



**United
Nations**

Department of
Economic and
Social Affairs



SAI Leadership and Stakeholder Meeting

Supreme Audit Institutions making a difference: Auditing the implementation of the Sustainable Development Goals

Organised by the United Nations Department of Economic and
Social Affairs (UNDESA) and
the INTOSAI Development Initiative (IDI)

22-23 July 2019

Conference Room 1
United Nations Headquarters
New York

Agenda

10:00 - 10:30 hrs.

Opening Session

Ms. Maria-Francesca Spatolisano, Assistant Secretary-General for Policy Coordination and Inter-Agency Affairs, UNDESA ([Remarks](#))

Ms. Marta Acosta, Auditor General of Costa Rica, IDI Board Member ([Remarks](#))

10:30 - 11:00 hrs.

Session I: Are nations prepared for implementing the 2030 Agenda? Insights and recommendations from SDG preparedness audits

Launching and overview of the IDI publication analysing the insights and lessons learned from the audits of preparedness for SDG implementation supported by the IDI-KSC programme on “Auditing the Sustainable Development Goals”.

Ms. Marta Acosta, Auditor General of Costa Rica, IDI Board Member ([Message](#), [publication release](#))

Mr. Rajiv Mehrishi, Comptroller and Auditor General of India, Chair of the INTOSAI Knowledge Sharing Committee (KSC)

Ms. Archana Shirsat, Deputy Director General, IDI

Moderator: Mr. David le Blanc, Chief, Institutions for Sustainable Development Branch, Division for Public Institutions and Digital Government, UNDESA

11:00 -11:15 hrs.

Break

11:15 -12:00 hrs.

Session II: Insights and recommendations from the SDG preparedness audits: Institutional arrangements

This session will focus on the main insights and recommendations from the SDG preparedness audits regarding institutional arrangements for SDG implementation. These will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing this topic.

Guiding questions

- How have governments prepared institutionally (e.g., coordination mechanisms) for advancing the integrated implementation of the SDGs? What are the strengths, innovations and challenges in this

Short presentations and discussion

Mr. Michael G. Aguinaldo, Chairperson, Commission on Audit, Republic of the Philippines ([Presentation](#))

Mr. Stephen Kateregga Director of Audit - Value for Money and Specialised Audits, Office of Auditor General of the Republic of Uganda

	<p>area?</p> <ul style="list-style-type: none"> • What can be recommended based on the audit findings for enhancing the design, operation and effectiveness of the institutional arrangements for SDG implementation? • What are the main lessons learned and challenges for SAIs from auditing institutional arrangements for SDG implementation? • What commonalities and differences in institutional arrangements for SDG implementation emerge across countries and regions based on the audits of SDG preparedness? 	<p>Ms. Prateema Kutwoaroo, Senior Analyst, Ministry of Foreign Affairs, Regional Integration and International Trade of the Republic of Mauritius (Remarks)</p> <p><i>Moderator: Ms. Tytti Yli-Viikari, Auditor General, National Audit Office, Finland</i></p>
12:00 – 13:00 hrs.	<p>Session III: Insights and recommendations from the SDG preparedness audits - Policy integration, budgets and partnerships</p> <p>The main insights and recommendations from the SDG preparedness audits regarding policy integration, budgets and partnerships will be the focus of this session. These insights will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing these topics.</p> <p>Guiding questions</p> <ul style="list-style-type: none"> • How have governments integrated the SDGs into the budget process to support the implementation of the SDGs? What are the strengths, innovations and challenges in this area? • How have governments advanced policy integration and coherence (inter-sectoral and across levels of government) in support of SDG implementation? What are the strengths, innovations and challenges in this area? • How have governments prepared to mobilize resources and capacities through partnerships in support of SDG implementation? What are the strengths, innovations and challenges in this area? • What can be recommended based on the audit findings for enhancing policy integration and coherence, SDG budgeting and/or partnerships for SDG implementation? • What are the main lessons learned and challenges for SAIs from auditing policy integration, budgets and partnerships for SDG implementation? 	<p>Short presentations and discussion</p> <p>Mr. Mamadou Faye, Premier Président, Court des Comptes, Republic of Senegal (Presentation)</p> <p>Ms. Joyce Mesepitu, Chief Audit Manager, Government Financial Audit Branch, Office of the Auditor General, Solomon Islands (Presentation)</p> <p>Ms. Suzanna Sumkhuu, Senior Specialist, Development Policy and Planning Department, National Development Agency of Mongolia (Presentation)</p> <p><i>Moderator: Mr. Christopher Mihm, Managing Director for Strategic Issues, United States Government Accountability Office</i></p>
13:00 -13:15 hrs.	<i>Group picture</i>	
13:15- 15:00 hrs.	<i>Lunch break</i>	
15:00-16:00 hrs.	<p>Session IV: Insights and recommendations from the SDG preparedness audits - Data and monitoring</p>	<p>Short presentations and discussion</p>

This session will focus on the main insights and recommendations from the SDG preparedness audits regarding data and monitoring. These will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing these topics.

Guiding questions

- How have governments prepared for monitoring and reporting on progress in SDG implementation? What are the strengths, innovations and challenges in this area?
- What are the key challenges and critical gaps for SAIs in terms of availability, quality and disaggregation of data and indicators related to the SDGs?
- How can SDG audits be used to advance information and data sharing among national statistical systems and other data producers?
- What can be recommended based on the audit findings for enhancing relevant data and the monitoring of SDG implementation?
- What are the main lessons learned and challenges for SAIs from auditing SDG data and monitoring?

16:00 -16:15 hrs.

Break

16:15 - 17:15 hrs.

Session V: Insights and recommendations from the SDG preparedness audits - No one left behind, gender equality and stakeholder engagement

This session will focus on the main insights and recommendations from the SDG preparedness audits regarding inclusiveness, stakeholder engagement and gender equality. These will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing these topics.

Guiding questions

- How have governments engaged diverse stakeholders in preparing for SDG implementation? What are the strengths, innovations and challenges in this area?
- How have governments ensured that no one is left behind in SDG implementation? How is this principle of the 2030 Agenda operationalized in practice? What are the strengths, innovations and challenges in this area?
- How have governments in Latin America and Spain prepared to implement SDG 5 on gender equality? Are there any common insights and trends at the regional level? What are the strengths, innovations and challenges in this area?
- What are the main lessons learned and challenges for SAIs from auditing no one left behind, gender equality and stakeholder engagement for SDG implementation?

Mr. Hassan Ziyath, Auditor General, Auditor General's Office, Republic of Maldives ([Presentation](#))

Ms. L'ubica Gazdova, Director General, Audit Section, Supreme Audit Office of the Slovak Republic ([Presentation](#))

Ms. Eva Lindström, Member, European Court of Audit ([Presentation](#))

Moderator: Mr. Keith Mercieca, Assistant Auditor General, Malta National Audit Office

Short presentations and discussion

Mr. Gilbert Ngoulakia, Premier Président, Cour des Comptes, Gabonese Republic ([Presentation](#))

Mr. Osvaldo Rudloff, Chief, International Affairs and Cooperation Unit, Comptroller General of Chile, Secretariat of OLACEFS ([Presentation](#))

Ms. Geraldine J. Fraser-Moleketi, Chair, Committee of Experts on Public Administration (CEPA)

Moderator: Mr. Terry Hunt, Vice-President, International Programs, Canadian Audit & Accountability Foundation (CAAF)

17:15-18:00 hrs.

Session VI: What difference have the audits made?

Evidence of the contribution of the audits of SDG preparedness to the follow-up and review of the 2030 Agenda will be presented and discussed. Participants will identify and discuss critical entry points for SDG audits to make a difference in how governments implement SDGs (e.g., contributions to voluntary national reviews, use of audit information by stakeholders). Participants will also reflect on how the experience of these audits may inform SAIs' engagement with the SDGs going forward.

Guiding questions

- How have findings and insights of the audits of SDG preparedness contributed to and complemented SDG monitoring and review efforts at the national level (e.g., inputs to the voluntary national review reports)? What is SAIs' experience in engaging in the VNR process? (illustrate with specific examples)
- How have SAIs engaged with governments and other stakeholders in the SDG follow-up and review process at national, regional and global levels? What have been the main opportunities and challenges for such engagement?
- How have other stakeholders leveraged the findings and recommendations of the audits of SDG preparedness to monitor and review SDG implementation? (illustrate with specific examples)
- What recommendations can be provided for strengthening the long-term contribution of external audits to the follow-up and review of the SDGs?

Panel discussion

Mr. Ajay Nand, Auditor General, Auditor-General's Office, Republic of Fiji ([Presentation](#))

Mrs. Trisacti Wahyuni, Inspector of General Administration, Ministry of National Development Planning/National Development Planning Agency, Government of the Republic of Indonesia ([Presentation](#))

Mr. Jörn Geißelmann, Advisor, Partners for Review (P4R), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) ([Remarks](#))

Moderator: Ms. Aránzazu Guillán Montero, Senior Governance and Public Administration Officer, Institutions for Sustainable Development Branch, Division for Public Institutions and Digital Government, UNDESA

23 July 2019

10:00 -11:15 hrs.

Session VII: Facilitating audit impact: Communication and collaboration around SDG audits

This session will discuss how the impact of SDG audit reports can be strengthened to improve the implementation of the SDGs at the national level. Diverse experiences and tools for enhancing the impact of audits through communication and collaboration will be presented to reflect on how these can help SAIs improve the impact of SDG audits. Discussions will also consider how to monitor impact and the implementation of recommendations from SDG audits.

Guiding questions

- What measures have SAIs taken to strengthen audit follow up?

Panel discussion

Ms. Lara Taylor-Pearce, Auditor General, Audit Service, Republic of Sierra Leone ([Presentation](#))

Mr. Patrick Kinemo, Programs Director, Sikika, United Republic of Tanzania ([Remarks](#))

Mr. Jan van Schalkwyk,

How can different stakeholders be incentivized to respond to and act on audit findings?

- How do SAIs communicate the conclusions and implications of the audits, including the consequences of not acting on audit recommendations? What tools and approaches do/can SAIs use to improve the communication of audit reports? (illustrate with specific examples)
- What are illustrative examples of intended and/or unintended outcomes of SAIs' engagement with other stakeholders? What can be drawn from these examples?
- What are specific opportunities and challenges to collaborate with other stakeholders in enhancing the impact of SDG audits? How can these challenges be addressed?
- How can SAIs build on their experience in communications and stakeholder engagement to enhance the impact of SDG audits? What lessons learned, and recommendations, can help enhance the impact of SDG audits going forward?

Executive, Office of the Auditor-General of the Republic of South Africa ([Presentation](#))

Mr. Renzo Lavin, Board Member and former Co-Executive Director, Civil Association for Equality and Justice, Argentina ([Presentation](#))

Moderator: Ms. Claire Schouten, Senior Program Officer, International Budget Partnership

11:15 – 11:30 hrs.

Break

11:45 - 13:00 hrs.

Session VIII: Auditing SDG implementation - Strategic considerations for SAIs

This session will provide an overview of different strategic considerations at the SAI level, based on IDI's model for auditing implementation of the SDGs. This will be followed by the presentation of selected experiences by SAIs from different regions on how they have addressed these issues, including audit planning, selection of SDGs, organizational set-up, staff capacities, monitoring long-term issues, among other issues. Building on these experiences, participants will reflect on how SAIs can address these challenges going forward and what guidance might be useful for SAIs in these areas.

Guiding questions

- What are the main strategic considerations for SAIs in auditing the implementation of the SDGs?
- How has your SAI dealt with / or is planning to deal with strategic considerations related to auditing the implementation of the SDGs, including:
 - organizational setup
 - SAI audit planning (including the selection of SDG goals and targets to be audited)
 - audit methodology
 - professional capacity development
 - leveraging technology
 - strategic partnerships
 - achieving audit impact
- What are the main strategic opportunities and challenges for SAIs in auditing the implementation of the SDGs going forward? How can these challenges be addressed?

Panel discussion

Ms. Tytti Yli-Viikari, Auditor General, National Audit Office, Finland

Mr. Agus Joko Pramono, Board Member, Audit Board of the Republic of Indonesia ([Presentation](#))

Ms. Yusador Gaye, Auditor-General, Office of the Auditor-General of Liberia ([Presentation](#))

Mr. Carlos E. Lustosa da Costa, Director, Environmental and Agricultural Audit Department, Brazilian Court of Accounts ([Presentation](#))

Lead discussant: Mr. Osvaldo Rudloff, Secretariat of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS)

13:00 - 15:00 hrs.

Lunch break

15:00 -16:15 hrs.

Session IX: Auditing SDG implementation - Integrating the SDGs into the audit practice

The focus of this session will be on how to integrate the SDGs into the audit practice, considering different audit methodologies. Following an overview of IDI's audit model for auditing SDG implementation, participants will reflect on the links between financial, compliance and performance audits and the SDGs, and how different types of audits can help assess SDG implementation efforts. They will consider specific changes or innovations needed in each audit stream to audit SDGs. Participants will also discuss how different types of audits can complement each other to provide a more comprehensive audit opinion on SDG implementation in specific national contexts.

Guiding questions

- What do SAIs understand by auditing SDG implementation at the audit practice level?
- How can different types of audit practice (financial, compliance, performance) contribute to the follow-up and review of the SDGs?
- How can the different types of audit practice (financial, compliance, performance) inform and complement one another to provide a more robust audit opinion on SDG implementation in specific national contexts?
- What specific changes and innovations are needed in each type of audit practice to audit the implementation of the SDGs? What are the opportunities and challenges for SAIs to incorporate them?
- How can SAIs build on their expertise in specific types of audits to engage in auditing SDG implementation in the long-term?

16:15-16:30 hrs.

Break

16:30 - 17:45 hrs.

Session X: Auditing SDG implementation - Exploring opportunities for collaboration

As SAIs further their engagement with the SDGs and contribute to the SDG follow up and review through their audits, they will benefit from strategic alliances and collaboration with other stakeholders. This panel discussion will bring together external stakeholders and SAIs to discuss opportunities and challenges for collaboration around auditing SDG implementation.

Guiding questions

- What do we understand by strategic collaboration around SDG audits? How can SAIs more strategically collaborate with other stakeholders in the long-term to strengthen their mutual contributions to SDG implementation, follow-up and review?

Moderator: Ms. Archana Shirsat, Deputy Director General, IDI ([Presentation](#))

Panel discussion

Mr. Edward Ouko, Auditor-General, Office of the Auditor-General of Kenya ([Presentation](#))

Mr. Christopher Mihm, Managing Director for Strategic Issues, United States Government Accountability Office

Mr. Francis Nicholson, Managing Director, Global Advocacy, Institute of Internal Auditors ([Presentation](#))

Moderator: Ms. Maria Lúcia Lima, Senior Manager – Professional and Relevant SAIs Department, IDI ([Presentation](#))

Panel discussion

Mr. Tiofilusi Tiueti, Chief Executive, Pacific Association of SAIs (PASAI) ([Remarks](#), [Presentation](#))

Mr. Edward Olowo-Okere, Global Director, Public Sector and Financial Management, World Bank

- How do stakeholders perceive the role of SAIs with regard to the SDGs, and what are stakeholders' expectations of SAIs' contributions to the implementation and review of the SDGs?
- How can stakeholders' awareness of SAIs' engagement with the SDGs and their contributions to the SDG follow-up and review process be enhanced? What can SAIs do to raise such awareness?
- What role can INTOSAI regions and other bodies play to strengthen the collective contributions of the SAI community to the SDGs, and to articulate collaboration with other stakeholders around the 2030 Agenda?

Ms. Claire Schouten,
Senior Program Officer,
International Budget
Partnership ([Remarks](#))

Mr. Dmitry Zaytsev,
Auditor, Accounts
Chamber of the Russian
Federation

*Moderator: Mr. David
Kanja, Assistant Secretary-
General for Internal
Oversight Services, United
Nations Office of Oversight
Services (OIOS)*

17:45-18:00 hrs.

Closing

Final remarks from IDI and UNDESA as co-organisers of the meeting.

Ms. Archana Shirsat,
Deputy Director General,
IDI

Mr. Juwang Zhu, Director,
DPIDG, UNDESA

Note: Simultaneous interpretation (English/French/Spanish/Arabic) will be provided for plenary sessions.