**SAI LEADERSHIP AND STAKEHOLDER MEETING
"AUDITING PREPAREDNESS FOR THE IMPLEMENTATION OF THE SUSTAINABLE
DEVELOPMENT GOALS (SDGS)"**

20-21 JULY 2017, NEW YORK

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

Guiding questions

Day 1

10:30 – 11:45   SESSION I: Preparedness for implementation of the SDGs – An auditor's perspective

    Guiding questions:

1. *To what extent have SAIs incorporated audits of preparedness and other SDG-related audits in their audit plans? What is the (legal, political) space and mandate for such audits in various countries? What are potential obstacles, such as technical challenges, insufficient SAI capacities or low awareness of the SDGs within government?*
2. *What is the value added for national governments and other stakeholders? Has there been demand from government or other stakeholders, and/or feedback on early experiences with this kind of audits?*
3. *What is the current collective experience of SAIs in auditing preparedness for SDG implementation?*
4. *What kind of support do SAIs need to conduct this kind of audits? How can ongoing efforts within the INTOSAI community be useful to SAIs operating in different contexts and with different capacities?*
5. *Is there a risk that such audits crowd-out other audits that might be more urgent in the national context? How can audits concerned with SDG implementation be made compatible with (or contribute to) auditing the same issues from the perspective of other national priorities (e.g., for the capacity of the national statistical system)?*

12:00 – 13:00   SESSION II: SDGs and whole of government approach – What is different for the auditor?

    Guiding questions:

1. *How are countries adapting the 2030 Agenda and SDGs to their national contexts, setting national priorities and integrating the Agenda into their sustainable development strategies and policies?*
2. *Why does SDG implementation require a "whole of government" approach? What mechanisms and arrangements are governments putting in place to adopt such an approach? What are challenges and opportunities in ensuring that the whole of government is prepared for SDG implementation?*

3. *How do SAIs' audit methodologies need to be adapted to audit SDG-preparedness? How do SAIs audit and assess issues involving high complexity? What are the challenges?*
4. *What are the needs of SAIs in terms of capacity building for conducting such audits?*
5. *How can the results of this kind of audits be more effectively and sensitively communicated to SAI's different audiences?*

15:00-16:30   SESSION III: Getting institutions ready for the SDGs– Auditing policy coherence & integration

Guiding questions:

1. *How can relevant maps of the institutional landscape in relation to specific SDG goals and targets be produced? Has this been done in your country?*
2. *Should audits focus on institutional arrangements in relation to specific goals or targets, or on the performance of specific institutions in enabling and contributing to policy integration for the mandates they have?*
3. *How can SAIs assess policy integration? What weights should audits give to the set-up of institutional arrangements that contribute to integration, to the production of integrated analysis and policy, to the results of policy integration on the ground?*
4. *What processes could inform SAIs with regards to determining which goals and targets (and which relevant interrelations) should be given priority for conducting their audits?*
5. *How can existing experiences inform work this area?*

16:45-18:00   SESSION IV: Leaving no one behind – Auditing inclusiveness

Guiding questions:

1. *How can SAIs expand the focus of performance audits to enquire about equity and equality in addition to economy, efficiency and effectiveness?*
2. *How would auditing different aspects of inclusiveness be different? What is SAIs' experience in this regard?*
3. What is SAIs' experience auditing gender equality? What lessons can be drawn from this experience?
4. *How can SAIs contribute to a gender-responsive implementation of the 2030 Agenda and making progress on SDG 5?*
5. *What are the challenges of ensuring that audits provide a broad picture of equality and inclusiveness, rather than just assessing whether specific related targets are being met (e.g., those covered by SDG 5 on gender) or how well particular programmes perform in terms of these objectives (inclusiveness and equality)?*

Day 2

10:00–11:15   SESSION V: Stakeholder engagement – Multi-stakeholder approach to SDG implementation & audit

Guiding questions:

1. *How are governments (national / subnational) engaging different stakeholders (people, Parliaments, local governments, civil society, private sector, etc.) in the implementation and follow-up and review of the SDGs?*

2. *Why should SAIs incorporate these stakeholders in the audits of preparedness for SDG implementation and other SDG-related audits? How can the situation and views of poorest and most vulnerable people be taken into account?*
3. *What are the perceived risks related to engaging other stakeholders in auditing SDG-preparedness, and how can they be addressed? What measures can be taken to ensure that the inclusion of SAIs' stakeholders is consistent with the required standards of audit work and SAIs' independence?*
4. *How does the need of considering the perspective of multiple stakeholders affect the audit methodology and working methods of SAIs for conducting this kind of audits?*
5. *How can civil society and other stakeholders use the information produced by SAIs in this area to monitor and ensure progress on SDG implementation?*

11:30–13:00   SESSION VI: Mobilising means of implementation – Auditing capacities and resources

Guiding questions:

1. *Ideally and practically, what could or should be the scope of audits related to resources and capacities for SDG implementation in order to be most useful to Governments and other stakeholders? How can capacities and resources for implementing the SDGs be identified?*
2. *Compared to what SAIs have been doing, does auditing of capacities and resources for mobilizing the means of implementation for the SDGs imply new approaches, methodologies and capacities? Are there any specific risks?*
3. *Are there any specific areas related to the mobilization of resources and capacities that would be difficult for SAIs to audit or would challenge the scope of SAIs' mandates?*
4. *What can be the value added of SAIs' involvement in this? What role SAIs can play to enhance public sector performance in SDG implementation through their audits of resources and capacities?*

15:00-16:15   SESSION VII: Indicators, baselines and data – Auditing capacities & challenges

Guiding questions:

1. *What are key challenges and critical gaps in capacities to report on SDG progress regarding the availability of indicators, baselines and data?*
2. *How can SAIs' audits of national statistical capacities and vital records systems help assess national preparedness to report on progress in SDG implementation?*
3. *In this particular domain, what is the comparative advantage of audits by SAIs, as opposed to government-wide evaluations or evaluations by Parliaments, Commissions, etc.?*
4. *What is the current collective experience of SAIs in assessing the validity of national targets and performance measures, the availability of baseline performance data, and the sufficiency of the overall performance measurement system? What lessons can be drawn from this experience?*
5. *Should SAIs focus on the production and management of SDG-related data or on data-related capacity in general?*

6. *Building on their experience, how can SAIs contribute to inform the development of national systems and indicators to track progress on SDGs? What capacities would SAIs need in this regards?*

16:30-17:45   SESSION VIII: Role of SAIs in SDG follow-up & review – Way forward

Guiding questions:

1. *What mechanisms and systems are governments establishing for ensuring regular and effective monitoring, follow-up and review of SDG implementation at the national level? What is the main role of existing institutions? Are governments engaging Parliaments and SAIs in reviewing progress?*
2. *How can SAIs contribute to reviewing progress in SDG implementation at the national level? What specific dimensions could SAIs focus on (e.g. resources, quality, participation, dissemination, feedback to policy-making)? What are key challenges?*
3. *How could SAIs' audit work (at country level and through their global/regional organizations) inform the follow up and review of the SDGs at the regional and global levels (UN HLPF)?*
4. *How can the results of and lessons learned from ongoing SAI initiatives (e.g., IDI-INTOSAI Knowledge Sharing Committee programme on auditing SDGs) contribute to SDG follow-up and review at different levels?*
5. *What are the most critical recommendations and action points emanating from this meeting? What are important next steps to enhance the role of SAIs regarding the SDGs?*