



**United  
Nations**

Department of  
Economic and  
Social Affairs

## **Expert Group Meeting**

### **Second technical meeting for the elaboration of a model to audit the implementation of the Sustainable Development Goals**

Organized by  
United Nations Department of Economic and Social Affairs (UNDESA)

In collaboration with  
the INTOSAI Development Initiative (IDI)

24-26 July 2019

Conference Room 9  
United Nations Headquarters  
New York

## **Agenda**

09:30 - 10:00 hrs. **Registration**

10:00 - 10:20 hrs. **Opening Session**

Welcoming statement: Mr. Juwang Zhu, Director, Division for Public Institutions and Digital Government (DPIDG), UNDESA

Expectations for the meeting: Mr. David Le Blanc, Chief, Institutions for Sustainable Development Goals Branch (ISDGB), DPIDG/DESA

10:20 - 11:30 hrs. **Session I: Context – Auditing the SDGs**

**Speakers**

This session will review ongoing efforts to conduct audits of SDG implementation. IDI will present preliminary work on the model to audit SDG implementation. Participants from other SAIs will share ongoing or planned work on SDG audits in their respective SAIs and/or INTOSAI regions and working groups. Following the exchange of information, participants will discuss how to facilitate coordination and communication among the initiatives and will provide initial reactions to the audit model, which may help identify relevant points for discussion during the EGM.

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

Remarks on relevant activities:

Ms. Vivi Niemenmaa, Deputy Director, Sustainable Governance & Public Administration, Management of Impact Areas, National Audit Office of Finland (NAO) ([Input](#))

Mr. Carlos E. Lustosa da Costa, Director, Environmental & Agricultural Audit Department, Brazilian Court of Accounts (TCU)

*Moderator:* Mr. David Le Blanc, DPIDG/DESA

**Guiding points**

- IDI's SDG audit model – reactions, gaps and issues for further discussion
- Other initiatives (ongoing/planned) on auditing SDGs
- Communication and coordination among initiatives

11:30 - 11:45 hrs. *Break*

11:45 - 13:00 hrs. **Session II: Auditing the implementation of the Sustainable Development Goals – Audit approach**

One of the challenges audit teams faced when conducting the audits of preparedness for SDG implementation was how to apply a whole of government approach and to examine issues of policy coherence. Drawing on the experience of the preparedness audits, this session will reflect on the guidance to be provided to audit teams to help them understand and apply a whole of government approach and to analyze policy coherence in audits of SDG implementation. Sustainable public procurement (SPP) and SDG target 12.7 will be used to illustrate the discussions.

Mr. Christopher Mihm, Managing Director, Strategic Planning, United States Government Accountability Office (GAO) ([Input](#))

*Moderator:* Ms. Aranzazu Guillan Montero, DPIDG/DESA

**Guiding points**

- Whole of government approach in SDG audits
- From entity- /program-based to outcome-driven audits

- Policy coherence in audits of SDG implementation: building blocks

13:00 - 15:00 hrs. *Lunch break*

15:00 - 16:30 hrs. **Session III: Recent developments in sustainable public procurement**

This session will provide an overview of sustainable public procurement (SPP) in the context of the 2030 Agenda and the SDGs. It will take stock of trends, progress, implementation, tools and results, considering both the national and local levels. Specific examples and good practices will be presented. Emerging issues and challenges in SPP in the context of the SDGs will be identified. Potential implications of recent developments for audits of target 12.7 will be discussed.

Ms. Oshani Perera, Director, Public Procurement and Infrastructure Finance, International Institute for Sustainable Development (IISD) ([Presentation](#))

*Moderator:* Mr. David Le Blanc, DPIDG/DESA

**Guiding points**

- SPP and the SDGs
- SPP and implementation of target 12.7: trends, progress (drivers and barriers, implementation), tools
- Emerging issues and potential implications for audits

16:30 - 16:45 hrs. *Break*

16:45 - 18:00 hrs. **Session IV: Auditing the implementation of the Sustainable Development Goals – Auditing policy coherence**

Drawing on the discussions of the previous sessions, this session aims to further understand how to audit policy coherence and what guidance and tools can be used to audit policy coherence. Specific attention will be paid to how to map relevant targets, entities, programs, regulations and stakeholders in an audit of SDG implementation. Sustainable public procurement (SPP) and SDG target 12.7 will be used to illustrate the discussions.

Ms. Srilata Rao, Chief, Evaluation Section, Inspection and Evaluation Division, Office of Internal Oversight Services (OIOS-IED) ([Presentation](#))

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

**Guiding points**

- Auditing policy coherence
- Mapping targets, entities, programs/policies, rules/regulations and stakeholders
- Application: SPP governance and accountability

*Moderator:* Ms. Aranzazu Guillan Montero, DPIDG/DESA

10:00 - 11:30 hrs. **Session V: Performance in SDG auditing**

The focus of this session will be on how to assess performance in audits of SDG implementation. It will consider the state of the art and recent developments in terms of measuring performance related to sustainable development. Building on examples and existing SAIs' experience, discussions will consider the use of performance indicators in audits and the guidance to be provided for their application in audits of SDG implementation.

**Guiding points**

- Innovative approaches to performance measurement related to sustainable development
- Performance indicators in audits
- Application to audits of SDG implementation

Ms. Erika Bozzay, Senior Policy Adviser, Organisation for Economic Co-operation and Development (OECD), Support for Improvement in Governance and Management (SIGMA)  
([Input](#), [presentation](#))

Mr. Christopher Mihm, Managing Director, Strategic Planning, GAO  
([Input](#))

*Moderator:* Ms. Maria Lucia Lima, IDI

11:30 - 11:45 hrs. *Break*

11:45 - 13:00 hrs. **Session VI: Experiences in auditing (sustainable) public procurement**

Participating SAIs will share their experience in auditing sustainable public procurement (SPP) and/or procurement more generally. They will present the objectives, methodology, audit tools and findings of the work conducted, and reflect on the main challenges and lessons learned in conducting this work. Based on this experience, SAIs will identify key elements of and considerations for auditing SPP in relation to SDG target 12.7.

**Guiding points**

- Experiences in auditing (S)PP: objectives, methodology, findings
- Challenges and lessons learned
- Key considerations for auditing SPP in relation to SDG target 12.7

Mr. Marko Männikkö, Change Manager, National Audit Office of Finland (NAO)  
([Input](#), [presentation](#))

Mr. Carlos E. Lustosa da Costa, Director, Environmental and Agricultural Audit Department, TCU  
([Input](#), [presentation](#))

Ms. Monica Rajamanohar, Deputy Accountant General for the Revenue Sector Audit for the Accountant General (Economic & Revenue Sector Audit), Tamil Nadu & Puducherry  
([Input](#), [presentation](#))

*Moderator:* Lisa Ainbinder, DPIDG/DESA

13:00 - 15:00 hrs. *Lunch break*

15:00 - 16:15 hrs. **Session VII: Elements of and guidance for auditing the implementation of SDG target 12.7**

Session VII will aim to synthesize the information presented during the first six sessions, both in terms of generically mapping the field of sustainable public procurement for the benefit of future audits, and in terms of discussing more in depth cross-cutting questions that the SDG audit model should consider.

Ms. Monica Rajamanohar,  
Deputy Accountant General for  
the Revenue Sector Audit for  
the Accountant General  
(Economic & Revenue Sector  
Audit), Tamil Nadu &  
Puducherry  
([Input](#), [presentation](#))

*Moderator:* Mr. David Le Blanc,  
DPIDG

16:15 - 16:30 hrs. *Break*

16:30 - 17:30 hrs. **Session VII (continued): Elements of and guidance for auditing the implementation of SDG target 12.7**

*Moderator:* Ms. Aranzazu  
Guillan Montero, DPIDG/DESA

17:30-18:00 hrs. **Closing (first segment of the EGM)**

- Next steps in audit model development and consultation around the audit model
- Concluding remarks

Ms. Archana Shirsat,  
Deputy Director General, IDI

Mr. David Le Blanc,  
DPIDG/DESA

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10:00 - 11:45 hrs. **Session IX: Revisiting the audit model**

The core expert group working on the audit model will revisit the discussions and inputs received during the previous two days to identify changes in the draft audit model and its application to SPP as well as main points to be incorporated.

Core expert group

*Moderator:* Ms. Maria Lucia  
Lima, IDI

**Guiding points**

- Identify what has changed in our understanding of the issues
- Main points to be incorporated into the audit model
- Reflect on the use of specific audit tools (e.g., data analytics)

11:45 - 12:00 hrs. *Break*

12:00 - 13:00 hrs. **Session X: Audit objective and scope**

The core expert group working on the audit model will specifically discuss the guidance to be provided on the scope of the audits of SDG implementation and work on further developing the audit objectives for the compliance audit on SPP and a performance audit.

Core expert group

*Moderator:* Mr. Shofiquel Islam,  
IDI

**Guiding points**

- Delimiting the scope of the audits
- Defining audit objectives

13:00 - 15:00 hrs. *Lunch break*

15:00 - 16:30 hrs. **Session XI: Audit questions, criteria and tools**

The core expert group working on the audit model will specifically discuss the guidance to be provided and work on developing the audit objectives and questions/sub-questions, as well as discuss audit criteria and audit tools that can be used for conducting the audits of SDG implementation.

Core expert group

*Moderator:* Ms. Maria Lucia Lima, IDI

**Guiding points**

- Defining main audit questions and sub-questions
- Audit criteria
- Audit tools

16:30 - 16:45 hrs. *Break*

16:45 - 17:45 hrs. **Session XII: Way forward**

The core expert group will discuss the way forward to finalize the audit model and develop the materials to support the audit teams in conducting the cooperative audit on SPP. Responsibilities, timeline, and milestones will be identified.

Core expert group

*Moderator:* Mr. Yudi Budiman, IDI

**Guiding points**

- Next steps
- Timeline, deliverables and responsibilities