[2030 Agenda and stakeholder engagement]

- **The 2030 Agenda was the result of an inclusive and participatory process.** All countries were engaged. NGOs and major groups were in the negotiation rooms until the end. 8 M people were asked what they wanted the world to look like in 2030. There is a great sense of ownership of the SDGs by governments, NGOs, the business sector, international organizations and parts of civil society (the "agenda belongs to all stakeholders"). This is why the implementation process is taking off so rapidly.

- **The 2030 Agenda calls for the meaningful and active participation of people and stakeholders** at all stages, from SDG integration into national strategies, to implementation, and national monitoring and review; and highlights the importance of **participatory approaches** for sustainable development.

- **Specific goals and targets also refer to the importance of stakeholder engagement and participation.** For example, Target 16.7 calls for "responsive, inclusive, participatory and representative decision-making at all levels". Other SDGs and targets, such as Target 6.b *("Support and strengthen the participation of local communities in improving water and sanitation management"*) and Target 11.3 *("By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries"*) also emphasize the importance of participation.

- **Stakeholder engagement is also critical for follow-up and review.** The 2030 Agenda mentions that these processes must be "**open, inclusive, participatory and transparent for all people**" (para. 74d) and that reviews should have a "**particular focus on the poorest, most vulnerable and those furthest behind**" (para. 74e).

- **Governments are already taking steps to engage stakeholders in SDG implementation, and multiple stakeholders are active around the SDGs.** Stakeholder engagement is taking place in different ways and at different stages of SDG implementation. A few examples:
  - **Follow-up and review:** At the HLPF, the participation of stakeholders has grown threefold over the years. Approx. 2,300 stakeholders have registered this year. Countries are inviting stakeholders to be part of official delegations: in Brazil, legislators, civil society and a federal auditor of TCU were part of the delegation; in Peru, civil society organisations were also included.
  - **Implementation:** In countries like **Finland**, implementation is based on a multi-stakeholder approach, including through the National Commission on Sustainable Development and the Development Policy Committee. In **Norway**, the indigenous peoples' assembly--the Sami Parliament--will be involved through dialogue with the line ministries and formal consultation mechanisms. In the **Philippines**, CSOs participated in the process of developing the national SDG indicators in two

workshops held with government agencies. In **South Korea**, contents related to SDGs have been included in textbooks for primary and secondary school students.

- o **Many parts of civil society are mobilized to support the implementation of the SDGs.** Non-state stakeholders are mobilizing and raising awareness, advocating for SDG strategies and action plans (EU), monitoring implementation efforts and producing parallel reports (e.g., Brazil, ITUC), collaborating with other actors around the SDGs (e.g., CSO and Parliament in Sierra Leone), etc.

[SAIs and stakeholder engagement]

- **This is not new to SAIs, which have made significant advances in engaging with stakeholders, particularly after the adoption of ISSAI 12 (2013).** The objectives and principles of ISSAI 12 highlight how SAIs can make a difference in the lives of citizens by, among other things, (i) informing about the results of audits, (ii) communicating effectively with stakeholders, (iii) being receptive and responsive to their environments and people's demands, and (iv) ensuring that SAIs are transparent and accountable to their stakeholders.
- **SAIs in different countries are advancing and implementing ISSAI 12 and engaging with stakeholders in different forms**. This was the theme of UN/INTOSAI Symposia in 2011 and 2013. UNDESA's *Compendium of innovative practices of of citizen engagement by SAIs*, from 2013, documented relevant initiatives. Evidence indicates (2015 survey of 30 SAIs on their practices of engagement with stakeholders) that:
  - o **SAIs are increasingly adopting a wide variety of mechanisms for engaging with external stakeholders**, although these mechanisms concentrate on the planning and dissemination stages of the audit process (54 and 78 mechanisms mentioned), while engagement in the follow-up to audit recommendations is the lowest (43 mentions).
  - o **SAIs engage with parliame**nt in multiple ways beyond reporting obligations, and some have formalized collaboration agreements (Chile, Sweden and Montenegro).
  - o **Engagement with civil society** is widespread throughout the audit cycle, with audit request mechanisms (30%) and complaints systems (60%) being the most used tools (Oman SAI received a UNPSA for its complaint system). A significant number of SAIs also disclose information to the public and provide regular written information.
  - o **SAIs also recognize the importance of engaging with the media** - 79% had established specific channels for this purpose.

[why is stakeholder engagement important for the audit of preparedness]

- For our discussions, we must consider **two dimensions of stakeholder engagement:**
  - o **First**, in the audit of preparedness, **SAI could consider whether and how governments are engaging multiple stakeholders in preparing** for the implementation of the SDGs (adapting and integrating the SDGs into national strategies and policies, setting coordination mechanisms, developing national indicators, and in the follow-up and review mechanisms, etc.).
  - o **Second, the audit of preparedness would require SAIs to extensively communicate with and to involve stakeholders throughout the audit process.** The greater the diversity of stakeholders involved, the richer the audit will be: consider citizens, CSOs, UN entities, private sector, concerned ministries, etc.

- **It is necessary to reflect on the <u>rationale and benefits of stakeholder engagement</u> for the audits of preparedness for SDG implementation**. I would like to highlight three:
  - o The scope and depth of the 2030 Agenda is so comprehensive that no state, organization or institution can pursue it in isolation. **A whole of society approach and coordinated action** between all levels and sectors of government and all stakeholders is needed. Auditing preparedness requires similar lenses.
  - o **Stakeholders as beneficiaries and/or monitoring agents in SDG implementation can bring their experience and knowledge into the audit** (both in planning and conducting the audit). This can help improve the quality and timeliness of audits:
    - ▪ Non-state stakeholders, as autonomous and independent actors, can **provide a fresh and distinct perspective** on preparedness for SDG implementation and represent the ideas, priorities and expectations of people regarding the SDGs.
    - ▪ **As target groups and beneficiaries of programmes, stakeholders are the best positioned to provide their perspective on how programmes work** from the perspective of the recipient (e.g., effectiveness, time, cost, fairness). There are good SAI examples - Philippines, India, or Argentina.
    - ▪ **In alignment with the Agenda's principle of leaving no one behind**, **stakeholders can give voice to excluded groups** and bring their perspective and inputs into the audit process.
  - o **Stakeholders can leverage and use the information produced by the SAI and act as multipliers of audit findings** in monitoring SDG implementation, **contributing to enhance ownership of the SDG implementation and review processes**.

[implications and possible challenges]

- **First, <u>auditing stakeholder engagement as a dimension of preparedness</u> for SDG implementation has its own challenges and may require specific audit tools and approaches**. I would like to highlight two aspects:
- **(a) Which stakeholders?** The auditor should also **consider and map a wide variety of stakeholders**, including some which might not usually be considered for other audits.
  - o This is important because **each actor has information on one specific aspect or outcome of the SDGs. Stakeholder mapping and analysis can provide relevant inputs for the audit team** in terms of (i) identifying critical "informants" for the audit which may provide information that others may not have, but also (ii) helping understand how to engage with each stakeholder at different stages of the audit process and how to reach relevant audiences for this audit.
  - o When looking at specific Goals/Targets, **stakeholder mapping should consider the inter-linkages between SDGs.** For example, if you look at fisheries, you should consider fishing companies, small scale fishers, conservation groups, other users of the sea space, port authorities, urban planners, polluters, etc. For SDG5, you need to consider many actors beyond women groups. It is also important to **intentionally map excluded groups or those left behind to bring their perspective into the audit.**
- **(b)** Another issue is **where should we focus?** We could look at: government's efforts for informing and involving all relevant stakeholders in the integration of the SDGs into the

national frameworks, or in the existence of coordination mechanisms, or to look at the involvement of stakeholders in the development of data or indicators or in monitoring frameworks. Or, alternatively, to consider stakeholder engagement as a cross-cutting dimension throughout all relevant aspects of preparedness. Also, some of the factors that influence stakeholder engagement are difficult to audit.

- **Second, there are also some <u>perceived constraints and potential risks for SAIs in collaborating with stakeholders</u>**. These are well known and have been discussed extensively in the SAI community. Practical challenges may include:
  - SAI mandate, legal/normative framework.
  - Limited awareness of the benefits of engagement.
  - Reputational risks, perceived bias, possible political interference, media sensationalizing or public pressure.
  - Workload, financial and/or human resources constraints.
  - Limited technical capacity and expertise of stakeholders to engage with the SAI.
  - Ensuring meaningful and sustainable engagement.

[some ideas for auditing stakeholder engagement and engaging stakeholders in the audit of preparedness]

I would like to highlight three aspects which may contribute to auditing stakeholder engagement and to ensure that SAIs meaningfully engage with stakeholders in this type of audit:

- **<u>There are relevant audit criteria to assess stakeholder engagement</u>** as a dimension of preparedness. The **criteria for auditing stakeholder engagement** could consider:
  a. (i) **general standards related to the government functions and structures that enable stakeholder engagement** (for example, the existence of structures and mechanisms to engage different stakeholders, or the existence of participatory structures around specific goals or targets)
  b. (ii) **emerging international good practices**, such as some of the experiences we are learning about in this meeting.
- **<u>Stakeholder engagement does not look all the same.</u>** SAIs should analyse their normative framework, organizational context, capacities etc. to determine the scope of stakeholder engagement. There are **multiple engagement tools and approaches that can be used and different levels of stakeholder engagement,** depending on what we want to achieve. But it is critical to **engage stakeholders systematically throughout the audit of preparedness for SDG implementation** -- i.e. stakeholder engagement should not be limited to the reporting phase or the dissemination of the report but leveraged throughout the audit process.
- **<u>The value of strategic communication</u>. SDG audit reports have potentially great social impact and value.** This involves both risks and opportunities. It is important **adopting a proactive and strategic communication strategy** that relies on multiple communication channels and is **tailored to multiple stakeholders**. Involving the communication department early in the audit can be valuable. SAIs need to consider the **key messages** to be conveyed to stakeholders and the best **channels** for conveying them.