



PERFORMANCE  
AUDIT OF  
PREPAREDNESS  
FOR IMPLEMENTATION OF  
SUSTAINABLE  
DEVELOPMENT GOALS



RECAP Day 1





- **Vast diversity in the contexts, mandates, capacities and resources of Governments and SAIs**
- **Expectation from stakeholders that SAIs engage in auditing SDGs**
- **Expectations to go beyond traditional financial/compliance focus to look at inclusiveness, performance**
- **Expectation of multi stakeholder engagement in the audit process**
- **Gate crashing works ! We can add value by going in now. It is not too early**





# Our questions

- **How do we leave no SAI and audit stream behind ?**
- **How do we create awareness amongst our staff ?**
- **How do we scope the audit ? All goals or focus on few ?**
- **Should we follow a common approach at regional or INTOSAI level ?**
- **What targets should SAIs have ?**
- **What about SAIs that may not have mandates ?**





# Our questions

- **Quality and availability of data ?**
- **Can we continue to audit as usual and say that we are auditing SDGs ? What needs to change ?**
- **How do we build capacity to audit SDGs ?**
- **How do we engage with our governments, parliament ?**
- **How do we audit SDGs in federal systems ?**
- **What is different in auditing goal 5 and gender audits ?**
- **What are the low hanging fruits ?**





# Going around stones

Government

What is your vision ?  
Where do you want  
to go ?

What are your  
SWOT

SAI

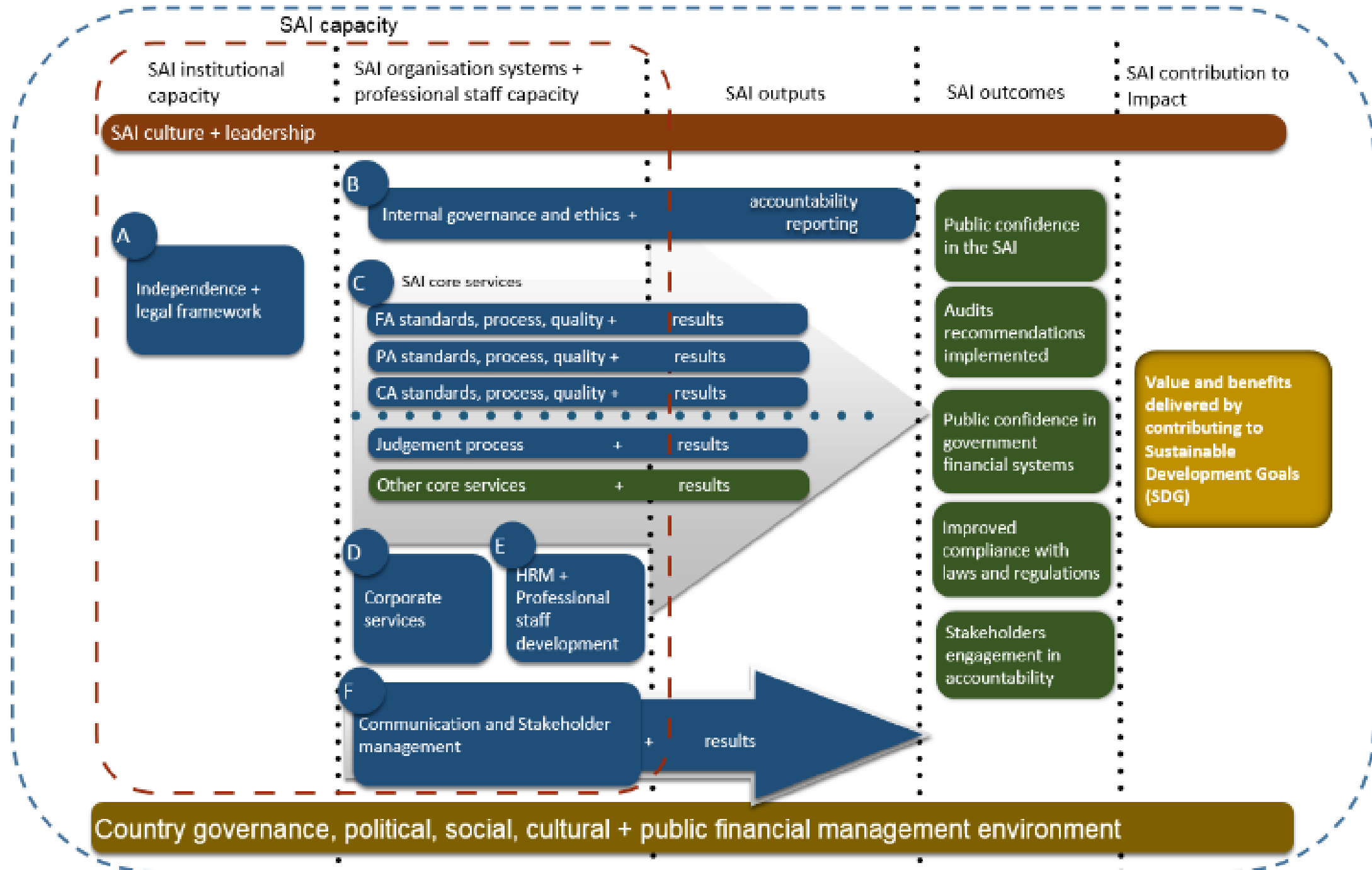
Strategic options,  
risks, capacities  
required

Implementation of  
strategy



# SAI Strategic Management Framework

## Value & benefits of SAIs





# Walking together

**Use Whole of Government approach on entire agenda or a goal or target**

**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?

