth employment, strengthening laws on violence against children and women, and established universal health coverage.

During the 2023 SDG Summit several countries made specific commitments towards LNOB, by introducing new policies and commitments aimed at eradicating poverty, enhancing human capital, addressing uneven access to necessities, improving decision-making processes on sustainable development, and ensuring no country or locality is left behind.²⁴

To eradicate poverty, countries usually set targets to reduce absolute and extreme poverty, to enhance income growth for the ones furthest behind, to address gender equality, infrastructure development, and public sector capacities. Many countries have also adopted multidimensional poverty indices (MPIs), considering many aspects and dimensions of deprivation in addition to income.

Together with addressing poverty, countries have also been dedicated to enhancing human capital (e.g. education and decent employment) and addressing uneven access to basic necessities (e.g. food, water, sanitation, energy, and social protection). In all cases, LNOB demands that governments go beyond averages and disaggregate data to identify who is being left behind and why.

There are also policies to improve decision-making process in support of LNOB, which usually include mechanisms for participation, multistakeholder engagement, monitoring, data disaggregation, transparency, and accountability.

These LNOB policies, developed in diverse contexts, share a common strategy: integrating equity, inclusion, and sustainability across various thematic areas to include the poorest and those in vulnerable situations, reaching the furthest left behind first and informed by their active participation.

The approaches and actions mentioned above are only illustrative and by no means comprehensively cover all details of government commitments across diverse geographies. It is important for an SDG auditor to gain a sound understanding of the commitments made by the government in his/her country as a first step to auditing leave no one behind.

23 UN DESA 2023 Voluntary National Reviews Synthesis Report. Available at https://hlpf.un.org/sites/default/files/2023-12/2023_VNR_Synthesis_Report.pdf

24 UN DESA Policy Brief No. 163: Policy Choices for Leaving No One Behind (LNOB): Overview From 2023 SDG Summit Commitments. Available at <https://desapublications.un.org/policy-briefs/un-desa-policy-brief-no-163-policy-choices-leaving-no-one-behind-lnob-overview-2023>

PART III

3.1. Auditing LNOB

As discussed in previous sections, SDG implementation demands that governments and the public administration address inequalities in opportunities and access to public services, in order to achieve equality in outcomes for all. Considering this, there are processes, programmes, and public policies to be developed and implemented by the public sector to address the LNOB principle.

Auditing the implementation of the principle of LNOB is an integral part of auditing the implementation of SDGs. As such, the definition and entry points used for an audit of SDG implementation also apply.

As defined in ISAM 2024, 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.’²⁵

We can use two entry points for these audits: processes and programmes. The table below provides an overview of how those entry points can be used when auditing LNOB.

Table 1. Entry points for auditing LNOB

Entry point	LNOB in an audit of SDG implementation	Hypothetical examples of audit objectives
Programmes	Programmes that contribute to the achievement of SDG targets directly linked to LNOB	Audit the implementation of the programmes linked to the implementation of SDG Target 3.8 (universal health coverage)
Processes	LNOB as a process across the centre of government for the implementation of SDGs at the national level	Audit the performance of the LNOB process for the implementation of SDGs
	LNOB across processes of SDG implementation	Audit the performance of the government in mainstreaming LNOB across the processes of planning and budgeting for SDG implementation

The following sections further detail what those entry points would look like when auditing LNOB.

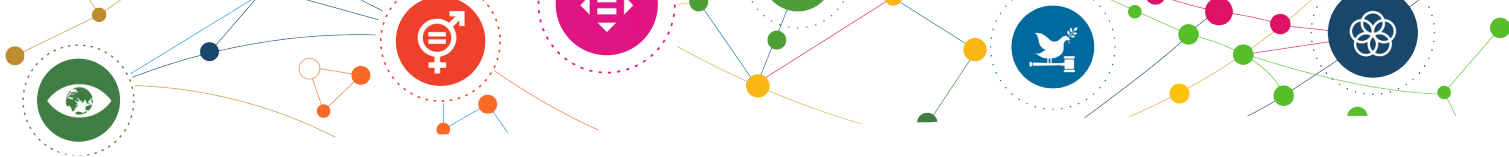
3.1.1. Entry point programmes: auditing the implementation of programmes linked to LNOB

LNOB requires concrete action by governments through the implementation of public policies and programmes for the achievement of national targets and SDGs. There are plenty of examples of programmes and SDGs that directly relate to LNOB, such as the ones aimed to address extreme poverty (SDG target 1.1), elimination of violence against women (SDG target 5.2), universal health coverage (SDG target 3.8), quality education (SDG targets 4.1, 4.2, 4.3), and many others.²⁶

The following boxes provide examples on national targets that address LNOB in two areas: eradicating poverty and addressing uneven access to basic necessities.

²⁵ ISAM 2024, Section 2.1, Box 1.

²⁶ More examples are shown in Figure 2. SDG targets related to inclusion.



Box 4. Eradication of poverty

During the 2023 SDG Summit, 40 countries submitted commitments, 31 of which explicitly prioritise advancing the LNOB principle through specific policies or institutional reforms. One of the areas of such commitments is around eradicating poverty.

To prioritise scaling up poverty eradication, 15 countries presented new benchmarks, with 13 specifying a poverty rate target for 2027:

- three countries targeted a 30-50% rate (Lesotho, Liberia, Sierra Leone).
- nine countries targeted 10-30% (Argentina, Bangladesh, Belize, Egypt, Ghana, Kyrgyzstan, Mongolia, State of Palestine, Uganda).
- one country targeted below 10% (Uzbekistan).
- and no country targeted a 0% rate.

Among the most ambitious, Sierra Leone is dedicated to reducing absolute poverty from 57% to 35%; extreme poverty from 11% to 5%; and multidimensional poverty from 65% to 50% by 2027, while increasing the income share of the bottom 20% from 8.1 % to 8.6%. Lesotho aims to reduce poverty from 50% in 2016/17 to 44% in 2026/27 by enhancing income growth for the bottom 40% and addressing gender equality, infrastructure development, and public sector capacities. Uganda commits to transitioning from the informal to the formal economy to increase incomes, improve quality of life, and eradicate poverty at the household level.

Additionally, out of 15 countries indicating their poverty eradication benchmarks, five of them specified their target Gini index, indicating specific, time-bound national efforts to reduce inequality.

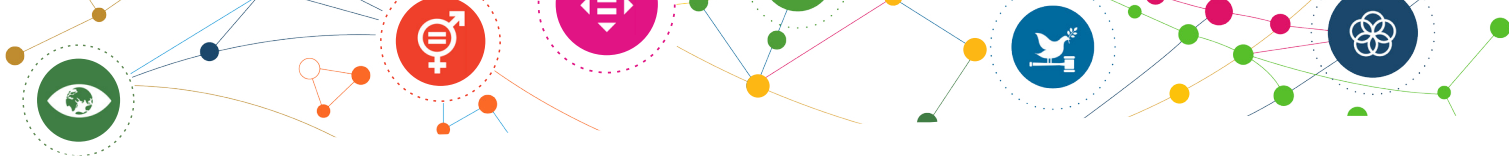
Source: UN DESA Policy Brief No. 163: Policy Choices for Leaving No One Behind (LNOB): Overview From 2023 SDG Summit Commitments.²⁷

Box 5. Policies to address uneven access to basic necessities

Several countries have developed policies to ensure that those at risk of being farthest left behind have equal access to basic necessities such as food, water, sanitation, energy, and social protection. For instance, Honduras's National School Feeding Program, led by the President, aims to ensure equal access to food for children in the poorest areas, preventing school dropout and combating socio-economic inequality. Kyrgyzstan plans 46 water management projects to irrigate 67,000 hectares of new land and increase water availability, promoting equal access to water for all, including those in vulnerable situations. Uzbekistan is improving water efficiency by 25% to ensure access to clean water and sanitation for children in all preschools. Bangladesh targets 100% access to clean drinking water and sanitation by 2030 and aims to provide equal access to energy for all by reducing primary energy consumption per GDP by 20% by 2030. Chile and Egypt are focused on enhancing access to universal health coverage, primary health care, and rural health facilities for all. Belize plans to approve a costed Social Protection Strategy in 2024, including a social protection floor and accompanying institutional mechanisms.

Source: UN DESA Policy Brief No. 163: Policy Choices for Leaving No One Behind (LNOB): Overview From 2023 SDG Summit Commitments.

27 <https://desapublications.un.org/policy-briefs/un-desa-policy-brief-no-163-policy-choices-leaving-no-one-behind-lnob-overview-2023>



When auditing LNOB under a programmatic entry point, the SAI team will select a set of programmes that contribute to the implementation of nationally agreed targets related to the SDGs at the national level.

The set of programmes to be audited can be selected in various ways, depending on the audit objectives. One way of doing it is mapping the national targets and programmes against the SDG being audited and framing the audit scope in a way that allows for the audit to conclude on the implementation of LNOB in these programmes. Another way is first determining the vulnerable group or groups as beneficiaries and then selecting the set of programmes that target (or should target) them.

The following boxes illustrate these two possible strategies.

Box 6. Mapping national programmes that contribute to universal health coverage



The SAI decided to audit the implementation of SDG target 3.8 (“Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all”). The audit team maps the national targets and programmes related to that global target, and comes up with a list of 15 programmes, which are then prioritised using criteria such as materiality, relevance, and risk. Finally, three programmes are selected to be audited regarding their efficiency and effectiveness in reaching the ones being left furthest behind. These programmes are child vaccination, distribution of subsidised medicines for chronic diseases, and domestic care of older people.

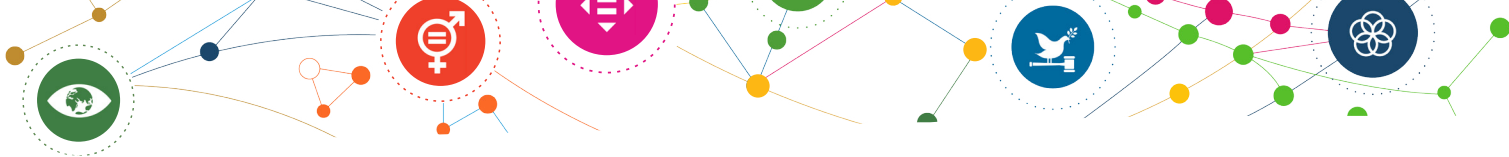
Box 7. Selecting programmes that realise the principle of LNOB for a specific group being left behind

The SAI decided to audit LNOB regarding one group historically being left behind in the country: the Indigenous Peoples. Considering this perspective, the audit team then maps the programmes that address (or try to) the needs of this group, directly or indirectly. After engaging with key stakeholders, such as parliament committees, CSOs representing and working with Indigenous Peoples, academia, and public entities, the audit team selects five programmes to be audited regarding their efficiency and effectiveness in delivering good quality public services to Indigenous Peoples. These five programmes are land recognition and protection, health care, Indigenous traditional knowledge, education and culture, and decent employment. The audit questions aim to verify the performance of the implementation of these programmes and how government includes the Indigenous Peoples in planning, decision-making, monitoring, and reporting on the effectiveness of these programmes.

3.1.2. Entry point processes: auditing the LNOB process for SDG implementation

LNOB can be considered as a process itself in the context of the implementation of the SDGs. As such, the SAI can audit its performance in an audit of SDG implementation. This process involves some steps that need to be taken by the government for the implementation of LNOB, such as: identifying who is being left behind and why, collecting disaggregated data, engaging with stakeholders and vulnerable groups, implementing reporting and accountability mechanisms, and ensuring meaningful participation.

At the stage of designing the audit of SDG implementation, the SAI will go through the step of understanding the audit topic (see ISAM 2024, Chapter 4, Section 4.1). This step is crucial when the SAI audits LNOB, as the auditors will have the opportunity to build a preliminary understanding of what the LNOB process looks like in the country, especially its components and subprocesses for SDG implementation. This understanding is crucial to frame a manageable and meaningful audit scope.



We have provided more details on what it takes to implement LNOB in Section 1.5, breaking down the LNOB process into four angles:

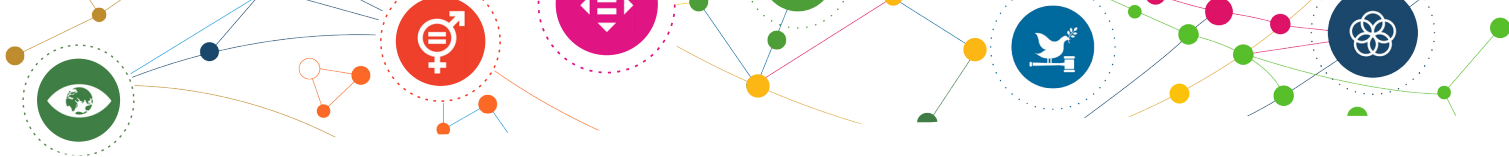
1. Set-up of public institutions.
2. Policy development and means of implementation.
3. Data and measurement frameworks set up at the national level.
4. Follow-up and review mechanisms for implementation of national outcomes linked to SDGs.

This can be a good starting point for the audit team to design the audit of LNOB.

Another useful resource to be used by auditors is the United Nations Sustainable Development Group's guidance on how to operationalise LNOB, which breaks down the LNOB process into five steps and one cross-cutting element, as follows:²⁸

- Step 1: Who is being left behind? Gathering the evidence
 - Gather and analyse existing data.
 - Consultation with communities.
 - Identify and prioritise data gaps.
 - Fill data gaps.
- Step 2: Why? Prioritisation and analysis
 - Prioritising.
 - Why are people left behind? What are the immediate, underlying and root causes of the deprivations, disadvantages or discriminations that cause them to be left behind?
 - Role pattern and capacity gap analysis.
- Step 3: What? What should be done
 - Identifying actions and interventions.
 - Prioritising actions.
- Step 4: How? How to measure and monitor progress
 - Identify and contextualise LNOB indicators and targets.
 - Set innovative ways of tracking, visualising and sharing information.
 - Develop monitoring capacity.
- Step 5: Advancing accountability for LNOB
 - Ensuring accountability of the UN System to the people left behind.
 - Integrate LNOB in SDG follow-up and review processes, including national SDG Reports and Voluntary National Reports to the HLPF.
 - Implement national accountability to people left behind.
- Cross-cutting guidance: Meaningful participation

28 United Nations Sustainable Development Group (UNSDG), Operationalizing Leaving No One Behind. 2022. <https://unsdg.un.org/resources/leaving-no-one-behind-unsdg-operational-guide-un-country-teams>



Whichever approach the SAI chooses to take, it is important to engage with multiple stakeholders – both during the design of the audit and during the development of the strategic audit plan of the SAI – to get their perspectives on how the government should address the LNOB principle for the implementation of the SDGs in the national context of the country.

The extent to which the SAI will examine the LNOB process for SDG implementation will depend on the availability of time and resources, which will frame the scope of the audit.

3.1.3. Entry point processes: auditing LNOB across processes for SDG implementation

LNOB can also be considered as part of many governmental processes for SDG implementation, such as planning, budgeting, public procurement, multistakeholder engagement, monitoring, data, and measurement frameworks, follow-up, and review, etc. When auditing the implementation of such processes in an SDG implementation audit, the auditors can include questions that allow them to conclude on how LNOB is mainstreamed in those processes.

Some examples of audits of SDG implementation using a process entry-point could be:

- Examining the LNOB principle in the follow-up and review process, including reporting on SDG implementation at the national level e.g. data, national reports, Voluntary National Review (VNR).
- Focusing on LNOB in the budgeting process at the national level across different sectors.
- Auditing the LNOB principle as a part of the processes related to accelerating SDG implementation at the mid-point in the implementation of the 2030 Agenda.

3.2. Is there a difference between auditing LNOB and auditing gender and inclusion issues?

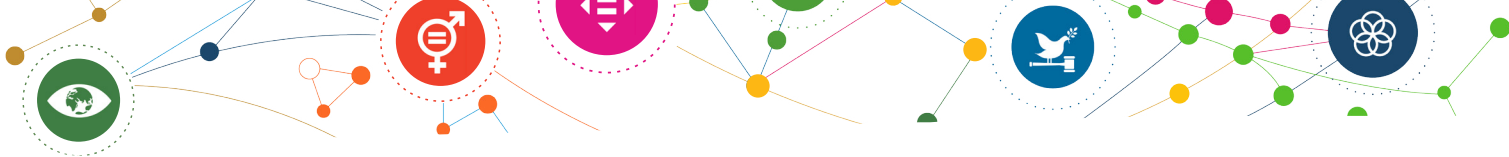
An SAI can audit gender and inclusion issues using financial, compliance, and performance audit methodologies. For example, if the country has implemented a gender responsive or disability inclusive budgeting framework, the SAI can examine the implementation of this framework as a part of its financial audit attest engagement. In a compliance audit, the SAI can also examine compliance with various rules and regulations related to the implementation of government activities for gender equality and inclusion.

As a part of its performance audit practice, an SAI can examine the economy, efficiency, and effectiveness of government projects, programmes, schemes, and entities working with different areas of vulnerability and marginalisation. If this is done under an audit of SDG implementation using a whole-of-government approach, then we can say that the auditor is auditing LNOB. Otherwise, it would be a performance audit focused on gender and inclusion, but not LNOB.

For example, an audit of economy, efficiency, and effectiveness of shelter homes for survivors of domestic violence would be a performance audit, but not an audit of SDG implementation if it does not examine the overall outcome of elimination of violence against women taking a whole-of-government approach.

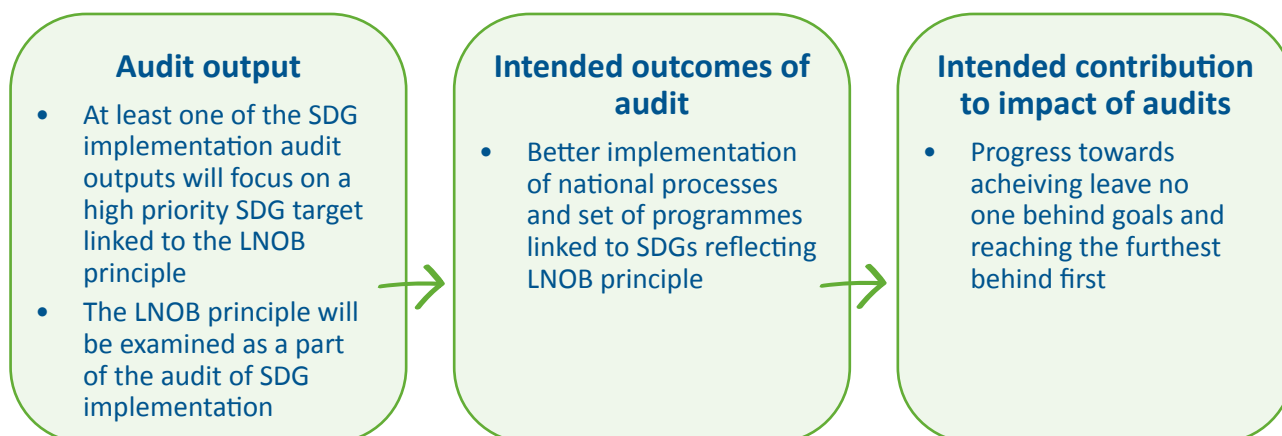
3.3. Strategising to audit LNOB

ISAM 2024 provides, in Chapter 3, detailed guidance on how to develop a strategic and annual audit plan for audit of SDG implementation. We recommend that the SAI build in the audit of the LNOB principle as an integral part of its strategic and annual audit plan for audit of SDG implementation. This would involve mainstreaming LNOB in the audit impact value chain, strategic audit portfolio, capacity development actions for implementing the portfolio and the monitoring, evaluation, and learning framework.



3.3.1. Audit impact value chain

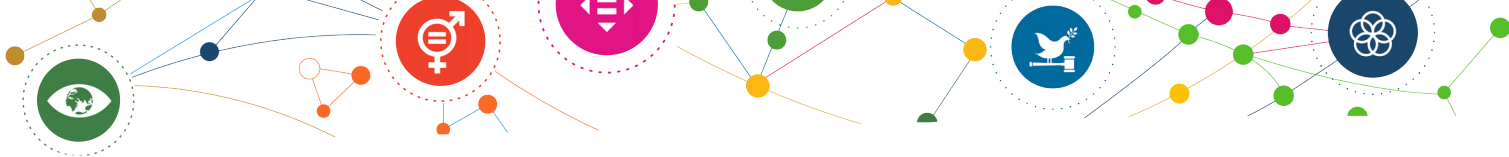
The SAI could mainstream the audit of LNOB throughout the value chain by reflecting upon it in its planned audit outputs, intended audit outcomes, and intended contribution to audit impact.



3.3.2. Strategic Audit Portfolio for LNOB

The strategic audit portfolio builds on the audit impact value chain of the Strategic Audit Plan (SAP), and contains the main areas and entry points that the SAI intends to audit in the timeframe of the plan. Here are some examples of audits of LNOB that the SAI may consider when developing the strategic audit plan:

- Auditing the implementation of the LNOB principle across 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. Or looking at LNOB in one specific process like multistakeholder engagement.
- Auditing the LNOB principle as a part of the processes related to accelerating SDG implementation from the mid-point in the implementation process.
- Examining the LNOB principle in follow-up and review processes including reporting on SDG implementation at the national and sub-national level e.g. data, national reports, sub-national reports, Voluntary National Review (VNR) etc.
- Focus on LNOB in the budgeting process at the national level across different sectors.
- Focus on LNOB in the implementation of specific SDG areas e.g. leave no one behind in the design and implementation of climate change National Adaptation Plans under SDG 13 (Climate Action).
- Focus on a set of programmes linked to the implementation of a national target linked to one or more thematic SDG targets reflecting the LNOB principle 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").
- Within sectors and national targets an audit of LNOB can focus on a specific vulnerable or marginalised group or groups. For example, in examining eradication of poverty, the SAI may focus on certain Indigenous groups, or youth, or women.
- We have seen in the previous chapter that governments use different policy approaches to implement the LNOB principle. Depending on the approach and commitment of the national government, the SAI could examine the implementation of policies e.g. policies for eradicating poverty, enhancing human capital, addressing uneven access to basic necessities, improving decision making processes in support of LNOB etc.



3.3.3. Capacity development actions for implementing the LNOB portfolio

Auditing LNOB requires the SAI to develop certain specific capacities in terms of people and processes. An SAI would need auditors and audit leaders who have competencies in not only using a whole-of-government approach but a sound understanding of how the LNOB principle plays out in their national context. Depending on the specific entry point and vulnerability selected for audit, the SAI will need to involve people who understand the concerned subject matter and issues related to it. The SAI also needs processes to identify and engage with vulnerable groups to gather their lived experiences and involve them as key stakeholders in the audit process. Looking at this from a systemic perspective an SAI may want to think of including auditors from the vulnerable communities in its audit teams. An SAI may also think of regular education and competency development activities, including tools and guidance material related to enhance awareness and understanding of LNOB issues.

3.3.4. Monitoring, Evaluation, and Learning (MEL) Framework

The SAI will need to integrate the LNOB principle in its Monitoring, Evaluation, and Learning (MEL) framework. This includes setting key performance indicators linked to audit of LNOB, identifying risks and implementing risk mitigation measures linked to LNOB goals of the strategic audit plan and continuously improving by learning lessons on an ongoing basis.

The SAI will need to ensure that its annual audit plan for SDG implementation includes audits of the LNOB principle as visualised in its strategic audit plan. The guidance provided in Chapter 3 of ISAM 2024 for how to develop strategic audit plans for SDGs audits is equally applicable to the audit of LNOB.

3.4. Audit scope

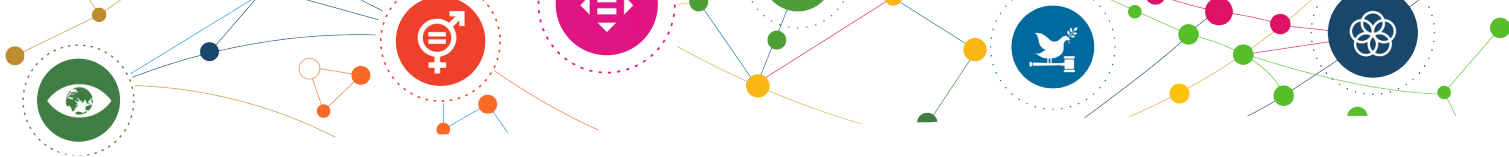
The audit scope determines the boundaries of the audit, covering the relevant aspects of the performance that will be assessed (ISSAI 300/29, ISSAI 3000/27-29). Further guidance for defining the audit scope can be found at ISAM 2024 and IDI's Performance Audit ISSAI Implementation Handbook.²⁹

When auditing LNOB, the audit team will determine the audit scope considering the entry point selected, the country context, the SAI mandate and the time, resources, and capacities available for the audit. The audit teams will also consider the results of the exercise of identifying the ones being left behind and stakeholder analysis.

The scope of a programmatic audit of LNOB will focus on how the government is delivering the set of programmes and addressing the needs of those being left behind. The audit scope could include how the vulnerable groups in society are being considered (or not) in a set of programmes related to an SDG target. For example, auditing how the universal health care is considering the particular needs of persons with disabilities. Another approach for a programmatic entry point could be selecting a set of programmes that aim to target a certain vulnerable population and audit their performance considering that population. For example, the programmes of vaccination, education, and employment for Indigenous Peoples.

A process audit of LNOB, on the other hand, could focus on how the government conducts the process of LNOB for SDG implementation, considering the steps of identifying the ones being left behind, engaging with them, monitoring and evaluation, etc. Or it could also focus on the performance of the governmental processes of SDG implementation with an LNOB perspective. For that purpose, it will be helpful to map the process or processes being audited to see where the LNOB principle should be considered and how. For example, when auditing the processes of monitoring and collecting data, the audit team can focus on how these processes consider LNOB, and how the government is performing in that regard.

29 <https://idi.no/work-streams/professional-sais/work-stream-library/performance-audit-issai-implementation-handbook>



Therefore, the audit scope will include the list of processes or the set of programmes being audited, and the LNOB considerations against which the government’s performance will be assessed.

In order to keep the audit scope manageable, the audit team may need to prioritise programmes or processes, or groups being left behind to focus on. Understanding the audit topic will be helpful in that regard (for more information, see ISAM 2024, Chapter 4 – Designing an audit of SDG implementation).

3.5. Audit questions



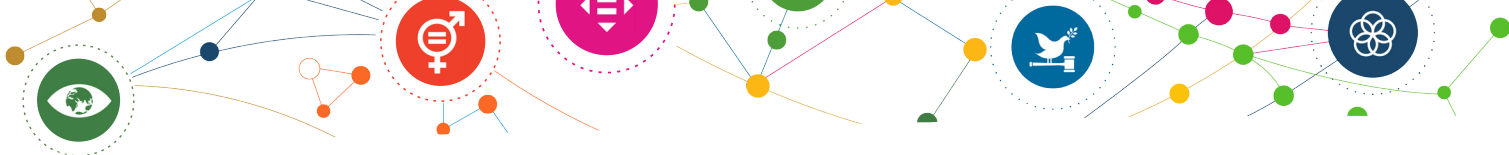
The audit questions in an audit of LNOB will depend on the entry used and the scope of the audit. ISAM 2024 contains a detailed example of questions that can be asked at different stages of auditing elimination of violence against women linked to SDG 5.2.

The following tables provide general questions and sub-questions related to the principle of LNOB in processes and programmes for SDGs implementation. These questions can be reframed by the audit team to a specific sector, to specific vulnerable or marginalised group(s), or to a specific national outcome.

In a process audit, the audit enquiry will focus on the implementation of the LNOB principle in the different processes for SDG implementation.

Table 2. Examples of generic audit questions and sub-questions related to LNOB for an audit of SDG implementation – process entry point

Entry point: Processes	
1.	<i>To what extent has the government mainstreamed the LNOB principle in the legal and institutional frameworks created for SDG implementation?</i>
a.	Does the government have mechanisms to identify those left behind, at the risk of being left behind, or those furthest behind in the national context?
b.	To what extent do the legal and institutional frameworks provide for the specific needs of those left behind, especially those furthest behind?
c.	Does the government consult vulnerable and marginalised groups while putting in place legal and institutional frameworks that affect them?
d.	Has the government allocated specific resources for reaching groups at risk of being left behind?
e.	Are the legal and institutional frameworks effective in facilitating vertical/horizontal coherence in implementation of policies related to LNOB?
f.	What actions have been taken to train and build capacity of public servants to ensure that they have the skills to incorporate issues of inclusiveness in their work?

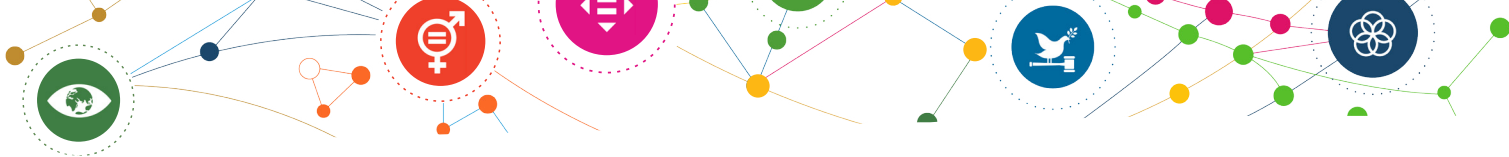


2. *To what extent do the budget and Public Financial Management (PFM) processes provide for implementation of LNOB principle?*

- a. Has the government identified the vulnerable groups being left behind in the budgeting process?
- b. Do the budget and PFM frameworks and processes provide for the specific needs of vulnerable and marginalised groups?
- c. Does the government have disaggregated data to make specific provisions for vulnerable and marginalised groups?
- d. Has the government engaged identified vulnerable and marginalised groups in budgeting and PFM processes for SDG implementation?
- e. Are budgetary provisions appropriate to commitments and policy decisions made to address the LNOB principle?
- f. Does the government produce reports and make information on mainstreaming the LNOB principle in budgeting and financing for SDG implementation available and accessible to facilitate impartial scrutiny by oversight bodies and the public?
- g. To what extent has the government used the information from budget methodologies/tools to adjust and improve implementation and planning of SDGs linked to the LNOB principle?

3. *To what extent do the monitoring, evaluation, and reporting processes provide for implementation of the LNOB principle in SDG implementation?*

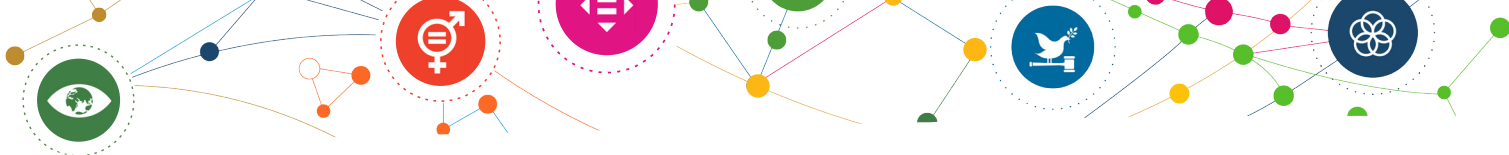
- a. To what extent do various monitoring, evaluation, and reporting frameworks and processes on SDG implementation consider the LNOB principle in their design and implementation?
- b. Has the government defined indicators and baselines to assess progress on the LNOB principle in SDG implementation?
- c. Are data detailed and disaggregated by key characteristics to enable identifying and understanding inequalities?
- d. Are data up to date?
- e. Do data collectors have robust data protection mechanisms and procedures?
- f. Have members of vulnerable and marginalised groups or their representatives been consulted/involved in designing monitoring, evaluation, and reporting processes?
- g. Does the government regularly produce and make reports and information on implementation of the LNOB principle available and accessible to facilitate impartial scrutiny by oversight bodies and the public?
- h. Does the Voluntary National Review provide adequate and validated data on the progress of implementation of the LNOB principle at the national level?
- i. How does the government provide for learning lessons related to the implementation of the LNOB principle and taking action on lessons learned?



4. <i>To what extent has the government mainstreamed the LNOB principle in its multistakeholder engagement processes?</i>
a. Does the government consider vulnerable and marginalised groups in stakeholder engagement regarding SDG implementation? b. Are those stakeholders' engagements mentioned above fully informed and accessible? c. Does the government have mechanisms to consult, involve, and inform the vulnerable and marginalised groups about policymaking and SDG implementation? d. Does the government use appropriate means of communication to facilitate outreach to those left behind, especially those furthest behind? e. Does the government create an enabling environment for the stakeholders to properly engage in the implementation of SDGs? Does the government develop the stakeholders' capacities to participate in consultations or other engagements? f. Does the government communicate how the participatory process is conducted and the outcomes of it?

Table 3. Examples of generic audit questions and sub-questions related to LNOB for an audit of SDG implementation – programmatic entry point

Entry point: Programmes
1. <i>To what extent has the government identified and considered interdependencies among the relevant programmes related to the selected SDG target linked to the LNOB principle in planning and policymaking?</i>
a. What efforts have been made by the government to address elements related to discrimination (e.g., for reasons of income, ethnicity etc.) in SDG-related policies and programmes? b. What efforts have been made by the government to identify the groups that are furthest behind in the area concerned? At which stage in policymaking? Which relevant groups at risk of being left behind/furthest behind have not been identified/considered? c. Do national pathways, strategies, and frameworks consider the interdependencies among different dimensions of sustainable development? d. Do national pathways, strategies, and frameworks consider the objectives/priorities of programmes related to the different dimensions of sustainable development across entities/sectors/levels of government? e. Is the policy framework adequate (entity/programme duplications, fragmentation, overlaps, gaps) to drive the required change to move towards the selected SDG target? f. Has the government systematically identified and assessed policy options to drive the required change to move towards the selected SDG target? g. Has the government conducted coherence checks to systematically assess the consistency and adequacy of programmes to move towards the selected SDG target? h. Have the programmes related to the selected SDG target resulted in negative environmental, social, or economic externalities (across entities/sectors/levels of government)? i. Have the programme(s) related to the selected SDG target produced any unexpected economic, social, or environmental co-benefits (across entities/sectors/levels of government)? j. To what extent are the programmes related to the selected SDG target and related programmes mutually reinforcing (across entities/sectors/levels of government)?

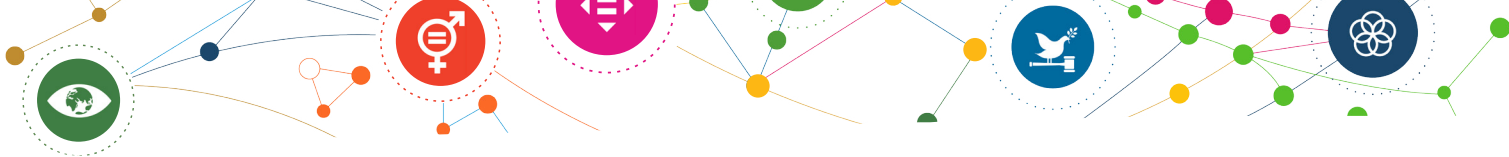


2. *To what extent has the government put in place mechanisms for the effective coordination of relevant programmes (in one sector/across sectors/levels of government) related to the selected SDG target linked to the LNOB principle?*

- a. What is the level of coordination between government departments responsible for the selected programmes within one sector/across sectors/across levels of government?
- b. Does the government require or provide incentives for inter-departmental collaboration within one sectors/across sectors in the implementation of the selected programmes?
- c. Does the government require or provide incentives for collaboration across levels of government in the implementation of the selected programmes?
- d. Does the government require or provide incentives for collaboration with stakeholders in the implementation of the selected programmes?
- e. Are the resources of government entities responsible for the selected programmes adequate to ensure effective integration and alignment across entities/sectors/levels of government?
- f. Are there information systems in place to enable the consistent implementation of the selected programmes within one sector/across sectors/levels of government?
- g. Do government entities have the necessary capacities for collaboration with other entities in the same sector/across sectors/levels of government?
- h. Do government entities have the necessary capacities for collaboration with stakeholders?
- i. What evidence is available on the effectiveness of coordination mechanisms to ensure consistency and coherence within one sector/across sectors?
- j. What evidence is available on the effectiveness of coordination mechanisms to ensure consistency and coherence across levels of government?
- k. To what extent the implementation of coordination mechanisms has contributed to make progress on policy coherence (horizontal/vertical) as measured by available indicators and/or assessments?

3. *To what extent do monitoring, evaluation, and reporting contribute to effective horizontal/vertical coherence of relevant programmes related to the selected SDG target linked to the LNOB principle?*

- a. Are there monitoring frameworks in place to regularly collect evidence and information on the results and impacts of the relevant programme(s) related to the selected SDG target?
- b. Has the government defined roles and responsibilities related to monitoring, evaluation, and reporting on the implementation of the relevant programme(s) related to the selected SDG target?
- c. To what extent is monitoring, evaluation, and reporting on the implementation of the relevant programme related to the selected SDG target consistent with monitoring of related programmes within the same sector/across sectors/across levels of government?
- d. Has the government defined indicators and baselines to assess progress on the implementation and results of the relevant programme(s) considering interdependencies with other programme(s) in the same sector/across sectors/levels of government?
- e. Does the government conduct regular, systemic evaluations of the relevant programme(s) related to the selected SDG target?
- f. To what extent is the government using integrated data and information (e.g., statistical, scientific, geospatial) to evaluate the relevant programme(s) related to the selected SDG target?
- g. Does the government regularly produce and make reports and information on the coherence of the implementation of the relevant programme(s) related to the selected SDG target available and accessible to facilitate scrutiny by oversight bodies and the public?
- h. To what extent has the government used information from monitoring and evaluation to ensure consistency in the implementation of the relevant programme(s) related to the selected SDG target in the same sector/across sectors/levels of government?
- i. To what extent has the government used information from monitoring and evaluation to support policy learning in the implementation of the relevant programme(s) related to the selected SDG target across entities/sectors/levels of government?



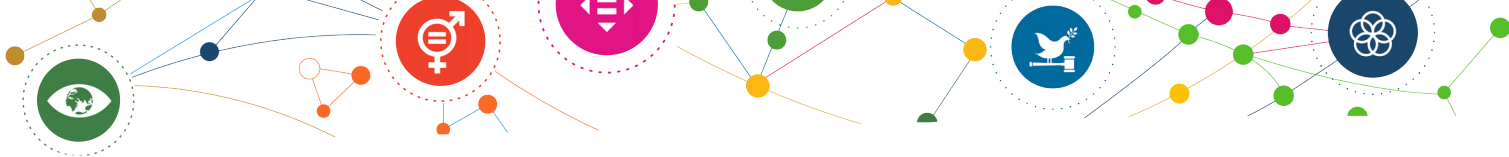
3.6. Sources of audit criteria

As LNOB is closely linked to human rights, sources of audit criteria potentially include human rights international law, especially conventions and treaties, besides the SDGs and the 2030 Agenda. Also, the Constitution and the legal framework of the country may provide valuable audit criteria.

The human rights instruments for LNOB include – but are not limited to the following:³⁰

- Universal Declaration of Human Rights (UDHR), 1948.
- Convention relating to the Status of Refugees, 1951.
- Convention relating to the Status of Stateless Persons, 1954.
- United Nations Declaration on the Granting of Independence to Colonial Countries and Peoples, 1960.
- Convention on Consent to Marriage, Minimum Age for Marriage and Registration of Marriages, 1962.
- International Convention on the Elimination of all Forms of Racial Discrimination (ICERD), 1965.
- International Covenant on Civil and Political Rights (ICCPR), 1966.
- International Covenant on Economic, Social and Cultural Rights (ICESCR), 1966.
- Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), 1979.
- Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief, 1981.
- Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (CAT), 1984.
- Convention on the Rights of the Child (CRC), 1989.
- International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (ICPMW), 1990.
- United Nations Principles for Older Persons, 1991.
- Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities, 1992.
- Convention on the Rights of Persons with Disabilities (CRPD), 2006.
- International Convention for the Protection of All Persons from Enforced Disappearance (ICPPED), 2006.
- ILO Convention 169 on Indigenous and Tribal Peoples Convention, 1989 (C169) and the Declaration on the Rights of Indigenous Peoples, 2007.
- Declaration on the Rights of Peasants and Other People Working in Rural Areas, 2018.

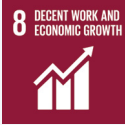
30 UN Women Global Toolkit and Resource Book on Intersectionality, New York, 2021. Available at <https://www.unwomen.org/en/digital-library/publications/2022/01/intersectionality-resource-guide-and-toolkit>

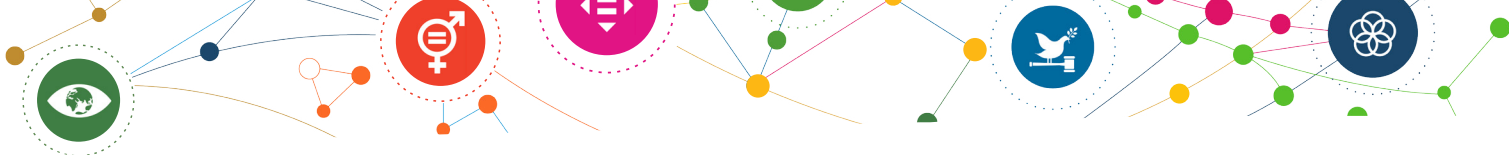


3.7. Methods and tools

There are several methods and tools that can help SAIs audit LNOB. Some guidance and tools are sector-specific and can be tailored to some SDG Goals, as shown in the table below.

Table 4. SDG and sector-specific LNOB related guidance and tools

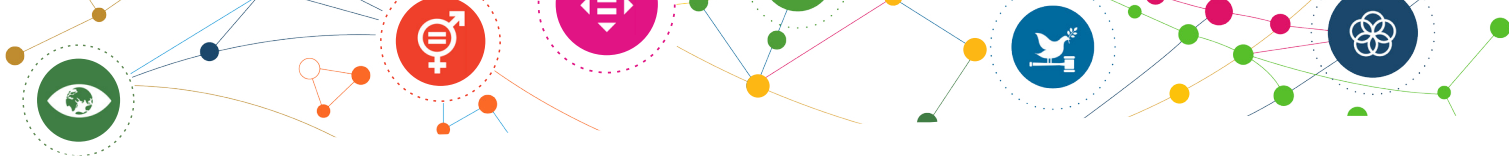
SDG	Guidance and tools
	2016 Report on the World Social Situation (UN DESA); Poverty Risk Tool (UNDP); National Multidimensional Poverty Index (UNDP); Individual Deprivation Measure (International Women's Development Agency). A world Free from Child Poverty: A guide to the tasks to achieve the vision (UNICEF and Global Coalition to End Child Poverty)
	Monitoring Results for Equity System – MoRES (UNICEF)
	Innov8 Technical Handbook for reviewing national health programmes (WHO); State of Inequality Report (WHO); Handbook on Health Inequality Monitoring (WHO); Making fair choices on the path to universal health coverage (WHO); EQUIST (UNICEF); Health Equity Assessment Toolkit – HEAT (WHO); Modeling Physical Accessibility to Health Care and Geographic Coverage (AccessMod); Health Systems Assessment (HSA); Health in All Policies training manual (WHO); Joint United Nations statement on ending discrimination in health care settings; National health inequality monitoring: a step-by-step manual (WHO); Gender mainstreaming for health managers: a practical approach (WHO); Country support package for equity, gender and human rights in leaving no one behind in the path to universal health coverage (WHO).
	Systems Approach to Better Education Results (SABER) Education Sector Analysis Guidelines (UNICEF, UNESCO, World Bank and Global Partnership for Education) Guidelines to strengthen the right to education in national frameworks (UNESCO) Guide for ensuring inclusion and equity in education (UNESCO) Global Education Monitoring Report 2020, Inclusion and education: all means all (UNESCO)
	System wide tools: The UNCT-SWAP Gender Equality Scorecard The UN SDG Resource Book on Mainstreaming Gender Equality in UN Common Programming at the Country Level The UN SDG Resource Guide for UNCT Gender Theme Groups Other: Guidance Note on Gender Mainstreaming in Development Programming (UN women); Gender mainstreaming for health managers (WHO); Gender Inequality Index (UNDP); Essential Services Package for Women and Girls Subject to Violence Core Elements and Quality Guidelines (UNODC, UN-Women, UNFPA, WHO, UNDP); Individual Deprivation Measure (International Women's Development Agency) IASC Gender Handbook; Turning promises into Action (UN Women); Gender Marker (WFP)
	WASH and the 2030 Agenda (UNICEF and WHO) Tools and Resources on Accessible and Inclusive WASH (UNICEF) The United Nations World Water Development Report 2021: valuing water (UNESCO)
	Toolkit for Mainstreaming Employment and Decent Work (ILO); The Informal Economy and Decent Work: A Policy Resource Guide Supporting Transitions To Formality (ILO); The International Recruitment Integrity System (IOM)



SDG	Guidance and tools
	Guide on Gender Mainstreaming: Business, Investment and Technology Services for Private Sector Development (UNIDO); Guide on Gender Mainstreaming: Trade Capacity-Building Projects (UNIDO); Guide on Gender Mainstreaming: Montreal Protocol Projects (UNIDO); Guide on Gender Mainstreaming: Environmental Management Projects (UNIDO); Guide on Gender Mainstreaming: Agribusiness Development Projects (UNIDO); Guide on Gender Mainstreaming: Energy and Climate Change Projects (UNIDO), EQuIP - Enhancing the Quality of Industrial Policies (UNIDO)
	Inequality-adjusted Human Development Index (UNDP); the Gini coefficient; the Palma ratio; UN SDG Social Protection Coordination Toolkit. Coordinating The Design And Implementation Of Nationally Defined Social Protection Floors (ILO, UNICEF, UNDP, UNHCR); JIPS Essential Toolkit for Profiling Internal Displacement Situations (Joint IDP Profiling Services – JIPS); The Migration Governance Index (IOM); IOM Handbook on Protection and Assistance for Migrants Vulnerable to Violence, Exploitation, and Abuse (IOM – forthcoming); A Human Rights-Based Approach to Data to leave no-one behind (OHCHR) UNCT Accountability Scorecard on Disability Inclusion Realization of the Sustainable Development Goals by, for and with Persons with Disabilities: UN Flagship Report on Disability and Development 2018 Youth 2030 Scorecard for UN Country Teams UNESCO Inclusive Policy Lab
	Toolbox for migration-related elements for the city strategy, based on the Migration Governance Framework and Local Migration Governance Indicators (IOM) Tools and Resources on Disability, Accessibility and Sustainable Urban Development
	WASH Climate Resilient Development (UNICEF and GWP); Mainstreaming Environment and Climate for Poverty Reduction and Sustainable Development: A Handbook to Strengthen Planning and Budgeting Processes (UNDP-UNEP) Resources related to the impact of climate change on the rights of persons with disabilities
	Mainstreaming Environment and Climate for Poverty Reduction and Sustainable Development: A Handbook to Strengthen Planning and Budgeting Processes (UNDP-UNEP); Environmental Rights Database (UNEP)
	Mainstreaming Environment and Climate for Poverty Reduction and Sustainable Development: A Handbook to Strengthen Planning and Budgeting Processes (UNDP-UNEP); Environmental Rights Database (UNEP)
	Peace through Prosperity: integrating peacebuilding into economic development (International Alert); The International Dialogue on Peacebuilding and Statebuilding's Guidance Note on Fragility Assessment; Materials and Guidelines on Migrants in Countries in Crisis (IOM) Resource Kit for UN Staff :“The UN and the Safety of Journalists” (UNESCO & OHCHR) Portal with a selection of training materials for journalists, judicial operators and law enforcement agents on safety of journalists and other freedom of expression issues (UNESCO) Journalists' Safety Indicators (tool for assessing the safety of journalists in national contexts) (UNESCO) Issue Brief on Access to Information in Times of Crises: The right to information in times of crisis: access to information – saving lives, building trust, bringing hope! (UNESCO) Access to Information: A New Promise for Sustainable Development (UNESCO)

Source: United Nations Sustainable Development Group (UNSDG), Operationalizing Leaving No One Behind – Annex 1. 2022. <https://unsdg.un.org/resources/leaving-no-one-behind-unsdg-operational-guide-un-country-teams> Links and more information at the original source.

Regarding the entry point of processes, Annex 2 of UNSDG's guidance on 'Operationalizing Leaving No One Behind' presents a comprehensive list of tools and references for the 5 steps and meaningful participation, mentioned in Section 3.1.2.



3.8. How can SAIs facilitate the impact of these audits?

Impact considerations should be present since the selection of the audit topic because a relevant audit topic is more likely to bring impact. Besides, it is possible to obtain impact throughout the audit, not only after its conclusion.

The following example shows how an SAI can facilitate the impact through its audits and shows that impact can be seen even before the audit starts.

An SAI decided to carry out an audit on the government efforts to eliminate intimate partner violence against women. UN data from 2018 showed that 30% of all women in the country between the ages of 15 and 49 had reported being victims of violence at least once in their lifetime, but the data did not separate out those who had been subject to violence from their *intimate* partners.

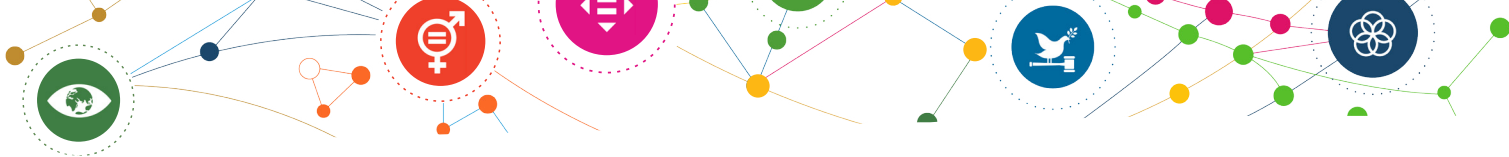
Once starting the planning phase of the audit, the SAI launched a press release stating that it was to undertake this audit. This press release got the attention of civil society organisations and the media, which started to ask the responsible government agencies about their work, the lack of data and decrease in women seeking protection during the pandemic. The government responded by launching a study to collect data on intimate partner violence.

The study found big regional differences on the prevalence of intimate partner violence, with three municipalities in the southern region reporting much higher rates than the others. The government decided to allocate YSD \$100,000 in the budget of Ministry of Gender for the following year for these three municipalities.

During the audit, the audit team held a meeting to solicit the views of key stakeholders on the topic. In this meeting, a civil society organisation working among disabled women attended. They revealed that disabled women often faced more obstacles than other women who had been subject to intimate partner violence when seeking protection services. For instance, women in wheelchairs often struggled to get to shelters. The audit team included this in their draft audit report. In response, the main responsible entities informed that they had provided for earmarked funding for transport costs in the budget allocation for the shelters for next year.

The audit office published its audit report. One of the main conclusions was that the government efforts to eliminate intimate partner violence against women suffered from weak coordination among the agencies involved at the national level. Two years after the audit report had been published, the SAI followed up and found that the government established a task force to coordinate all efforts. The task force found out that at the local level, social workers, health personnel and personnel at the shelters all did outreach activities to reach victims. As these activities were not well coordinated, it was likely that the various workers would approach some of the same victims. Every year, 20% of the time for the health workers were spent on these outreach activities, resulting in overtime costs. The government decided to establish one-stop centres in which the victims could easily get all the assistance, including health services, and it was agreed that only the social workers should do outreach activities. The following year, the health workers overtime costs were gone. Moreover, by having a one-stop centre in place, they were able to reach more victims than before.

The report also concluded that women who had experienced intimate partner violence had found difficult to seek help. The audit team recommended that the government put in place outreach services to make it easier for victims to seek help. The entity responsible for the activities, when reading the recommendation in the draft audit report, put in place a phone hotline. It allowed the social workers to provide more targeted, low-risk communication and follow up on the victims. Due to the new way of providing outreach through the hotline, fewer social workers were needed for this work.



3.9. Some challenges in auditing LNOB

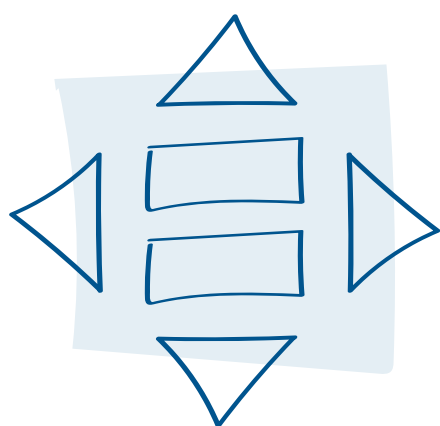
Lack of disaggregated data – In auditing SDG implementation, lack of data has been a big issue. This issue is especially heightened in case of audit of LNOB principle as in many countries the SAI will find a lack of disaggregated data related to different vulnerable groups. SAIs could try to source this data from other sources like CSOs, UN bodies, academia and other development partners who may be working with those specific groups. But the data will need to be validated to be useful for audit. Governments also use tools and frameworks for gathering such information which can be accessed by the auditor e.g. Multi-Dimensional Poverty Index (MPI).³¹

Challenges in reaching out to the vulnerable groups for involving them in the audit process – Getting access to members or representatives of vulnerable groups and involving them in the audit process may be challenging due to a number of reasons including remoteness, difficulty in identification, accessibility, their willingness and availability to participate in the audit process. Reaching these groups through other stakeholders who work with them e.g. CSOs and organisations for people with disabilities could be an option.

Auditors' ability to interact with vulnerable groups – SAI auditors may not have the skills to interact with vulnerable groups e.g. Indigenous communities, people with disabilities. Or the situation may be such that any interaction may affect the vulnerable persons e.g. interviewing survivors of violence. Some SAIs have started recruiting auditors and audit leaders from vulnerable communities as a part of the SAI's workforce. This may be one of the ways to address this specific issue. Special training for auditors who audit LNOB principle may also be one of the actions to be considered by the SAI.

Difficulty to maintain objectivity when faced with vulnerability and marginalisation – Close interaction with vulnerable groups and a first-hand experience of their plight might make it difficult for the auditor to take an objective perspective.

Cost and resources for implementing audit recommendations – Measures to address LNOB requires resources from the government. In resource constrained situations governments may not be willing to invest required resources for vulnerable and marginalised groups. e.g. resources to alleviate the plight of refugees in a country or women refugees with disabilities.



Auditor's bias towards LNOB and inclusiveness – Auditors may face challenges in identifying people that are left behind and in engaging with them because of possible bias. Their own life background – such as where they live and their own socioeconomic conditions – might influence their perspective and hinder them from understanding the perspective of those being left behind in their country. For example, people living in cities (where SAIs are usually located) may not be familiar with the real challenges in day-to-day life in rural areas. Moreover, auditors are human beings and may feel touched by the challenges of people being left behind. This may cloud their professional judgment and objectivity when conducting the audit and writing the report.

31 United Nations Development Programme (UNDP) and Oxford Poverty and Human Development Initiative (OPHI). "2023 Global Multidimensional Poverty Index (MPI) – Unstacking global poverty: Data for high impact action." Available at <https://hdr.undp.org/content/2023-global-multidimensional-poverty-index-mpi#/indicies/MPI>

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