



Aide Memoire

SAI LEADERSHIP AND STAKEHOLDER WORKSHOP

“SUPREME AUDIT INSTITUTIONS MAKING A DIFFERENCE: AUDITING THE IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)”

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

22-23 July 2019, New York

1. Background

The Strategic Plan 2017-2022 of the International Organisation of Supreme Audit Institutions (INTOSAI) identifies four approaches through which SAIs can support and contribute to the follow-up and review of the SDGs: 1) Assess the readiness and audit national systems to follow-up and review progress toward the SDGs; 2) Conduct performance audits of the economy, efficiency and effectiveness of government programmes which contribute to the SDGs; 3) Assess and support the implementation of SDG 16; 4) Be models of transparency and accountability in their own operations.

In 2016, the INTOSAI Knowledge Sharing Committee (KSC) and the INTOSAI Development Initiative (IDI) launched the “Auditing SDGs” capacity development programme as a contribution to INTOSAI’s efforts for supporting the role of SAIs in contributing to the SDGs. The main objective of the programme is to support SAIs in conducting performance audits of government preparedness for implementation of the SDGs in all INTOSAI regions according to the International Standards of SAIs (ISSAI). The United Nations Department of Economic and Social Affairs (UNDESA) has been a partner of the programme since its inception. The results of the audits of government preparedness to implement the SDGs are now available in several regions and will be synthesised and analysed in a compendium of audit findings and lessons learned, which will be published in July 2019.

As part of the programme, IDI and UNDESA jointly organised meetings of SAI leadership and stakeholders in 2017 and 2018. These meetings facilitated substantive discussions and knowledge-sharing on critical issues related to auditing preparedness for SDG implementation at the national level, and provided an opportunity to affirm the commitment of SAI leadership and stakeholders to carry out the performance audits of preparedness to implement the SDGs.

Drawing on the success of these meetings, the IDI and UNDESA will co-organise a meeting for SAI leaders and stakeholders on auditing SDGs on 22 and 23 July 2019, in New York. The meeting will provide a space for peer learning on how to audit the SDGs and will facilitate information sharing on the results and recommendations from SDG audits, reflecting on common challenges and

opportunities, lessons learned, and the engagement between governments, SAIs and other stakeholders in the follow-up and review of the SDGs.

This Aide Memoire provides information on the objective, focus and expected outcomes of the meeting.

2. Objectives and expected accomplishments

- Present the compendium of audit findings and take stock of the results and recommendations from the audits of preparedness for SDG implementation, and share experiences and lessons learned in conducting these audits.
- Enhance the understanding of the capacities, methodologies and tools SAIs need for conducting SDG-relevant audits and facilitate the sharing of experiences across regions, groups of SAIs with similar concerns, and countries facing similar challenges (e.g., SIDS).
- Reflect on how the lessons learned from auditing governments' preparedness for SDG implementation can inform the development of an audit model to audit the implementation of selected SDG goals/targets at the national level.
- Discuss the way forward for the "Auditing SDGs programme", receiving inputs from SAI leadership and stakeholders.
- Facilitate dialogue between SAIs, governments and other stakeholders regarding SDG implementation and the role of SAIs in the realisation of the 2030 Agenda, including their contribution to the follow-up and review of the SDGs at different levels.

3. Structure and main themes

Discussions during the 2019 meeting will highlight the distinctive characteristics of auditing the SDGs and how SDG audits can contribute to strengthening SDG implementation through the follow-up and review process. During the first day of the meeting, lessons from the SDG preparedness audits conducted under the programme in over 70 countries will be shared. The compendium of findings from the audits of preparedness for SDG implementation will be presented. Sessions will focus on key dimensions covered by those audits: institutions for SDG implementation, means of implementation, and monitoring and evaluation of the SDGs. Participants will share innovations and country experiences and reflect on the challenges, opportunities and lessons learned from conducting audits of preparedness for SDG implementation, both in terms of substance and process.

The second day of the meeting will focus on the way forward. Participants will discuss how to move from auditing preparedness to auditing the implementation of selected SDG goals and targets, considering both the SAI strategic level and the audit practice level. Discussions will also address key issues for strengthening the contribution of SDG audits to SDG implementation, such as enhancing the impact of SDG audits, collaboration with other stakeholders, and the support that SAIs need to improve their capacity to audit SDG implementation.

The meeting is structured to foster dialogue and interaction among participants. The format of the sessions will be panel discussions interacting with the audience. Panels will mix different stakeholders,

including SAIs, government representatives, non-state actors and other stakeholders. Sessions will facilitate the sharing of experiences across regions, groups of SAIs with similar concerns and findings from SDG audits, and countries facing similar challenges (e.g., SIDS).

4. Expected outcome

It is expected that the discussions at the workshop will inform the second phase of the IDI-KSC “Auditing SDGs” programme, in particular the development of an audit model to audit the implementation of selected SDG goals and targets at the national level. Furthermore, the discussions will also inform ongoing initiatives to support SDG implementation, follow-up and review undertaken by INTOSAI and its member SAIs and SDG follow-up processes at the United Nations.

A report of the meeting summarizing the main contributions, conclusions and action points emanating from the discussions will be prepared by UNDESA and IDI. The report will be available on the UNDESA/DPIDG and IDI websites.

5. Participants

The meeting will be by invitation only. Approximately 150 participants are expected to attend, including heads of SAIs, members of SAI leadership teams, leaders of teams conducting SDG audits, representatives from the INTOSAI Bodies, INTOSAI Regions, as well as other representatives and experts from the SAI community along with government officials from capitals and UN missions in New York and parliamentarians. Selected representatives from civil society, academia, UN system agencies and other key stakeholders will also be invited to participate as experts.

6. Date and venue

The meeting will take place in New York, at UN Headquarters (Conference Room 1), from 22 to 23 July 2019.

7. Language

The working languages of the meeting will be Arabic, English, French and Spanish. Simultaneous interpretation and translation will be provided.

8. Documentation

Concise contributions and presentations will be prepared by speakers and experts at their own expense. All the documents of the meeting will be posted online at the event website.

9. Contact information

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