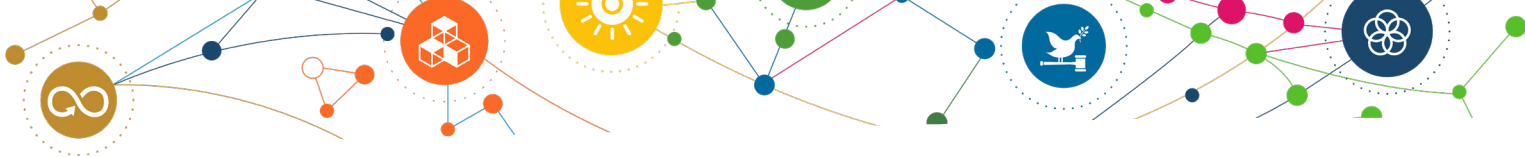




EXAMINING POLICY COHERENCE IN THE IMPLEMENTATION OF THE SDGS

An Audit Framework for
Supreme Audit Institutions

PILOT VERSION 2024



Abbreviations

CEPA	Committee of Experts on Public Administration
CSO(s)	Civil Society Organisation(s)
DFOG	Duplication, Fragmentation, Overlap and Gap
EU	European Union
FAI	Facilitating Audit Impact
GHG	greenhouse gases
GSDR	Global Sustainable Development Report
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
NAP(s)	National Adaptation Plan(s)
NDC	Nationally Determined Contributions
OECD	Organisation for Economic Cooperation and Development
SAI(s)	Supreme Audit Institution(s)
SDG(s)	Sustainable Development Goal(s)
SEI	Stockholm Environment Institute
UCLG	United Cities and Local Governments
UN	United Nations
UN DESA	United Nations Department of Economic and Social Affairs
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
VLR(s)	Voluntary Local Review(s)
VNR(s)	Voluntary National Review(s)
WGEA	INTOSAI Working Group on Environmental Auditing

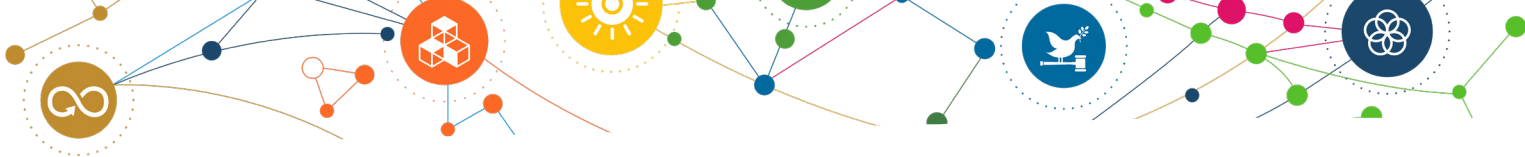
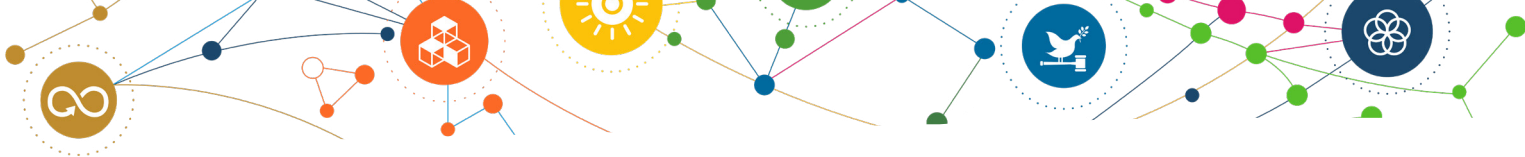


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About this audit framework

We will continue to integrate the SDGs into our national policy frameworks and develop national plans for transformative and accelerated action. We will make implementing the 2030 Agenda and achieving the SDGs a central focus in national planning and oversight mechanisms. We will further localize the SDGs and advance integrated planning and implementation at the local level. We encourage all relevant actors to better address interlinkages, synergies and trade-offs between the Sustainable Development Goals, enhancing policy coherence for sustainable development. (Para. 38 (s), Political Declaration adopted at the 2023 SDG Summit)¹

The Policy Coherence Audit Framework is a complement and companion document to IDI's SDG Audit Model (ISAM 2024). ISAM is a practical 'how-to' guide aimed at supporting Supreme Audit Institutions (SAIs) in carrying out high-quality and high-impact audits of the implementation of the Sustainable Development Goals (SDGs) based on the International Standards of Supreme Audit Institutions (ISSAIs).² In ISAM's definition of an audit of SDG implementation, policy coherence is a core element. By auditing policy coherence, SAIs contribute to the transparency, effectiveness, and efficiency of public administration and to the implementation of the SDGs.

As a complement to ISAM 2024, the Policy Coherence Audit Framework aims to support SAIs that plan to develop and have in place a robust SDG audit practice. It can help inform SAIs' strategic decisions on the competencies and skills needed to audit SDG implementation. For auditors, it provides additional information and practical guidance on how to understand, consider, and audit policy coherence in the context of an audit of SDG implementation as per ISAM 2024.

The Policy Coherence Audit Framework is organised in three parts. [Part I](#) addresses the "what" question by introducing and defining the concept of policy coherence in the context of the 2030 Agenda and the importance of undertaking systemic actions to implement the SDGs respecting their indivisibility. [Part II](#) reflects on the "why" question by highlighting the importance of policy coherence and how it has been reflected in Governments' actions to implement the SDGs. Finally, [Part III](#) covers the "how to" aspect. It provides guidance on how to examine policy coherence in an audit of SDG implementation that focuses on processes or programmes, which are the two entry points identified in ISAM 2024. The document discusses relevant aspects related to policy coherence when designing, conducting, reporting, and following up on the audit, including the audit scope, audit questions, and methods and tools that auditors can use to assess policy coherence. Illustrative examples from different countries related to various SDGs are used throughout the document.

This document was developed by a team of INTOSAI Development Initiative (IDI) and the United Nations Department of Economic and Social Affairs (UN DESA).

¹ Available at <https://www.un.org/en/conferences/SDGSummit2023/political-declaration>

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

PART I

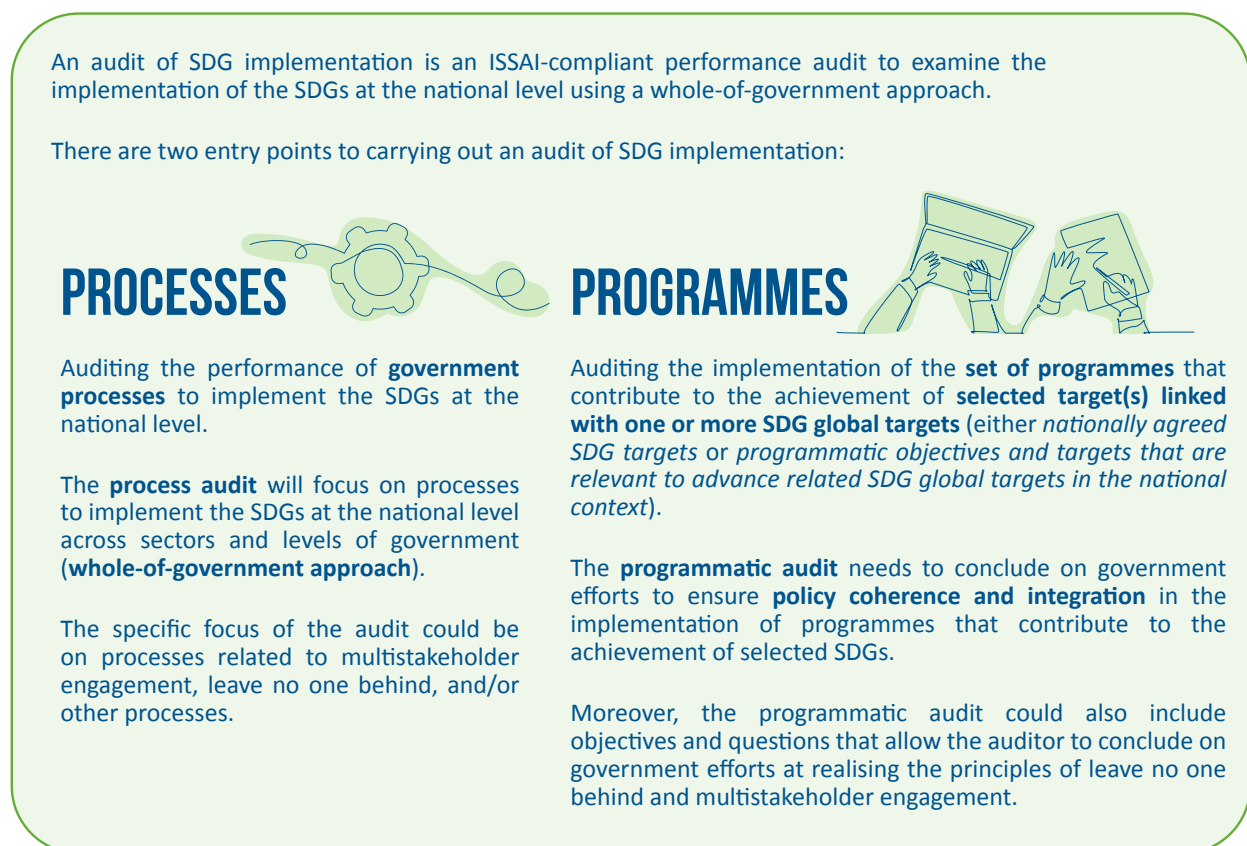
1.1 What does policy coherence mean?

The 2030 Agenda made sustainable development, with its integration of the economic, social, and environmental dimensions, the universal mainstream approach to development.³ The Sustainable Development Goals (SDGs) provide a common roadmap and results framework for sustainable development, which relies on and shows the interdependencies among its Goals and targets. Moreover, institutions (explicitly reflected in SDG16) become an integral part of the SDGs and are recognised as critical levers to achieve sustainable development.

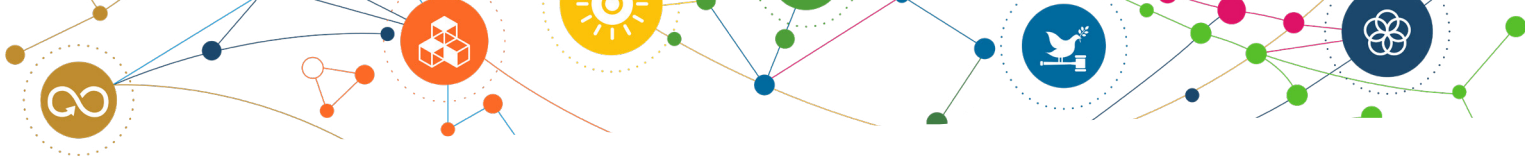
To ensure progress towards realising the interdependent set of SDGs, the 2030 Agenda calls for policy coherence and integrated approaches, which are essential for promoting all three dimensions of sustainable development in a balanced manner, providing guidance and addressing the complexity and normative conflicts inherent across Goals and targets.

The ISAM definition of an audit of SDG implementation (see ISAM 2024, Section 2.1, Box 1) highlights the importance of *policy coherence*. It stresses that the programmatic audit will conclude on government efforts to ensure policy coherence in the implementation of programmes that contribute to the achievement of the SDGs. From a process perspective, the audit will focus on processes to implement the SDGs at the national level with a whole-of-government approach that enables policy coherence and fulfils the mandate to respect the indivisibility and integrated nature of the SDGs in the implementation of the 2030 Agenda.

Figure 1. Definition of audit of SDG implementation



3 United Nations, "Working together: Integration, institutions and the Sustainable Development Goals", World Public Sector Report, Department of Economic and Social Affairs (New York, 2018). Available at <https://publicadministration.desa.un.org/publications/world-public-sector-report-2018>



Policy coherence refers to an attribute of policy that aims to reduce conflicts and promote consistency, alignment, and synergies of policies, programmes, and strategies between and within different policy areas to avoid inefficiencies and achieve compatible outcomes associated with joint objectives.⁴ Such consistency can be achieved along various dimensions, which are defined below. Table 1 provides examples to illustrate these dimensions.

- a. *Horizontal* policy coherence – considers the interdependencies between existing policy sectors or domains, stakeholders, and sources of finance. This involves managing trade-offs and balancing conflicting policy priorities, recognising the effects (good or bad) that actions in one sector may have in others, at a particular point in time and/or intergenerationally, and maximising synergies between mutually supportive programmes.

Horizontal policy coherence can also be achieved *within the boundaries of one sector or policy domain* (this form can be called “*internal horizontal coherence*”) – this considers the consistency of existing programmes and policies within the boundaries of a specific policy sector or domain.

- b. *Vertical* policy coherence – considers the interdependences between existing programmes and policies at different levels of government (national, sub-national, and local). As sub-national and local Governments play a critical role in the implementation of the SDGs, this means achieving an articulation and alignment between various policy instruments, actions, programmes, and entities at different levels of government. Ideally, programmes and policies at the sub-national level should be aligned and consistent with long-term national policy objectives, while the latter should be formulated and implemented taking into consideration the priorities, capacities, and resources of the sub-national level.

While the previous dimensions operate in a specific jurisdiction, another dimension of policy coherence considers the international level, across jurisdictions.

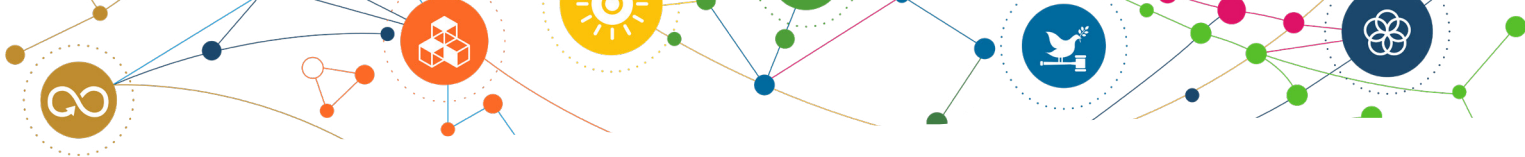
- c. *Inter-jurisdictional policy coherence* – considers interdependencies and impacts between existing programmes and policies in various geographical jurisdictions.

The scope of this audit guidance will cover horizontal and vertical policy coherence for the purpose of conducting audits of SDG implementation as per ISAM 2024 (see Chapter 2). Inter-jurisdictional coherence will not be considered in this document.

Table 1. Examples of the various dimensions of policy coherence

Dimension	Example
Horizontal	Consistency of a country’s transport policies with the country’s climate objectives.
Horizontal/Internal	Consistency between a country’s climate policies with its climate long-term objectives.
Vertical	Consistency between a country’s national obesity policy and its local obesity policy.
Inter-jurisdictional	Consistency between a developed country’s deforestation policies and a developing country’s commodity trade policy.

⁴ See M. Nilsson et al. “Understanding policy coherence: Analytical framework and examples of sector-environment policy interactions in the EU”, *Environmental Policy and Governance*, Vol. 22, Issue 6 (November/December 2012), available at <https://doi.org/10.1002/eet.1589>



The concepts of policy coherence and policy integration are often used interchangeably. However, policy integration is an overarching, comprehensive approach, which builds on policy coherence and coordination.⁵ Box 1 provides a snapshot of these and other interrelated concepts.

- *Policy integration* focuses on the process of making strategic and administrative decisions aimed at solving complex sustainable development problems. It involves bringing together the different dimensions of sustainable development (economic, social, and environmental) through collaborative institutions, structures, and processes at the whole-of-government.
- *Coordination* is one of the various institutional mechanisms available for promoting policy coherence across sectors and levels of government. In addition to coordination, other institutional mechanisms include capacity building, integrated modelling approaches, alignment of budget processes, and impact assessments, among others. Part II further discusses these mechanisms.

Box 1. Understanding some key concepts

Policy integration: process that entails actors and agencies coordinating across different policy subsystems, the coherent combination of instruments from different policy sectors, as well as arrangements for their consistent implementation and evaluation to address different dimensions of a complex sustainable development problem.

Whole-of-government approach: joint strategic actions and decisions performed by various entities, public administrations, programmes to provide common solutions and results to address complex problems, including those related to sustainable development.

Policy coherence: attribute of policy that aims to reduce conflicts and promote consistency, alignment and synergies of policies, programmes, and strategies between and within different policy areas to avoid inefficiencies and achieve compatible outcomes associated with joint objectives. To address complex problems effectively, programmes and policies need to be coherent.

Coordination: instruments and mechanisms that aim to enhance the alignment of tasks and efforts of entities in the public sector. Entities define tasks, identify and allocate responsibilities, share information and work together to implement policies and programmes to address public problems. Coordination can be achieved through administrative structures such as committees and commissions, as well as through central steering or oversight by responsible entities.

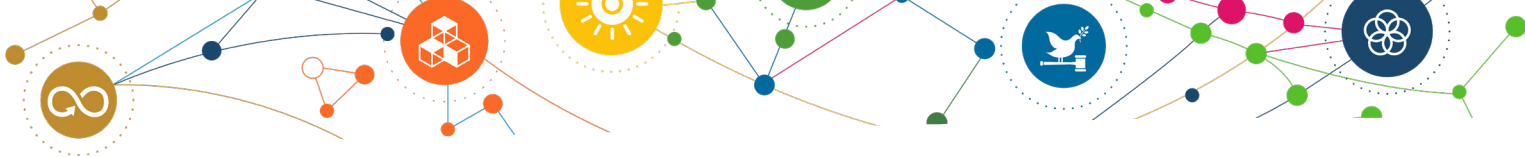
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All these concepts are interrelated. Joint actions (considering a whole-of-government approach) build on and contribute to ensure that policies and programmes are aligned, entities coordinate their efforts (i.e., there is policy coherence), and there is integrated governmental action for the implementation of the SDGs.

Auditing the implementation of the SDGs and concluding on government efforts to ensure policy coherence requires taking a whole-of-government approach that considers the multiple actions, programmes, entities, and their interactions (or lack thereof) to achieve the intended results regarding the implementation of the SDGs and of national programmes related to SDG goals and targets.⁶

5 United Nations, "Promotion of coherent policymaking" CEPA Strategy guidance note, Department of Economic and Social Affairs, (New York, February 2021), p. 13. For a delimitation of concepts, see G. M. Cejudo and P. Trein, "Pathways to policy integration: a subsystem approach" Policy Sciences 56 (2023): 9-27, at <https://doi.org/10.1007/s11077-022-09483-1>; G. M. Cejudo and C. L. Michel, "Addressing fragmented government action: coordination, coherence, and integration." Policy Sciences 50 (2017): 745-767, at <https://doi.org/10.1007/s11077-017-9281-5>; G. Cejudo and C. L. Michel, "Addressing fragmented government action: coordination, coherence, and integration." Paper presented at the 2nd international conference in public policy (Milan, July 2015), at <https://www.ippapublicpolicy.org/file/paper/1434668940.pdf>

6 See definition of audits of SDG implementation at ISAM 2024, Section 2.1, available at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam>



1.2 What are the interdependencies between the Goals and targets in the SDGs?

The SDGs were designed to reflect the interdependencies between different policy areas. For example, SDG 2 on food security mainstreams all three dimensions of sustainable development across its targets. Another example, at the target level, is illustrated by SDG 6.2, which aims to “achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the *needs of women and girls and those in vulnerable situations*”, i.e., it refers explicitly to SDG 5 on gender equality. More than half of the 169 SDG targets make an explicit reference to at least another Goal, which may facilitate cross-sector integration of policy design and implementation.⁷ However, not all interdependencies relevant for decision-making at different levels of government are explicitly reflected in the wording of the SDG targets.

Interdependencies among programmes related to SDG targets may take various forms:⁸

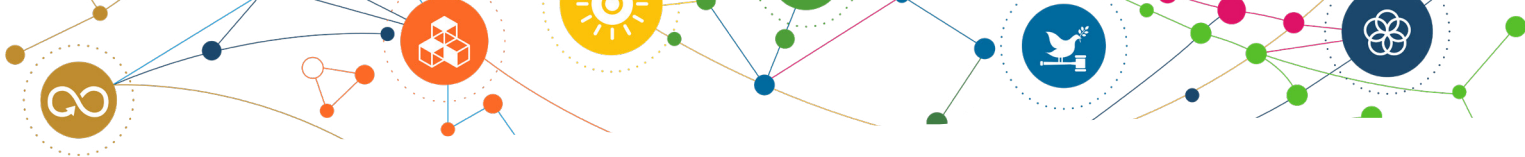
- **Synergies** refer to the cooperative or combined effects that occur when two or more actions interact in a way that progress towards one support progress towards another, producing a result that is greater than the sum of the individual contributions. For example, urban agriculture programmes can empower low-income citizens (SDG10) to plant food on public property (SDG 2), providing new income sources (SDG 10), reducing urban heat impact, and enhancing cities’ flood resistance (SDG 13, SDG 11).
- **Trade-offs** refer to incompatible effects, i.e., where progress towards one Goal, target, or priority hinder progress towards another. For example, a policy on safeguarding forest lands without inclusive and participatory governance of communities (SDG16) that depend on forests can exacerbate inequality (SDG 10) and poverty (SDG 1) in the communities, which can lead to social unrest (SDG 16).⁹
- **Co-benefits** refer to win-win strategies that result in intended positive developmental benefits in addition to the primary desired objective. For example, co-benefits result from synergistic action between SDGs and climate action and includes both environmental and socio-economic benefits.



7 D. le Blanc, “Towards integration at last? The sustainable development goals as a network of targets”, *DESA Working paper 141*, ST/ESA/DWP/141 (New York, 2015).

8 UNDESA, UNFCCC, *Synergy solutions for a world in crisis: Tackling climate and SDG action together, Report on strengthening the evidence bases* (2023, First edition).

9 UNDESA and UNFCCC, *UN Climate-SDG Synergies Report* (2023), available at https://sdgs.un.org/sites/default/files/2023-09/UN%20Climate%20SDG%20Synergies%20Report-091223B_1.pdf



Box 2. Illustrating synergies, trade-offs, and co-benefits with examples from the forest sector

Using forest residues and wood products for bioenergy and to replace energy-intensive industrial products (e.g., steel, cement) can be synergistic or result in trade-offs, depending on the type of forest management:

Synergies: If forest residues and wood products are harvested from forests under sustainable forest management principles, then synergies will likely unfold. Bioenergy contributes to SDG 7 (Affordable and Clean Energy), while sustainable forest management can be considered a backbone of the bioeconomy, which contributes towards SDG 8 (Decent work and economic growth) and SDG 15 (Life on land).

Trade-offs: When forest products are sourced from unsustainable types of forest management, the relationship between SDGs 7, 8 and 15 may result in trade-offs. Strong bioenergy use regulations without sustainable forest management principles, in combination with market demands, may lead to an overexploitation of forests, meeting the demand for energy sources (SDG7) but putting progress on SDG 15 at risk.

Co-benefits: In Indonesia, the reduction in deforestation rates by 8.4 percent in 2020-22 has had benefits in terms of protecting terrestrial ecosystems (SDG15), and simultaneously making progress on climate action (particularly, SDG target 13.10 on reducing GHG emissions).

Box provided by Heiner von Lüpke and Richard Fischer, Thünen Institute of Forestry.

Sources: J. Timko et al. 2018. "A policy nexus approach to forests and the SDGs: tradeoffs and synergies" *Current Opinion in Environmental Sustainability* 34, 7-12, at <https://doi.org/10.1016/j.cosust.2018.06.004> ; IEA. 2021. "Biomass supply and the Sustainable Development Goals" International case studies, September, at <https://www.ieabioenergy.com/wp-content/uploads/2021/10/IEA-Bioenergy-SDG-Case-Study-Report-FINAL-1.pdf> ; <https://www.landclimate.org/the-problem-of-bioenergy-in-the-eu/>; <https://news.mongabay.com/2023/07/indonesia-claims-record-low-deforestation-but-accounting-raises-questions/>

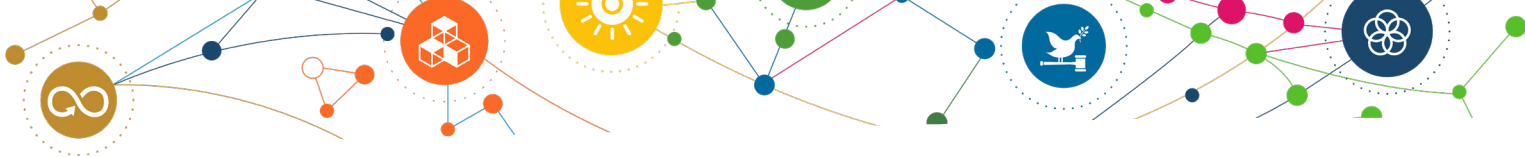
Accelerating the implementation of the SDGs depends on advancing synergistic actions, harnessing co-benefits, and managing trade-offs among the various SDGs Goals and the associated targets. This requires an understanding of how SDG targets interact at the programme level (e.g., objectives, inputs, outcomes) and how governance arrangements and institutional mechanisms may enable the achievement of interrelated targets while minimising the trade-offs.

Understanding the SDG interdependencies helps to define the problem around which efforts to ensure policy coherence can be mobilised and audited. An assessment and understanding of interdependencies allow different sectors or departments in public administration to come together and jointly identify how they relate to each other in terms of their respective priorities and objectives, where they can join efforts to leverage synergies, and on what topics negotiations are required to manage trade-offs.¹⁰

1.2.1 Mapping and analysing SDG interdependencies

The adoption of the 2030 Agenda has encouraged governments to think in more systemic ways. Simultaneously, a growing number of studies, methodologies and tools on SDG interdependencies have contributed to advancing a more systematic mapping and understanding of the interactions at the Goal and target levels. There are different tools that enable users to understand how policy, targets, and related programmes interact, explore indicator-level data, and identify synergies and trade-offs. Some of these tools allow for a tailored, context-specific analysis of interdependencies.

10 M. Nilsson and N. Weitz, "Governing trade-offs and building coherence in policymaking for the 2030 Agenda", *Politics and Governance*, vol. 7, issue 4 (2019): 254-263.



Box 3. Examples of tools to understand SDG interactions and their use by SAIs

SDG interlinkages analysis and visualisation tool (<https://sdginterlinkages.iges.jp>). It is a practical tool to support policy integration and coherence at the national and local levels. It helps to set priorities and strategic targets; identify country-specific challenges and opportunities for the acceleration of SDGs through an assessment on the synergies and trade-offs; generate a set of core indicators based on the interlinkages for monitoring and effective reporting, and support efficient budget allocation by jointly addressing areas with strong synergies to avoid overlapping investments and providing guidance to address trade-offs.

SDG Synergies tool (<https://www.sdg synergies.org>). It helps the user to record, visualise and analyse how multiple policy objectives interact. Following a scoring process through participatory discussion, it develops a matrix of cross-impact interactions between all the objectives being considered, which reveals how progress on one might affect progress on the other, and vice versa, or how the effects of an interaction might affect the entire system. Visualisations and analytics can inform decisions about how to prioritise or sequence the implementation of different objectives.

SAIs have started using some of these tools. In 2022, 14 members of the INTOSAI WGEA tested the SDG synergies tool at the global level. They focused on the seven environmentally focused SDGs. The test found that efforts to achieve SDG13 on climate action had the most synergistic effects supporting other Goals, while SDG 14 on life below water had the overall most negative impact. Participants found the tool effective and potentially useful for selecting audit topics. They highlighted that it could also help auditors in the audit process by pointing out those SDGs more likely to be jeopardised and helping them identify synergies, trade-offs and unexpected interdependences.

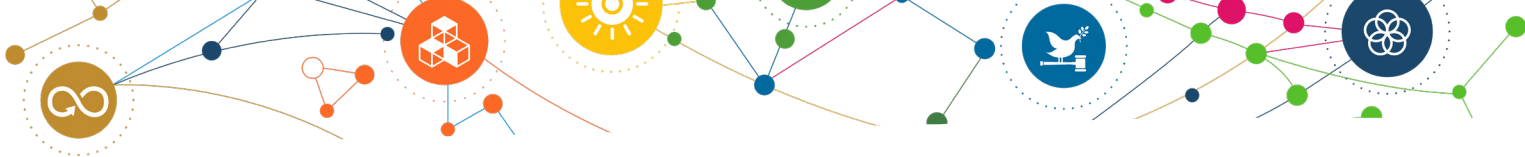
Sources: Å. Persson, Presentation at the 26th UN-INTOSAI Symposium, Vienna (16-18 April 2024). SDG interlinkages analysis and visualization tool at <https://sdginterlinkages.iges.jp> INTOSAI Working Group on Environmental Auditing (WGEA) 2022, “Auditing SDGs: Key principles and tools on policy coherence and multi-stakeholder engagement for Supreme Audit Institutions”, p. 20-22, available at https://wgea.org/media/auzf4emi/wgea-wp5_sustainabledevelopmentgoals_2022.pdf

These methodologies inform policymaking in different ways by supporting scoping, prioritisation, identification and/or evaluation of alternatives, and monitoring in specific country contexts. For example, Colombia and Sweden reported to be guided by the decision support-tool SDG synergies developed by the Stockholm Environment Institute (SEI) in their 2021 Voluntary National Review (VNR).¹¹ The same tool has also been used in Sri Lanka and Mongolia. See Box 4.

Some tools help governments prioritise certain Goals and targets according to each country’s challenges and development needs, while simultaneously considering the integrated nature of the 2030 Agenda. Other approaches are useful for assessing ex ante policy decisions (policy outputs and outcomes) to support monitoring and evaluation of the SDGs and the extent to which they deliver on the principle of indivisibility (e.g., through impact assessments).¹²

11 Reports available at <https://hlpf.un.org/countries>

12 M. Nilsson and N. Weitz, “Governing trade-offs and building coherence in policymaking for the 2030 Agenda”, *Politics and Governance*, vol. 7, No. 4 (2019): 254-263, at <https://doi.org/10.17645/pag.v7i4.2229>.



Box 4. Mongolia's analysis of SDG interactions to inform SDG implementation and review



The Mongolian government has adapted and applied the SDG Synergies methodology and tool developed by the Stockholm Environment Institute (SEI) in a range of processes. It was used to analyse the Sustainable Development Vision 2030, which localises the SDGs for Mongolia and harmonises them with the country's national development goals. The analysis was conducted using a multistakeholder approach. The National Development Agency also used SDG Synergies as part of a national policy review of 13 sectors and 40 sub-sectors. The approach has been written into legislation as the main tool for aligning national development policies with sustainable development goals. An adaptation of the SDG Synergies approach was also used in drafting Mongolia's Voluntary National Review report 2019.

Source: <https://www.sdg synergies.org/event/test-event-1/>; SEI (2019)

The identification of priority entry points in a particular national context (for example, poverty reduction and education, or decarbonisation and inequality) makes it easier to address interlinkages and trade-offs in decision-making as well as to advance more systemic approaches to auditing and evaluation.

The Global Sustainable Development Report (GSDR) 2019 and 2023¹³ identified six entry points for accelerating transformation towards sustainable development: Human wellbeing and capabilities; Sustainable and just economies; Food systems and nutrition patterns; Enhancing power grid connectivity to achieve affordable and clean energy for all; Urban and peri-urban development; Global environmental commons. In addition, critical capacities such as strategic direction, foresight and long-term planning, comprehensive and sequenced policy mixes, or public engagement are needed for unlocking impediments for transformation. In Australia, for example, integrated modelling of these entry points and their interactions found that the opportunities created by recent crises together with available policy interventions and long-term investment in climate action could accelerate SDG progress.¹⁴

Governments can focus on identifying the main synergies and trade-offs related to those priorities and determining how they can be harnessed to deliver broader outcomes while ensuring that progress in other areas is not undermined.¹⁵ Computational models, for example, can support prioritisation efforts, as they have expanded the capacity to inquire into the analysis of policy priorities and the impact of budget allocations.¹⁶ In some regions, these entry points have also been adapted at the regional level.¹⁷

Auditors can use these entry points to expand from auditing programmes and actions for reaching one target or set of targets to multiple sets of synergistic targets. They can also use them to identify wider capacities or processes needed for accelerating SDG implementation (e.g., public engagement, long-term planning).¹⁸

However, there is a gap between the available methods and the demand and capacity of auditors. The results of these studies and tools are often not actionable nor tailored to the demands and needs of auditors, which can make it difficult to identify how to use them in practice when auditing SDG implementation.

The potential use of the analysis of SDG interdependencies in auditing the implementation of the SDGs will be influenced by whether the government has used this kind of approach in the implementation of the SDGs, and the types of processes the results of these analyses can inform in SAIs.

13 See <https://sdgs.un.org/gsdrgsd2023>

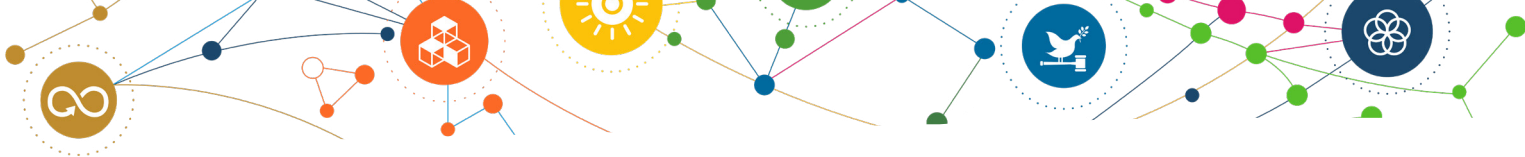
14 Cameron Allen and others, "Modelling six sustainable development transformations and their accelerators, impediments, enablers, and interlinkages", *Research Square* (January 2023), at <https://www.researchsquare.com/article/rs-2437723/v1>

15 United Nations, *Transforming institutions to achieve the Sustainable Development Goals after the pandemic*, World Public Sector Report, Department of Economic and Social Affairs (New York, 2023), chapter 2 overview. Available at <https://publicadministration.desa.un.org/publications/world-public-sector-report-2023>

16 O. A. Guerrero and G. Castañeda, "Government expenditure and sustainable development prioritization" in *Transforming institutions to achieve the Sustainable Development Goals after the pandemic*, World Public Sector Report, United Nations, Department of Economic and Social Affairs, (New York, 2023), chapter 2. Available at <https://www.un.org/en/desa/world-public-sector-report>

17 See <https://sdghelpdesk.unescap.org/e-library/asia-pacific-gsdr-entry-point-profiles>

18 Å. Persson, Presentation at the 26th UN-INTOSAI Symposium, Vienna (16-18 April 2024).



Some of the processes that the results of these methodologies and tools can inform include:

- The analysis of interdependencies can provide valuable information to help SAIs identify SDG targets to be audited, and to understand their interdependencies with other SDG targets in their national context.
- This information can be used to prioritise and select the set of programmes or processes to be examined.
- The analysis can also help in the identification of key stakeholders related to the programmes or processes to be examined.
- The analysis can help in the identification of those who are left behind or at risk of being left behind related to the programmes or processes to be examined.
- Results can be used to inform the development of audit findings and recommendations to address the lack of prioritisation of policy areas, based on how they interact with others.
- The results can be used to engage with relevant stakeholders in the discussion of challenges and opportunities related to policy coherence and coordination, which can inform the development of audit recommendations to be addressed by various entities, including on enhancing dialogue and collaboration, for increased audit impact.
- These methodologies can also be used to support the development of audit competencies and capacities, and for learning purposes.

1.3 How does the social, political, and economic context impact the government efforts to ensure an integrated implementation of the SDGs?

Auditing policy coherence requires considering the systemic and contextual conditions (i.e., social, political, economic, environmental, and institutional) that affect countries' capacities to address sustainable development challenges and the interdependencies among SDG Goals and targets.

At the country level, factors such as fiscal constraints, technological barriers, inequality, conflict, or corruption, among others, influence how programmes and policies interact.¹⁹ Similarly, the analysis of policy coherence needs to consider the institutional enabling environments at national and sub-national levels that may support or hinder policy coherence. Moreover, international factors (global and regional) can also affect the constraints and opportunities at the country level and how systemic and contextual conditions unfold in specific contexts.

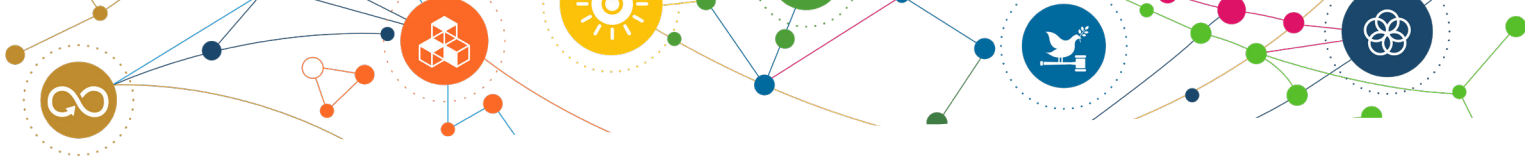
Box 5. Considering the international dimension when assessing national policies

Evaluating the policy coherence of nature conservation policies and programmes at the national level would benefit from considering the international dimension, such as whether there are safeguards against harmful displacements to other countries. For example, the introduction of the 2030 European Union (EU) biodiversity strategy may create risks for the displacement of detrimental effects to countries outside the EU, where similar regulation may be weaker or non-existent. Higher biodiversity conservation due to focused policy targets is expected to lead to decreased harvest levels of wood products, but if demand stays the same or rises, then products would be harvested elsewhere and possibly re-imported to the EU.

Source: R. Fischer et al. 2023. "Leakage of biodiversity risks under the European Union Biodiversity Strategy 2030" *Conservation Biology* Vol. 8, issue 3, at <https://doi.org/10.1111/cobi.14235>



¹⁹ United Nations, "Working together: Integration, institutions and the Sustainable Development Goals", World Public Sector Report, Department of Economic and Social Affairs (New York, 2018).



In the current context, growing needs and declining resources have affected SDG financing.²⁰ Pandemic-induced increases in spending and decreases in tax revenues have exacerbated fiscal unsustainability in many countries, contributing to growing debt and further limiting the fiscal space.²¹ Resource constraints make it difficult to achieve policy coherence at national and regional levels. For example, fiscal space limitations linked to large national debt burdens, low levels of economic diversification, and the lack of sustainable funding for development limit policy options for fighting inflation and undermine policy coherence in the Caribbean region.²²

Box 6. Contextual conditions affecting coherence between trade and nutrition

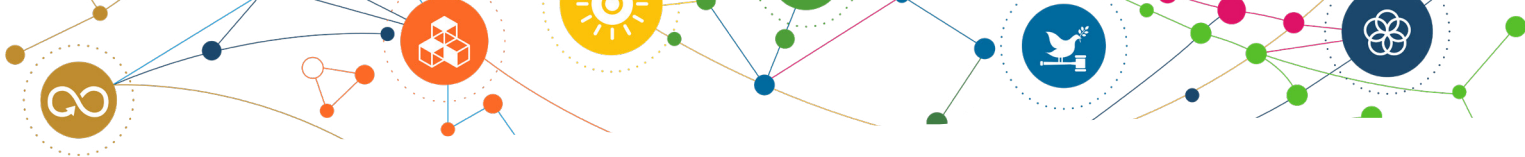
Nutrition and trade are integrated into the SDGs. Target 2.2 aims to “end all forms of malnutrition and trade policy is one of the “means of implementation” included in Goal 17 (e.g., Targets 17.10-17.12). Perspectives about nutrition and trade have been polarised, with some considering that free trade policy is damaging for nutrition, while others sustaining that it is an effective and efficient way to advance human development.

A documentary analysis of coherence between trade policy and nutrition policy objectives found that whether there is coherence depends on contextual conditions such as the food being traded, the dominant forms of malnutrition in a specific country and the domestic policies in place. The study recommended the need for complementary policies and enhanced capacity for cross-sectoral coordination and governance structures that enable policy coherence.

Source: C. Hawkes 2015. “Enhancing Coherence between Trade Policy and Nutrition Action.” United Nations Standing Committee on Nutrition, available at <https://www.unscn.org/uploads/web/news/document/UNSCN-Trade-and-Nutrition-DP-EN.pdf>



- 20 OECD. 2023. *Global Outlook on Financing for Sustainable Development 2021: A New Way to Invest for People and Planet* (Paris, OECD Publishing, 2020), available at <https://www.oecd.org/dac/global-outlook-on-financing-for-sustainable-development-2021-e3c30a9a-en.htm>; United Nations, “United Nations Secretary-General’s SDG Stimulus to deliver Agenda 2030” (New York, February), available at <https://www.un.org/sustainabledevelopment/wp-content/uploads/2023/02/SDG-Stimulus-to-Deliver-Agenda-2030.pdf>.
- 21 U.S. Government Accountability Office. 2022. “Trends affecting government and society” (GAO-22-3SP, 15 March), available at <https://www.gao.gov/products/gao-22-3sp>; OECD, *Global Outlook on Financing for Sustainable Development 2021: A New Way to Invest for People and Planet*.
- 22 M. Nilsson and others, “Interlinkages, integration and coherence” in *The Political Impact of Sustainable Development Goals* (Cambridge, United Kingdom, Cambridge University Press, 2022), pp. 92-115; OECD and others, “Special feature: the Caribbean”, in *Latin American Economic Outlook 2021*, chap. 6 (Paris, OECD Publishing, 2021), available at <https://www.oecd-ilibrary.org/docserver/96a047f8-en.pdf?expires=1676392746&id=id&accname=ocid195767&checksum=987242FD35259D6A5F33E23BF5E6CFCA>; Emine Boz and others, “Smaller economies in Latin America and Caribbean face a bigger inflation challenge”, IMF Country Focus, 19 September 2022, available at <https://www.imf.org/en/News/Articles/2022/09/16/CF-Smaller-Economies-in-Latin-America-and-Caribbean-Face-a-Bigger-Inflation-Challenge>.



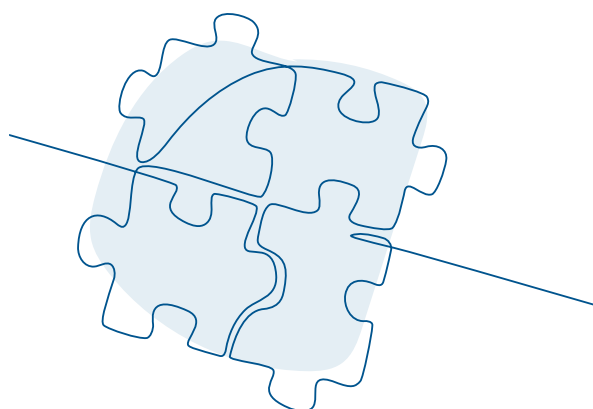
Different institutional contexts and arrangements also affect policy coherence. Institutions affect how policymakers define problems and formulate policy responses, and therefore influence the political commitment, steering and prioritisation of policy objectives. Institutions also affect resource allocation and capacity, thereby having an impact on budgeting and digital tools to enable policy coherence as well as the capacity of the civil service. Moreover, institutions affect decision-making procedures and interaction with stakeholders and therefore, coordination and stakeholder engagement.

Social factors are also relevant for a contextual analysis of policy coherence. Increased poverty and inequality, declining trust in institutions and increased polarisation may create new or reinforce existing policy trade-offs. While synergistic efforts have been undertaken to address inequalities and progress on SDGs, particularly in the key areas of poverty, productive employment, health, and education, there is significant debate around these efforts in many countries.²³

One of the reasons for the contested uptake of those measures is that social attitudes, norms, and ideas shape how policies are framed, what objectives are prioritised and policy makers' views and decisions, as well as citizens views about the legitimacy of those policy priorities.²⁴ For example, the alternatives around COVID-19 responses highlighted the tensions between social attitudes towards health and socioeconomic rights in many countries. Similarly, traditional economic growth policies for development and inequality reduction may compete with ideas regarding climate action.

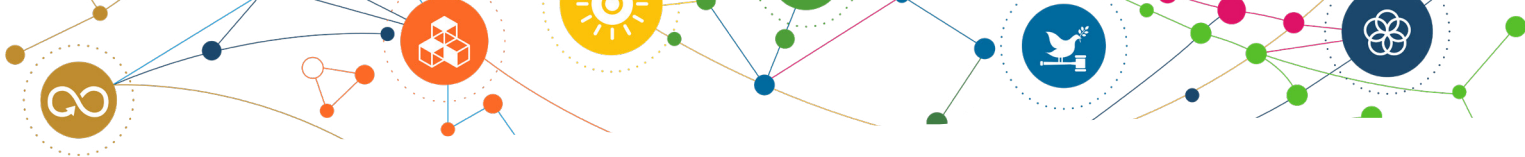
Understanding contextual factors can help auditors in the analysis of policy coherence in various ways:

- Consider in risk analysis by SAIs to inform the identification of priority areas for auditing policy coherence.
- Identify those that are left behind, or at risk of being left behind, thereby mainstreaming an inclusiveness approach.
- Inform the analysis of the relative influence of various stakeholders in relation with the SDG goals and targets to be audited.
- Recognise changes over time in various institutional mechanisms that enable policy coherence in the respective country.
- Support analysis of the causes and effects of mechanisms and actions that may affect policy coherence.
- Help formulate audit recommendations that are context-specific and therefore more targeted, actionable, and meaningful.



23 United Nations, *Transforming institutions to achieve the Sustainable Development Goals after the pandemic*, World Public Sector Report, Department of Economic and Social Affairs, (New York, 2023), chapter 2. Available at <https://desapublications.un.org/publications/world-public-sector-report-2023>

24 Zoha Shawoo et al., "Political Drivers of Policy Coherence for Sustainable Development: An Analytical Framework," *Environmental Policy and Governance* 33, no. 4 (2023): 339–50, <https://doi.org/10.1002/eet.2039>



Box 7. Contextual analysis of gender-based violence in Uganda



During an audit on government's efforts to eliminate intimate partner violence against women (linked to SDG 5.2), the audit team of SAI Uganda used a study conducted by the Ministry of Gender, Labour and Social Development to gain knowledge about the audit matter and context. The study identified four types of contextual drivers or root-causes of gender-based violence (including intimate partner violence): economic; political; legal; and social/cultural.

This type of analysis can help auditors better understand the subject matter but also help formulate audit questions as well as support the analysis of information to derive audit findings and recommendations.



Source: SAI Uganda, *Performance Audit on Government's Efforts to Eliminate Intimate Partner Violence Against Women (linked to SDG 5.2)*, "Figure 1: Drivers of GBV/IPV in Uganda". Available at https://www.oag.go.ug/storage/reports/SDS_VFM_MS_2021_22_1675661599.pdf

PART II

2.1 Why does policy coherence matter?

The implementation of the SDGs requires governments to work across policy silos and set long-term interrelated objectives to achieve economic, social, and environmental sustainability. Policy coherence is critical to the successful implementation of the SDGs and more generally, global policy frameworks. This importance is explicitly recognised in the SDGs, as SDG target 17.4 aims to “enhance policy coherence for sustainable development”.

Policy coherence is important because it can improve the performance (economy, efficiency, and effectiveness) of processes and programmes that contribute to the achievement of selected national targets linked with the SDG global targets. These *benefits* of policy coherence include, inter alia:²⁵

- Potential cost-savings and enhanced efficiency in the allocation of fiscal resources.
- Contributing to shared long-term visions across sectors and actors.
- Harnessing potential co-benefits and synergies across policy sectors.
- Identifying and managing tensions and potential trade-offs between policy sectors in a transparent and equitable manner.
- Considering the potential spillovers and co-benefits of programmes and minimising potential negative impacts of programmes on other sectors or levels of government.
- Defining problems in a broader manner, potentially yielding socially superior solutions that cannot be found by focusing only on sector-specific policies or programmes or single entities.
- Enhanced efficiency and transformative capacity of policy actions aimed at achieving the SDGs.
- Reduced implementation risks (e.g., preventing overlap or duplication of functions across entities or levels of government).
- The possibility to drive the pursuit of key principles such as “leave no one behind” across the government.

However, there are also *costs and risks* associated with policy coherence such as coordination costs in government; the creation of additional bureaucratic layers; the difficulty of generating political consensus as the scope of policy and the range of associated stakeholders expands; and the fact that integrated strategies do not replace detailed sector strategies, planning and policy.²⁶

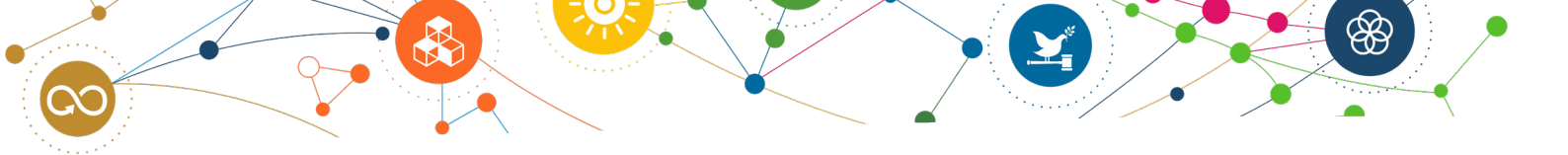
Common *barriers* to policy coherence, and particularly institutional factors that may block integrated approaches, include:²⁷

- The siloed nature of the ministerial setup in most countries, without clear venues for integrated policy making.
- The variation of institutional arrangements for the decentralisation of powers and resources across levels of government in non-unitary countries.

25 United Nations, “Working together: Integration, institutions and the Sustainable Development Goals”, World Public Sector Report, Department of Economic and Social Affairs (New York, 2018), pages 3-4, 38-39; OECD, *Policy coherence for sustainable development. Towards sustainable and resilient societies* (Paris, OECD Publications, 2018), available at <https://doi.org/10.1787/9789264301061-en>

26 United Nations, “Working together: Integration, institutions and the Sustainable Development Goals”, World Public Sector Report, Department of Economic and Social Affairs (New York, 2018), page 3.

27 United Nations, “Working together: Integration, institutions and the Sustainable Development Goals”, World Public Sector Report, Department of Economic and Social Affairs (New York, 2018), page 3.

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- Cultural clashes among government agencies.
 - Bureaucratic inertia and diluted ownership.
 - Budget and planning processes that are not well suited for ensuring policy coherence.
 - Lack of or misaligned incentives for cooperation within agencies.
 - The fact that integrated planning 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.

The 2030 Agenda and the SDGs have brought renewed attention to policy coherence and provided a framework to understand the interactions between programmes and policies. As countries have prioritised policy coherence in SDG implementation, this has become a relevant matter for auditors. It is important to assess government efforts towards policy coherence and institutional integration, as there is a gap in understanding the effectiveness and performance of those efforts.

Policy coherence is one of the core components of the IDI's definition of an audit of SDG implementation (see ISAM 2024, Chapter 2). An audit of SDG implementation needs to conclude on government efforts to ensure policy coherence and integration in the implementation of programmes that contribute to the achievement of selected Goals and targets.

The analysis of policy coherence has been identified as one of the most pressing needs regarding the assessment and evaluation of sustainable development policies. It allows SAIs to undertake more systemic audits beyond focusing in one single programme, entity, or policy instrument. The examination of policy coherence allows SAIs to assess how governments are advancing a whole-of-government approach. It is also a key entry point to assess the performance of cross-cutting processes for SDG implementation such as coordination in government systems (e.g., data sharing, alignment of monitoring systems). For example, a 2024 report published by the European Scientific Advisory Board on Climate Change provides examples of assessing policy coherence for climate mitigation targets.

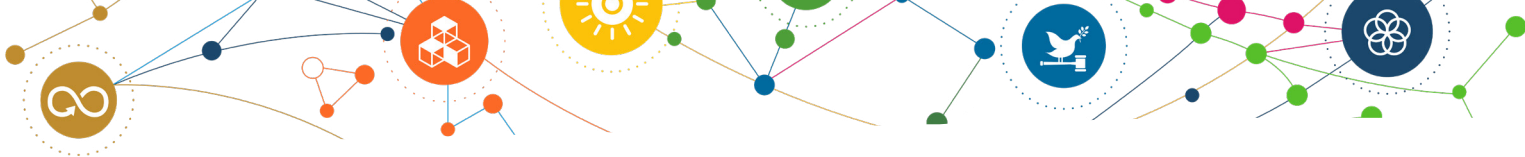
Box 8. Evaluating policy coherence for climate mitigation targets in the EU



The 2024 report “Towards EU climate neutrality. Progress, policy gaps and opportunities” focuses on identifying potentially counterproductive policies of the European Union (EU) that hinder progress towards its climate objectives, and on assessing the suitability of EU policies to achieve those objectives. It analyses whether EU climate policies are consistent with its climate objectives and the horizontal dimension of policy coherence, including an assessment of EU policies in other policy areas (e.g., agriculture, transport, energy) that can have a substantial impact on emissions of greenhouse gases (GHG). The report does not analyse the vertical dimension of policy coherence (i.e., consistency of specific national policies with the EU climate objectives).

Source: European Scientific Advisory Board on Climate Change. 2024. “Towards EU climate neutrality. Progress, policy gaps and opportunities”, Luxembourg, Publications Office of the European Union. Available at <https://climate-advisory-board.europa.eu/reports-and-publications/towards-eu-climate-neutrality-progress-policy-gaps-and-opportunities>

SAIs also face challenges to assess policy coherence including the siloed organisation within SAIs (mirroring government), the inertia of auditing specific entities or programmes, and the technical complexity of auditing policy coherence and taking a whole-of-government approach in auditing. To support the auditors' work, Part III of this document offers guidance, examples, and presents methods and tools that auditors can use to assess policy coherence.



2.2 Who are the stakeholders relevant for policy coherence related to the SDGs?

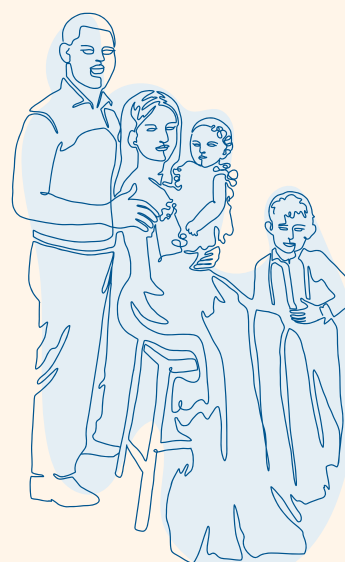
The 2030 Agenda emphasises the relevance of including all parts of society and all groups in the implementation of the SDGs. It also highlights the engagement of multiple stakeholders in the review of progress on SDG implementation, including in the Voluntary National Reviews (VNR). Some specific SDG targets such as 16.7, 17.16, and 17.17 refer specifically to inclusion, participation, and multistakeholder partnerships.

Box 9. Major groups and relevant non-state stakeholders

Stakeholders are those individuals or organisations that have a legitimate interest in and are likely to affect or be affected or influenced by a programme or policy.

Major groups and non-state stakeholders are those individuals or organisations outside national governments and governing political parties. These include:

- Women.
- Children and youth.
- Indigenous people.
- Non-governmental organisations.
- Local authorities.
- Workers and trade unions.
- Business and industry.
- Scientific and technological community.
- Farmers.
- Local communities.
- Foundations and private philanthropic organisations.
- Parliamentary networks and associations.
- Educational and academic entities.
- Migrants and their families.
- Persons with disabilities.
- Faith groups.
- Older persons.
- Volunteer groups.

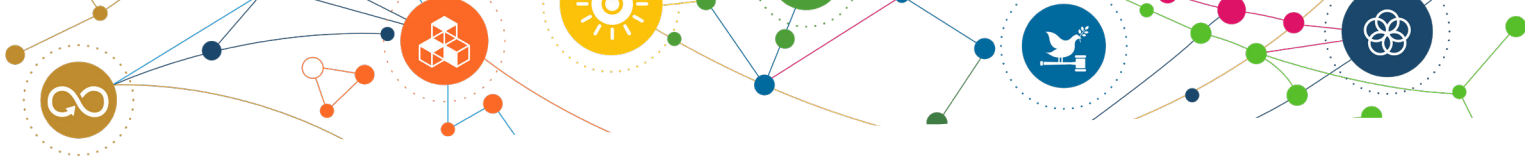


Source: Agenda 21; Rio+20 Conference's The Future We Want; RES 67/290; UNDESA (2020?) "Multistakeholder engagement in 2030 Agenda implementation: A review of Voluntary National Review Reports (2016-2019)".

Stakeholder engagement helps increase the legitimacy of policy priorities and objectives, broadens the knowledge base to inform policymaking (e.g., by incorporating indigenous and local knowledge), helps create mutual understanding and shared definitions of problems, and contributes to better appreciate the needs and interests of those directly affected by programmes and policies. The principle of leave no one behind requires appropriate consultation and engagement to ensure that the needs and priorities of those furthest behind are reflected in policies and initiatives. Moreover, stakeholder engagement enables collaboration, promotes shared accountability for implementation, and enables joint learning. An example from Indonesia in Box 10 illustrates the diversity of stakeholders that can collaborate in addressing complex sustainable development challenges.

A multistakeholder approach, where policymakers engage with governmental and societal stakeholders in the design, implementation, and follow-up on progress and results, is an important driver to enhance policy coherence. For example, cross-sectoral consultations outside the forestry sector (e.g., land and agriculture) can enhance the coherence between rules on reduced emission from avoided deforestation and forest degradation and existing sectoral policies associated with forests.²⁸

28 Joanes O. Atela, Claire H. Quinn, Peter A. Minang, Lalisa A. Duguma, Joël A. Houdet, "Implementing REDD+ at the national level: Stakeholder engagement and policy coherences between REDD+ rules and Kenya's sectoral policies," *Forest Policy and Economics*, Vol. 65 (2016): 37-46, <https://doi.org/10.1016/j.forpol.2016.01.003>



What are the benefits of engaging multiple stakeholders in relation to policy coherence? Multistakeholder engagement can help to:²⁹

- Better understand SDG interdependencies, synergies, and trade-offs.
- Enhance understanding and build consensus around SDG implementation, including problems and implications of possible solutions.
- Raise awareness about the need for policy coherence and identify entry points for enhancing it.
- Recognise coordination problems across sectors and challenges in terms of policy coherence.
- Gain specialised expertise on a topic and integrate neglected perspectives.
- Get access to non-official, non-state data.
- Boost audit impact, which is a shared responsibility between the SAI and the ecosystem of stakeholders.

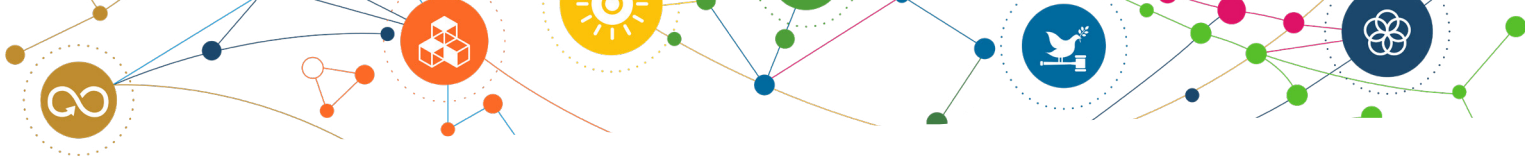
There are also challenges, risks and costs related to engaging multiple stakeholders for policy coherence. Stakeholder engagement requires time and significant organisational capacity and resources (both financial and staff). Moreover, more engagement does not necessarily result in more policy coherence. The results in terms of policy coherence are mediated by the governance framework, the form of engagement, the selection of stakeholders and their representativeness, and the effective mobilisation of stakeholders, among other factors.

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 policy coherence as part of an audit of SDG implementation are not given/pre-determined. They vary for each policy 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 policy coherence in an audit of SDG implementation:

- Start from the interplay between the different programmes and/or entities that are relevant for the selected policy area (Goal and national target(s)).
- Identify relevant stakeholders and groups related to the prioritised programmes/entities. For reference, consider major groups and relevant non-state stakeholders as defined in relevant UN documents and processes (see Box 9).
- 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.
- Do not forget the local level and local stakeholders, both governmental and societal.
- 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 for multistakeholder engagement.
- Prioritise the stakeholder list and identify those that the audit team will be able to engage with.

29 https://unpan.un.org/sites/default/files/Toolkits/Toolkit%20on%20Policy%20Coherence/Module_6.pdf



Box 10. Stakeholder engagement in developing integrated approaches to extreme weather events in Indonesia

Cities in Indonesia are regularly faced with extreme weather events. A lack of access to verified real-time data compromises the ability to make informed decisions for planning and response. The initiative PetaBencana aimed to provide free real-time disaster information, making it possible to share it safely and easily. The platform leverages capacities for all residents to equally participate in decision-making. It is designed to operate with other existing platforms such as instant messaging, social media, and SMS-based communications. The project is intended for underfunded communities, agencies with limited technical means, and individuals with modest means for data usage. It has involved multiple national and international stakeholders:

- MIT's Urban risk lab.
- Indonesian National Emergency Management Agency.
- Jakarta Emergency Management Agency.
- U.S. Agency for International Development (USAID).
- International Federation of Red Cross (IFRC).
- University of Wollongong Global Challenges Programme.
- DM Innovation.
- Australian Agency for International Development (AusAid).
- X (formerly Twitter).
- Department of Foreign Affairs and Trade of the Government of Australia.
- World Vision Indonesia.
- Australian National Data Service.
- Open Data Institute.
- Citizen journalism online platform Pasang Mata.
- Jakarta Smart City.
- Humanitarian OpenStreetMap Team.
- Pacific Disaster Centre of the University of Hawaii.
- University of Indonesia.
- National Geographic Indonesia.
- Urban Poor Consortium.
- Ciliwung Institute.
- Ciliwung Merdeka.
- WALHI Friends of the Earth Indonesia.
- World Resources Institute.
- Save our Borneo.

Sources: <https://publicadministration.un.org/unpsa/database/Winners/2019-Winners/PetaBencanaid> ; https://unpan.un.org/sites/default/files/Toolkits/Toolkit%20on%20Policy%20Coherence/Module_6.pdf

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 facilitating the impact of the audit in terms of enhancing policy coherence. Table 2 presents the example of the stakeholder analysis and mapping conducted in the *Performance Audit on Government's Efforts to Eliminate Intimate Partner Violence Against Women (linked to SDG 5.2)* by SAI Uganda.³⁰

30 One of the three pilots of the previous version of ISAM (2020).

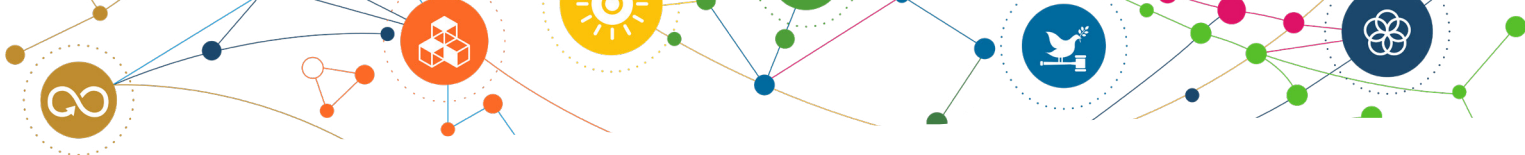
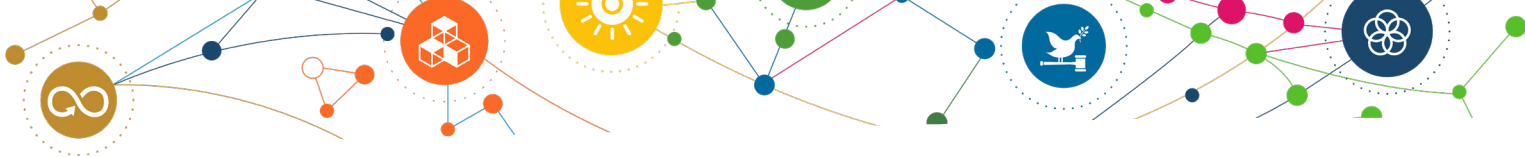


Table 2. Efforts to eliminate intimate partner violence in Uganda. Identified stakeholders and their roles

S/N	Stakeholders	Role
1.	Ministry of Gender, Labour and Social Development (Department of Gender and Women affairs)	- Developing policies and plans related to EIPVW. - Coordinate implementation of policies, programs and activities relating to EIPVW. - Promote gender equality. - Creating awareness on EIPVW - Provide shelters for IPV victims. - Develop standards and guidelines for handling IPV cases. - Capacity Building for local government staff.
2.	Ministry of Health	- Provide medical care for victims of IPV. - Collect data about prevalence, risk factors, and health consequences. - Build capacity for health workers in dealing with EIPVW. - Support forensic services for IPV cases.
3.	Judiciary	- Establish procedures for, and handle, gender-based violence cases. - Build capacity for judicial officers to handle GBV cases.
4.	Uganda Police Force	- Provide security for the victims. - Establish mechanisms to ensure perpetrators are apprehended. - Build capacity within the Force to handle GBV cases. - Gather evidence for IPV cases. - Collect data and report on prevalence of IPV.
5.	Directorate of Public Prosecutions	- Provide legal assistance to victims of IPV. - Ensure timely court processes.
6.	Uganda Bureau of Statistics	- Collect and consolidate data on IPV. - Develop and report on IPV indicators.
7.	District Local Governments	- Coordinate mechanisms for EIPVW in their districts. - Creating awareness on IPV and procedures in place for EIPVW. - Monitor response and management of IPV cases.
8.	Civil Society Organizations	- Advocate for policy implementation. - Supplement and support government efforts in EIPVW. - Creating awareness on EIPVW - Provision of legal aid to victims.
9.	UN Agencies and other Development Partners	- Advocate for policy implementation. - Supplement and support government efforts in EIPVW. - Creating awareness on EIPVW.
10.	Victims of IPV	- Reporting IPV cases. - Testifying in court against perpetrators.
11.	Office of the Prime Minister	Monitor progress of implementation of SDGs.
12.	National Planning Authority	Ensure integration of EIPVW interventions in national development plans.
13.	Ministry of Finance, Planning and Economic Development	Mobilize resources for implementation of EIPVW interventions..
14.	Equal Opportunities Commission (EOC)	Give assurance that gender and equity considerations are included in all annual plans and budgets developed by MDAs, and issue a gender and equity certificate to entities that satisfy the legally-prescribed minimum requirement for gender and equity mainstreaming in budgets.

Source: SAI Uganda, *Performance Audit on Government's Efforts to Eliminate Intimate Partner Violence Against Women (linked to SDG 5.2)*, "Table 1: Key stakeholders and their responsibilities". Available at https://www.oag.go.ug/storage/reports/SDS_VFM_MS_2021_22_1675661599.pdf

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 SAI's Engaging with Stakeholders Guide](#) (2017); IDI's Playbook 'Strong Stakeholder Coalitions for Audit Impact'.



2.3 What impact does the integrated nature of the 2030 Agenda have on the implementation of the SDGs at the national level?

The integrated nature of the 2030 Agenda has prompted the development of institutional mechanisms, systems, and processes to support integrated approaches to sustainable development at the national level. Moreover, it has led to emphasise the need to consider the interdependencies among the SDGs at different levels in policymaking including through whole-of-government approach to priority setting and implementation; policy coherence; robust coordination mechanisms; integrated planning practices; and sound monitoring and evaluation systems, among others.

Policy coherence must be flexible, inclusive, context specific and innovative.³¹ Policy preferences change over time and in different contexts. Different methods and mechanisms can be used to enhance policy coherence, which can be assessed at various levels:³²

- I. Programme objectives, or whether the goals and objectives of different policy instruments are consistent (within the same policy sector, across sectors or levels of government, and over time).
- II. Policy instruments or mechanisms that decision-makers put in place to address the problem under consideration (e.g., new coordination mechanisms).
- III. Processes related to, or supportive of collaboration and coordination (e.g., consultations with stakeholders).
- IV. Outcomes or performance of the instruments, mechanisms, and processes (e.g., the degree to which various legal and regulatory instruments are consistent, the degree to which interests of all relevant stakeholders are considered).
- V. Impacts or whether indicators for the policy issue considered show progress in the right direction (e.g., on track, almost on track, somewhat off track, considerably off track, wrong direction).

Programmes can be coherent at the level of objectives, but the associated institutional mechanisms or policy instruments and their implementation may be inconsistent or in conflict. For example, a review of EU renewable energy and cohesion policies found conflicts in relation to different environmental policy areas such as biodiversity, habitats, resource efficiency, and water.³³ The 2024 EU report on climate mitigation targets found inconsistencies between different sectoral policies and mitigation targets. For example, in the agriculture sector, the Common Agriculture Policy supports emission-intensive agricultural practices such as livestock production through area-based and, in some cases, production-linked payments.³⁴

Regarding the mechanisms and processes that can be put in place to promote policy coherence for SDG implementation, some of the main *building blocks* are briefly described below and illustrated in Figure 2.³⁵ Guidance and tools are also available to support countries in their efforts to set and strengthen the various building blocks for policy coherence.

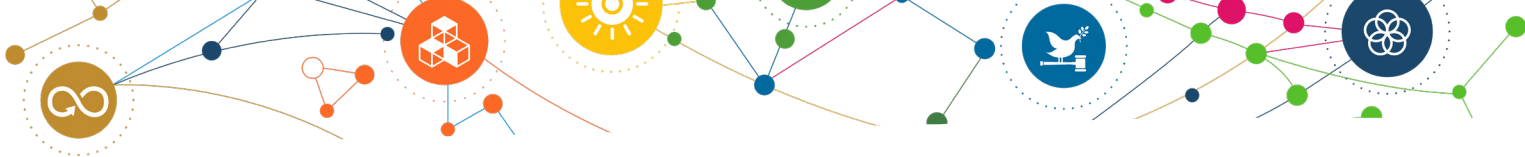
31 United Nations, “Promotion of coherent policymaking” CEPA Strategy guidance note, February, Department of Economic and Social Affairs (New York, 2021), page 7.

32 United Nations, “Promotion of coherent policymaking” CEPA Strategy guidance note, February, Department of Economic and Social Affairs (New York, 2021), pages 8-9.

33 M. Nilsson et al., “Understanding policy coherence: Analytical framework and examples of sector-environment policy interactions in the EU”, *Environmental Policy and Governance*, Vol. 22, Issue 6 (Nov.-Dec. 2021): 395-423.

34 European Scientific Advisory Board on Climate Change, *Towards EU climate neutrality. Progress, policy gaps and opportunities* (Luxembourg, Publications Office of the European Union, 2024), page 180.

35 Based on WPSR, CEPA principles and guidance note, OECD, UNEP, UNPAN (<https://unpan.un.org/capacity-development/curriculum-on-governance-for-the-SDGs/3>).



Political commitment and leadership → to set policy objectives, lead strategic planning and prioritisation.

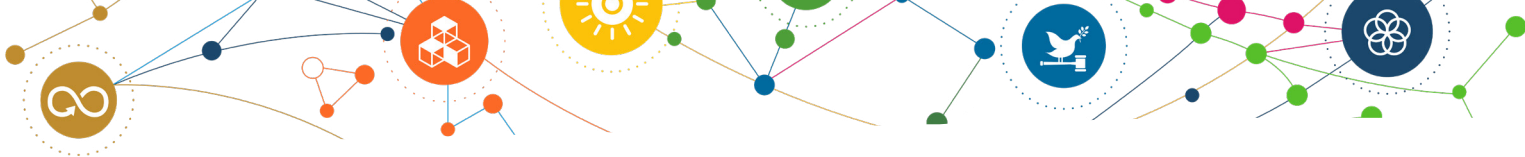
Political commitment at the highest levels of government is critical to achieve policy coherence. It should be backed up by normative frameworks, instructions, and actions that institutionalise commitment and translate it into action.

Analysis of interdependencies (including over time) → to identify interactions across sectors and policy objectives and instruments relevant for SDG implementation.

Mechanisms must be in place to integrate the dimensions of sustainable development into strategies, planning and programmes and systematically assess the policy effects, transboundary effects, and cross-sectoral linkages of different SDGs throughout the policy and planning processes. It is important to identify and assess policy options, including coherence checks (i.e., whether an option contributes to sustainability dimensions, creates trade-offs, creates synergies and co-benefits across sectors/actors).

Figure 2. Structures, systems, processes, and instruments to advance policy coherence in pursuing the SDGs





Institutional mechanisms, organisational structures, and processes → to ensure coordination across sectors and levels of government.

Coordination mechanisms are critical tools for supporting policy coherence. Coordination at the central level can be achieved through either central steering or oversight or in a more decentralised way through various forms of inter-sectoral coordination mechanisms (e.g., data sharing, sharing of services). Coordination is also important within line ministries and with sub-national levels of government.

Box 11. Examples of mechanisms enabling horizontal and vertical coherence

Horizontal

National sustainable development strategies (NSDS) and national SDG strategies provide a long-term vision that functions as a common reference and enables a shared understanding of the government's policy objectives across sectoral boundaries. It allows different parts of the government to see how various interventions play together towards attaining the SDGs.

Vertical

National structures for coordination of SDG implementation that involve sub-national and local governments facilitate communication and coordination across levels of government at different stages of the policy cycle from policy formulation to implementation and to monitoring and evaluation.

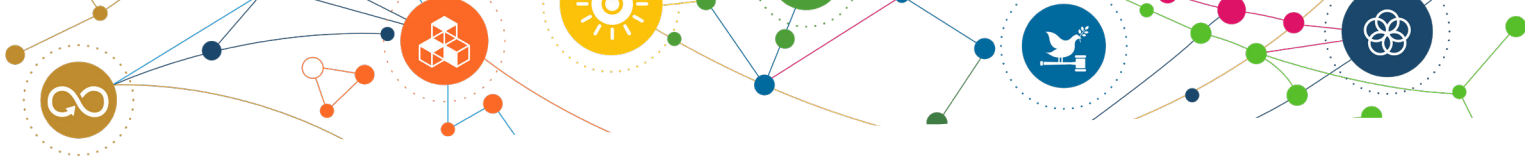
Source: United Nations, 2018, *World Public Sector Report*. Available at <https://desapublications.un.org/publications/world-public-sector-report-2018>

Resources (human, financial, digital technology, and data) → to support collaborative and integrated approaches.

Various types of resources enable collaborative and integrated approaches. Data is essential to analyse policy interlinkages, trade-offs, and synergies, and to allow anchoring plans and programmes to evidence. Effectively mobilising data for policy coherence requires having high-quality data, data interoperability, capacity to analyse data, and mechanisms in place to ensure quality and availability of data.³⁶

Similarly, mechanisms must be in place to promote the alignment of public and private finance to support policy coherence and to track related expenditures. A country's overall budgeting system seeks to allocate resources to government priorities and to achieve greater efficiency and effectiveness in government operations. As the budgetary process tends to be structured along departmental lines, it is challenging to support integrated approaches. However, there are methodologies and tools (e.g., longer-term budgeting, budget tagging) to enhance policy coherence. For example, the United Nations' work on Integrated National Financing Frameworks (INFFs) provides practical guidance for countries to enhance policy coherence in various SDG sectors and to use financing strategies to support integrated approaches. Box 12 provides examples related to climate.

36 On data, see https://unpan.un.org/sites/default/files/Toolkits/Toolkit%20on%20Policy%20Coherence/Module_8-compressed.pdf



Box 12. Budget and financing processes supporting coherent action on climate

The annual budget process can provide an effective entry point for mainstreaming climate considerations across ministries and agencies. For example, in Pakistan, the Khyber Pakhtunkhwa provincial government has incorporated climate change within its budget call circular encouraging provincial ministries to budget for climate change expenditures.

In 2024, the Swedish Climate Policy Council evaluated the annual budget bill and identified that about 4 percent of the 2024 total budget counteracted the climate targets established by Parliament and the Government.

A report of SAI Costa Rica recommended creating a climate fiscal framework for Costa Rica, since potential needs and sources of financing for the medium and long term had not been identified by the Government.

In 2023, a pilot of FAO's Forestry Public Expenditure Review was conducted in Uganda in collaboration with Uganda's Ministry of Water and Environment. The initial findings uncovered gaps between climate commitments targeting the Agriculture, Forestry, and Other Land Use (AFOLU) sector and actual forestry expenditures.

There are available tools and approaches for mainstreaming climate action in national financing policies considering coherence considerations. For example, UNDP climate change budget integration index, IMF green public financial management framework, INFF and climate, the OECD green budgeting framework, and FAO's Forestry Public Expenditure Review, among others.

Sources: https://inff.org/assets/DESA_deep_dives/inff-and-climate_final.pdf ; Åsa Persson , 2024, "Stepping up climate action: Capturing policy synergies and building an accountability ecosystem" Presentation at the 26th UN-INTOSAI Symposium (Vienna, April 18); Marta Acosta, presentation at the ClimateScanner Global Call meeting (New York, 25-26 March 2024); <https://www.fao.org/redd/news/detail/fr/c/1661005/>.

Localisation → to support coherence of objectives and coordination across levels of government.

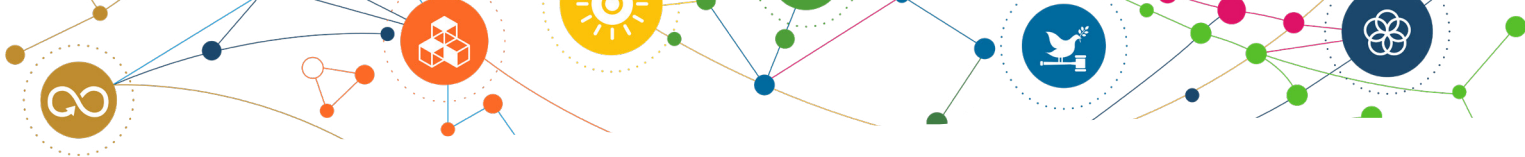
Consistent actions across levels of government are fundamental for a successful implementation of the SDGs. The prioritisation of national SDG targets must involve local and regional authorities. Local and sub-national governments can also provide relevant information regarding policy impacts at the local level for monitoring purposes. Mechanisms must be in place to ensure alignment of priorities, plans and programmes adopted at different levels of government, coordinated implementation processes throughout the policy cycle, and mutual synergies in monitoring and oversight.

Stakeholder engagement → to enable coherence of objectives and support prioritisation and bring different perspectives into implementation.

Trade-offs between different dimensions of sustainable development cannot be assessed by governments only. The inputs, voices, resources, and knowledge of multiple stakeholders are needed. Participatory processes are key for governments and stakeholders, acting individually and collectively, to identify common challenges, set priorities, align policies and actions, and mobilise resources for sustainable development. This facilitates a coherent set of actions at the local, national, regional, and global levels.

Monitoring, reporting and evaluation → for informing policymaking and ensuring accountability (e.g., to the parliament and the public).

Informed decision-making is critical for enabling policy coherence. It relies on having effective monitoring systems in place to collect evidence and information on the results and impact of programmes, analysis and evaluations of the information collected, feedback mechanisms to correct course in implementation and support policy learning, and reporting back to oversight institutions and the public.



Box 13. Coordination, monitoring, evaluation and learning of national adaptation plans

National Adaptation Plans (NAPs) identify and address medium and long-term priorities for adapting to climate change. As of April 2024, 53 multi-sector NAPs had been submitted to the United Nations Framework Convention on Climate Change (UNFCCC). NAP processes facilitate cross-sectoral integration of adaptation through various approaches. In countries such as Grenada, the integration of adaptation considerations involves the coordination of sectoral initiatives to help define national adaptation priorities. Other countries such as Albania, Brazil, and Jamaica consider adaptation simultaneously at the national level and in sector-specific planning, which requires coordination of national and sectoral initiatives to ensure coherence. In the Philippines, the climate change focal agency identifies national adaptation priorities and coordinates the uptake within sector-specific strategies and action plans with coordination by the national climate change focal point. Monitoring, evaluation, and learning is critical to facilitate regular tracking and continuous enhancement of adaptation planning and to strengthen the implementation of NAP processes in a way that supports integration with national development planning processes, alignment with mitigation plans and consistency across sectors. For example, a NAP assessment in Burkina Faso provided lessons learned and good practices on efforts to align the NAP and Nationally Determined Contributions (NDC) and improve multistakeholder engagement.

Source: NAP Global Network (<https://napgloalnetwork.org/>)

2.4 What actions are taken by governments to advance the integrated nature of the 2030 Agenda and a coherent implementation of the SDGs?

A systemic understanding of the SDG interdependencies needs to be considered in national implementation processes to help inform priority-setting and efforts to advance policy coherence. The implementation of the SDGs in an integrated manner requires effective, accountable, and inclusive institutional arrangements.

Most national governments acknowledge the trade-offs and synergies surrounding the SDGs and have been reporting on actions to implement the SDGs in a coherent and integrated manner. Institutional mechanisms to implement the SDGs have evolved over time and have been adapted to reflect the impact of multiple crises, shifting policy priorities and lessons learned from the implementation process.

Ways in which countries have been working to strengthen policy coherence include, among others:

- Developing or using available tools and guidelines for SDG prioritisation.
- Integration of the SDGs with national planning processes or strategies or equivalent policy frameworks.
- Developing long-term visions, strategies, or action plans for SDG implementation.
- Efforts to integrate the SDGs with other relevant frameworks, supporting supra-national and regional coordination on related agendas and global agreements.
- Making institutional changes to facilitate coordination and policy coherence.
- Involving local governments, allocating responsibilities among various levels of government, and localising the SDGs.
- Linking budgets and budget processes, as well as financing systems, with the SDGs.
- Strengthening national institutional frameworks to monitor progress in an integrated way including by improving national statistical systems.

- Enhancing reporting on SDG implementation and the VNR process including by incorporating inputs from evaluations³⁷ and strengthening linkages between VNRs and Voluntary Local Reviews (VLRs).
- Engaging parliaments or similar bodies, including SAIs, in providing oversight, ensuring that legislation is inclusive and representative, and mobilising resources and support for the SDGs.

Box 14. Efforts to enhance vertical and horizontal coherence reported in the 2023 VNRs

Belgium described vertical integration in the implementation of the SDGs through its inter-ministerial conference on sustainable development, with representatives from different levels of government, as the most important body for dialogue and cooperation between federal and federated entities.

Portugal adopted a new inter-institutional mechanism (Joint Commission of Government and Local Self-Government) that ensures institutional dialogue between central and regional or local authorities.

Bosnia and Herzegovina reported on efforts to improve vertical cooperation between different levels of government, as well as horizontal exchange of best practices, especially between local communities and various stakeholders.

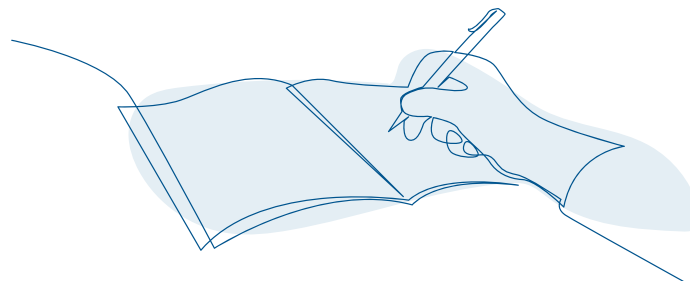
Portugal and the *United Republic of Tanzania* included inputs from VLRs in their VNR reports.

Chile, Iceland, and Zambia reported on the involvement of local government associations in their respective VNR process.

Source: United Nations, 2023, *VNR Synthesis report*, Department of Economic and Social Affairs, New York.

VNR reports and national reports on the implementation of the SDGs, including from non-state stakeholders, are a relevant source of information for auditing SDG implementation and policy coherence. The VNRs provide information of countries' efforts to advance a coherent implementation of the SDGs. Synthesis reports on the VNRs are produced yearly by UN DESA, highlighting good practices and common challenges.³⁸ Several non-state stakeholders also produce regular reports of progress and analysis of the VNRs and VLRs.³⁹ For example, United Cities and Local Governments (UCLG) has analysed SDG localisation regularly and developed guidelines to support local governments in the VLR process.⁴⁰

Based on VNR reports from 2021-2022, Weitz (2023) provides an overview and examples of how countries are working to set priorities and strengthen coordination, policy coherence and integration. See Table 3 with selected examples in different areas.



37 UN Resolution adopted on 26 April 2023 (A/RES/77/283) encourages all Member States to use evidence from evaluations of the SDG implementation for decision-making and reporting on progress towards achieving the 2030 Agenda and to incorporate inputs from evaluations into VNR reports.

38 See for example, "2023 Voluntary National Reviews Synthesis Report" available at https://hlpf.un.org/sites/default/files/2023-12/2023_VNR_Synthesis_Report.pdf

39 See for example CEPEI annual report on the VNRs submitted by Latin American countries. Available at <https://cepei.org/en/sdg-vnr-quality-tracker/>

40 See for example UCLG (2022) https://www.old.uclg.org/sites/default/files/towards_the_localization_of_the_sdgs_2022.pdf and UN Habitat and UCLG (2021) https://www.old.uclg.org/sites/default/files/210718_vlrguidelines_vol2.pdf

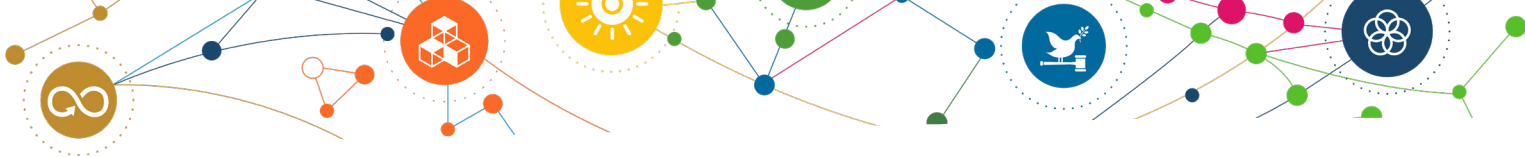


Table 3. Selected examples of actions to advance policy coherence and integration

Selected measures and actions	Examples
<i>Developing and applying tools for SDG prioritisation and integration</i>	Botswana, Colombia, El Salvador, Gabon, Kazakhstan, Lesotho, Mongolia, United Arab Emirates, Uruguay, São Tomé and Príncipe, Sri Lanka, Sweden, Switzerland
<i>Institutionalising coordination for SDG implementation</i>	Argentina, Botswana, Djibouti, El Salvador, Equatorial Guinea, Ghana, Jamaica, Luxembourg, the United Arab Emirates, the Philippines
<i>Mapping budgets to the SDGs and measuring contribution to each Goal</i>	Andorra, Argentina, Ethiopia, Ghana, Italy, Lesotho, Malawi, Sri Lanka, Uruguay
<i>Reflecting SDGs in medium-term expenditure frameworks</i>	Ethiopia, Lesotho, the Philippines
<i>Gender-responsive financing strategies and budgeting.</i>	Botswana, Cameroon, Grenada, Jordan, Liberia, Montenegro, Togo
<i>Decentralising budgets</i>	Ethiopia, Sri Lanka

Nina Weitz “Managing policy trade-offs and synergies at the national and local levels [...]” in UN DESA *World Public Sector Report 2023*.

Despite ongoing efforts at the country level, there are opportunities for strengthening policy coherence. Limitations in the performance of coordination mechanisms have been highlighted in the literature. For example, in climate change policy, analyses have highlighted that effective coordination requires a fundamental reform of public administration as well as considering the political economy of the sector.⁴¹

Moreover, there is not enough evidence yet about whether institutional changes have led to enhanced integration and policy coherence in practice. Independent evaluations are needed to assess whether the institutional measures adopted make priority-setting and implementation more systemic.⁴² Audit findings and recommendations related to policy coherence in the implementation of the SDGs can make a significant contribution in this regard. For example, repeated audits and evaluations are one of the few ways to assess changes over time in the performance of institutional mechanisms in terms of the coherence of the outcomes they bring.

Part III of this framework provides practical ‘how-to’ guidance on auditing policy coherence.

41 Heiner von Lüpke, “Climate Policy Integration: A Comparative Analysis of Land Use Change and Energy Sectors in Indonesia and Mexico.” *Springerprofessional.de*. (2022), at <https://www.springerprofessional.de/climate-policy-integration/23774520> Philipp Trein et al., “Policy Coordination and Integration: A Research Agenda.” *Public Administration Review* 81, 5 (2021): 973–77. <https://doi.org/10.1111/puar.13180>

42 N. Weitz, “Managing policy trade-offs and synergies at the national and local levels as the urgency of SDG progress and priority-setting rises” *Transforming institutions to achieve the Sustainable Development Goals after the pandemic*, World Public Sector Report, United Nations, Department of Economic and Social Affairs, (New York, 2023), chapter 2.

PART III

3.1 How can SAIs audit policy coherence? Entry points

Ideally, all national and sub-national policies and programmes should be aligned and consistent with the policy objectives and targets linked to the SDGs identified in national long-term planning documents (e.g., National Sustainable Development Strategy, 2030 vision, overall SDG strategy, transformation pathways, National Development Plan). This would ensure coherence between national planning processes and all related strategies, policies and programmes in different sectors and levels of government.

The two entry points identified in the definition of audits of SDG implementation (processes and programmes)⁴³ and the dimensions of policy coherence previously described in Section 1.1 (horizontal and vertical) can help auditors start the analyses of policy coherence. Table 4 provides an overview of these entry points, which are further described in sections below.

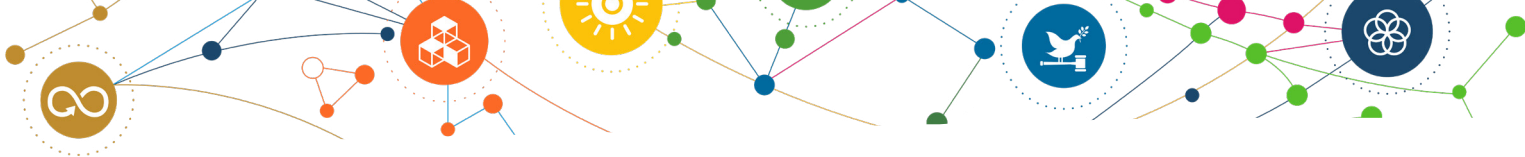
Table 4. Entry points for auditing policy coherence

SDG implementation audit – entry points	Dimension of policy coherence	Sectors and levels of government
Processes	Horizontal	Across sectors
	Vertical	Across levels of government
Programmes	Horizontal	Across sectors
		Within the boundaries of one sector
	Vertical	Across levels of government and within one or more sectors

Policy coherence can be assessed at different levels. (See Section 2.3) While auditors cannot assess policy objectives per se, they can evaluate the extent to which the instruments, mechanisms, and processes in place and their implementation (outcomes) contribute to policy effectiveness, i.e., whether a set of interrelated programmes achieve their stated objectives in a coherent way (lack of conflicts; co-benefits; synergies). For example, an audit could conclude that different policy instruments are working towards conflicting objectives, thus undermining policy coherence and effectiveness.

When evaluating policy coherence, the assessment would focus on identifying (i) potentially conflicting or counterproductive programmes, which hinder progress towards the relevant national target(s) linked to one or more SDG global targets; (ii) potentially reinforcing programmes, which advance towards the relevant national target(s) linked to one or more SDG global targets; (iii) the adequacy and performance of processes, instruments or mechanisms and their implementation to ensure policy coherence and deliver on the relevant SDG targets.

43 See ISAM 2024, Section 2.1, Box 1.



3.1.1 Entry point processes - performance of processes for SDG implementation at the national level

This entry point focuses on the performance of processes for SDG implementation at the national level. While the audits of preparedness for SDG implementation focused on whether the processes and mechanisms existed, the audits of SDG implementation will focus on how those mechanisms and processes work in practice to effectively advance either horizontal or vertical policy coherence.

The analysis of policy coherence focused on processes would seek to determine whether public sector entities are implementing those instruments and carrying out those processes regarding one or more of the principles of economy, efficiency, and effectiveness towards enhancing policy coherence in SDG implementation. For example, rather than considering whether there are institutional mechanisms for stakeholder engagement, the audit would consider the extent to which the views of all relevant stakeholders have been incorporated and balanced and have contributed to consistency, better coordination, or joint solutions across sectors or levels of government, among other possible results.

The selection of processes can be based on the clusters of processes identified in the updated voluntary common reporting guidelines for the VNR (available at <https://hlpf.un.org/vnrs>), as in the preparedness audits.

Box 15. Auditing the performance of green budgeting

Following the 2019 European Green Deal, European countries have been adopting green budgeting practices, which aim to redirect public investment, consumption, and taxation to green priorities and away from harmful subsidies. Ten EU countries had adopted green budget tagging as of 2023. Green budget tagging is a method used for classifying budget items according to their environmental impact. It provides a clear and systematic understanding of the environmental or climate impacts of budgetary decisions, which enables policymakers to prioritise effective measures that contribute to achieve environmental and climate goals and minimise budgetary decisions that counteract or are inconsistent with such goals.

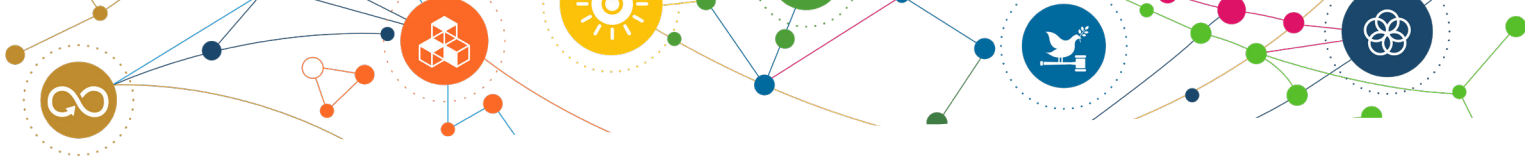
An audit would examine the performance of green budgeting practices at the national level such as budget tagging. The audit objectives would include to what extent and how is budget tagging contributing to ensure horizontal policy coherence between climate and environmental goals and other policy areas.

Box 16. Auditing the coordination of the energy transition in Germany



The German SAI audited the coordination of the German energy transition in 2018. The audit concluded that despite the considerable use of personnel and financial resources, Germany had largely failed to achieve its goals in implementing the energy transition. The Federal Ministry for Economic Affairs and Energy (BMWi) has the role of coordinating the activities required for the energy transition. In the BMWi alone, 34 departments in four divisions were involved in implementing the energy transition. Five other federal ministries and all federal states were also involved. However, the BMWi had not defined what the coordination of the energy transition involved. As of 2018, there was no organisational structure with overall responsibility. According to the SAI, this had contributed to not achieving the targets and involved considerable burdens on the economy of public and private budgets. The SAI recommended that for the BMWi to effectively coordinate the energy transition, it had to determine: (i) what specific tasks were needed to coordinate the energy transition; (ii) which organisational units could carry out those tasks properly; (iii) how the business processes for the coordination tasks should be designed.

Source: https://www.bundesrechnungshof.de/SharedDocs/Downloads/DE/Berichte/2018/umsetzung-der-energiewende-volltext.pdf?__blob=publicationFile&v=1



3.1.2 Entry point programmes - horizontal coherence across sectors or within the boundaries of one sector

This entry point would focus on the coherence of programmes that contribute to the implementation of nationally agreed targets related to the SDGs at the national level across sectors or within the boundaries of one sector by examining the effectiveness or performance of the policy instruments and mechanisms and/or their impacts.

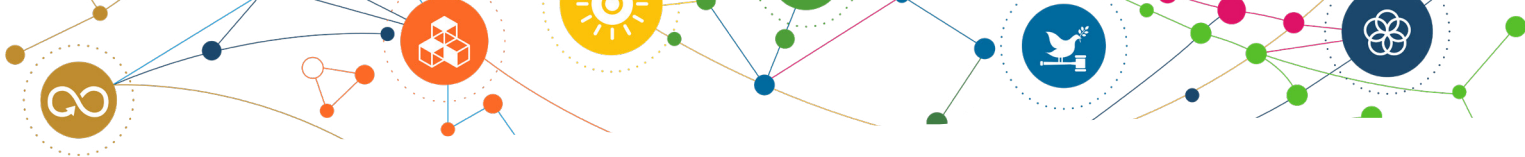
Policy coherence requires better coordination and the use of a mix of policy instruments and mechanisms that enable the alignment of policy objectives, leveraging synergies and co-benefits and minimising trade-offs across policy areas/sectors.⁴⁴ For example, policy coherence related to food systems requires consideration of programmes across different policy areas/sectors such as agriculture, fisheries, environment, climate, and public health. Table 5 presents examples of relevant sectors and policies related to food systems in three countries.

Table 5. Strategies and policies in various sectors related to food systems in three countries.

	Malawi 	Ethiopia 	Nigeria 
<i>Agriculture and rural development</i>	Agricultural Investment Strategy (2018) National Agricultural Policy (2021)	Growth and Transformation Plan (GTP II – 2015-2020)	Agricultural Transformation Agenda (ATA) (2013) Agricultural Promotion Policy (2016)
<i>Food security</i>	The Social Protection Programme (SPP) (2021)	National Nutrition Programme (2013) Seqota Declaration (2018) Nutrition Sensitive Agriculture Strategic Plan (2016) National dietary guidelines (2022)	Social protection policy (2022) National dietary guidelines (2006, 2013)
<i>Climate change, resilience, and disaster management</i>	National Resilience Strategy (2018) Nationally Determined Contribution (NDCs) (2021)	Nationally Determined Contribution (NDCs) (2021) National Adaptation Plan (2019)	Nationally Determined Contribution (NDCs) (2021) National Agricultural Resilience Framework (2015) National Adaptation Plan Framework (2021)

Source: [Policy coherence and food systems transformation \(rural21.com\)](https://www.oecd-ilibrary.org/sites/ddcf9356-en/index.html?itemId=/content/component/ddcf9356-en)

44 <https://www.oecd-ilibrary.org/sites/ddcf9356-en/index.html?itemId=/content/component/ddcf9356-en>



Auditing policy coherence requires significant analytical and resource capacities. The scope of the audit needs to be delimited to make the audit manageable for the audit team.

Auditors should focus on programmes and strategies in a *subset (and not all) of interrelated policy areas/sectors* in the country. Good knowledge and understanding of the interdependencies between the SDG target(s) under consideration and other targets (e.g., using some of available tools and methodologies) will be useful for mapping the relevant programmes and strategies, and related stakeholders (see Section 2.2), across policy areas/sectors and for the identification of the subset of programmes to be considered in the audit. Auditors should use their professional judgment and consider the available resources and capacities to select the relevant programmes to be audited.

In cases in which the government may have already identified and prioritised a subset of programmes, the audit team would also benefit from the knowledge on interdependencies and relevant stakeholders, as they conduct their own analysis and check if the subset chosen by the government is an appropriate choice.

Box 17. Mapping and selecting relevant policies and entities across sectors

Audit of protected areas (linked to SDG 15.1 and 14.5): SAI Brazil mapped several public policies related to the implementation and management of protected areas. After brainstorming, collecting preliminary information, and discussing with many stakeholders, the audit team selected a subset of two policies (land use and tourism) to assess their policy coherence with the policy that was the main subject of the audit (protected areas), using criteria of relevance and materiality, as well as professional judgement.⁴⁵ For the policy coherence analysis the SAI used the Duplication, Fragmentation, Overlap and Gap (DFOG) method.⁴⁶



Sustainable Public Procurement (SPP) (linked to SDG 12.7): SAI Guatemala identified and audited five interrelated policy areas and entities: Ministry of Finance, Ministry of Environment and Natural Resources, Ministry of Agriculture, Livestock and Food, Ministry of Economy, and Planification and Programming Secretariat of the Presidency. The audit found incoherence in the actions related to SPP of the different institutions and lack of overall coordination actions from the Ministry of Economy.⁴⁷



Another approach to examine policy coherence is to assess it across programmes and strategies related to the nationally agreed targets(s) linked with one or more SDG global targets within the boundaries of one policy area/sector. An initial step would be to assess the alignment of policy intentions or whether the programmes' objectives are consistent with those reflected in long-term national strategic documents. Then, in a second step, auditors would assess the consistency across various programmes within the selected sector.

For example, policy coherence related to food systems requires consideration of various programmes and related stakeholders within the agriculture domain and the analysis of:

- i. whether the priorities and objectives reflected in those policies and programmes are coherent with and reflected in national longer-term strategic and planning documents, and
- ii. coherence across the various agricultural programmes (e.g., agricultural subsidies, farm innovation, sustainable production).

⁴⁵ More information on the audit at <https://portal.tcu.gov.br/biblioteca-digital/auditoria-coordenada-em-areas-protegidas-2-edicao.htm>

⁴⁶ DFOG available in English at <https://portal.tcu.gov.br/analise-fsdl-guia-pratico-para-aplicacao-da-analise-de-fragmentacoes-sobreposicoes-duplicidades-e-lacunas.htm>

⁴⁷ More information about the audit at <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/cooperative-audit-sdg-implementation/casp>

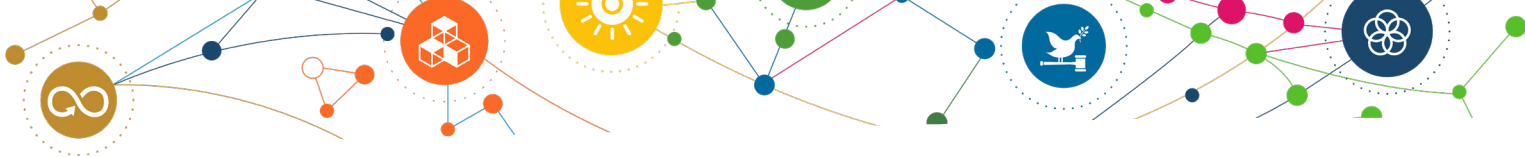


Table 6 presents examples of an analysis of policy coherence between programmes and long-term strategic documents related to food systems in two countries. It shows how, in some cases, policy areas that have been included in long-term strategic documents may not be reflected, or only partially, in national policies (e.g., food safety standards in Malawi).

In some cases, relevant priorities in existing national programmes may be not reflected in or aligned with long-term strategic and planning documents. For example, in some countries, recently introduced policies to address climate change adaptation by prioritising supporting farmers' adaptive capacities, nature-based solutions, or access to financial markets, among others, may not be included in national long-term strategic documents for food systems transformation that were developed earlier.⁴⁸

Table 6. Gaps in policy coherence between existing national programmes and policies and long-term national strategic documents

		Crops	Livestock	Food safety standards	Value chains	Food waste and loss
Malawi	National long-term strategic document	Included	<i>Limited</i>	Included	Included	Included
	National policy	Included	Included	<i>Limited</i>	Included	Included
Ethiopia	National long-term strategic document	Included	<i>Limited</i>	Included	Included	<i>Limited</i>
	National policy	Included	Included	Included	Included	Included

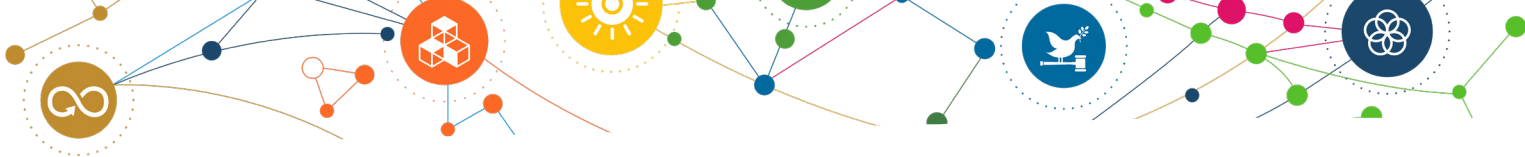
Source: Policy coherence and food systems transformation (rural21.com). Available at <https://www.rural21.com/english/news/detail/article/policy-coherence-and-food-systems-transformation.html>

To conduct the analysis of horizontal policy coherence either across sectors or within the same sector, a specific programme and related stakeholders in the SDG domain of interest must be selected as the starting point. Then, the audit team needs to identify what they want to assess its coherence with (i.e., map and select the subset of programme(s) in another sector(s) or programme(s) in the same sector).

The next step would be to identify the level of analysis to assess coherence with – at the level of programme objectives; at the level of actions, instruments, or mechanisms to achieve the objectives; at the level of outcomes. For example, the analysis could be more general at the level of objectives and focus on “whether the objective of liberalising trade is consistent with the SDG target 2.2 to end malnutrition in all its forms” or more specific at the level of outcomes and consider “if the intended outcome of lower-priced cereals as a result of liberalising trade is consistent with objectives to reduce stunting.”⁴⁹

48 L. Bizikova, “Policy coherence and food systems transformation”, *Rural 21* (October 2023), available at [Policy coherence and food systems transformation \(rural21.com\)](https://www.rural21.com/english/news/detail/article/policy-coherence-and-food-systems-transformation.html)

49 K. Parsons and C. Hawkes, “Brief 5: Policy Coherence in Food Systems”. In *Rethinking Food Policy: A Fresh Approach to Policy and Practice*, (London, Centre for Food Policy, 2019), page 4.



Box 18. Example of possible audits using the mapping in Table 6

Across sectors

The audit could examine the coherence of selected programmes and strategies across two or more sectors in one country.

In the case of Malawi, the audit could examine the coherence between the Nationally Determined Contribution (NDCs) (2021), the National Agricultural Policy (2021) and the Social Protection Programme (2021).

Within the same sector

The audit could examine the coherence of selected programmes and strategies within one sector in one country.

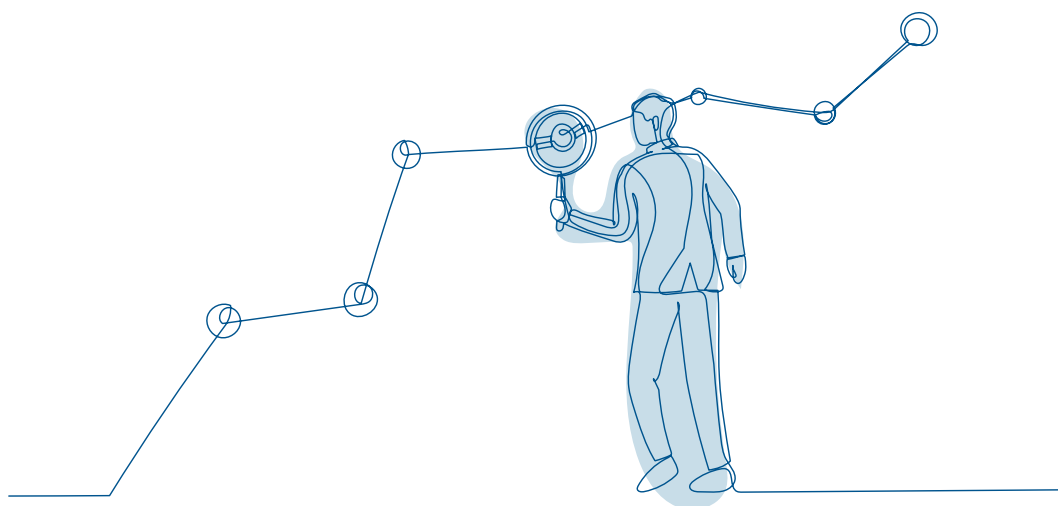
Food: For example, in the case of Ethiopia, the audit could examine the horizontal coherence between the National Nutrition Programme (2013), the Seqota Declaration (2018), the Nutrition Sensitive Agriculture Strategic Plan (2016), and the National dietary guidelines (2022).

Climate: In the case of Nigeria, the audit could examine the coherence between the Nationally Determined Contributions (NDCs) (2021), the National Agricultural Resilience Framework (2015) and the National Adaptation Plan Framework (2021).

3.1.3 Entry point programmes – policy coherence across levels of government

This entry point would focus on the coherence of programmes that contribute to the implementation of nationally agreed targets related to the SDGs across levels of government and within the boundaries of one sector by examining the effectiveness or performance of the policy instruments and mechanisms.

The analysis of vertical policy coherence would assess whether local programmes are consistent with national programmes and strategies within one policy domain. The analysis would start by identifying the SDG domain of interest and the corresponding national strategy or programme and its objectives. Then, the auditors would have to map and select the relevant programmes at the sub-national or local level in the same or related sectors. The audit team will also consider all the relevant stakeholders when doing this mapping and selection. (See Section 2.2) Finally, they would have to identify the level of analysis, as in the examination of horizontal coherence.



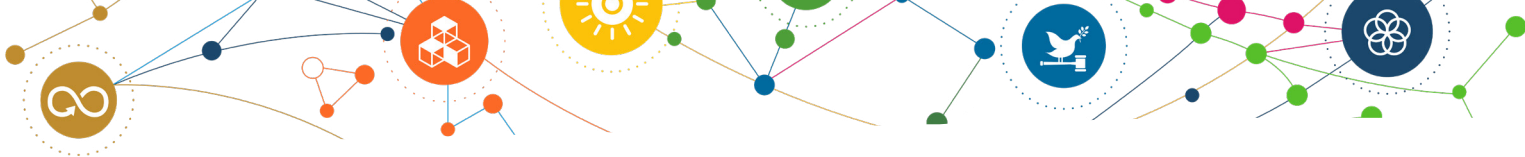
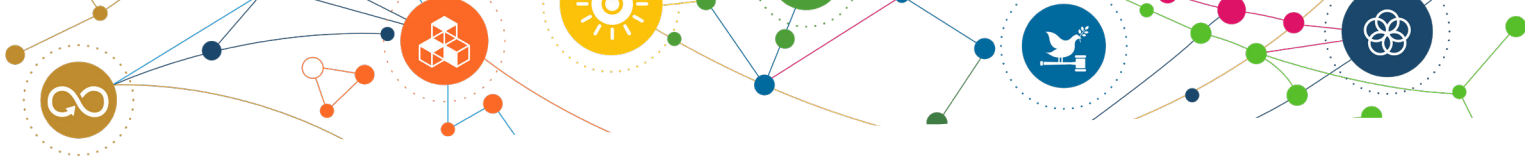


Table 7. Mapping food and nutrition policymaking across levels of government in the US



	<i>Federal</i>	<i>State</i>	<i>Local</i>
Agriculture	United States Department of Agriculture (USDA) is responsible for overseeing the food supply, including food safety, nutrition assistance programmes, and agricultural research.		
Food safety	The Food and Drug Administration (FDA) regulates the safety of food products, including labelling, additives, and contaminants.	States also regulate food safety and sanitation in food service establishments and retail food stores.	
Health	The Center for Disease Control and Prevention (CDC) monitors and tracks foodborne illness outbreaks and provides guidance on nutrition and chronic disease prevention. Healthy, Hunger-Free Kids Act (2010) federal policy that aims to improve the nutritional quality of school meals and promote healthy eating habits in children.	State health departments provide nutrition education and promotion programmes, as well as monitoring and surveillance of nutrition-related diseases. Several states have implemented sugary drink taxes to reduce consumption of these beverages.	Local health departments may provide nutrition education and promotion programmes, as well as monitoring and surveillance of nutrition-related diseases.
Access to food			Some cities implement programmes to increase access to healthy foods, such as farmers' markets, community gardens, and healthy food financing initiatives.
Food waste			Some cities implement programmes to address food waste, such as composting programmes and food recovery efforts.



3.2 Audit scope

The audit scope defines the boundaries of the audit, that is, what the audit will cover and what it will not. If the scope is unclear or too broad it would be difficult to achieve the audit objectives. Guidance on defining the scope of an audit is available at IDI (2021, chapter 4)⁵⁰. The audit of policy coherence can be scoped in different ways, depending on the entry points selected, the country context, the SAI mandate, and the time, resources, and capacities available in the audit team. The audit teams will also consider the results of the stakeholder analysis and mapping related to policy coherence (see Section 2.2).

One important element to determine the scope of the audit is whether the audit will assess policy coherence horizontally or vertically. Considering both horizontal and vertical coherence could make the scope of the audit too complex, particularly if focusing on programmes, and require significant analytical capacities and resources. The scope in that case could be narrowed down by examining policy coherence for a limited number of programmes (two or a maximum of three).

The suitability of scoping the audit to examine vertical coherence is highly related to the country's institutional context and the SAI mandate. The level of decentralisation varies across countries, affecting how policies and programmes are implemented at the sub-national/local level. Moreover, as most SAIs have a national mandate, they can only audit the implementation of national resources and programmes, which may be executed at the local level.

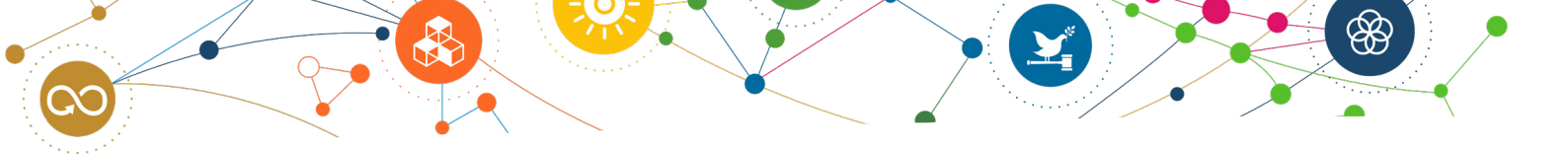
Another relevant consideration that will affect the scope of the audit relates to the availability of reliable sources and data. For example, data may be less available and more difficult to access at the sub-national and local levels, which would call for focusing the audit on the national level and horizontal coherence. Nonetheless, it is important to emphasise that auditors have alternatives when the required data are not available or incomplete such as considering available indicator statistics or undertaking data collection. The available resources and capacities will influence whether it is feasible to carry out these alternative methods of data collection.

When scoped to assess horizontal coherence, the audit will focus on the national level. It will consider the legal provisions, long-term planning processes and strategies, institutional arrangements and instruments to enable horizontal coherence, and the various programmes/entities within one sector or across sectors that contribute to the achievement of the national priorities or intentions regarding the selected nationally agreed target(s) related to the SDGs.

When scoped to assess vertical coherence, the audit will consider various levels of government. It will include the legal provisions, long-term planning processes and strategies, institutional arrangements and instruments to enable vertical coherence, and the various programmes/entities at different levels of government that contribute to the achievement of the national priorities or intentions regarding the selected nationally agreed target(s) related to the SDGs.



50 See <https://www.idi.no/elibrary/professional-sais/issai-implementation-handbooks/handbooks-english/performance-audit-v1-2021/1342-chapter-4-pa-handbook-v1-2021/file>



Box 19. Scope of an audit on the effectiveness of Jamaica’s institutional framework in enabling a strong and resilient national public health system



The audit examined the extent to which Jamaica’s institutional framework is progressing to building a strong and resilient public health system, in the context of the health-related targets of Vision 2030 National Development Plan, the indicators of the SDGs, and the requirements of the International Health Regulations (2005), particularly the country’s ability to detect and respond to national and global health risks. The audit scope was nationwide and included (a) the national frameworks and regulations supporting health systems resilience, and (b) policies and plans at the sub-national level to foster integration for health system resilience. The audit did not include an assessment of coherence between health frameworks, policies and plans and related policies in other sectors.

Source: SAI Jamaica. 2023. “Performance Audit Report: Effectiveness of Jamaica’s institutional framework in enabling a strong and resilient national public health system”, March, available at <https://auditorgeneral.gov.jm/wp-content/uploads/2023/05/Performance-Audit-Report-MoHW.pdf>

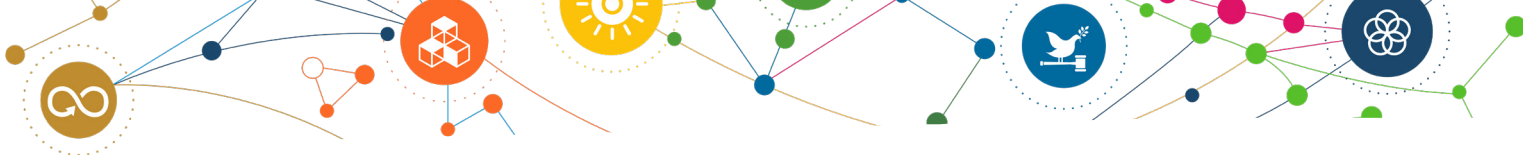
3.3 Audit questions

The audit team will develop audit questions related to policy coherence based on the audit objectives and scope, and considering the entry point of the audit of SDG implementation that has been selected. Audit teams must consider what audit approach (result, problem, or system-oriented) they anticipate using, as this will affect the formulation of audit objectives and questions. The sources of audit criteria presented in Section 3.4 can support audit teams in the development of audit questions.

Tables 8 and 9 below present examples of generic audit questions related to policy coherence considering the two entry points (processes and programmes) of the definition of an audit of SDG implementation included in ISAM 2024 (Chapter 2). Auditors would adapt these questions to their national context and circumstances. One set of questions is for auditing the performance of government process that enable policy coherence in the implementation of the SDGs at the national level. The second set of questions is for auditing policy coherence in the implementation of programmes related to the selected target(s) linked to one or more SDG global targets.

Table 8. Examples of generic audit questions and sub-questions related to policy coherence for an audit of SDG implementation - processes

Entry point: Processes	
1.	<i>To what extent has the government put in place legal and institutional frameworks that effectively enable horizontal/vertical policy coherence for SDG implementation at the national level?</i>
a.	What are the legal frameworks in place to enable vertical/horizontal coherence in SDG implementation at the national level? How effective are these legal frameworks?
b.	What are the institutional arrangements in place to enable vertical/horizontal coherence in SDG implementation at the national level? How effective are these institutional arrangements?
c.	Are various legal frameworks consistent across sectors/levels of government for the implementation of the SDGs at the national level?
d.	Are various institutional frameworks consistent across sectors/levels of government for the implementation of the SDGs at the national level?



2. *To what extent do the budget and public financial management (PFM) processes enable horizontal/vertical policy coherence for SDG implementation at the national level?*

- a. Are national plans, strategies, and strategic documents for SDG implementation at the national level effectively linked to/orienting fiscal planning, budget formulation, investment and revenue/expenditure decisions?
- b. What are the budget methodologies/tools in place for allocating and tracking resources and assess their consistency across sectors/levels of government? How effective are these methodologies/tools?
- c. Has the government defined roles and responsibilities to allocate and track resources and assess their consistency across sectors/levels of government?
- d. Has the government effectively engaged all relevant stakeholders in budgeting and PFM processes for SDG implementation at the national level?
- e. Are the resources of all relevant actors adequate to ensure consistency and alignment across sectors/levels of government in SDG implementation at the national level?
- f. Are the resources of all relevant actors executed/implemented according to plan to ensure consistency and alignment in SDG implementation at the national level across sectors/levels of government?
- g. Does the government produce reports and information on budgeting and financing for SDG implementation at the national level to facilitate impartial scrutiny by oversight bodies and the public?
- h. To what extent has the government used the information from budget methodologies/tools to adjust and improve SDG implementation and planning at the national level?

3. *To what extent does the monitoring, evaluation, and reporting processes enable horizontal/vertical policy coherence for SDG implementation*

- a. Has the government defined consistent roles and responsibilities related to monitoring, evaluation, and reporting on SDG implementation at the national level?
- b. To what extent are various monitoring, evaluation, and reporting frameworks and processes on SDG implementation consistent across sectors/levels of government?
- c. Has the government defined indicators and baselines to assess progress on horizontal/vertical coherence for SDG implementation at the national level?
- d. Does the government regularly produce reports and information on horizontal/vertical coherence for SDG implementation at the national level to facilitate impartial scrutiny by oversight bodies and the public?
- e. Have reports and information on SDG implementation at the national level been used by stakeholders to advance horizontal/vertical coherence?
- f. To what extent has the government used information from monitoring and evaluation systems to correct course and ensure consistency in SDG implementation at the national level across sectors/levels of government?

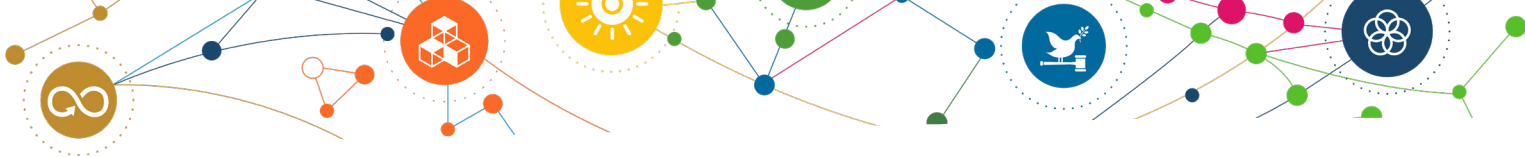
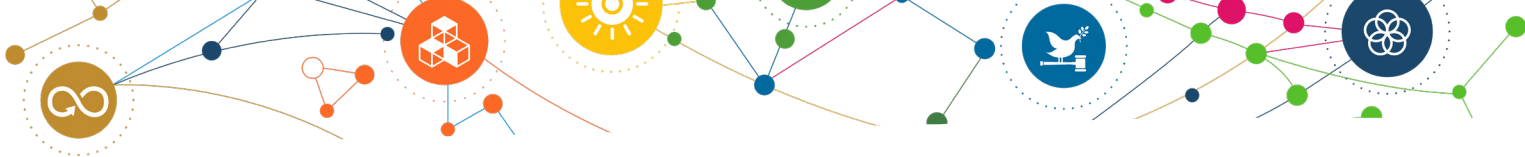


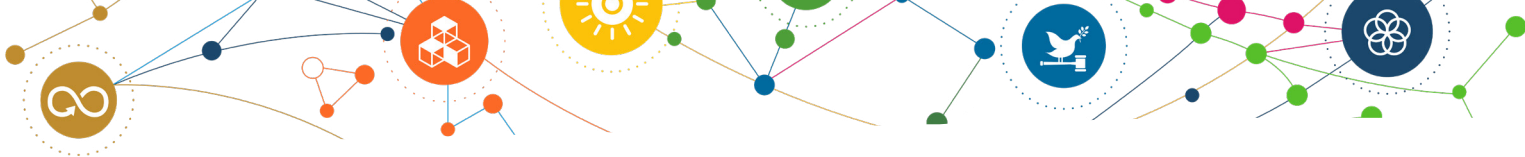
Table 9. Examples of generic audit questions and sub-questions related to policy coherence for an audit of SDG implementation - programmes

Entry point: Programmes (horizontal and vertical policy coherence)	
1.	<i>To what extent has the government identified and considered interdependencies among the relevant programmes related to the selected target(s) linked to one or more SDG global targets in planning and policymaking?</i>
a.	Do national strategies, strategic documents, and frameworks consider the interdependencies among different dimensions of sustainable development?
b.	Do national strategies, strategic documents, and frameworks consider the objectives/priorities of programmes related to the different dimensions of sustainable development across entities/sectors/levels of government?
c.	Is the policy framework adequate (entity/programme duplications, fragmentation, overlaps, gaps) to drive the required change to move towards the selected SDG target(s) linked to one or more SDG global targets?
d.	Has the government systematically identified and assessed policy options to drive the required change to move towards the selected SDG target(s) linked to one or more SDG global targets?
e.	Has the government conducted coherence checks to systematically assess the consistency and adequacy of programmes to move towards the selected SDG target(s) linked to one or more SDG global targets?
f.	Have the programmes related to the selected SDG target(s) resulted in negative environmental, social, or economic externalities (across entities/sectors/levels of government)?
g.	Have the programme(s) related to the selected SDG target(s) produced any unexpected economic, social, or environmental co-benefits (across entities/sectors/levels of government)?
h.	To what extent are the programmes related to the selected SDG target(s) and related programmes mutually reinforcing (across entities/sectors/levels of government)?



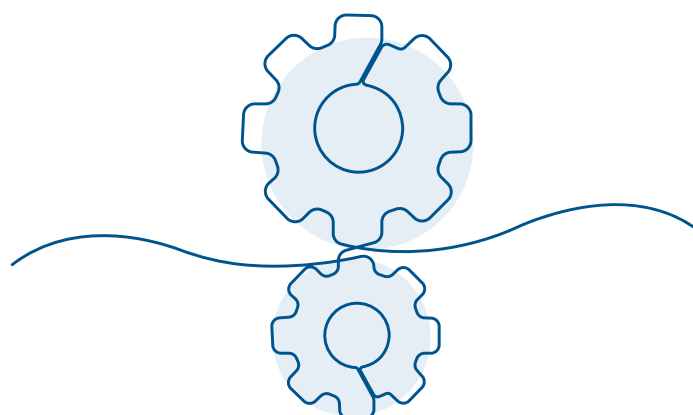
2. *To what extent has the government put in place mechanisms for the effective coordination of relevant programmes (in one sector/across sectors/levels of government) related to the selected target(s) linked to one or more SDG global targets?*

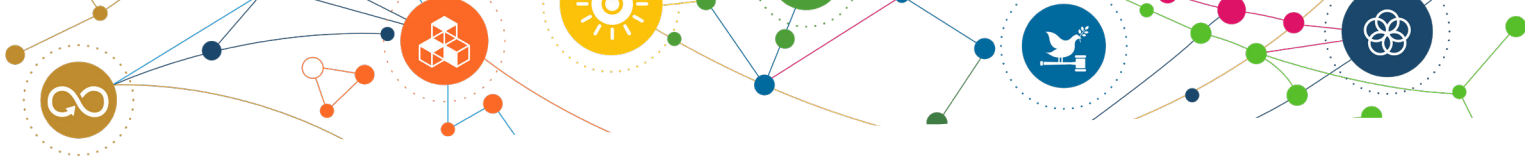
- a. Is there effective coordination, collaboration, and communication between government departments responsible for the selected programmes within one sector/across sectors/across levels of government?
- b. Does the government require or provide incentives for inter-departmental collaboration within one sector/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 all relevant 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. What are the information systems in place to enable the consistent implementation of the selected programmes within one sector/across sectors/levels of government? How effective are these information systems?
- 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 and communication with all relevant 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 have the implementation of coordination mechanisms 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 target(s) linked to one or more SDG global targets?*

- a. What are the monitoring frameworks in place to collect evidence and information on the results and impacts of the relevant programme(s) related to the selected SDG target(s)? How effective are these monitoring frameworks?
- 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(s) linked to one or more SDG global targets?
- c. To what extent is monitoring, evaluation, and reporting on the implementation of the relevant programme related to the selected SDG target(s) 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 systemic evaluations of the relevant programme(s) related to the selected SDG target(s) linked to one or more SDG global targets?
- f. How 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(s) linked to one or more SDG global targets?
- g. Does the government regularly produce reports and information on the coherence of the implementation of the relevant programme(s) related to the selected SDG target(s) to facilitate scrutiny by oversight bodies and the public?
- h. How 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(s) in the same sector/across sectors/levels of government?
- i. How 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(s) linked to one or more SDG global targets across entities/sectors/levels of government?





3.4 Audit criteria

Auditors make their assessments against audit criteria. Relevant sources of audit criteria for examining policy coherence include, among others:

- 2030 Agenda for Sustainable Development (2016).
- SDG17.14 on “Enhance policy coherence for sustainable development”.
- Principles of effective governance for sustainable development (Economic and Social Council 2018).
- OECD Recommendation on policy coherence for sustainable development (2019) and Guidance note (2021).
- UN Environmental Programme (UNEP), Indicator 17.14.1 (2020).
- United Nations Department of Economic and Social Affairs, “Working together: Integration, institutions and the Sustainable Development Goals”, World Public Sector Report (2018).
- United Nations Department of Economic and Social Affairs, “Promotion of coherent policymaking” Committee of Experts on Public Administration (CEPA) Strategy guidance note (February 2021).
- United Nations Department of Economic and Social Affairs, *Transforming institutions to achieve the Sustainable Development Goals after the pandemic*, World Public Sector Report (2023).
- National legislation and policy documents.

These sources can be used to develop questions that help auditors establish policy coherence criteria as well as an inspiration to develop audit questions. For example, government actions can be benchmarked against CEPA strategic actions to promote policy coherence,⁵¹ including, inter alia:

- Establishing a high-level interagency committee either at the centre of government or led by a ministry.
- Setting a coordination institutional mechanism across ministries.
- Conducting simulation and mapping exercises of integrate policy analysis.
- Arranging multistakeholder consultation forums or mechanisms including across levels of government.
- Ensuring mainstreaming of SDGs in national legislation, development planning, strategies, budgeting, and policymaking.
- Imposing mandates and reporting requirements on SDGs across ministries and entities.

3.5 Methods and tools

There are different methods and tools that audit teams can use for data collection and analysis of policy coherence. Overall, these methods and tools help auditors identify the set of programmes or processes to be audited, the entities and stakeholders involved, and the interrelations among them (e.g., in terms of responsibilities, mandates, or objectives).

Table 10 presents some of these methods and tools and how they can be used to assess policy coherence.

51 See United Nations Department of Economic and Social Affairs, “Promotion of coherent policymaking”, CEPA Strategy guidance note (February 2021), page 11-12.

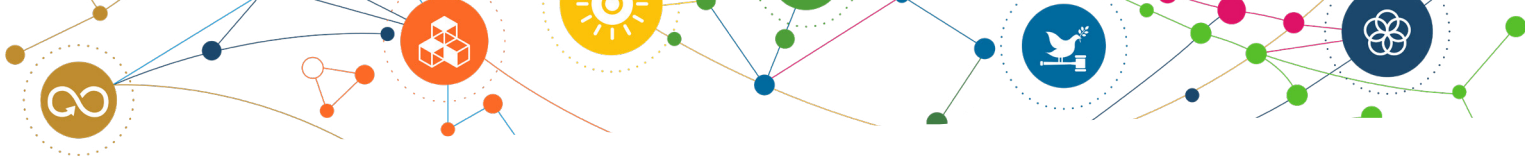
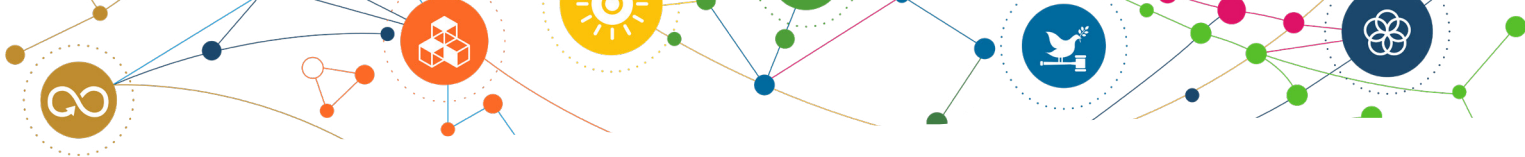


Table 10. Methods and tools to examine policy coherence

Tool	Use for auditing policy coherence
Various tools, inter alia, network visualisation, data analytics, and modelling, which can be used to analyse SDG interdependencies (see Section 2.1)	To map, visualise, and analyse interactions between policy objectives related to SDG targets in order to identify relevant audit topics and targets to be audited as well as to understand relevant interdependencies that can guide the mapping and selection of programmes, processes, and entities.
System/Institutional mapping	To map the universe of relevant programmes, processes, or entities related to the selected SDG targets and help determine the subset to be audited.
Checklists/assessments of policy coherence (e.g., OECD, UNEP)	To help examine institutional mechanisms and practices for advancing policy coherence, identify strengths and areas for improvement.
DFOG analysis	To check for duplications, fragmentations, overlaps, and gaps between selected programmes.
Stakeholder analysis	To identify key stakeholders related to the selected programmes, their roles, interests, and priority for the audit.
RACI analysis	To clarify roles and responsibilities of different stakeholders.
Budget analysis	To help identify whether budget allocations and executions support or undermine integration.
Quantitative analysis, data, and indicators	To help identify and analyse the existence of the institutional elements that support policy coherence, identify trends and patterns, and analyse available indicators and data on policy coherence.
Qualitative analysis (literature reviews, content analysis)	To conduct reviews of literature and analyse policy documents with a focus to extract and analyse information that is relevant to address the audit questions related to policy coherence. For example, to identify policy objectives, pathways of influence between programmes, etc.
Interviews	To get inputs on pathways of influence between programmes and on the causes and factors that support or undermine policy coherence.
Workshops	To conduct participatory discussions on interactions between policy objectives and programmes, prioritisation of programmes, and identify factors affecting policy coherence in national contexts. To discuss preliminary findings/recommendations related to policy coherence.
Focus groups	To obtain information on participants' experience related to the coherence of programmes and on causes or factors that support or undermine coherence. To discuss preliminary findings/recommendations related to policy coherence.

Box 20 presents an example of the use of content analysis methodologies to assess the coherence of food policies in South Africa, and Box 21 describes a quantitative assessment of different dimensions of policy coherence aligned with the global SDG indicator 17.14.1.



Box 20. Qualitative analysis of the coherence of food supply policies with food security and nutrition policy objectives in South Africa

Thow et al. (2018) analysed the content of forty South African national policy documents to identify and compare policy objectives and activities for nutritional health, food security, agriculture (food production and marketing); investment (food processing, marketing, and distribution); and trade (food distribution). This analysis was informed by a literature review on the impacts of these economic policy activities on food security and nutrition outcomes. The authors conducted qualitative interviews with food policymakers and other stakeholders, from agriculture, economic policy, and health, to explore how their beliefs and framings might help explain the nature of the policy (in)coherence evident in the policy documents.

Source: K. Parsons and C. Hawkes, "Brief 5: Policy Coherence in Food Systems" in *Rethinking Food Policy: A Fresh Approach to Policy and Practice*, (London, Centre for Food Policy, 2019), page 5. A.M. Thow, S. Greenberg, M. Hara, S. Friel, D. Sanders, "Improving policy coherence for food security and nutrition in South Africa: a qualitative policy analysis" *Food Security* 10, 4 (August 2018):1105–30.



Box 21. Analysing indicators on policy coherence

SDG indicator 17.14.1 measures the number of countries with mechanisms in place to enhance policy coherence of sustainable development.

The methodology attempts to capture eight domains of policy coherence so that countries may assess and report on their progress on the indicator and identify areas for improvement. The methodology includes a value system that allows countries to quantitatively score each of the elements. A pilot testing was conducted in various countries. The scoring in the case of the pilot test in Guyana is presented below.

- # 1. Institutionalised political commitment. Score = 5 over 10
- # 2. Long-term considerations. Score = 5 over 10
- # 3. Inter-ministerial and cross-sectoral coordination. Score = 0 over 10
- # 4. Participatory processes. Score = 8 over 10
- # 5. Integration of the three dimensions of Sustainable Development, assessment of policy effects and linkages. Score = 0 over 10
- # 6. Consultation and coordination across government levels. Score = 5 over 10
- # 7. Monitoring and reporting for policy coherence. Score = 0 over 10
- # 8. Financial resources and tools. Score = 5 over 10

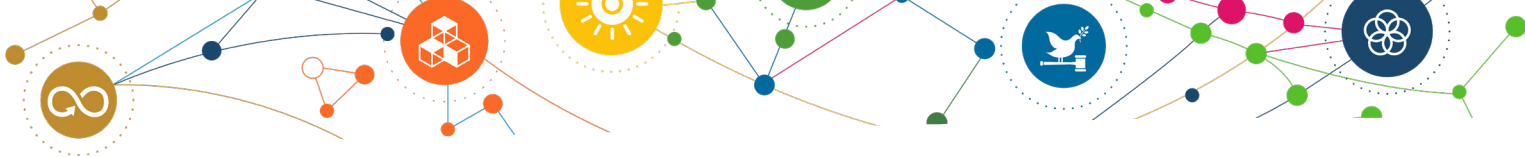
Total = 28 over 80 (28/80=0.35)

Mechanisms in place to enhance policy coherence for sustainable development (%) 35%

Source: UNEP, "Methodology for SDG-indicator 17.14.1: Mechanisms in place to enhance policy coherence for sustainable development" (2020).



There are multiple knowledge resources and tools available to support auditors work on policy coherence. For example, the OECD Knowledge Platform on policy coherence ([PCSD Toolkit - Organisation for Economic Co-operation and Development \(oecd.org\)](https://www.oecd.org/policy-coherence/)) provides access to relevant knowledge resources on policy coherence from the OECD and stakeholders.



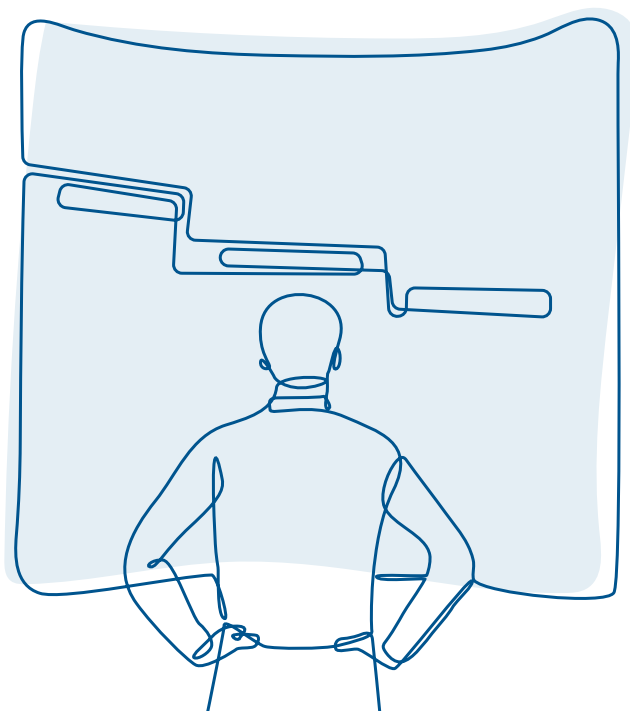
3.6 Audit recommendations related to policy coherence

Audit recommendations aim to provide constructive feedback to contribute to addressing the problems related to policy coherence identified by the audit as per ISSAI 300/40. In drafting recommendations related to policy coherence in an audit of SDG implementation, the auditor needs to ensure that the recommendations follow from and match the audit objectives and findings. (See Table 11)

In addition to not encroaching on management's responsibilities and being actionable, two other considerations are particularly relevant for drafting recommendations related to policy coherence. First, the audit must address the causes of the shortcomings in terms of policy coherence (horizontal/vertical) in SDG implementation. These causes are varied and can include lack of coordination structures, different objective setting between sectors/policy areas, disincentives, and lack of instruments, among others.

Second, given the multiple stakeholders involved, the recommendations must be clear in terms of who they are addressed to, including if more than one entity is responsible for addressing the recommendations. Different stakeholders can take measures in their respective fields and area of responsibilities to advance processes that enable policy coherence in SDG implementation and ensure policy coherence of programmes to achieve the national target(s) linked to one or more SDG global targets.

On reporting on the results of an audit of SDG implementation, including drafting recommendations, see ISAM 2024, Chapter 6.



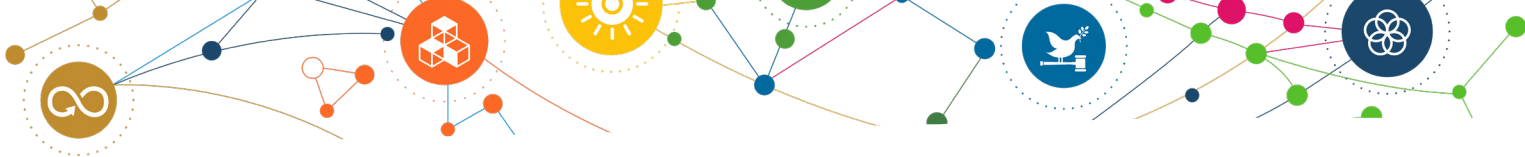
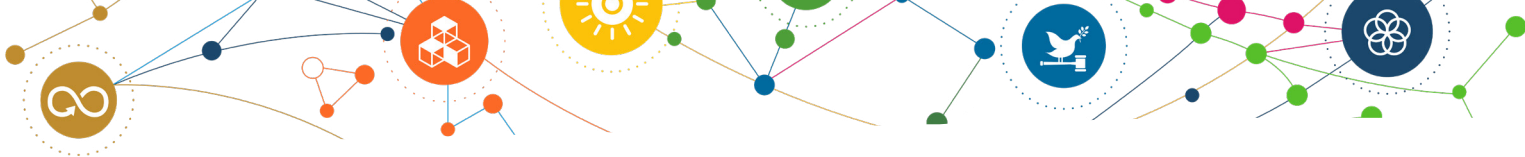


Table 11. Audit recommendations on policy coherence match audit objectives and findings

SAI	Audit objective	Findings	Recommendations
Bhutan Audit of resilient health systems related to SDG target 3.d 	The audit aimed to identify the extent to which the government has put in place the legal and policy frameworks and institutional arrangements needed to enhance capacities to forecast, prevent, and prepare for public health risks.	There is a limited whole-of-government approach amongst the agencies and national lead agency while preparing national disaster plans and policies. The Disaster Risk Management Strategy and National Disaster Contingency Plan should be the overarching strategy framework of disaster management, and the respective lead agencies should synchronise their strategies and plans to enhance coordination and communication in strengthening preparedness and disaster response mechanisms.	The Ministry of Health and the Department of Local Governance and Disaster Management of Bhutan should collaborate and revisit the existing plans and strategise the national preparedness and response strategy for disasters, including public health emergencies, ensuring a multi-hazard approach. Regular assessment and evaluation of the effectiveness of coordination mechanisms between the two agencies should be carried out to perform after-action reviews of plans and strategies. Lessons learned exercises should also be performed to identify areas for improvement and strengthen the coordination process.
Brazil-led coordinated audit Audit of protected areas related to SDG targets 14.5, 15.1 and 15.9 	This coordinated audit sought to identify Duplication, Fragmentation, Overlaps and Gaps (DFOG) between the policy of protected areas and the policies of tourism and land-use planning in the respective jurisdictions (national or sub-national), as well as the corresponding effects (negative or positive, real or potential).	Tourism Most SAIs identified DFOG with negative effects between the protected areas policy and the ecological/natural tourism policies including, among others: • lack of a clear government strategy for ecological/natural tourism in protected areas; • fragmentation between ministries and departments responsible for environment and tourism, and overlapping competencies, with no coordination instruments nor clear definition of how they should act individually and jointly to achieve their common objectives.	Tourism It is recommended that governments establish strategic mechanisms for ecological/natural tourism in protected areas, providing the necessary means of tourism support (staff, resources, structure), and integrating government agencies responsible for environment and tourism.



3.7 How can SAIs facilitate the impact of these audits?

Addressing issues related to policy coherence can have significant impact in terms of financial savings as well as performance improvements by addressing inefficiencies related to the incoherence between programmes and activities.

Box 22. Following up on recommendations related to policy coherence and quantifying their financial and performance impact



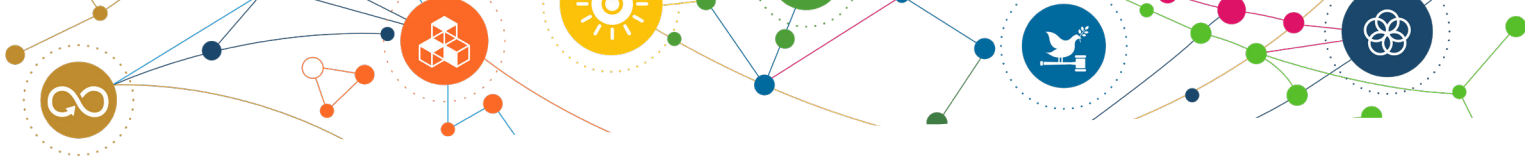
The US Government Accountability Office (GAO) issues an annual report with recommendations to Congress and federal agencies to reduce duplication, overlap, and fragmentation of programmes and activities. The recommendations are monitored and followed up, and GAO quantifies the financial and performance benefits of addressing those recommendations. For example, in 2023, GAO reported that Congress and agencies have made significant progress in addressing many of the 1,885 matters and recommendations that were identified from 2011 to 2023. These efforts resulted in approximately \$600 billion in financial benefits, an increase of almost \$47 billion since the 2022 report. The information on the implementation of recommendations is available online and can be monitored by the public. The methodology for quantifying the financial savings is available at <https://www.gao.gov/products/gao-23-106089> For more information, see <https://www.gao.gov/duplication-cost-savings>

Elements that can help SAIs facilitate the impact of audits related to policy coherence include, among others (see IDI Performance Audit ISSAI Implementation Handbook, chapter 8):⁵²

- Quality of the audit report.
- Constructive relationship with the audited entities.
- Existence of follow up system.
- Involvement with parliament.
- Report on the results of the follow-up system.
- Use the follow up results for the performance monitoring system and the risk assessment.

As auditing policy coherence involves examining the alignment or lack thereof of various programmes and activities across multiple entities, it is important that audit teams engage and communicate with all relevant entities and stakeholders, that audit recommendations are formulated and addressed to the specific entities and stakeholders responsible for implementing the proposed actions, and that audit reports are distributed to all the entities involved in the scope of the audit. The RACI/stakeholder analysis can help audit teams identify the universe of entities.

It is critical that SAIs follow up on the findings and recommendations related to policy coherence of the audits of SDG implementation. Follow-up audits can help SAIs assess actions taken on recommendations related to policy coherence and identify opportunities to improve its audit practice in this area. If applicable, SAIs can also highlight specific actions related to policy coherence in the action plan to be prepared by auditees to address the audit recommendations. The action plan can help identify the responsibilities for actions related to policy coherence, which would usually fall on various entities and stakeholders. (See ISAM 2024, Chapter 7)



SAIs can benefit from measuring and communicating the impacts that can be attributed to the audits of policy coherence and the implementation of their recommendations both in terms of cost-savings and non-financial improvements (see ISAM 2024, Section 7.1). Available methodologies developed by some SAIs and external studies can help in this regard. IDI has been discussing audit impact under the work done with Facilitating Audit Impact (FAI).⁵³

Another important consideration, as illustrated by the example of GAO (Box 22), is that results of the audits of SDG implementation are publicly available and effectively communicated. The communication products for different audiences can highlight specific details related to policy coherence as well as relevant recommendations and expected benefits in terms of improved policy coherence.

Stakeholder engagement is also important after the audit report has been issued (see ISAM 2024, Section 7.3). Audit findings and recommendations related to policy coherence can be monitored by the public as well as leveraged by non-state stakeholders to hold Governments accountable for the implementation of the audit recommendations. Engagement with parliaments is particularly relevant not only to provide information on the impact from implementing the audit recommendations, but also in cases when addressing the recommendations related to policy coherence requires legislative action.

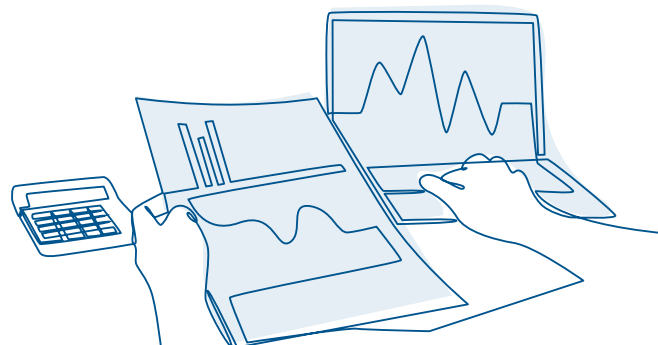
3.8 Capacities needed to audit policy coherence

Analysis of policy coherence requires sound performance audit competencies. In addition, auditors would be familiar with the vision and principles of the 2030 Agenda, the SDGs, and the evolution of sustainable development frameworks. They would demonstrate understanding of the concept of policy coherence for sustainable development, the dimensions of policy coherence, and the mechanisms and strategies that contribute to policy coherence across the policy cycle.

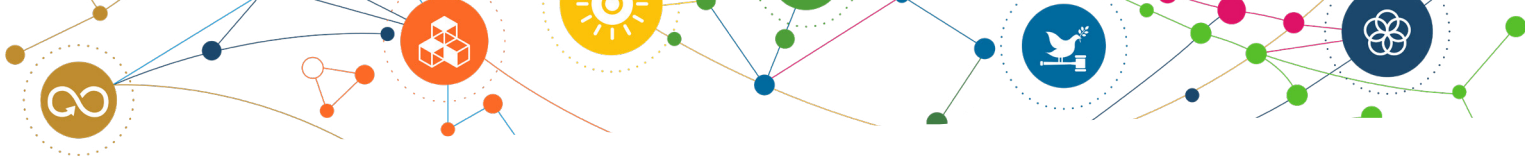
Auditors would demonstrate understanding of whole-of-government approaches, systems thinking and the variety and evolution of analytical tools to understand SDG interdependencies and how multiple policy objectives and programmes interact. Auditors would also benefit from being able to apply existing tools and models to analyse interdependencies.

Auditors would have background information and be familiar with tools to assess the alignment of national development plans, policies, and budgets with the SDGs, as well as with approaches to enhance horizontal and vertical coherence and integration in SDG planning, implementation, and monitoring. Auditors would also be familiar with approaches and tools for identifying leverage points and critical pathways for accelerating progress to realise the SDGs by 2030.

Auditors would demonstrate strong analytical and evaluative capabilities, and ability to apply both quantitative and qualitative methods of analysis.



⁵³ See IDI's "Reimagining SAI Audit Impact – A reflection paper", available at <https://idi.no/elibrary/relevant-sais/fai/1439-idi-reimagining-sai-audit-impact/file>. Also, IDI is currently developing playbooks about planning for audit impact, building strong coalition of stakeholders, and setting up robust follow-up systems for audit impact.



3.9 Addressing some challenges in auditing policy coherence

Conceptual understanding of policy coherence. While policy coherence underpinning of the SDGs is a complex topic, there have been significant conceptual, research, and policy developments since the debates leading to the 2030 Agenda. Therefore, there are numerous resources from academia, international organisations, national institutions, and other stakeholders that auditors can rely on to better understand policy coherence, its meaning, its policy implications, and how to audit it. This audit framework complements other available resources by providing practical orientation and examples that can help auditors address this challenge. SAIs can also take specific steps to build the capacity of SAI auditors on policy coherence and sustainable development as part of their training portfolio.

Auditing policy coherence without commenting on policy formulation and objectives. One frequent concern for SAI auditors when discussing policy coherence is that SAIs cannot comment on policy formulation and policy objectives. As per ISAM 2024 and this audit framework (see, for example, Section 2.3 above), SAI auditors will not comment on policy objectives but rather examine and draw conclusions on the implementation process, i.e. the instruments or mechanisms in place to address the problem, the processes related to or supportive of policy coherence, and/or the outcomes or performance of those instruments, mechanisms, and processes in achieving those objectives in a coherent way.

Knowledge of different policy areas. SAI auditors may not have previous experience and knowledge of the various policy areas they would have to examine when auditing policy coherence in the context of an SDG implementation audit. The siloed organisational structure of SAIs, and limited rotation of auditors in some cases, means that auditors are highly specialised in specific policy areas and may find auditing the coherence of programmes across different policy areas and sectors challenging. Setting up multidisciplinary audit teams can help address this challenge. Moreover, as explained in Section 3.1, auditors need to consider various criteria to select the programmes and policy areas/sectors they are going to focus on, including the available competency and resources within the audit team.

Ensuring that the audit scope is manageable. As highlighted in the framework, one challenge when auditing policy coherence is that the scope of the audit may become unmanageable when considering different levels of government, sectors, programmes, and entities. Auditors can address this challenge by investing in the audit planning stage and ensuring that the audit objective and questions are clear, and the audit risks have been assessed. It is also important to engage with stakeholders and communicate the audit scope, seeking feedback and confirmation and addressing any questions that may arise. This audit framework, ISAM 2024 and IDI's Handbook on performance audit, among other resources, provide guidance and tips in this regard.

Variety of tools and methods that can be used in the audit. Given the complexity of auditing the implementation of the SDGs and issues related to policy coherence, auditors will benefit from being familiar with the various methods and tools that can be used in the audit and learning from the experience of other SAIs/audit teams that have conducted audits on SDG implementation. Knowledge of and training on these tools will be beneficial not only for auditing the SDGs but for enhancing auditors' capacity in performing more general auditing.

Writing and communicating audit recommendations to multiple entities. As SAI auditors take a whole-of-government approach to auditing the SDGs and focus on issues related to policy coherence in their audits, one common question has to do with to whom the recommendations (e.g., those related to inter-agency coordination) should be addressed, and how to communicate them effectively to the various parties involved. As indicated in Section 3.6, the recommendations must be clear in terms of who they are addressed to, including if more than one entity is responsible for addressing them. It is also important to understand the role of steering entities, which may contribute to advance coordination, policy coherence, and an integrated approach, and identify their role in addressing some of the root causes of the audit findings.

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