

Supreme Audit Institutions Contributions to the 2030 Agenda and SDGs

EvalSDGs Network Webinar

11 Dec. 2018

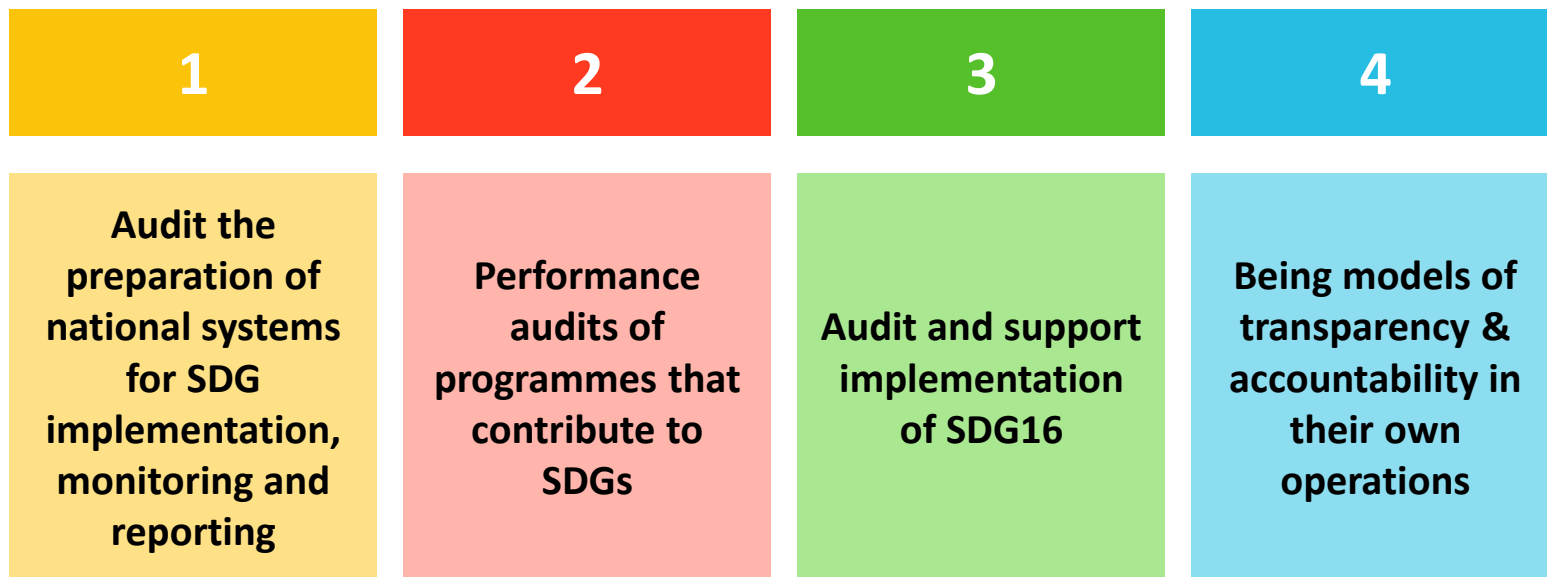
Aranzazu Guillan Montero
DPIDG/UNDESA
guillanmontero@un.org

**Multi-level follow-up and review system of
SDGs opens opportunities for the role of
Supreme Audit Institutions (SAIs)**

Leveraging the opportunity

- **SAIs' critical role in enhancing SDG transparency and accountability**
 - domestic accountability institutions with mandate of holding national governments to account
 - contribute to improving government performance by informing national M&E systems with independent evaluations of the effectiveness of policies and programmes
- **Accumulated audit experience**
 - Including MDGs, development policies, implementation of multilateral environmental agreements, monitoring implementation of anti-corruption instruments , performance audits related to SDG, etc.
- **International Organization of Supreme Audit Institutions' (INTOSAI) strategy – legitimacy and incentives for SAI involvement**

INTOSAI's commitment with Agenda 2030



Strategic plan INTOSAI 2017-22: Contribute to the follow-up and review of the SDGs in the context of each nation's sustainable development efforts and according to SAIs' individual mandates.

XXII INCOSAI –Abu Dhabi Declaration: SAI commitment to make an independent and significant contribution to 2030 Agenda.

SDG audits – Initiatives

IDI Programme

“Auditing SDGs”:

74 SAIs; aligned to voluntary national reviews; guidance; eLearning, onsite support, face-to-face training, review by peers and experts.

Move into auditing implementation.

- **Audits/reviews of preparedness for SDG implementation:** Netherlands, Canada, coordinated audit of 11 countries in Latin America, Sudan, Sharaka programme (Algeria, Palestine, Jordan, Morocco, Iraq, Tunisia).
- **SDG implementation audits:** Costa Rica (poverty, water, health, agriculture, transportation), Brazil (SDG14 and 15).
- **Other SDG-related initiatives:** online training (MOOC OLACEFS), online portals, guidance, awareness raising activities.
- **SAIs also engaged in national activities related to SDGs** (e.g., consultations, SDG technical working groups, SDG steering committees).

Value added of SDG audits

- Clear signs that audits already helped **advance thinking and action** on SDGs by government.
- **Baseline setting for:**
 - Monitoring implementation of SDGs.
 - Estimating the effect of SD strategies and plans will have had by 2030.
- **Independent and credible mechanism for oversight and learning:**
 - Information on challenges, lessons learned, and recommendations to improve processes, policies and programmes and strengthen governance of the SDGs.
 - Standardised methodologies and instruments and consolidation of findings help identify performance problems in different countries, which have common causes and consequences.
- **Transparency and accountability:** use of audit information by other actors to leverage findings and conclusions, contributing to accountability in SDG implementation.

Distinctiveness of SDG Audits

To begin with focus on
'preparedness' not
'implementation' across
'entire agenda'

Recognise what is different
in auditing Agenda 2030

Consider 'whole of
government approach' to
auditing SDGs

Cannot audit SDGs without
considering inclusiveness

High quality audits as per
International Standards of
SAIs

Engage widely with national
and international
stakeholders throughout the
audit process

Auditing SDG preparedness

Audit Objective 1

- To what extent has the government adapted the 2030 Agenda into its national context?

Audit Objective 2

- Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

Audit Objective 3

- Has the government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?

Positive findings

- Clear political commitment
- Swift and bold start
- Strong role of national statistical offices in SDG Monitoring
- Stakeholder involvement and awareness raising efforts
- Efforts to align SD plans and strategies with SDGs



But opportunities for improvement

| Area | Countries with findings in the area | Example(s) – opportunities for improvement |
|---|--|---|
| Planning | Brazil, Canada, Costa Rica, Georgia | <ul style="list-style-type: none"> • Improve national implementation plans • Limited attention to synergies and siloes remain |
| Roles and responsibilities | Canada, Costa Rica, Georgia, Jamaica | <ul style="list-style-type: none"> • Lack of structures and clear attribution of responsibilities |
| Coordination, integration and coherence | Austria, Brazil, Indonesia, Netherlands | <ul style="list-style-type: none"> • Need of coordinating entities and improving coordination • Define accountability lines/channels |
| Vertical integration | Netherlands, Georgia, PASAI | <ul style="list-style-type: none"> • Improve coordination btw national and subnational plans • Integrate SDGs in subnational plans |
| Budget | Austria, Indonesia, Jamaica, PASAI | <ul style="list-style-type: none"> • Integrate SDGs in budgets (formulation, implementation) • Financing strategies and risk management |
| Monitoring & evaluation | Brazil, Canada, Georgia, Indonesia, Jamaica, Sudan | <ul style="list-style-type: none"> • Set and strengthen national M&E systems, vertical coordination and indicators |
| Participation | Canada, Costa Rica, PASAI | <ul style="list-style-type: none"> • Strengthen participation and awareness mechanisms |
| Communication | Brazil, Canada | <ul style="list-style-type: none"> • Integrated communication strategies and |

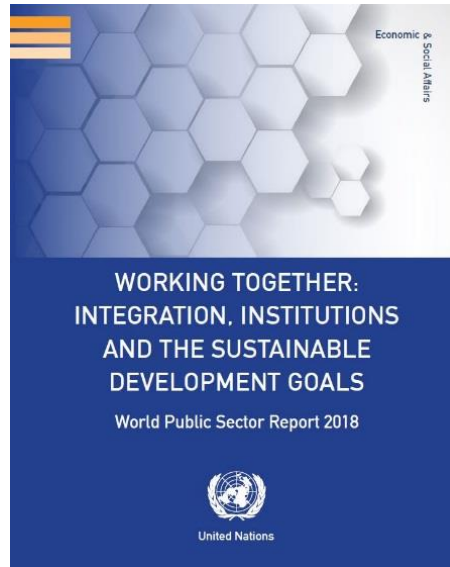
Selected examples of impact of SDG audits

| SAI | Government agencies | Stakeholders | UN global review mechanism |
|---------------------|--|--|--|
| Algeria | ➤ Improved collaboration with government | ➤ Improved collaboration with other stakeholders | |
| Brazil | ➤ Influenced membership in national commission of SDGs | | ➤ Informed SDG review mechanism (through the VNR report and participation in the HLPF) |
| Canada | ➤ Report led to new implementation and coordination structures | ➤ CSO request for public information | |
| Costa Rica | ➤ Policy-dialogue with Ministry of Planning | | |
| Netherlands | | ➤ Strengthened collaboration with Parliament and legislators | |
| Palestine authority | | | ➤ Informed SDG review mechanism (through the VNR report) |

Working together

- Get to know your SAI (some SAIs' mandate include evaluations!!)
- Engage SAIs in multi-stakeholder processes aimed at enhancing SDG evaluation
- Win-win
 - Sharing methodologies and approaches
 - Inputs from both SDGs audits and evaluations – better picture of where SDGs stand
 - Mutual learning from communication strategies and tools
 - Common challenges found in auditing and evaluating SDGs
 - Inputs from SDG evaluations valuable for audits of SDG implementation
- Opportunities for collaboration
 - Audit/evaluations of SDGs readiness assessments – common findings
 - Work together in thematic audits/evaluations and SDG implementation audits
 - Linked/aligned contributions to VNR preparation at national level
 - Awareness raising/stakeholder engagement activities (e.g., around HLPF)

SAI inputs to understand SDG implementation



WPSR 2018

- Analysis of how governments, institutions and public administration may enhance integrated approaches for SDG implementation.
- Inputs and concrete examples from IDI programme, SAI Brazil, Costa Rica, Colombia and USA.

WPSR 2019 will also incorporate information from SAIs.

Compendium of institutional arrangements

- Information on how VNR countries are adapting their institutional frameworks for SDG implementation.
- Includes information on how SAIs in these countries are engaging with SDGs.
- Database with SAI initiatives related to SDGs.

