70 YEARS INTOSAI

THE CONTRIBUTIONS OF SUPREME AUDIT INSTITUTIONS TO GLOBAL SUSTAINABLE DEVELOPMENT

IMPRINT

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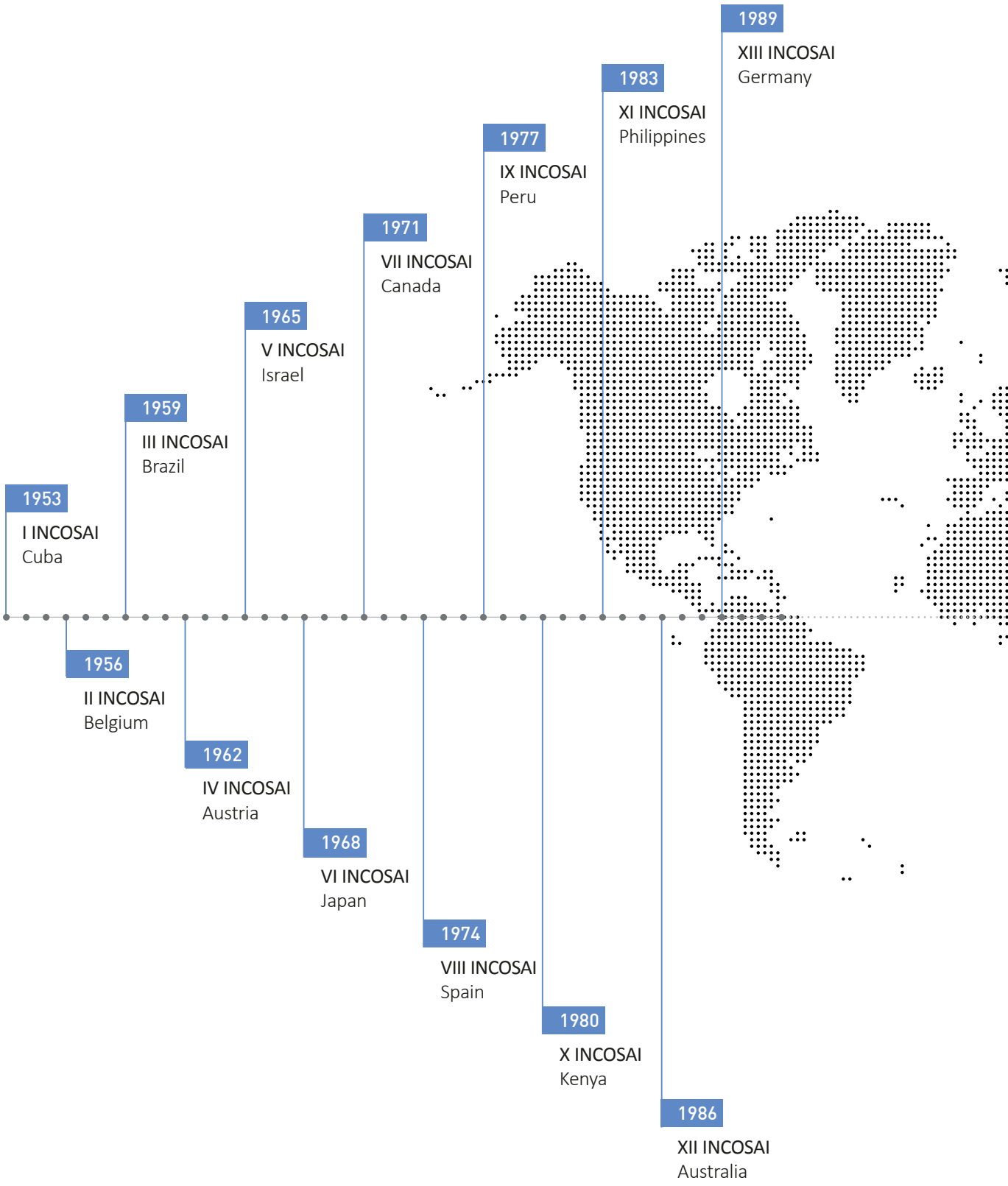
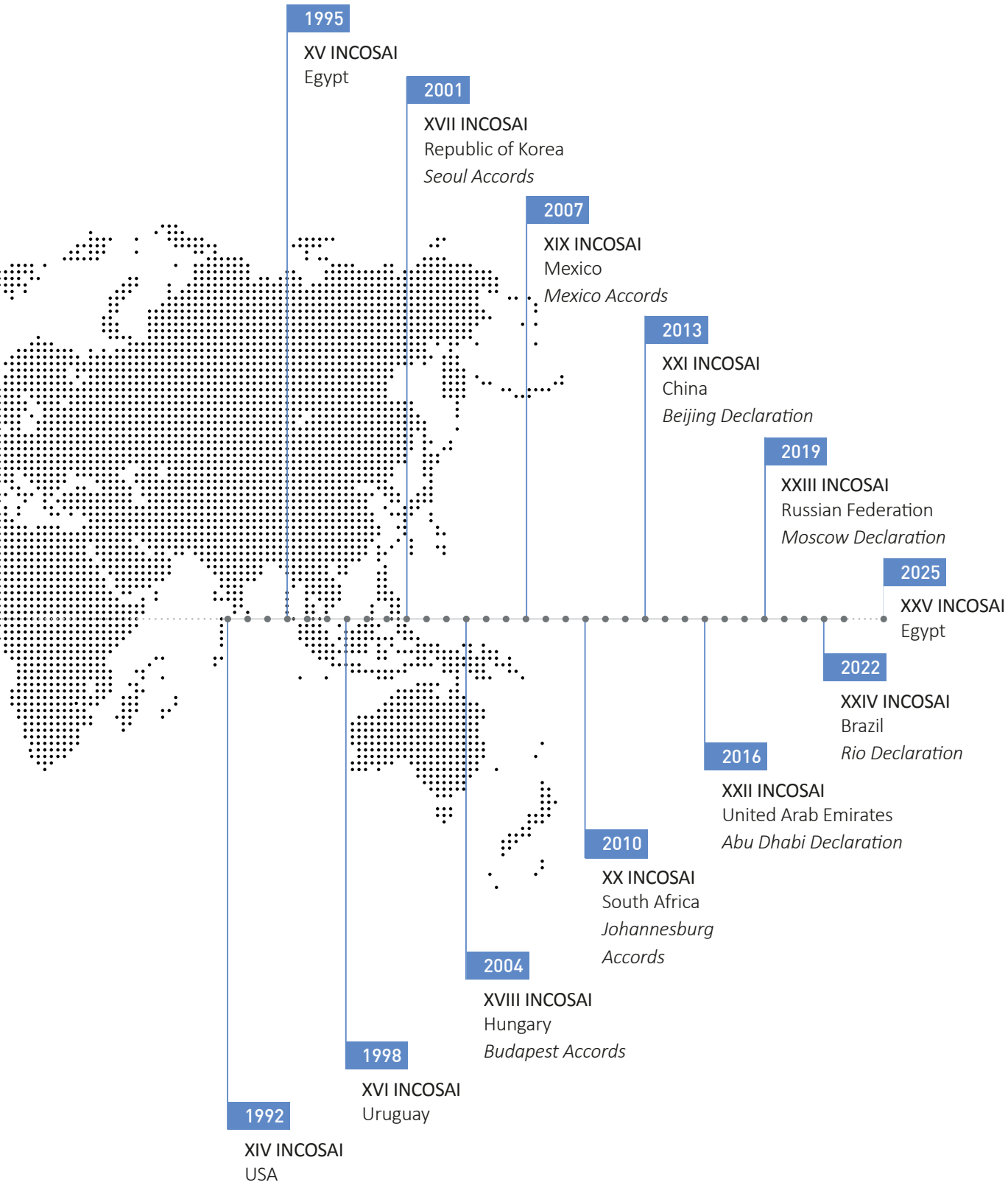
70 YEARS INTOSAI

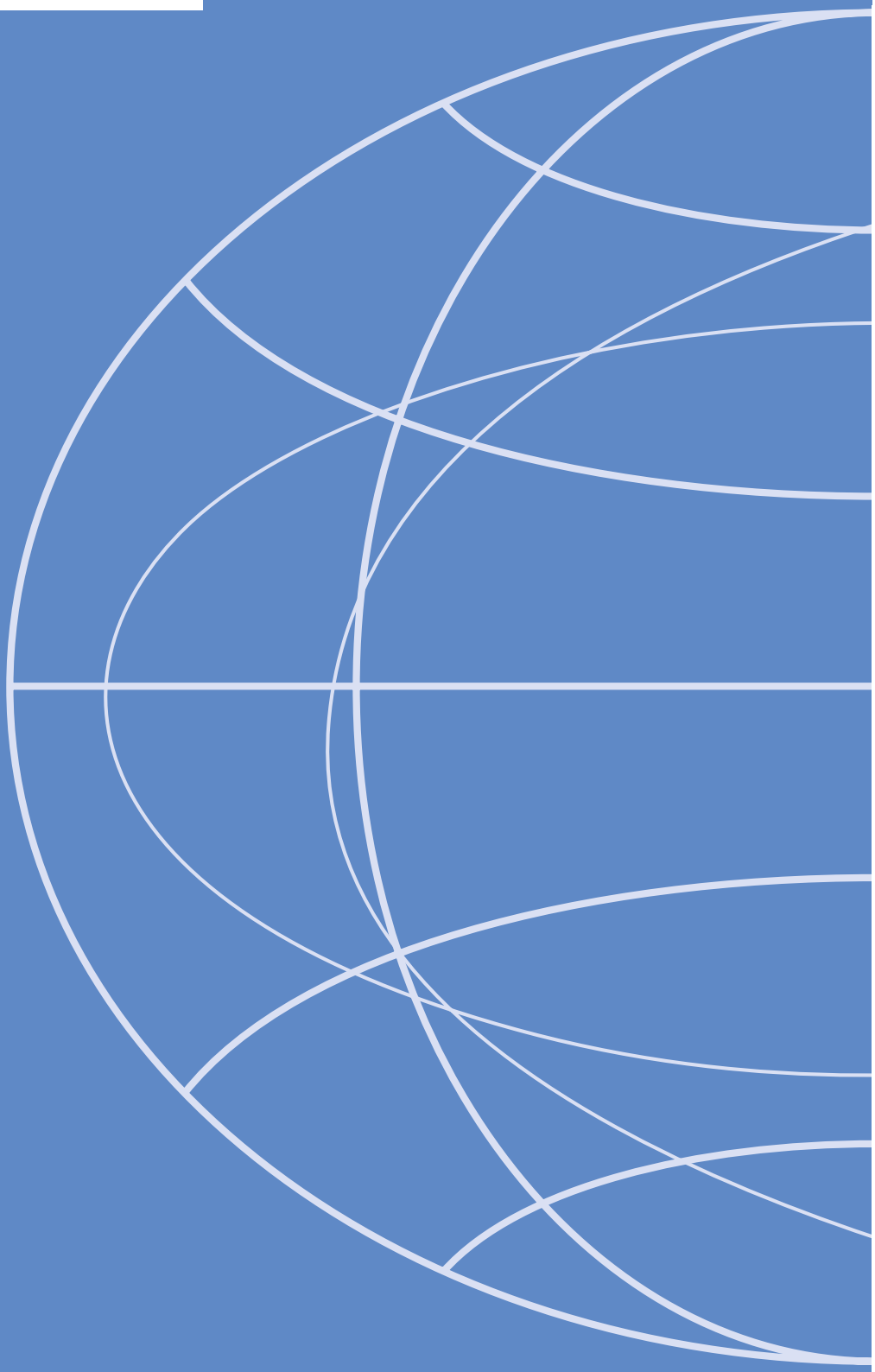
THE CONTRIBUTIONS OF SUPREME AUDIT INSTITUTIONS TO GLOBAL SUSTAINABLE DEVELOPMENT

INCOSAI – TIME TRAVEL FROM 1953 TO 2023




1995
XV INCOSAI
Egypt
2001
XVII INCOSAI
Republic of Korea
Seoul Accords
2007
XIX INCOSAI
Mexico
Mexico Accords
2013
XXI INCOSAI
China
Beijing Declaration
2019
XXIII INCOSAI
Russian Federation
Moscow Declaration
2025
XXV INCOSAI
Egypt
2022
XXIV INCOSAI
Brazil
Rio Declaration
2016
XXII INCOSAI
United Arab Emirates
Abu Dhabi Declaration
2010
XX INCOSAI
South Africa
Johannesburg Accords
2004
XVIII INCOSAI
Hungary
Budapest Accords
1998
XVI INCOSAI
Uruguay
1992
XIV INCOSAI
USA

PREFACE



Alexander Van der Bellen
Federal President of the Republic of Austria

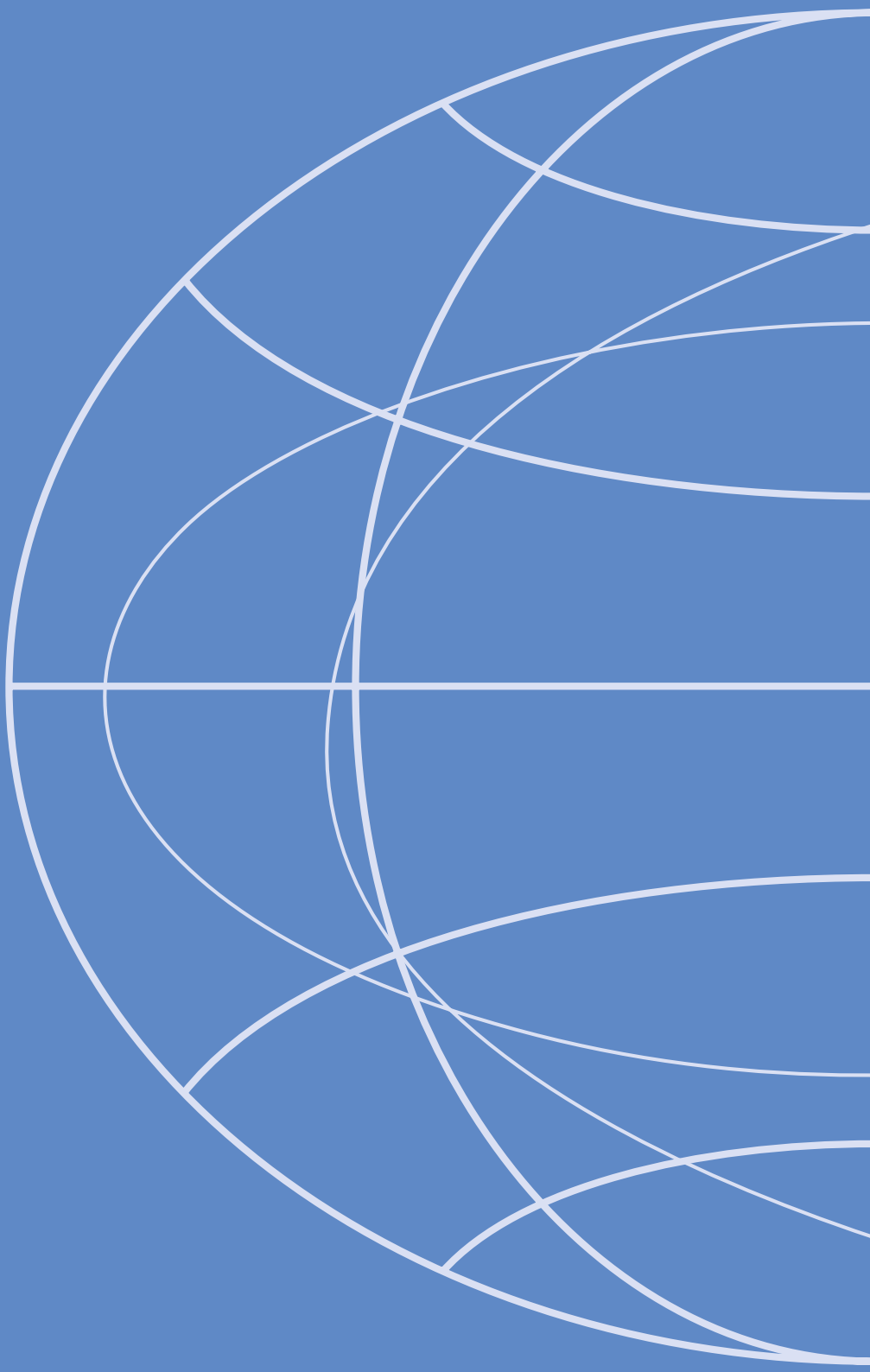
INTOSAI is looking back at an extraordinary journey. In the past 70 years, a large network has been created, which today unites 195 Supreme Audit Institutions from all over the world under one roof. This network plays a significant role not only when it comes to transparency, governance or government audit – but also as a place of exchange, cooperation and mutual learning. After all, most of the challenges we are facing today can only be solved by joining forces. Partnerships that we build across borders are therefore all the more valuable.

During the COVID-19 pandemic we have seen the importance of cross-border dialogue in mitigating the implications of such a crisis – be it health-related or financial. Furthermore, considering the climate crisis, INTOSAI is also making an important contribution to the implementation of the Sustainable Development Goals through its close cooperation with international organizations, governments and the civil society.

INTOSAI has always taken a critical look at the use of public resources, uncovers mismanagement and corruption – and is thereby strengthening the citizens' trust in public institutions. A liberal democracy needs this trust in order to function well! You thus have a highly responsible task as members of INTOSAI. I would like to thank you all for shouldering it so successfully and for showing such great dedication in doing so.

I congratulate the International Organization of Supreme Audit Institutions cordially on its 70th anniversary and wish you all the best for the future! ◄

EXPERIENTIA MUTUA OMNIBUS PRODEST



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FOREWORDS

Margit Kraker
Secretary General of INTOSAI
President of the Austrian Court of Audit

2023 marks a momentous year both for the International Organization of Supreme Audit Institutions (INTOSAI) as well as for the international community: As we are celebrating the 70th anniversary of INTOSAI, we also find ourselves at the halfway point towards realizing the United Nations 2030 Agenda and its Sustainable Developments Goals.

A look back at history, precisely at the year 1953, takes us to the first congress held by 34 Supreme Audit Institutions (SAIs) in Havana, Cuba, which served as an opportunity to discuss, among others, public accounting systems, the independence of SAIs and their relations with the legislative. It was on this occasion that INTOSAI was founded to provide the framework for a continued exchange of experiences and best practices among SAIs. Already then, issues of sustainability – such as the promotion of sustainable public finances and effective, accountable institutions – took centre stage in the public audit dialogue. 70 years later SAIs, whose role in promoting efficiency, accountability, effectiveness and transparency of public administration has been recognized repeatedly by the United Nations, are uniquely placed to act as a key component in holding governments to account when it comes to safeguarding a liveable future for all.

As the umbrella organization for SAIs around the world, INTOSAI is playing a pivotal role in supporting its member institutions to strengthen their positioning in the state, to fulfil their mandates and to further develop their capacities to make a difference in the lives of people – through their audits, their recommendations and their expert opinions.

The INTOSAI General Secretariat, which commemorates its 60th anniversary this year, acts, on the one hand, as the central administrative support to coordinate the efforts in this regard and, on the other hand, as a hub for the SDG-related activities by SAIs and INTOSAI. In this spirit, the publication that you are holding in your hands provides a comprehensive overview of the endeavours and considerations made by INTOSAI's bodies and external stakeholders to promote sustainability in its various facets and to contribute to achieving the United Nations 2030 Agenda.

I wish to thank all state representatives, partner organizations and members of INTOSAI for their contributions to this commemorative publication. Their success stories and thoughtful insights will inspire INTOSAI as it is ushering in a new – and probably decisive – decade for safeguarding a liveable future for all – with joint forces and under the motto "Mutual Experience Benefits All". ◄

Wolfgang Sobotka
First President
of the Austrian National Council

Supreme Audit Institutions (SAIs) hold a fundamental position in the state structure. They stand for accountability and transparency, which are essential pillars of constitutional government action based on the rule of law. Through their control and advisory functions, they promote an effective and efficient public administration in the interest of citizens and make a significant contribution to the fight against corruption. Their reports provide parliaments and the public with objective evidence of the extent to which the principles of good governance are being observed.

For 70 years now, INTOSAI, the International Organization of Supreme Audit Institutions, has provided an organizational framework to promote the development of SAIs and to strengthen their independence. With some 200 members, INTOSAI has evolved into a global network that enables a comprehensive exchange of experience and knowledge, develops internationally recognized professional standards and guidelines, and supports SAIs in building their professional competencies and safeguarding their independence.

The importance of INTOSAI and SAIs was particularly recognized by the adoption of two resolutions by the United Nations General Assembly in December 2011 and December 2014. In these resolutions the United Nations emphasized the promotion and support of efficiency, accountability, effectiveness, and transparency in public administration by strengthening SAIs. In addition to this commitment, SAIs have also been assigned an important function in implementing the United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs).

By auditing and monitoring the implementation of the SDGs by their national governments, SAIs can make a significant contribution to the success of the 2030 Agenda and to a sustainable development at economic, environmental, and social levels. Accordingly, one of INTOSAI's main priorities in its current strategic plan is also to support and promote the contribution of SAIs towards implementing the SDGs. INTOSAI's numerous initiatives and events that address the role of its members in monitoring the implementation of the SDGs and developing appropriate audit methods for this purpose are therefore very welcome.

It is a special distinction for the Austrian Parlament that the General Secretariat of INTOSAI has been located in Vienna at the Austrian Court of Audit for 60 years now. The launch of this commemorative publication demonstrates its firm intention to make an essential contribution to the achievement of the SDGs both at national level and within the framework of INTOSAI. ◄

Doris Bures
Second President
of the Austrian National Council

The Sustainable Development Goals (SDGs), to which the United Nations Member States jointly committed in September 2015, provide an ambitious and long-term "plan of actions for people, planet, and prosperity" for all nations. The declaration on the SDGs, "Transforming Our World: The 2030 Agenda for Sustainable Development", noted that "Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming fifteen years".

Supreme Audit Institutions play a crucial role in the implementation of the SDGs. The initiative of INTOSAI to support Supreme Audit Institutions in making an essential contribution to the success of the 2030 Agenda is not to underestimate.

It is an honour and a pleasure to welcome INTOSAI in the modernized parliament building in Vienna on the occasion of the 70-year jubilee of INTOSAI. The Austrian Court of Audit plays an important role both as the INTOSAI General Secretariat as well as a monitoring body for the Austrian efforts to fulfil the goals of the 2030 Agenda. ◄

Norbert Hofer
Third President
of the Austrian National Council

We all bear responsibility. For ourselves, for our families, for our communities, for society, for culture, and for the state. We carry these responsibilities individually and collectively. Responsibility requires both trust and self-confidence. This applies to all levels of responsibility: individual, societal, and governmental. Trust and self-confidence are closely linked to adhering to rules. Those who follow the rules gain trust and build self-confidence.

The Austrian Court of Audit (ACA) plays a significant role in monitoring public finances and ensuring transparency and accountability in administration. As a member of INTOSAI and in its capacity as the INTOSAI General Secretariat, the ACA collaborates internationally to promote best practices and standards. It is important to note that the ACA acts independently and objectively to assess the use of public funds and ensure compliance with laws and regulations. This contributes to responsibility and integrity in administration.

The ACA's responsibility lies in monitoring the financial efficiency, effectiveness, and regularity of public funds. Through its audits and reports, the ACA helps uncover potential shortcomings and identify areas for improvement.

This strengthens citizens' trust in the government and promotes democratic control. Overall, the ACA and INTOSAI play an important role in ensuring accountability and transparency in administration. Their work contributes to strengthening democracy by ensuring that public funds are used responsibly and efficiently. ◄

Douglas Hoyos-Trauttmansdorff
Chairman of the Austrian Public Accounts Committee of the Austrian National Council

In these times of global unrest and climate crisis, the issue of sustainability will be of vital importance if we – and future generations – are to preserve and improve our environment, economy and society and successfully overcome the multiple challenges of the 21st century.

As a liberal politician I am convinced that the individual's power to create and innovate will be decisive, especially by creating equal opportunities for women, such as unimpeded access to education or by removing structural discrimination. To achieve this however, we need a reliable strategy with coherent rules and clear processes at all political levels.

We must embrace the challenges of our age as opportunities for a better, freer future. But neither renouncing progress nor science denial will help us create it. If we are to reach the Sustainable Development Goals (SDGs), we will require effective policies, smart innovations and solutions that will not only help the environment but also ensure economic growth and the protection of individual rights. The necessary changes will require united efforts by businesses, economic policymakers and society as a whole and will only succeed if people trust their nation's institutions and political system.

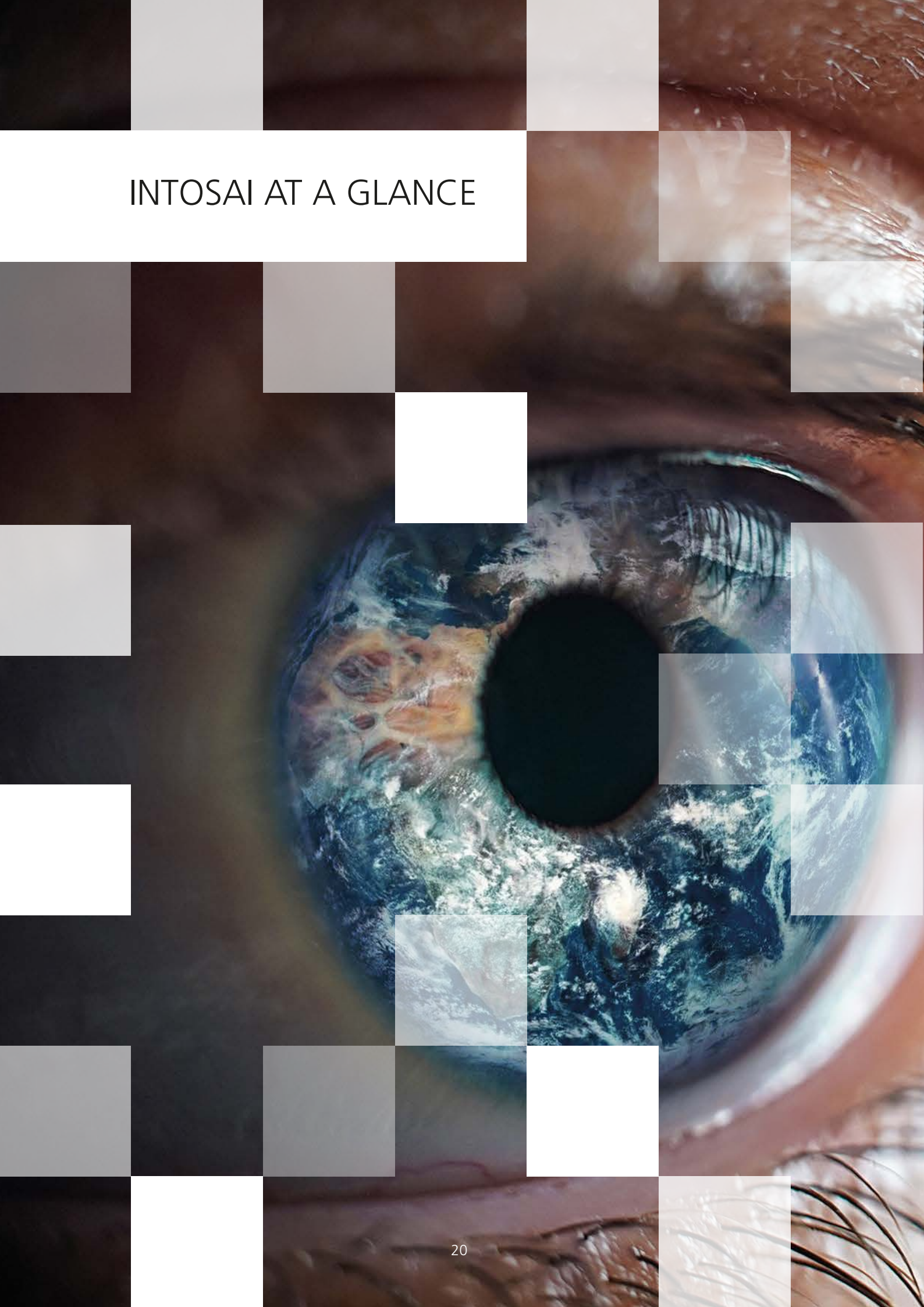
For this, transparency and checks on power are essential. Supreme Audit Institutions will have a vital role not only in identifying problems and malpractices on the way to achieving the SDGs in a world that is becoming increasingly complex, but also in dauntlessly shedding light on the dark corners of power.

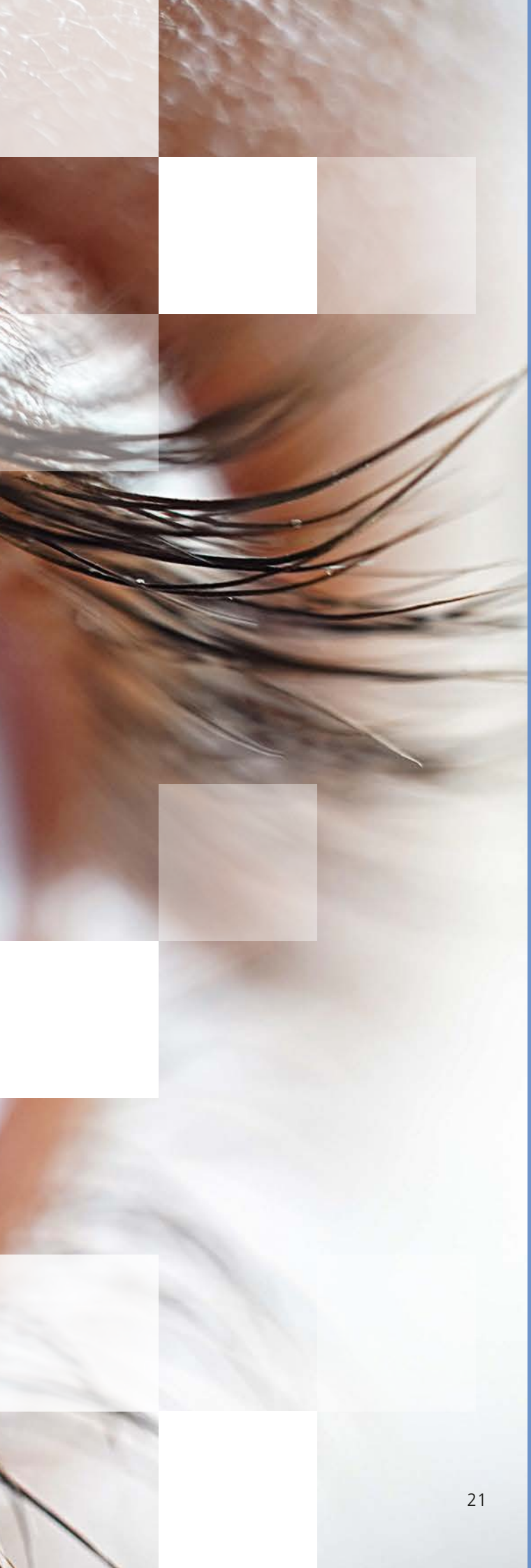
Because in the end, while progress towards a sustainable future will very much depend on political will, I am convinced its success will be ensured by those institutions relentlessly scrutinizing policy makers and upholding both the principles of good governance and the rule of law. ◄

THE 17 SUSTAINABLE DEVELOPMENT GOALS

10 REDUCED INEQUALITIES
11 SUSTAINABLE CITIES AND COMMUNITIES
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
14 LIFE BELOW WATER
15 LIFE ON LAND
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS

INTOSAI AT A GLANCE





ABOUT INTOSAI

The International Organization of Supreme Audit Institutions (INTOSAI) was founded in 1953 as the umbrella organization for the external government audit community.

Since 1998, INTOSAI has had a special consultative status with the Economic and Social Council (ECOSOC) of the UN. INTOSAI cooperates with the UN and its specialized agencies in various fields.

INTOSAI closely cooperates with seven Regional Organizations as related autonomous entities.

DATA OF INTOSAI

- 202 Members
- 195 Full Members
- 5 Associate Members
- 2 Affiliate Members
- 7 Regional Organizations
- 4 Strategic Goal Committees
- 3 Task Forces
- 5 Workstreams
- 12 Working Groups
- 6 Subcommittees

STRATEGIC PRIORITIES

In line with its Strategic Plan 2023–2028, INTOSAI focuses on the following five key priorities:

1. advocate for and support SAI independence
2. contribute to the achievement of the UN 2030 Agenda for Sustainable Development
3. support the development of SAI resilience
4. promote and support equality and inclusiveness
5. enhance strategic partnerships

INTOSAI LEADERSHIP THE ROLE OF SAIs IN GLOBAL SUSTAINABLE DEVELOPMENT

Margit Kraker
Secretary General of INTOSAI
President of the Austrian Court of Audit

Throughout its history, INTOSAI has always been committed to support its members in responding to topical and crucial issues and challenges. These days, sustainability is an issue of key importance for our society in many ways – and SAIs can make an important contribution to ensuring and safeguarding sustainability through several means.

By carrying out their independent audits and by publishing their audit reports, SAIs play an important role in promoting efficiency, accountability and transparency of public administration. Through their recommendations, SAIs can create the necessary impact on and promote sustainability in governments' actions. This was already confirmed by two resolutions of the United Nations General Assembly in 2011 and 2014[1]. These two resolutions confirm that SAIs can be an important partner for the UN and for many international stakeholders when it comes to contributing to strong institutions as well as to transparency and accountability; and the latest developments have shown that transparent and accountable institutions are more relevant and important than ever.

In particular, SAIs can promote sustainability in public finances by making their audit recommendations. The recent crises have highlighted the importance of ensuring that public systems are stable and resilient. By assessing whether national support measures have been effective, sustainable and sound, SAIs make an essential contribution to ensuring sustainability in their governments' future actions. They also have an important advisory function when it comes to making recommendations in order to be able to respond efficiently to future crises.

CONTRIBUTION OF SAIs TO THE ACHIEVEMENT OF THE SDGs AND SUPPORT OF INTOSAI

Above all, SAIs can make an essential contribution to the success of the 2030 Agenda and the SDGs through reviewing and monitoring the implementation of the SDGs by their national governments. The most important tools that SAIs have in this regard are their audits.

Already since the 2030 Agenda has entered into force, INTOSAI has launched numerous initiatives to support SAIs in contributing to the achievement of the SDGs. The commitment has also been enshrined in the current Strategic Plan of INTOSAI 2023–2028, which defines to "contribute to the achievement of the 2030 Agenda for Sustainable Development" as one of its main organizational priorities for the next years.[2]

>>

During the first stage after the 2030 Agenda entered into force, SAIs focused on carrying out the so-called "preparedness audits". These audits assessed the national "preparedness" in the sense of the institutional mechanism that national governments had established for the SDG implementation. They were of particular importance in the first stage of the implementation of the 2030 Agenda – because to assess the "preparedness" of national governments to implement the SDGs was a prerequisite for the further efficient substantial implementation of the SDGs. In the framework of these audits, SAIs could assume an important advisory function.

INTOSAI supported many SAIs around the world in carrying out these "preparedness audits". In total, around 100 SDG preparedness audits[3] have revealed that:

- The SDGs can only be adequately implemented if their implementation process is coordinated among all areas and levels of governments.
- The SDGs have to be integrated in all areas and actions of governments. This means that a comprehensive "whole-of-government" approach has to be applied.
- Coordination with regional and local levels of national administration and the integration of various stakeholders, like in particular representatives of civil society, are of crucial importance.
- The SDGs can only be achieved if also necessary budgetary means are available. In this context, it is necessary to apply an integrated and overall approach by aligning the SDGs and the budgetary process.
- An effective measurement of progress in the achievement of the SDGs is only possible if sound and reliable data are available and an evaluation mechanism has been established.

In the meantime, the focus of SAIs has shifted to auditing the implementation of specific SDGs or targets. Also in this context, INTOSAI is supporting its member SAIs, for example through the development of an "IDI's SDGs Audit Model" by the INTOSAI Development Initiative. This model aims to provide practical guidance for conducting audits of the implementation of concrete targets.[4]

Furthermore, audits can also be efficient tools to assess the interlinkages, the trade-offs, and the synergies among the SDGs. And SAIs can also contribute to strengthening the SDG review process through their independent analyses of and contributions to the Voluntary National Reviews.

Additionally, SAIs can support the implementation of the 2030 Agenda through integrating the SDGs in their ongoing performance audits. The Austrian Court of Audit is, for example, integrating the SDG-reference of audits already in the stage of its audit planning.

Finally, SAIs have an important function as role models ensuring transparency and accountability in their own operations, including their auditing and reporting.

>>

ROLE OF THE INTOSAI GENERAL SECRETARIAT

For exactly 60 years, the Austrian Court of Audit has now been hosting the General Secretariat of INTOSAI. During this time, the scope of the tasks of the General Secretariat has continuously been extended. In addition to providing administrative support, ensuring regular communication with and between the members and bodies of INTOSAI as well as financial management, the General Secretariat has also become very active in promoting the implementation of the strategic plans of INTOSAI and their priorities.

In this spirit, to support SAIs in their important role to contribute to the achievement of sustainability and of the SDGs in particular has been one of the main priorities of the work of the INTOSAI General Secretariat. Therefore, the INTOSAI General Secretariat has taken on the role of an information and coordination hub with regard to SAIs' and INTOSAI's SDG-related activities. The aim of this function is to ensure that the many SDG-related activities within INTOSAI are coordinated and that the INTOSAI members are being informed about these activities.

Therefore, the INTOSAI General Secretariat is providing a graphic overview of the SDG-related audits of SAIs on the INTOSAI website by means of an "INTOSAI Atlas on SDGs".[5] This atlas contains more than 80 published SDG reports from SAIs all over the world as well as several SDG-related activities of the Regional Organizations.

Since the adoption of the 2030 Agenda, the role of SAIs in monitoring the implementation of the SDGs has also been a central topic at a number of INTOSAI events. In this regard, INTOSAI and the General Secretariat have been closely cooperating with the UN. Since 2015, the UN/INTOSAI Symposia – these are capacity building events which the UN and INTOSAI have been organizing together for already more than 50 years – have been dedicated to knowledge sharing among SAIs on the subject of SDG implementation.

Together with the UN, INTOSAI has already organized several Side Events in the framework of the UN High-Level Political Forum (HLPF) on Sustainable Development – in 2016, 2018 and 2022 these events were arranged by the INTOSAI General Secretariat. Also other INTOSAI bodies were very active in partnering with the UN in this regard. IDI has for example organized three "SAI Leadership and Stakeholder Meetings" from 2017 to 2019. Furthermore, INTOSAI has presented the contributions made by SAIs to the SDGs in the framework of numerous UN events. Representatives of INTOSAI and the General Secretariat participated for example in the UN HLPF in 2019 and 2021 as well as in several UN SDG events, like the SDG 16 conference.

SAIs can, however, fulfil these important tasks only effectively if they are independent. Unfortunately SAIs around the world are still experiencing threats in this regard. The SAI Global Stocktaking Reports that are being published by IDI at regular intervals[6] show that there are still many challenges to be met for INTOSAI and its members. For this reason, INTOSAI has defined the support of the independence of SAIs as one of its main priorities in its current Strategic Plan 2023–2028 and has initiated a number of measures with the aim to advocate for the independence of SAIs.

>>

CONCLUSION

To sum up, SAIs contribute to the achievement of the 2030 Agenda and in particular of SDG 16 in many ways.

- SAIs all around the world contribute to reviewing the implementation of the SDGs by their governments.
- With their audits, SAIs disclose whether public resources are used economically, efficiently and effectively. Thereby, SAIs substantially contribute to safeguarding sustainability by creating the necessary transparency and holding responsible parties accountable.
- SAIs contribute to the achievement of the 2030 Agenda and in particular to SDG 16 promoting peace, justice and strong institutions.

INTOSAI has recognized the importance of contributing to the 2030 Agenda and to the prevention of future crises.

During the last years, a lot has already been achieved in this regard. Thanks to the great commitments of its main bodies and of SAIs around the globe, INTOSAI and its member SAIs could make an essential contribution to the successful implementation of the SDGs through the national governments. In addition and beyond the 2030 Agenda, SAIs could also essentially contribute to the effective management and prevention of future crises in order to guarantee sustainability in their governments' actions. Sustainability means also to ensure the necessary impact of SAIs' audit recommendations around the globe. To this end, SAIs need to be equipped with a robust and comprehensive mandate which enables them to carry out effective follow-up procedures.

> *SAIs contribute to the achievement of the 2030 Agenda and in particular of SDG 16, promoting peace, justice and strong institutions.*
>
> *Margit Kraker*

OUTLOOK

INTOSAI's goal for the coming years is to further support SAIs in their contribution to the achievement of the SDGs and to sustainability in general. In order to reach this goal, SAIs have to be relevant. They have to be able to carry out their audit work independently, they have to be able to publish their recommendations and to carry out follow-up audits in order to measure the impact of their audit work. Furthermore, SAIs have to quickly respond to emerging trends and challenges, like the use of artificial intelligence. SAIs have an important function as role models in this regard.

Concluding, INTOSAI and the General Secretariat will continue to support SAIs in their important contribution to the successful achievement of SDGs as well as to the guarantee of sustainable public finances and the prevention of crises in the future – in order to ensure that INTOSAI and its member SAIs will be relevant and create a substantive impact also in the next 70 years.

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INTOSAI GENERAL SECRETARIAT

Located in Vienna at the Austrian Court of Audit, the General Secretariat provides strategic and central administrative support to INTOSAI.

By virtue of their office, the President of the Austrian Court of Audit is the Secretary General of INTOSAI. The General Secretariat manages INTOSAI's finances, monitors compliance with its hand- books and regulations, maintains the member database, and hosts the INTOSAI website www.intosai.org.

The General Secretariat facilitates communication among INTOSAI's members and is the contact point for the UN and other external stakeholders.

INTOSAI SECRETARY GENERALS

HANS FRENZEL	1963–1964
JÖRG KANDUTSCH	1964–1980
TASSILO BRÖSIGKE	1980–1992
FRANZ FIEDLER	1992–2004
JOSEF MOSER	2004–2016
MARGIT KRAKER	since 2016

INITIATIVES OF THE INTOSAI GENERAL SECRETARIAT TOWARDS THE IMPLEMENTATION OF THE SDGs

- Organization of the UN/INTOSAI Symposia 2015, 2017 and 2021 together with the United Nations
- (Co-)Organization of INTOSAI SDG Side Events at the United Nations High-Level Political Forum on Sustainable Development in New York in 2016, 2018, 2022 and 2023
- Active participation in the United Nations High-Level Political Forum on Sustainable Development in 2021
- Active participation in the SDG 16 conferences in 2019 and 2021
- Coordination and information hub on SDG-related activities within INTOSAI
- Publication on the INTOSAI Atlas on SDGs on the INTOSAI website: https://www.intosai.org/system/sdg-atlas

INTOSAI Secretary General
Margit Kraker
April 28, 2021
Virtual SDG 16 Conference
(https://www.idlo.int/SDG16Conference2021)

Bruno Dantas
Chairman of the INTOSAI Governing Board
President of the Federal Court of Accounts of Brazil

The notion of sustainable development first appeared in the 1980s, stemming from the report "Our Common Future" drawn by the UN World Commission on Environment and Development. The term was defined as the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs.

This notion, although recent, should not be attributed exclusively to the work of that entity, but rather to a collective effort, intensified over the last century, to break with an anthropocentric paradigm that, elevating the human being to the position of master of nature, established between the two a relationship of domination and appropriation for the benefit of human life[7].

A considerable number of philosophers argued that human beings had the right, or even the obligation, to dominate nature and its resources to meet their needs and desires. René Descartes, for example, argued that human knowledge should be used to "make us masters and possessors of nature", suggesting that nature was a machine that could be disassembled and reorganized to meet human needs[8]. This anthropocentric view was shared by many other thinkers, including Francis Bacon[9], John Locke[10] and Adam Smith[11].

What, perhaps, these thinkers did not imagine is that this notion, when meeting the industrialization and expansion of the rights of freedom in the 19th and 20th centuries, would severely contribute to the consolidation of a predatory economic mentality that would lead to environmental problems that today afflict the world and justify all the effort that has been dedicated to the agenda of sustainable development.

Some contemporary philosophers, such as Arne Naess[12] and Aldo Leopold[13], were pioneers in defending the idea that nature has intrinsic value and should be preserved and protected, regardless of its functional value to humans. This, if well observed, adds an extra challenge to the current notion of sustainability, which is situated halfway between anthropocentrism and biocentrism[14], and although it is enough to break with the past, it still does not answer all the questions on the table.

Nevertheless, since the 1980s, the notion of sustainability, essentially environmental, has evolved to gradually encompass the social and economic dimensions as well, reflecting the search for a development that, balancing these three aspects, could be, at the same time, fair, prosperous and environmentally responsible. This broadening of the scope reveals not only that the problems are more complex than initially assumed, but also that, in equal measure, common efforts have been made to discuss and propose solutions that correspond to their depth.

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In 2015, another milestone in this evolution, the UN launched part of what became widely known as the 2030 Agenda[15]. This initiative comprised a global action plan shouldered by the leaders of the 193 countries in response to the greatest challenges faced by humankind. The SDGs are a set of 17 ambitious and far-reaching goals and 169 specific and measurable targets to be accomplished by 2030. They encompass several areas, such as poverty eradication, agriculture, health, education, gender equality, clean energy, water and sanitation, infrastructure, consumption, production, peace, and justice. They express a pursuit of economic development that must be associated with environmental sustainability and quality of life for all, balancing and integrating these three dimensions, in a more comprehensive approach that is in line with the ideas advocated, for example, by Nobel laureate Amartya Sen, professor of economics and philosophy at Harvard University. He has for some time insisted that development should not be seen solely in terms of economic growth, but as a process that expands people's choices and opportunities, promoting individual freedom and social welfare[16]. Despite the obvious challenges, the commitment made there was “leave no one behind”.

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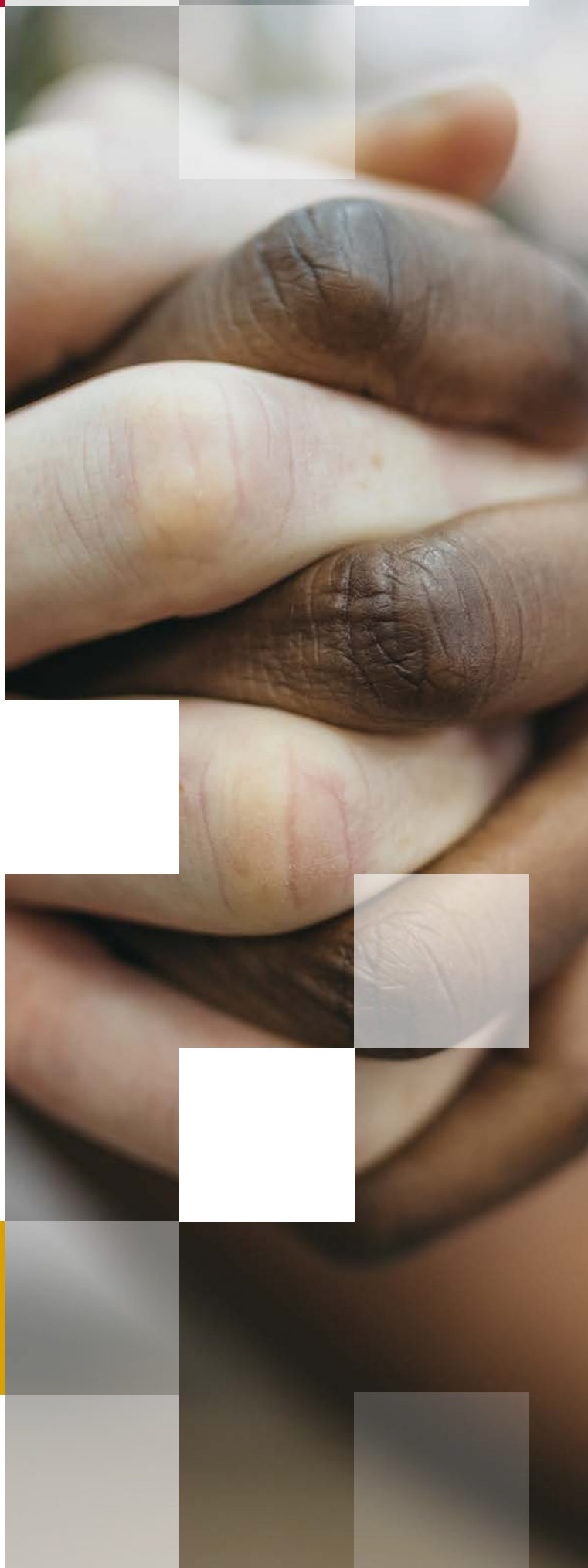

The 2030 Agenda and the SDGs marked the celebration of the 70th anniversary of the UN. Their scopes are echoed by other international organizations and agencies beyond the pledge made by signatory nations, transforming them into a truly global commitment.

As we celebrate INTOSAI's 70th anniversary in 2023, it is a good moment to reflect on the role that SAIs play in this joint effort for sustainable development.

The relevant part of INTOSAI and the SAIs in promoting efficiency, effectiveness, good governance, and transparency in public administration has already been established internationally and has been recognized by the UN[17] even before the launch of the new development agenda. Its importance is reinforced in the specific context of the Post-2015 agenda[18].

Undoubtedly, the achievement of the SDGs and their targets depends on the actions of signatory states in creating and implementing strategies and public policies directed at their accomplishment. Furthermore, given the complex and integrated nature of the goals and targets, it is expected that these states will engage in activities beyond their borders in regional and global partnerships to fulfil them.

Given their importance in promoting good governance parameters, and because of their role in overseeing and evaluating public policies proposed and executed by the respective national governments, SAIs are, therefore, institutional cornerstones of oversight in most countries. As such, they are unquestionably designed to play a central role in this process.

Moreover, it is possible to affirm that the role of SAIs can go beyond the specific purposes of each task. They may act as instruments for the continuous improvement of public administration as a whole, thus contributing to orienting and reorienting the flow of public policy-making.

The responsibility of SAIs in implementing the 2030 Agenda stems from the duties attributed to each national entity. It becomes even more important when considering that the SDGs do not constitute a binding commitment to their parties, but rather a wilful proposal for global governance.

> *"SAIs are institutional cornerstones of oversight in most countries, and as such, unquestionably designed to play a central role in the process of achieving the SDGs.*
>
> *Bruno Dantas*

In addition to ensuring good internal governance through the effectiveness, efficacy, transparency, and accountability of the relevant public policies, SAIs can and should contribute to the promotion of the 2030 Agenda, acting as drivers of governmental action and thus seeking to ensure that national governments do their part within the global partnership for sustainable development. After all, the very notion of effectiveness allows for the significant expansion of the scope of external control, as it encompasses not only the compliance of assessed policies or measures, but also the adequacy and conformity of results achieved regarding society's aspirations that are embodied in the SDGs and the 2030 Agenda. >>

It is evident that INTOSAI, as the entity responsible for supporting SAIs on their missions, and as the locus to build and promote the exchange of knowledge and capabilities for the cooperation between these institutions, has also committed to the 2030 Agenda since its onset, bringing forward the matter of sustainable development to the core of its strategies and operations.

Seizing this momentum, the INCOSAI XXII held in 2016 in Abu Dhabi confirmed the interest of SAIs in leading activities to monitor and enforce the SDGs, either by assessing the readiness of national governments regarding the implementation of SDGs or by conducting performance audits in specific SDG contexts. Furthermore, the recent Rio Declaration, signed in November 2022 during the INCOSAI XXIV, held in the city of Rio de Janeiro, reaffirmed the institution's commitment to meeting the SDGs.

The performance of INTOSAI's development branch (INTOSAI Development Initiative – IDI) has been remarkable in the creation of a comprehensive training programme for SAIs to carry out audits within the scope of governance and policies to implement the SDGs, the "Auditing Sustainable Development Goals", of which more than 70 audit institutions took part. The initiative was conducted in partnership with INTOSAI's Knowledge Sharing Committee (KSC) and the Division for Public Institutions and Digital Government (DPIDG) of the UN Department of Economic and Social Affairs (UNDESA).

In addition to the audits carried out in each country, INTOSAI has also encouraged coordinated activities. They allow for the standardization of evaluation and monitoring parameters and, hence, provide greater comparability between the different audited realities, particularly when carried out in regional contexts.

The Coordinated Audit of Sustainable Development Goals, carried out in 2017, is an example of this type of initiative. It was conducted within the scope of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS). Under the coordination of the Brazilian Federal Court of Accounts, 11 SAIs in the region took part in the audit. This initiative aimed to evaluate government readiness to implement the 2030 Agenda, particularly the sustainable food production target. The audit was acknowledged by the UN, and its results were shared in the organization's platform, which showcases good practices, success stories, and lessons learned by stakeholders in implementing the 2030 Agenda and SDGs.

Nevertheless, in addition to highlighting this and several other outstanding works by SAIs since the launch of the Post-2015 Agenda, we must look at the challenges that are still posed when it comes to meeting the goals set therein.

According to UN data[19], the bold aspirations for sustainable development defined by the 2030 Agenda are threatened by a dreadful series of crises and global conflicts, among which the COVID-19 pandemic, the war in Ukraine, and climate emergencies across the globe stand out.

The COVID-19 pandemic has cost millions of lives (both directly and indirectly) and overloaded healthcare systems around the world, impacting and threatening progress in the treatment of other diseases. Moreover, the numbers related to extreme poverty and famine have risen, superseding pre-pandemic levels and imposing a setback equivalent to four years' worth of progress. Millions of children had access to education significantly hindered by the closing of schools and unequal access to remote learning technologies. There has been a major decline in economic activities. >>

The recovery of the global economy has been feeble and irregular, coupled with concerns about new variants of the coronavirus, rising inflation, supply chain disruptions, labour market pressures, and rising debt in developing countries. The inequalities between countries deepened because of the imbalance in access to technologies and mediums to tackle the crisis, including vaccines.

The war in Ukraine, in addition to increasing the number of refugees (mostly women and children), has contributed to a significant spike in the prices of food, fuel, and fertilizers, intensifying disruptions in supply chains and impacting global trade and financial markets, clearly affecting global welfare.

The pandemic and the war have also undermined the transition to greener economies. Added to this context, climate emergencies caused by heat waves, droughts, and floods intensify and multiply crises, affecting billions of people around the world and further contributing to poverty, famine, and instability.

The various global crises create secondary emergencies and challenges and affect, to some extent, all the goals and targets established in the 2030 Agenda owing to their integrated and interconnected nature.

Therefore, if the Post-2015 Agenda was already characterized by ambitious goals and targets since its launch, the current context lays out an even more challenging future for states and other international institutions and agencies.

However, the path is set. Interconnected challenges require equally integrated solutions based on complete, reliable, and timely data and information that allow for the anticipation of future crises, an increase in responsiveness to crises by governments and policymakers, and the design of the necessary actions to meet the SDGs. Only if all the stakeholders cooperate, this can be achieved.

Thus, SAIs must be able to take action in this challenging and shifting environment, strengthening their role in improving public management when facing national, regional, and global challenges.

In turn, INTOSAI must continually promote mutual support, the exchange of knowledge and information, and the creation of excellence standards and methodologies. Moreover, given its wider reach, the institution has the primary role of amplifying the voices of auditing bodies in favour of greater responsibility, effectiveness, transparency, and accountability in this global effort for sustainable development.

The 2030 Agenda and the SDGs were created for humankind. Every actor must do his part in this effort that aims to leave no one behind while looking ahead at the same time. ◄

Hesham Badawy
First Vice-Chairman
of the INTOSAI Governing Board
President of the Accountability
State Authority of Egypt

In 2023 we celebrate the 70th anniversary of establishing INTOSAI. Under the umbrella of INTOSAI, the employees of 195 SAIs enjoy the necessary support to improve accountability and auditing practices.

As INTOSAI plays an important role in ensuring the achievement of the SDGs. According to United Nations General Assembly resolution issued in December 2014 (A/69/228), it works on enhancing the efficiency, effectiveness, accountability and transparency of public administration, on good governance and on ensuring basic resources and services to citizens in a sustainable and effective manner. INTOSAI also works on improving the quality of lives by assessing and monitoring government spending, reducing corruption and extravagance, following up on the performance of governments in implementing the 2030 Agenda – starting with willingness and readiness, ensuring the integrity of national strategies and monitoring the extent of their implementation and adherence, in addition to inspecting the indicators and following up on the goal and target achievement rates in accordance with the set indicators, through exercising various types of control, comprehensive auditing and evaluating integrated institutions, arrangements and policies using data analysis, risk assessment and indicators.

Therefore, SAIs play a major role in achieving SDG 16 for building effective, transparent and accountable institutions, applying governance in order to provide an appropriate environment to achieve objectives, promote good practices, maintain balance between operational and developmental responsibilities, in addition to upkeeping an efficient and effective utilization of resources.

In the light of INTOSAI's operational plan, some frameworks have been put in place that the SAI of Egypt – the Accountability State Authority (ASA) – takes into consideration on its tenure as First Vice-Chairman of the INTOSAI Governing Board during the period 2023–2025, and on its preparation to assume the chairmanship of INTOSAI during the period 2025–2028. These frameworks are about how to eradicate poverty and reduce inequality while taking action to combat climate change.

The world has been exposed to many problems during the past years, which overburdened societies – including the COVID-19 pandemic, the intensification of climate change, the escalation of conflicts, in addition to the frequent natural disasters and environmental deterioration, which causes the destruction of homes, crops, and livelihoods.

Climate change exacerbates the suffering of the poor due to the lack of clean drinking water, dangerous working conditions and the absence of safe housing, as well as the lack of food security as a result of low crop yields. >>

Climate change is expected to cause, from 2030 to 2050, about 250,000 death cases annually due to malnutrition, malaria, diarrhoea and heat stress. More than 930 million people (about 12% of the world's population) spend at least 10% of their household budget to cover healthcare costs. Since most of the poorest people do not benefit from any medical insurance, health shocks and stresses will push about 100 million people into poverty annually, with this trend being exacerbated by the impact of climate change. The direct costs of health damage are estimated to be between $2 and $4 billion/year by 2030 (excluding costs in health-specific sectors such as agriculture, water and sanitation). It is expected that most developing countries without solid health infrastructure will suffer in coping and dealing with these disasters unless provided with external aid.

Climate change is also a strong driver of internal migration due to its impacts on people's livelihoods and the impossibility of living in some regions that are highly vulnerable to climate change risks. It is expected that by 2030 this problem might force around 216 million people in six different regions of the world to move within the borders of their countries. The problem of external migration will continue to spread and aggravate by 2050 due to increasing water scarcity, declining crop productivity, erosion of coastal cities, rising sea levels, and the impact of these problems on various sectors such as agriculture, fishing, energy sources and water resources. This will have huge effects on the biodiversity of marine organisms, decrease port work and trade and have other repercussions.

Accordingly, these impacts may harm the social rights of some groups, and with it the social cost of human capital development may increase. This is in addition to social disparity and inequality within the society itself.

Despite the commitment laid down in the 2030 Agenda as well as in the Universal Declaration of Human Rights to eradicate poverty, protect the planet, and ensure peace and prosperity everywhere, current reality shows that 1.3 billion people are still living in extreme poverty.

As SDG 1 includes ending poverty in all its forms everywhere, several steps are to be implemented by 2030:

- Developing appropriate social protection systems, measures and strategies as well as achieving substantial health coverage for the poor and vulnerable in order to increase their resilience and coping capacity.
- Ensuring that all men and women, especially the poor and vulnerable, have equal rights to economic resources, as well as to basic services. This means that more commitments are required from governments to achieve the 2030 Agenda namely by

- providing protection from the negative effects of climate change,
- providing social protection and equality to eradicate poverty for weak, marginalized and vulnerable groups, such as women, children, the elderly, refugees and the poor,
- and improving their ability to adapt. >>

The role of the INTOSAI community in these circumstances is to follow up and audit the activities of countries by evaluating feasibility and environmental impact studies and policies to assess the implementation of the SDGs and their various targets according to the following indicators:

- auditing mitigation and adaptation procedures used to reduce emissions and provide international financing based on environmental conventions, treaties, and the United Nations Climate Change Conference (COP27) agreements, e.g. by establishing the Loss and Damage Fund
- enhancing SAIs' readiness to ascertain factors for internal migration due to climate change, assessing the coping repercussions and policies for each stage of internal migration due to climate change, and directing governments to devise appropriate solutions
- enhancing regional and international cooperation among countries for investment in and transformation to green technology
- innovation and scientific research: checking the possibility of using artificial intelligence (AI) tools in disaster early warning systems to save lives, property and health, and in expanding waste recycling activities
- education and training procedures to audit the implementation of health emergency plans that deal with various climatic effects to prepare for and address the effects of climate change and environmental disasters on health in order to achieve SDG 13
- auditing social protection programmes for the poorest and most vulnerable groups as a result of the effects of climate change, including:
  - auditing procedures and policies to protect vulnerable groups, such as women, children, the elderly, refugees and the poor, to provide protection from the negative effects of climate change, to improve their ability to adapt and to increase financial allocations to reduce the rate of social disparity
  - demanding economic empowerment from governments to provide green jobs within the field of renewable energy and social housing, to provide alternative houses for cases of forced migration as a result of climate change, and to provide health support
  - compensating groups suffering from climate change, such as farmers and immigrants from coastal areas, in addition to following up on national and international financial support contributions, as well as issuance of green and blue bonds
  - auditing food security procedures, which include measures to improve access to food, reduce hunger, promote sustainable food production that is resistant to climate change, develop agricultural breeds, especially those affected by climate change, reduce food prices and provide stocks needed
  - auditing measures to enhance financial inclusion, e.g. banking and financial services provided to the poorest groups and to those suffering most from inequality, as well as the provision of subsidized loans and measures to support defaulters

In this regard, the ASA – within its commitment towards an effective contribution to building transparency, efficiency, effectiveness and accountability – proposes launching some initiatives towards activating control aspects that might be added to the implementation of the 2030 Agenda (SDG 16.6):

- launching a digital platform entitled "Environmental Initiatives and Support" to ensure effective documentation and monitoring initiatives implemented by governments, stakeholders and the private sector on ground, which constitutes a supportive environment

that enhances their activities and efforts in achieving the SDGs
- enhancing cooperation and participation among SAIs at the international and regional levels, supporting cooperative audit operations and joint training programmes to exchange experiences, expertise, knowledge and good practices in SDG audits
- activating the environmental role and contributing to achieving SDG 13, which addresses the climate change phenomenon, and working to evaluate government policies towards environmental control and renewable energy usage to reduce the consumptions of traditional energy sources and fossil fuels, and ensure green employment to promote justice, equality and inclusiveness between and among people
- integrating AI applications to facilitate control work and to elevate its quality.

Finally, our current direction towards the 2030 Agenda as regards the SDGs and environmental protection can generally be defined as follows:

- monitoring and auditing the progress in achieving the SDGs
- ensuring that SAIs' strategic plans have clear SDG-related audit objectives, and carrying out necessary organizational restructuring measures if needed
- updating standards and guides of INTOSAI to keep pace with carbon neutrality and the protection of biodiversity
- forming working groups to identify and study challenges and opportunities facing SAIs to audit the achievement of the SDGs, and to develop quick and appropriate solutions
- carrying out specialized audit programmes to evaluate biodiversity and land protection policies in the light of various international agreements and the recommendations of the COP15 conference
- encouraging interactions through competitions and articles, exchanging reports and experiences on controlling green hydrogen as the future fuel, and exchanging carbon certificates to encourage access to carbon neutrality
- increasing citizens' awareness by preparing a guidance that includes a summary of audit findings
- establishing an electronic portal for monitoring the SDGs
- monitoring and auditing the transparency and credibility of the information system adopted by governments to audit and measure the extent of progress in achieving the SDGs
- expanding SAIs' partnerships with other international organizations and initiatives to support their role in auditing the SDGs under the slogan "Involvement of multiple stakeholders"
- training auditors to make use of AI tools in the blue and green economy in addition to auditing financing activities related to them; issuance of green and blue bonds and following up the issuance of carbon certificates to reduce global warming gas emissions
- setting an example by encouraging sustainable procurement, waste reduction and the use of sustainable energy
- following up on the provision of local and international funds to implement mitigation and adaptation measures in accordance with the Paris Agreement. ◄

The role of the INTOSAI community is to follow up and audit the activities of countries by evaluating feasibility and environmental impact studies and policies to assess the implementation of the SDGs.

Hesham Badawy

UNITED NATIONS 2030 AGENDA

LEVERAGING THE ROLE OF SAIs IN ACHIEVING THE SDGs

Li Junhua
United Nations Under-Secretary-General for Economic and Social Affairs

INTRODUCTION

In 2015, UN Member States adopted the highly ambitious 2030 Agenda, with 17 SDGs and 169 targets aimed at bettering nearly all aspects of the human social and economic condition, and at improving and protecting the health of planet Earth. The 2030 Agenda was intended as a compass for policy action at all levels, and by all stakeholders, to advance progress towards sustainable development. But a compass can only direct our path if we choose to follow where it leads.

By 2019, the year of the first global review of progress on SDG implementation at the UN General Assembly, the world was already off track. There had been some progress in key measures of human well-being, but so much more remained slow, stalled or headed in the wrong direction. The COVID-19 pandemic and the extraordinary disruptions it caused made our endeavour yet harder, and the current crises facing the global community have created even stronger headwinds in our pursuit of sustainable development for all.

Now, in 2023, at the mid-point of our journey to 2030, we must correct course. We must fully align with the transformative underpinnings of the 2030 Agenda.

In September 2023, world leaders gathered at the SDG Summit for the second global review of progress towards the SDGs. With the promise of shared prosperity on a healthy planet hanging in the balance, the 2023 SDG Summit must be an inflexion point. It must rally countries and stakeholders to take decisive action to accelerate progress towards the vision of the 2030 Agenda. This is not an easy task. In a global context mired in multiple challenges and risks, achieving the SDGs will require commitment from all sectors to act in the interest of collective transformation. Effective, transparent and accountable public institutions at the national level will form a central pillar.

SAIs, as highest external audit bodies, have a critical role to play in supporting effective public institutions and strengthening public trust in government. In this pivotal year there is scope to identify opportunities for SAIs to play an even bigger role in driving forward implementation of the sustainable development agenda, in the seven years that remain until 2030.

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EMBRACING THE CHANGE: THE ROLE OF SAIs IN ADVANCING THE 2030 AGENDA SINCE 2015

Since 2015, INTOSAI and SAIs have embraced the SDGs and invested massively in supporting implementation of the 2030 Agenda. INTOSAI has highlighted the SDGs as a top priority in two successive 5-year Strategic Plans, 2017–2022 and 2023–2028.[20] The organization also developed a guidance (ISSAI 5130) on the development and auditing of country-level sustainable development strategies, creating an enabling framework for SAIs to support national efforts.

This unambiguous support fostered a flurry of initiatives across the SAI community, often supported by INTOSAI's capacity development arm, the INTOSAI Development Initiative (IDI). SAI groupings started to design methodologies and tools to conduct audits of implementation of specific SDGs and targets, sometimes in a coordinated manner across SAIs. The range of SDGs that have been covered has kept increasing, and includes SDGs 1, 2, 3, 5, 12, 13, 14 and 15, among others. Strong ownership of SDGs by SAIs also added new dimensions to their work, which had not been the traditional focus, such as "leaving no one behind". The comparability of the SDGs' targets and indicators also enabled audits and assessments at the regional level, spurring greater exchange of knowledge and practice among SAIs.

"The comparability of the Goals' targets and indicators also enabled audits and assessments at the regional level, spurring greater exchange of knowledge and practice among SAIs.

Li Junhua

In some countries, the involvement of SAIs in SDG matters contributed to SDGs being more systematically linked with national plans, strategies, resource allocation, and performance and monitoring systems. UNDESA had the privilege of collaborating with the INTOSAI Development Initiative in its global audit of governments' preparedness to implement the SDGs. Conducted in 73 countries, this work identified constraints and barriers to policy integration, a critical dimension of the 2030 Agenda. Several of these audits had tangible impacts, leading governments to adjust their institutional mechanisms to implement the SDGs.

Together, the actions of INTOSAI and the SAI community have contributed to strengthening national SDG follow-up and review systems and fostered greater government accountability in national efforts to implement the SDGs.

LOOKING FORWARD TO 2030: LEVERAGING THE ROLE OF SAIs

The year 2023 represents a critical juncture for the SAI community. Effectively leveraging the role of SAIs in advancing the 2030 Agenda over the next seven years will require that some vital preconditions are met. First, we must ensure that SAIs are institutionally and functionally inde-

pendent and well-resourced. Second, SAIs should continue to invest in building and strengthening their capacities, including at the strategic-planning level. It will also be important to ensure that young auditors have opportunities to build their skills and to engage in SDG-related work. Third, for SAIs to continue to make a difference in advancing the SDGs, they will need to work with other accountability stakeholders to strengthen the impact of audit work by improving the timeliness, relevance of and follow-up to audit recommendations.

With these preconditions met, there are several opportunities for SAIs and the broader INTOSAI community to leverage ongoing work and experience to advance sustainable development. These include expanding the range of SDG goals and targets that they audit and evaluate, crystalizing a focus on SDG 16, strengthening contributions to SDG review processes, strengthening core functions such as budget oversight, and exploring new avenues for action across new and expanding areas of government responsibility, including climate action and digital transformation.

EXPANDING SDG AUDIT EXPERTISE

The current focus of SAIs on issues such as climate change, poverty, gender and inclusiveness, social protection and health, constitutes an expanding portfolio of significant SDG topics. SAIs can broaden ongoing efforts to develop and refine specific methods and audit tools relevant to the SDGs. SAIs can draw on the long-term national priorities and objectives in each country, as well as the relevance and potential impact of external audits on key sustainable development challenges as criteria for the selection of audit topics. Existing and successful tools, such as coordinated audits, can help enhance SAIs' capacities and facilitate the identification and aggregation of audit results beyond the national level, thereby boosting the impact of audit work. Moreover, the development of rapid assessment methodologies related to the SDGs can help improve the timeliness of results and inform further audit work.

CRYSTALIZING A FOCUS ON SDG 16

SAIs can contribute to evaluating national-level progress in reaching the targets of SDG 16 related to institutional dimensions such as transparency, access to information, accountability, effectiveness, anti-corruption and inclusion. This is an area where SAIs have strong expertise, credibility and legitimacy. The need and potential for this focus was made apparent in the height of the COVID-19 pandemic, when SAIs had to address various SDG 16 issues, including budget transparency and accountability, accountability for public service delivery, the effectiveness of anti-corruption systems and institutional arrangements, government preparedness for crises, integrated policymaking, and the impacts of digital government on the relations between citizens and the state. By building on lessons learned in these areas, SAIs can help support more resilient and effective governance and institutions in the future.

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CONTRIBUTIONS TO SDG FOLLOW-UP AND REVIEW PROCESSES

SAIs should continue to strengthen their capacities to contribute to the SDG follow-up and review process at different levels. There is a clear need for more independent assessments and evaluations of SDG implementation efforts. Given their mandates, SAIs are in a unique position to provide evidence-based inputs and insights and to make recommendations to help accelerate SDG implementation. Strengthening dialogue and engagement with stakeholders, including government entities, around SDG follow-up and review is essential to leverage these contributions.

DEEPENING WORK ON BUDGET OVERSIGHT

Checking and reporting on the legality and accuracy of public accounts, on budget execution and on the credibility and reliability of budgets can be instrumental in governments delivering on the SDGs. There are opportunities for advancing and institutionalizing budget oversight work within INTOSAI, e.g. developing specific guidance and support for SAIs and promoting further work in this area. There are also opportunities for SAIs to continue to strengthen their capacities and methodologies on budgetary and fiscal issues, including work to further engage with stakeholders around budget evaluation and oversight.

EXPLORING NEW AVENUES FOR ACTION

Finally, as the INTOSAI community collectively reflects on past achievements as a springboard into the future, it would be important for SAIs to explore and develop their capacity to promote the accountability of governments on new and emerging policy areas. Clear opportunities include exploring the capacity of SAIs to assess intergenerational issues, to address the interlinkages between critical challenges such as climate change and equality, or to evaluate the complex relationships between artificial intelligence and transparency, privacy and non-discrimination. As we seek to promote just transitions in energy, food systems and technology access in a rapidly shifting digital landscape, there are a wide range of sustainable development topics that can benefit from the attention and invaluable contribution of the INTOSAI and SAI communities.

CONCLUSION: INFORMING THE WAY FORWARD

The year 2023 is a pivotal moment for the international community. It is a key moment to rally the commitment needed to step up the implementation of the SDGs. The Secretary-General of the United Nations has issued a challenge to word leaders in the lead up to the SDG Summit. He has called on heads of state and government to come together around a Rescue Plan for People and Planet, built around fairer development financing, concrete and ambitious national commitments to SDG transformation with measurable benchmarks, and the strengthening of public trust. The work done by SAIs can help inform the way forward and hold national governments to the task in the follow-up to commitments made.

Through INTOSAI's long-standing collaboration with the UN, and its active presence in intergovernmental processes, the SAI community can further contribute to the evaluation and oversight of SDG implementation. By continuing to engage in SDG implementation, follow-up and review, SAIs can help strengthen national ownership of the SDGs and ensure accountability of governments to their constituents on their national commitments. SAIs and INTOSAI will continue to be critical pillars in the efforts to transform our world, as they support the much-needed rejuvenation and capacity development of public sector institutions. ◄

FOSTERING INTEGRITY, TRANSPARENCY AND ACCOUNTABILITY

Ghada Fathi Waly
Executive Director
of the United Nations Office on Drugs
Crime Director General
of the United Nations Office at Vienna

Fighting corruption is essential to achieving sustainable development, and SAIs have a key role to play as watchdogs of integrity, transparency and accountability in public finance management. But they can also contribute in other ways. States should ensure that SAIs are independent, invested with appropriate authority and provided with adequate support. SAIs and the INTOSAI network are important partners for the United Nations Office on Drugs and Crime (UNODC) in supporting states to prevent corruption and end impunity around the globe.

THE 2030 AGENDA AND CORRUPTION

The 2030 Agenda for Sustainable Development offers a bold and inclusive vision and a comprehensive plan of action to achieve a peaceful, prosperous world where no one is left behind. The Agenda's 17 SDGs balance the economic, social and environmental aspects of sustainable development, and are firmly grounded in universal respect for the rule of law and human rights.

Today, our prospects for realizing this vision are in jeopardy. The COVID-19 pandemic, conflicts and economic crises, and the growing damage caused by climate change are all undermining progress towards the SDGs, and corruption feeds on and fuels these threats.

As a result, millions of people across the globe continue to endure poverty, violence, discrimination and exclusion.

Corruption poses a cross-cutting challenge to sustainable development. It diverts public resources from essential services, distorts markets, exacerbates poverty, increases inequality and creates a chain of distrust and ineffectiveness by undermining public confidence in government and the rule of law. While women are disproportionately affected by certain forms of corruption, it is poor, marginalized and vulnerable people who suffer the most.

But the destructive impact of corruption goes beyond its immediate harmful effects. Corruption facilitates illicit activities that undermine security, plunder resources and deepen environmental damage, and it can hinder responses to global crises, as we have seen during the pandemic. It can also forge dangerous links between government and legitimate businesses and criminal networks, facilitating organized crime and terrorism. Corruption thrives amidst crises, and it can also be a driver of instability and conflict. By sharpening inequi-

ties and undermining the effectiveness and legitimacy of public institutions, corruption weakens the capacity of states to protect their citizens and increases the risk of conflict and violence.

For all these reasons, fighting corruption is an integral element of the 2030 Agenda, highlighted in SDG 16 on peace, justice and strong institutions, which is a key enabler for many of the other SDGs. At its heart, SDG 16 is grounded on trust – trust in the fundamental principle of equality before the law and that everyone has access to justice; trust that our governments and public institutions are working to help and protect us, and that they work for everybody.

THE KEY ROLE OF SAIs IN FIGHTING CORRUPTION

As Nobel Peace Prize winner Rigoberta Menchú has noted, "Without strong watchdog institutions, impunity becomes the very foundation upon which systems of corruption are built. And if impunity is not demolished, all efforts to bring an end to corruption are in vain."

As champions of integrity, transparency and accountability, SAIs can play an important role in fighting corruption and impunity and in advancing sustainable development. This is recognized in the UN Convention against Corruption (UNCAC), adopted by the General Assembly in 2003, which requires States Parties to establish proper accounting, auditing and oversight standards to promote transparency and accountability in the management of public finances.

Fighting corruption requires a comprehensive and inclusive response and cooperation at the national, regional and international levels. The UNCAC is the only legally binding, universal anti-corruption instrument. It provides a globally accepted blueprint for tackling corruption by strengthening integrity, transparency and accountability and ending impunity. As the guardian of UNCAC, the UNODC assists the 189 States Parties to develop the capacities needed to implement the Convention, and to benefit from the Convention's review mechanism, which helps to identify and address gaps in implementation, highlighting good practices as well as technical assistance needs.

> *"As champions of integrity, transparency and accountability, SAIs can play an important role in fighting corruption and impunity and in advancing sustainable developments."*
>
> *Ghada Fathi Waly*

In its 2019 Abu Dhabi Declaration, the Conference of the States Parties to UNCAC expressly recognized the key role of SAIs in fighting corruption and the importance of strengthening their collaboration with anti-corruption bodies. The 2021 Special Session of the UN General Assembly against corruption reiterated this point when it adopted a political declaration highlighting the importance of cooperation between SAIs and anti-corruption authorities, police, investigative, prosecutorial and judicial authorities and financial intelligence units.

The mission of SAIs goes well beyond their often constitutionally mandated oversight functions of the public budget and government accounts. Their work can extend to the assessment of national development policies and plans and the fulfilment of international obligations, particularly those relating to the SDGs. For example, SAIs can assess the effectiveness of governments'

gender equality commitments (the focus of SDG 5) when planning and reviewing relevant policies and auditing public spending to promote greater inclusiveness. UNODC research shows that diversity dissolves networks and environments that facilitate corruption, and as a result, inclusive societies are less corrupt.

In preventing and tackling corruption, SAIs can be directly involved in the design, implementation and monitoring of national anti-corruption strategies. Indeed, audit findings can help inform these strategies. SAIs and anti-corruption bodies can work together to integrate external audit and corruption risk management processes with audit findings, providing a treasure trove of information for anti-corruption bodies. Both authorities can support corruption risk management strategies and the monitoring of their implementation. Finally, SAIs can contribute their insights to corruption investigations by providing audit findings as evidence and by serving as experts in criminal prosecutions.

The COVID-19 pandemic and other recent crises have underscored that both national and global crisis response and recovery efforts can only succeed if they address the risks of corruption in a comprehensive and coordinated manner. In 2021, the Conference of the States Parties to UNCAC called on states in the Sharm el-Sheikh Declaration to establish or strengthen internal audit systems to monitor emergency relief and help prevent corruption in crisis response and recovery. This is another area where SAIs could make a valuable contribution. >>

UNODC COOPERATION WITH SAIs AND SUPPORT FOR MEMBER STATES IN COUNTERING CORRUPTION

UNODC works closely with national SAIs, regional SAI organizations and INTOSAI to support states' efforts to prevent and counter corruption. In line with SDG 16, UNODC focuses on strengthening institutions in order to enable more effective responses, building on our unique strengths in research, normative work and technical assistance delivered through our global network of field offices. All our efforts support the 2030 Agenda and aim towards building inclusive, equitable and just societies that are resilient to current threats and well prepared to meet future challenges.

The centrepiece of our work with INTOSAI is our Abu Dhabi Declaration Programme, established in 2021, which aims to strengthen the functions of SAIs and enhance their cooperation with specialized anti-corruption agencies. One fruit of our collaboration with INTOSAI is a practical guide on enhancing cooperation between SAIs and anti-corruption bodies released in 2022 and a series of regional workshops on how to put the guide's recommendations into practice.

As part of UNODC's efforts to fast-track UNCAC implementation, we have created seven regional anti-corruption platforms where states can work together to identify shared challenges and priorities and develop regional roadmaps for implementation. In 2022, we launched the first regional anti-corruption hub in Mexico to help us better tailor our support to needs on the ground in Central America and the Caribbean. Two more regional hubs are being set up in Kenya for Africa and in Colombia to cover the Southern Cone of Latin America, and more are foreseen in the near future. We are creating a global network of repositories of anti-corruption expertise and good practices in UNCAC implementation that can promote interregional and South-South cooperation and greater collaboration with INTOSAI's regional organizations. UNODC also facilitates cross-border cooperation in the fight against corruption by supporting the GlobE Network for anti-corruption law enforcement authorities and the joint UNODC-World Bank Stolen Asset Recovery (StAR) initiative. Our Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE) initiative helps Member States educate children and young people about integrity and ethics in order to build resilience against corruption and promote respect for the rule of law. And through our research and the creation of a methodology for conducting national corruption surveys, we explore different facets of corruption, helping states to identify patterns and trends, such as the gender dimensions of corruption, which can inform the work of SAIs.

LOOKING AHEAD

Strong and effective SAIs can make an important contribution to achieving the 2030 Agenda. As bastions against corruption, SAIs need to be empowered, independent and provided with adequate resources. Networks like INTOSAI can help build their capacities by sharing knowledge, expertise, experience and good practices. UNODC is pleased to partner with both national SAIs and INTOSAI in the fight against corruption, and we look forward to deepening our cooperation in the years to come.

In December 2023, the Conference of the States Parties will mark the 20th anniversary of the UNCAC. This is an opportune moment for SAIs to increase their engagement with the Conference of the States Parties and the UNCAC processes, and to showcase the important role of SAIs in fighting corruption and supporting effective implementation of the SDGs. ◄

PARLIAMENTS AND SAIs WORKING TOGETHER TO IMPLEMENT SUSTAINABLE DEVELOPMENT

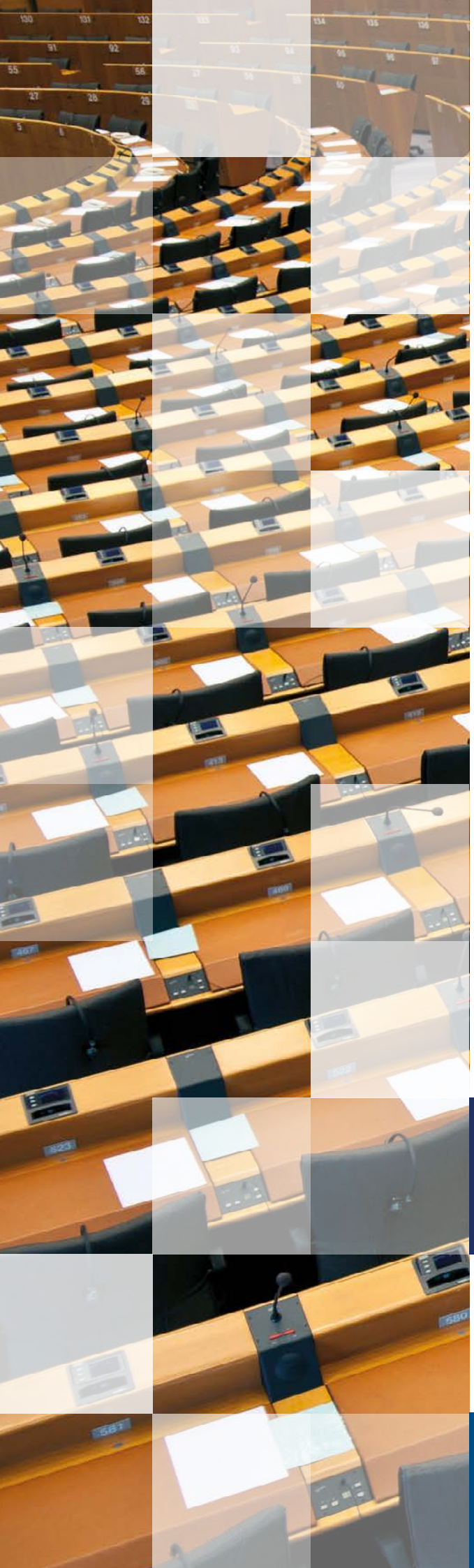
Martin Chungong
Secretary General of the Inter-Parliamentary Union

Having embraced the 2030 Agenda for Sustainable Development and attendant SDGs from the very beginning, the Inter-Parliamentary Union (IPU) has since worked to integrate the SDGs in its strategies, ensuring that all work is consistent with or directly supportive of the Goals. Through the IPU 2022–2026 Strategy, the IPU Member Parliaments have reiterated their political commitment to sustainable development and have collectively decided that action towards the overall achievement of the SDGs should be prioritized.

According to the latest report of the United Nations Secretary-General "Progress towards the Sustainable Development Goals: Towards a Rescue Plan for People and Planet", the SDGs are badly off track. Despite the setbacks, valuable opportunities exist to accelerate progress by mobilizing all actors, including parliaments. The IPU proposes to help bridge the current gap by continuing to enhance the capacity of parliaments to play their part in SDG implementation.

To this end, the IPU approach seeks to help parliaments institutionalize the SDGs as an indivisible framework; at the same time, it pursues specific actions to support those goals that are most relevant to the work of the IPU or where the IPU has a comparative advantage, such as SDG 3 on health, SDG 5 on gender equality, SDG 13 on climate change, SDG 16 on governance, and SDG 17 on means of implementation (development cooperation). The IPU's work also focuses on some of the other key issues, such as hunger and poverty.

In terms of human rights, the 2030 Agenda is firmly grounded in international human rights standards and aspires to realize human rights for all by emphasizing the principles of equality, non-discrimination, and inclusion. Several SDG targets explicitly mirror the content of corresponding human rights, while many of the SDGs relate closely to economic, social, and cultural as well as civil and political rights. For instance, SDG 16 on peaceful and inclusive societies covers many dimensions of civil and political rights, including personal security, access to justice, and



fundamental freedoms. This is important too because the existing human rights framework comprises international and regional conventions which have created binding obligations for States Parties. Dedicated human rights mechanisms oversee implementation of these conventions and can help see to it that everyone's human rights are respected in reality.

In close partnership with the UN, in particular the Office of the UN High Commissioner for Human Rights, the UN Human Rights Council, as well as key human rights treaty monitoring bodies, the IPU fosters strong parliamentary input and follow-up to the UN Human Rights Council's Universal Periodic Review and the periodic review of country situations by the Committee on the Elimination of All Forms of Discrimination against Women. The IPU also encourages parliaments to be involved in the work of the UN Committee on the Rights of the Child. Parliaments can play a crucial role in promoting and protecting people's human rights by ratifying UN human rights treaties and ensuring that they are effectively implemented. The IPU is strongly committed to mobilizing, strengthening, informing and encouraging Member Parliaments so they can act and make a difference in the life of all. >>

The IPU also works to convert the collective voice of the parliamentary community into national and international action. Through its global and regional events parliaments have shown their political commitment to contribute to the implementation of the SDGs. At the 132nd IPU Assembly, Member Parliaments adopted the Hanoi Declaration "The Sustainable Development Goals: Turning Words into Action" and at the 2021 Global Parliamentary Meeting on Achieving the SDGs, they recommitted to doing their utmost to achieve the SDGs. Various are the resolutions related to the SDGs that have been adopted by the IPU Member Parliaments throughout the years, for example: Parliamentary efforts in achieving negative carbon emission balances of forests (146th IPU Assembly, 2023); Nusa Dua Declaration Getting to zero: Mobilizing parliaments to act on climate change (144th IPU Assembly, 2022); Mainstreaming digitalization and the circular economy to achieve the SDGs, particularly responsible consumption and production (142nd IPU Assembly, 2021).

> *IPU is strongly committed to mobilizing, strengthening, informing and encouraging Member Parliaments so they can act and make the difference in the life of all.*
>
> *Martin Chungong*

The IPU urges parliaments to implement IPU resolutions, declarations as well as outcome documents at national level, and offers them support – also in collaboration with its close partners such as the World Health Organization, the Office of the UN High Commissioner for Human Rights, the Food and Agriculture Organization of the UN and the UN Development Programme – to enhance the technical knowledge and capacities of parliamentarians and parliamentary staff, through tailored capacity building activities on the SDGs as a whole but also on specific Goals (e.g. health, climate, gender equality) and their interlinkages.

Political will is crucial but must be complemented by other essential factors such as: technical skills, coordinated actions and policy coherence. Parliaments should have the right institutional, legal, technical, and policymaking capacities and tools to perform their legislative, oversight, budgetary and representative duties with regard to the SDGs making sure that no one is left behind. To ensure that they are "fit for purpose" to deliver on the SDGs, the IPU provides parliaments with specific support to:

1. identify a tailored and sustainable strategy to enhance their work on SDGs;
2. build and/or enhance their knowledge and technical capacities to effectively mainstream the SDGs into their core functions, understand the interlinkages that exist among the SDGs, their potential spillovers and trade-off;
3. strengthen communication with governments and relevant stakeholders to ensure a coherent and coordinated approach.

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Furthermore, the IPU provides platforms through which parliaments can exchange, showcase their SDG parliamentary practices, learn from each other, discuss common concerns, and together identify possible ways to enhance work and collaboration in this area.

In terms of implementing the 2030 Agenda, parliaments and legislators have a vital role, including – by debating and shaping national legislation, scrutinizing government action and performance – to ensure that national and international commitments are fulfilled, and by channeling the views and concerns of the people parliament represents to the executive. Robust scrutiny and oversight of development expenditure is a key component of parliament's role, helping to ensure that such expenditure is targeted, transparent, efficient and above all, effective.

To that end, SAIs are an important part of a nation's public accountability framework since they provide assurance and information to parliament about the reliability of financial reports, the use of public resources, and government performance. In addition, the SDGs and the Paris Agreement – the first binding, universal agreement on combating climate change – must be a focus of parliamentary oversight and audit work on climate-related performance and expenditure.

Parliaments and SAIs can therefore benefit from being responsive to the needs of the other. Increased SAI parliamentary interactions can improve SAI relevance to parliament, leading to greater audit impact and accountability. Improved interactions with parliament and the opening of committee discussions on audit reports to the media can create significant impact, in terms of letting officials of public entities know that they will be held accountable in the use of public resources. While creating spaces for parliament and SAIs to work better together, it is important to underline that the autonomy of each of the institutions is imperative to ensure independent operations and the credibility of the work. ◄

1889
Inter-Parliamentary Union
For democracy. For everyone.

CONGRATULATIONS BY MEMBERS OF THE AUSTRIAN GOVERNMENT

Karoline Edtstadler
Austrian Federal Minister
for the EU and Constitution

Against the backdrop of numerous global challenges, focused action for a peaceful and sustainable world is no longer an option but a necessity. As Minister for the EU and Constitution and also in charge of coordinating the 2030 Agenda at the federal level in Austria, I am deeply convinced that the 17 SDGs remain the compass for building resilience to master future challenges.

Especially in times of crisis, it is crucial to adhere to multilateralism to successfully overcome challenges, implement the 2030 Agenda together and thus ensure peace, justice and equality for all.

On our way towards 2030 we need to continue our success stories leveraging strong existing partnerships. Austria, for example, keeps a continuous dialogue with stakeholders, including civil society. Partnerships (SDG 17) are vital and the impetus for success: By sharing best practices amongst stakeholders and countries, we can learn from each other and discover innovations.

Austria will present its second Voluntary National Review at the High-Level Political Forum on Sustainable Development in July 2024 and preparations along a participative, inclusive and transparent path have already started.

In April 2023, to showcase concrete steps of implementation from 2020 to 2022, Austria issued a comprehensive report illustrating progress and good practice examples at federal and regional levels. With this, we underline our continuous commitment to the implementation of the 2030 Agenda. The report is a response to the Austrian Court of Audit's review and thus a perfect example of the important role of Supreme Audit Institutions in keeping sustainable development on the agenda of governments.

Congratulations to INTOSAI on its 70th anniversary and to 70 more sustainable years! ◄

Leonore Gewessler
Austrian Federal Minister
for Climate Action, Environment, Energy,
Mobility, Innovation and Technology

SAIs are key players for ensuring accountability and transparency in the use of public funds. In this role, they are crucial in Austria as well as on the international level for advancing the SDGs through good governance and impartial oversight. SAIs strengthen sustainable development efforts as a whole by advancing SDG 16 (promote just, peaceful and inclusive societies) in particular and the 2030 Agenda in general.

As we face the triple planetary crisis of climate breakdown, biodiversity loss and pollution, it is of utmost importance that public funds are used effectively and efficiently towards providing tangible measures and practical solutions. Through their auditing functions, SAIs help to identify inefficiencies, gaps, and weaknesses in policies, programmes, and projects related to climate action and environmental protection. As institutions, their work is therefore integral to improve policy decisions and ensure that resources are allocated to maximize impact on sustainable development.

Beyond this, the green transition of our societies requires strong institutions. SAIs such as the Austrian Court of Audit are of great importance in this ambitious, yet necessary endeavour. Their tireless work and institutional integrity are essential in upholding the trust of citizens in democratic systems. To achieve the transformative changes required to overcome the great challenges of our time we need trust and the transparency that SAIs provide. I therefore want to thank INTOSAI sincerely for its efforts over the last 70 years, congratulate the organization on its anniversary and wish the best of luck for the coming years. ◄

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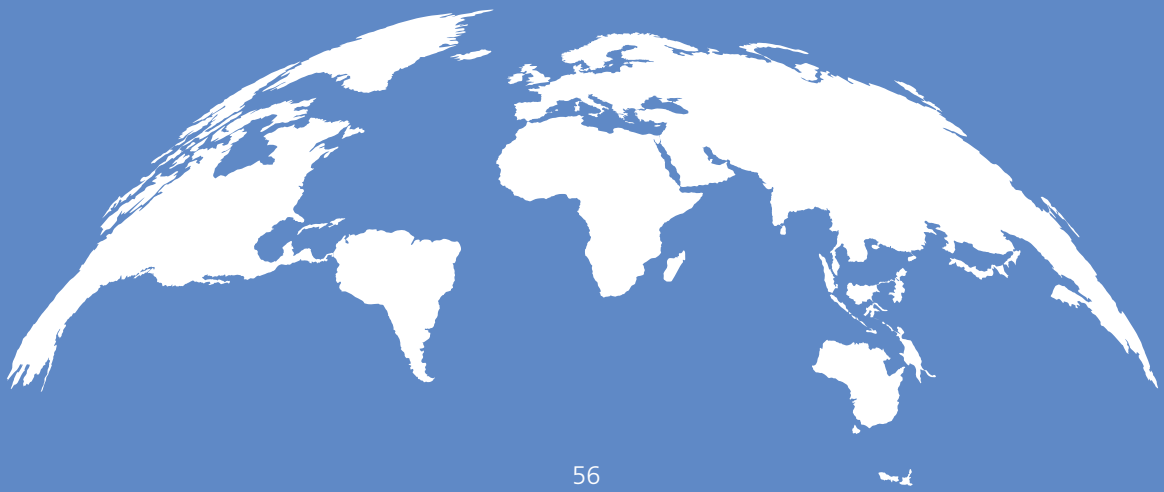
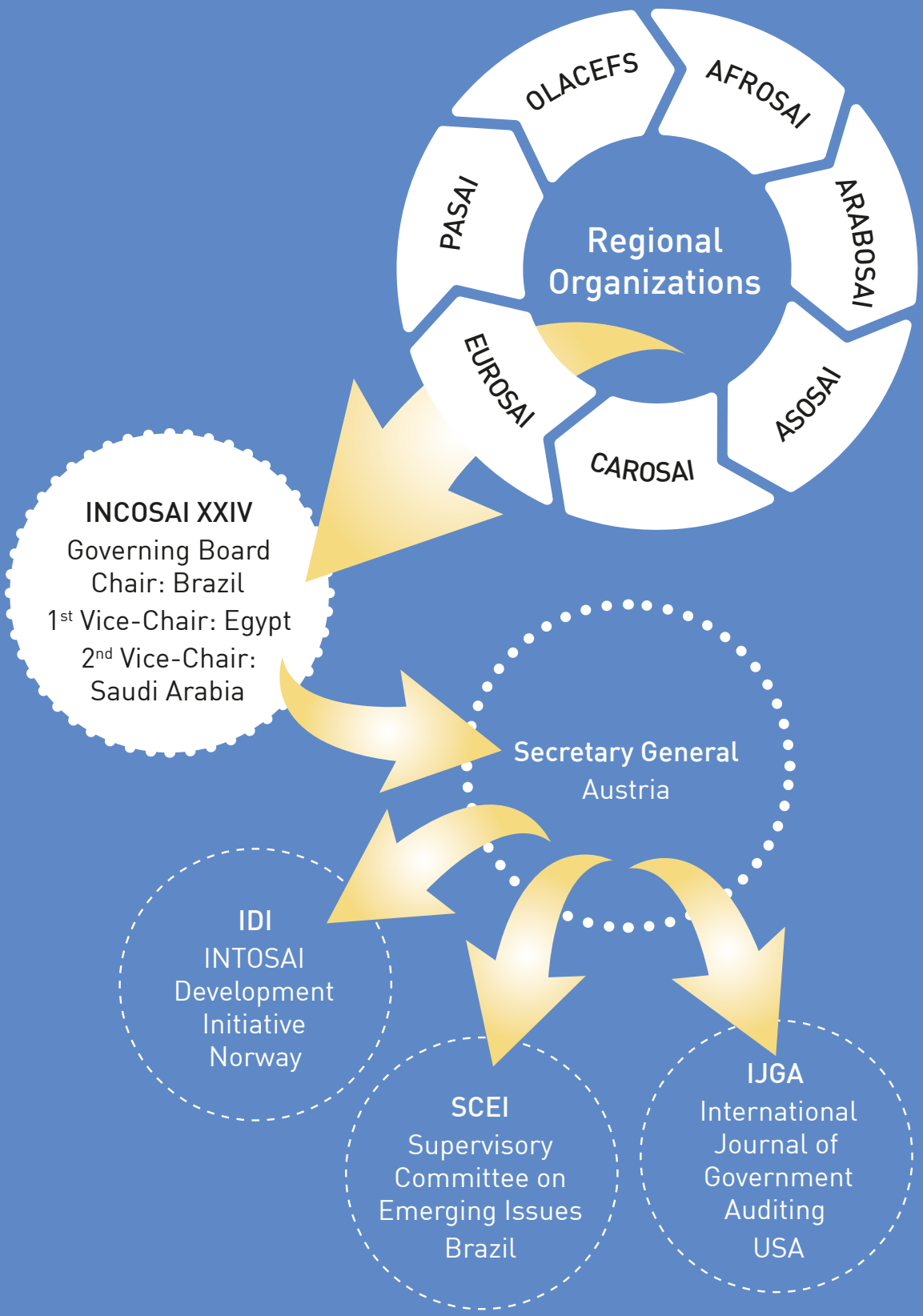
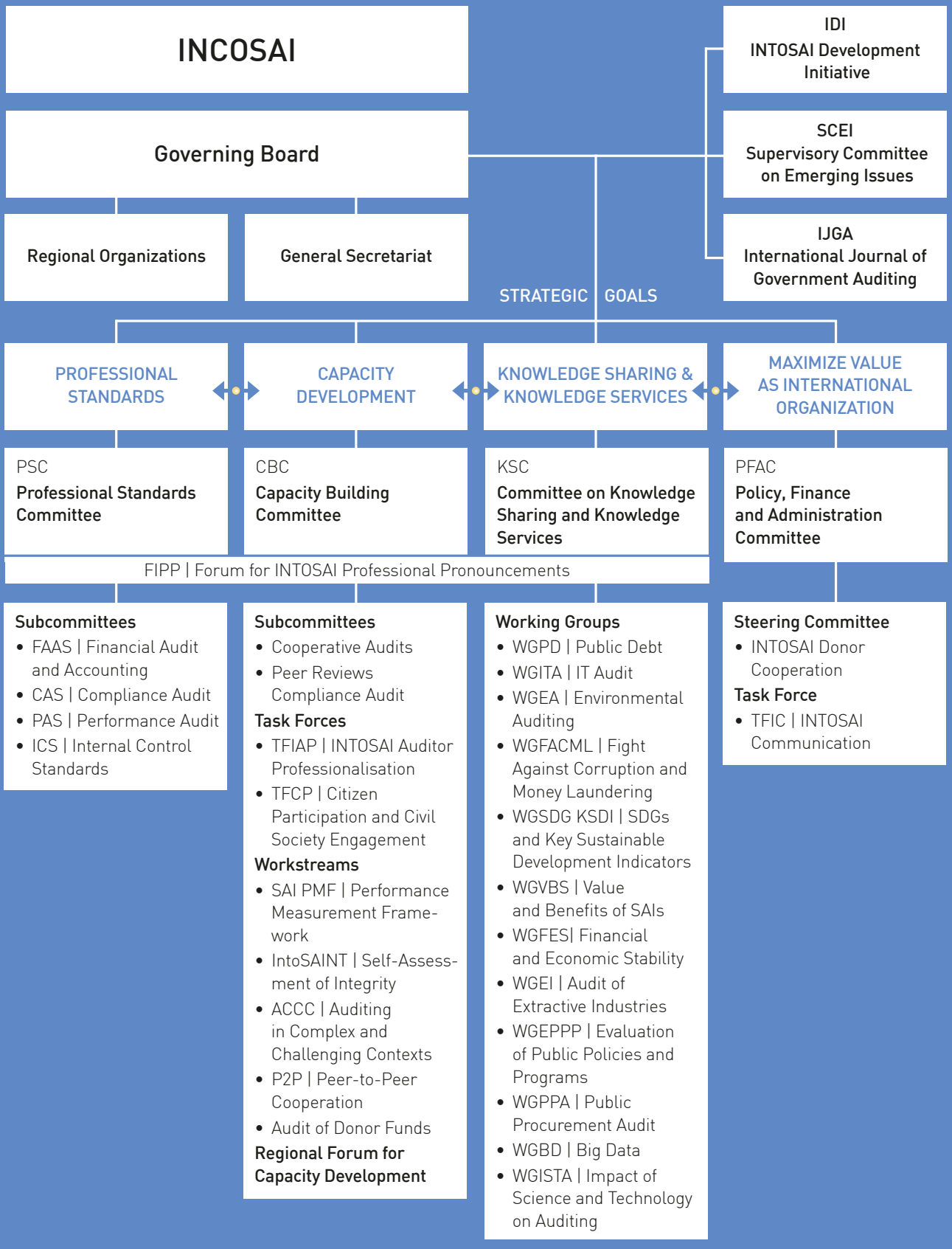
CONTRIBUTIONS BY INTOSAI BODIES



INTOSAI BODIES AND REGIONS



INTOSAI ORGANIZATION CHART



PROFESSIONAL STANDARDS COMMITTEE (PSC)

Iliana Ivanova
Member of the European Commission
Former Chair of the INTOSAI
Professional Standards Committee

The development of professional standards for the public sector audit profession is one of the four strategic goals of INTOSAI, alongside capacity development, knowledge sharing and good governance. This aspect of INTOSAI's work is led by its Professional Standards Committee (PSC); since November 2022, the PSC has been chaired by the European Court of Auditors (ECA), with the SAI of Brazil as the Vice-Chair.

The PSC's strategic objectives, as set out in INTOSAI's Strategic Plan 2023–2028, are:

- continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based and ensure a dynamic and flexible provision of guidance and other supporting materials
- assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback
- draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users
- advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement

The PSC is supported by four sub-committees: financial audit and accounting; compliance audit; performance audit; and internal control standards. The PSC, along with other INTOSAI committees, also benefits from the work of the Forum for INTOSAI Professional Pronouncements (FIPP), a forum of technical experts appointed by the INTOSAI Governing Board to address public sector standard-setting issues.

The importance of the SDGs and the 2030 Agenda has been recognized by INTOSAI, as it is one of the five organizational priorities for 2023–2028. In this context it is also important for us, as the current PSC Chair, although the same standards that apply for all other audit subjects apply equally to the SDGs. The requirement for sufficient, relevant and reliable evidence as a basis for forming professional judgements applies to all audits involving SDGs.

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The PSC has not issued, so far, any specific guidance or standards particularly on auditing the SDGs.

Primary responsibility for addressing the 2030 Agenda and the SDGs lies with the individual SAIs, as the real power to make the changes needed to improve people's lives is in the hands of national governments. It is therefore very important that SAIs recognize the relevance of the topic by, first of all, including sustainability issues in their strategies, and to reflect this in the subsequent selection of audit tasks, whether this is on an annual or multiannual basis. These audit tasks might focus entirely or in part on one or more of the SDGs.

The ECA, now the PSC Chair, is also involved in monitoring the implementation of the SDGs. The box on the next page shows how the EU has addressed the matter in an EU context.

> *It is very important that SAIs recognize the relevance of the SDGs by, first of all, including sustainability issues in their strategies, and to reflect this in the subsequent selection of audit tasks, whether this is on an annual or multiannual basis.*
>
> *Iliana Ivanova*

ECA AUDIT AND THE SDGs

The EU has been monitoring the implementation of the SDGs since 2017 via annual SDG monitoring reports. The EU set of SDG indicators is structured along the 17 SDGs and covers the social, economic, environmental and institutional dimensions of sustainability as represented by the 2030 Agenda. Each SDG is covered by six main indicators. 31 indicators are multi-purpose, and can be used to monitor more than one goal.

67 of the current EU SDG indicators are aligned with the UN SDG indicators but are not identical. This allows the EU SDG indicators to focus on monitoring EU policies and on phenomena particularly relevant in a European context. The indicators have been selected taking into account their policy relevance from an EU perspective, availability, country coverage, data freshness and quality. Elements of the 2030 Agenda that are less relevant to the EU – where, for example, targets specifically refer to developing countries – are not considered. Sustainable development is a political priority for the von der Leyen Commission, which is reflected in the six headline ambitions for Europe.

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Source: EUROSTAT, Sustainable development in the European Union – Monitoring report on progress towards the SDGs in an EU context – 2022 edition.

The ECA strategy addresses the general concept of sustainability in its vision: "We aim [...] to contribute to a more resilient and sustainable European Union [...]." This vision is reinforced by ECA's strategic goal 2: "We will also ensure a good coverage of [...] crosscutting topics, such as sustainability".

Of the 29 special reports the ECA published in 2022, two of them made references in the text to the SDGs, although none of them constituted a direct audit of the SDGs. This reflects the fact that ECA's main auditee is the EU rather than the national governments of its 27 Member States. However, an analysis showed that 20 of these 29 reports covered topics which were relevant to one or more of the SDGs.

Through its individual audits, a SAI can assess the progress made by its government – and/or with other stakeholders – towards preparing to implement the SDGs or specific SDG targets. In doing so, SAIs can help to create accountable institutions that are prepared for the future. In this way they will directly contribute to SDG 16 – promoting peace, justice and strong institutions.

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As recognized by the inclusion of the 2030 Agenda as an organizational priority, INTOSAI also has a role to play. In its Strategic Plan 2017–2202, INTOSAI included the SDGs as a crosscutting priority, calling upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

As a contribution to INTOSAI's and SAIs' efforts, the INTOSAI Development Initiative (IDI) launched the "Auditing SDGs" initiative to support SAIs in conducting high-quality audits of the SDGs. As a part of this initiative, 73 SAIs and one sub-national audit office in Africa, Asia, the Caribbean, Europe, Latin America and the Pacific conducted performance audits of preparedness for the implementation of the SDGs. IDI has committed to continuing to support SAIs in conducting high-quality audits of the implementation of the SDGs as per their national priorities.

IDI has furthermore extended its work on preparedness through its "Audit of SDGs Implementation" initiative. The "IDI's SDGs Audit Model" (ISAM) provides practical guidance to SAIs building strategic audit portfolios and conducting audits of individual national targets linked to SDG targets. The support model for these audits includes innovative mechanisms such as the use of data analytics, integrated education and audit support framework, as well as support for facilitating audit impact.

To complement IDI's work, INTOSAI is well-placed to spread learning across SAIs. To that end it has published an atlas on its website (www.intosai.org/system/sdg-atlas). This tool provides an overview of the reports on the SDGs published by the INTOSAI member SAIs. To ease access, search is possible using an interactive map, or by selecting via country, region, SDG, year and language.

To conclude, INTOSAI has recognized the importance of the 2030 Agenda and the SDGs, and the scope they have directly to improve the lives of citizens. The PSC in its role as a standard setter within INTOSAI is also committed to the importance of the SDGs. The standards developed under the oversight of the PSC apply to the SDGs in the same way that they do to other topics for audit. In its audits involving the SDGs, the SAI community is also able to benefit from support developed by the IDI.

And the PSC, as part of INTOSAI, will continue to ensure that the SDGs remain at the forefront of its methodological developments. ◄

CAPACITY BUILDING COMMITTEE (CBC)

Tsakani Maluleke
Chair of the INTOSAI Capacity Building Committee
Auditor-General of South Africa

ENHANCED SAI CAPACITY NEEDED TO SUPPORT THE 2030 AGENDA

When the UN adopted the 2030 Agenda, it was clear that our governments would have to adopt new ways of working if they wanted to respond successfully to this new global agenda. At the same time, it became clear that for us as SAIs it could also no longer be business as usual – that we also needed to make a strategic shift to ensure that public audits would continue to add value in this era where the focus was on 17 very ambitious SDGs.

SAIs had to take a good look at whether they had the capabilities and professional capacities to demonstrate to their stakeholders that they remained relevant, competent and independent assurance providers. The old approach of focusing on individual government entities was no longer good enough. SAIs needed to increase their focus on the complete value chains in those sectors called upon to deliver on the SDGs. They needed to start auditing from the point where the plans of their governments originated, via their efforts at integrated policy development and execution, through to their measurement and reporting systems – and in the case of most SAIs, this required rapidly addressing performance weaknesses and acquiring enhanced capabilities.

In fact, the adoption of the 2030 Agenda turned out to be an opportunity for the Capacity Building Committee (CBC) to intensify INTOSAI's focus on the development of the capabilities and professional capacities of all SAIs. The 2030 Agenda presented good reason for the CBC to re-emphasize the need for SAIs to reconsider their development strategies and to make sure that they were doing enough to remain relevant and would continue to have impact. Without building the necessary capacity to respond, the 2030 Agenda could become a missed opportunity for SAIs.

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> *The old approach of focusing on individual government entities was no longer good enough. SAIs needed to increase their focus on the complete value chains in those sectors called upon to deliver on the SDGs.*
>
> *Tsakani Maluleke*

THE CONTRIBUTION OF GOAL 2 TO BUILDING SAI CAPACITY IN SUPPORT OF THE 2030 AGENDA

The mission of INTOSAI's Goal 2 is to support SAIs in developing their capacity to maximize their value and the benefit they bring to their respective societies, by promoting the development of their professional capacities and capabilities. With an ambition to leave no one behind, Goal 2 informs INTOSAI decision-making on the development of SAIs' capacities in a sustainable manner in support of all INTOSAI members.

Given this mission, the CBC highlights that the best way in which it can support the 2030 Agenda is to focus on SDG 16, to promote peaceful and inclusive societies for sustainable development, and in particular target 16.6: "Develop effective, accountable and transparent institutions".

In this regard capable, professional SAIs set an example for other public institutions to operate as effective, accountable and transparent institutions. In addition, owing to the nature of CBC's work, capable SAIs provide insights to governments and individual public institutions on the gaps in their operations that impede the delivery of the services which are essential to the success of the 2030 Agenda.

A FRAMEWORK FOR SAI PROFESSIONALISM AND RELEVANCE

Shortly after the SAIs of South Africa and Sweden assumed leadership of Goal 2 of INTOSAI, we decided to structure the activities of the CBC in terms of a framework for SAI professionalism. This framework consists of four fundamental elements that are preconditions for any SAI striving for full professionalism, so that a SAI has the potential to make a difference and is in a position towards contributing to a better world as envisaged in the 2030 Agenda:

- An appropriate working environment – this refers to an environment where a SAI enjoys the appropriate independence, and maximizes its value by virtue of this independence. The SAI leads by example in the way that it governs itself well, operates with integrity, and is led by capable leaders who ensure the continuous development of their members of staff in this environment.
- A professional SAI is one that has successfully adopted, and implemented, professional standards that are credible and relevant, such as the International Standards for Supreme Audit Institutions (ISSAIs). The SAI produces reports and other services that are of the highest quality and that are relevant to the needs of the stakeholders.
- A SAI that employs and continuously develops competent audit professionals, capable of applying professional standards and other requirements in support of the SAI executing its mandate effectively. In addition, in the context of the 2030 Agenda, such professionals are future-relevant and value-adding. >>

- A SAI understands that it needs to regularly test its value creation through independent performance measurement, and uses the measurement results to self-correct and ensure ongoing improvement in its performance.

The fundamental elements of a professional SAI

All of the CBC's workstreams, in some way or another, support one or more of these four elements of professionalism to help SAIs develop and achieve the required level of professionalism that the SAI, their governments, and their citizens deserve.

The CBC has at least three workstreams that support SAIs in creating the appropriate Working Environment:

- The Workstream on Auditing in Complex and Challenging Contexts attends to the needs of SAIs operating under particularly difficult circumstances by providing forums for exchange of good practices and solutions to overcome their challenges.
- IntoSAINT supports SAIs with managing their own internal integrity, thereby helping SAIs demonstrate why they deserve public trust and are able to set an example to other public institutions.
- The Workstream on Citizen Participation and Civil Society Engagement supports strengthened relationships between SAIs and the citizens they serve in order to strengthen the ecosystem of accountability and increase public appreciation of the SAI's value.

In the area of Audit Standards, and in the area of Competent People, support is provided by the following:

- The Task Force on Auditor Professionalisation has developed three professional pronouncements to support SAIs in their management of auditor competence – a vital aspect of a SAI's work quality and credibility.
- The Workstreams on Peer Reviews and Cooperative Audits also produced professional pronouncements and other guidance material and, in some cases, training support.
- The Guides and Papers Workstream, together with the CBC's Inventory of Capacity Building Tools, provides an extensive library of over hundred guides, frameworks, manuals and other reference materials for SAI development.
- The Workstream on Auditing of Donor Funds helps SAIs balance their statutory audit obligations with the opportunity for the SAI to add further value by providing assurance on the use of donor funds.

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For assessment and ongoing improvement, the CBC support is provided by the following:

- The SAI Performance Measurement Framework and Peer Reviews Workstreams both facilitate access to tried-and-tested instruments suitable for all types of SAIs to help identify areas for improvement and enhance impact. Already more than hundred SAIs have made use of these instruments.
- The Peer-to-Peer Cooperation Workstream promotes the use of medium to long-term peer-to-peer cooperation as a particularly effective way for SAIs to improve and enhance their capacity.
- Last but not least, the CBC website with its numerous blogs, news articles and other resources. This is a true community of practice of great value to any SAI in search of resources that will support its continuing professionalization journey or to whomever is interested in the latest developments in the world of capacity building.

SAI DEVELOPMENT IS A COMBINED EFFORT

It is important to note that the CBC does not undertake capacity development on its own. In addition to the CBC workstreams, there are four main contributors to the INTOSAI's capacity development efforts operating at a global, regional and SAI level. These bodies are autonomous, each having their own governance arrangements and reporting obligations, but their main business is to help SAIs develop their capacity so that they can make a difference.

- INTOSAI's Regional Organizations and sub-regional organizations serve their members' needs through regional initiatives, including various capacity development support initiatives. Their intimate knowledge and understanding of local conditions make the Regional Organizations an indispensable partner in any global development initiative such as the 2030 Agenda.
- The INTOSAI Development Initiative (IDI) is an INTOSAI body mandated to support SAIs in developing countries. The IDI also supports the enhancement of SAIs' performance and professionalism working together with INTOSAI's goal committees, Regional Organizations, SAIs and other partners. As part of INTOSAI's efforts at supporting the 2030 Agenda, the IDI has undertaken a number of initiatives with specific focus on SAIs supporting the achievement of SDGs.
- Peer-support SAIs are INTOSAI members who support another SAI's capacity development through a structured medium to long-term partnership by means of various types of professional support and knowledge transfer. This form of support is essential to numerous SAIs lacking in capacity in specific areas of professionalism.
- The INTOSAI-Donor Cooperation is a strategic global partnership between INTOSAI and 23 development partners that share INTOSAI's goal of strengthening SAIs in developing countries, including by means of donors mobilizing additional funding. Although the Cooperation was established before the adoption of the 2030 Agenda, it aligns perfectly with the aim of SDG 16 to develop effective, accountable and transparent institutions.

In November 2022, the CBC and other Goal 2-contributors presented fresh strategic objectives to the INCOSAI for the next six years. Building on the progress made in Goal 2 over the last six years, I look forward to a coordination of our efforts in support of SAIs dedicated to the needs of the citizens and adding value to their governments' efforts at leaving no one behind. ◄

COMMITTEE ON KNOWLEDGE SHARING AND KNOWLEDGE SERVICES (KSC)

Shri Girish Chandra Murmu
Chair of the INTOSAI Knowledge Sharing Committee
Comptroller and Auditor General of India

INTRODUCTION

The SDGs are the blueprint for a better and more sustainable future for all. They are universal, inclusive, and participatory. They apply to all countries and all people, and they require the involvement and empowerment of everyone, especially the most vulnerable and marginalized groups.

The SDGs are also integrated and indivisible. They recognize that sustainable development is a complex and multidimensional phenomenon that cannot be achieved by addressing one issue in isolation. Rather, they call for a holistic and systemic approach that balances the economic, social, and environmental dimensions of development. The SDGs are not only a set of goals, but also a vision and a language for global cooperation and action. They provide a common framework and a common vocabulary for governments, businesses, and civil society to align their policies, strategies, and initiatives towards a more sustainable and equitable world. The SDGs are critical because they represent the best hope for humanity and the planet.

CHALLENGES AT HAND

Achieving the SDGs is an uphill battle, with the world facing unprecedented crises from the COVID-19 pandemic, inequalities and climate change. Millions suffer from poverty and hunger, with climate gentrification exacerbating the plight of disadvantaged communities. Mounting emissions and biodiversity loss burden the planet. These crises expose the fragility of our systems and threaten sustainable development.

Data (May 2023) on implementation of SDGs shows a disheartening reality: Only 12% of targets are on track, while nearly half are derailed. Shocking projections reveal that 575 million people will remain in extreme poverty by 2030, while hunger and malnutrition levels reach alarming heights. Gender equality remains elusive, with progress at a snail's pace. Education is battered by the pandemic, leaving millions without proper schooling and skills. Climate change poses an

imminent threat, with extreme weather events and escalating carbon dioxide levels. Renewable energy progress is slow, and millions lack access to electricity. Nature suffers from deforestation and species extinction. The path to the SDGs demands swift action, innovation, and unyielding resolve.

ROLE OF THE SAI COMMUNITY IN ATTAINING THE SDGs

SAIs play a pivotal role in achieving the SDGs. As independent oversight bodies, SAIs are entrusted with monitoring public financial management and ensuring transparency, accountability, and efficiency in government operations. Through audits and evaluations, SAIs assess the implementation and effectiveness of policies, programmes, and projects related to sustainable development. They provide crucial insights into resource allocation, environmental impact, and social equity, helping governments make informed decisions. SAIs also promote good governance, integrity, and anti-corruption measures, bolstering the foundations of sustainable development. By holding governments accountable and facilitating evidence-based decision-making, SAIs contribute to the realization of the SDGs.

INTOSAI GOAL 3

The INTOSAI Knowledge Sharing Committee (KSC, Goal 3) has assumed a central role in fostering collaboration, knowledge sharing, and continuous improvement among SAIs worldwide. Its 12 working groups delve into diverse themes centred around people's well-being. KSC, as the strategic driving force behind INTOSAI's Knowledge Sharing Goal, equips SAIs to explore emerging global domains and strategically audit them. The KSC and its working groups have taken several initiatives in the past few years to facilitate collaborative research, develop guidelines and share knowledge and experience of SAIs in auditing the SDGs. Key initiatives include the following:

- The INTOSAI Development Initiative (IDI) and the KSC have been instrumental in supporting SAIs worldwide in conducting performance audits to assess preparedness for the implementation of the 2030 Agenda. A remarkable collaborative effort resulted in the IDI-KSC publication “Are Nations Prepared for Implementation of SDGs – Supreme Audit Institutions' Insights and Recommendations”, which stands as a unique testament to the audit community's collective strength. This ground-breaking report combines the insights and recommendations from 73 SAIs and one sub-national audit office, making it the first audit engagement of its kind focused on SDG preparedness. The report[21] highlights the valuable recommendations and insights provided by SAIs through their collaborative audit efforts. Notably, it emphasizes the acceptance and implementation of constructive recommendations by countries, underscoring the continued importance of SAIs as independent external oversight bodies in driving SDG progress. The success of this cooperative audit exemplifies the practical

embodiment of the INTOSAI motto "Mutual experience benefits all" and serves as a powerful testament to the collective impact of SAIs in advancing the global sustainable development agenda.

- In line with its 2020–2022 Workplan, the Working Group on Environmental Auditing (WGEA) has produced influential documents pertaining to environmental auditing, with a special focus on specific SDGs. These include:
  - "Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions": Guided by SDG 12 (Responsible Consumption and Production), this document aids SAIs in conducting audits on the implementation of plastic waste policies, emphasizing the urgent need for sustainable consumption and production patterns to combat plastic pollution and its environmental impacts. SAI India led this project.
  - "Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institutions": Concentrating on SDG 13 (Climate Action) and specifically target 13.a, this document provides a roadmap for SAIs to design audits on climate finance and target 13.a.
  - "Auditing Sustainable Transport: Guidance for Supreme Audit Institutions": Aligned with SDG 11 (Sustainable Cities and Communities), this paper offers guidance to SAIs on addressing challenges associated with achieving sustainable transportation systems, covering trends, government policies, and insights into audit design.
  - "Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions": With a focus on policy coherence and multi-stakeholder engagement, this document equips SAIs with practical guidance and tools for addressing and assessing these concepts.
- All these documents have gained endorsement as official INTOSAI documents during the recent INCOSAI XXIV in Brazil, and they can be accessed through the INTOSAI Community Portal.

- Looking ahead, the INTOSAI WGEA, as per its 2023–2025 Workplan, embarks on significant activities and projects, notably the Climate and Biodiversity Hub led by the SAI of Brazil and the Green Economy Hub led by the SAI of the United Kingdom, where the SAI of India will contribute as a member. The Climate Scanner project, a part of the Climate and Biodiversity Hub, facilitates rapid assessment of government actions in combating climate change and was launched at the INCOSAI XXIV in 2022. SAI India serves as a member of the Executive Group for the Climate Scanner project.
- The INTOSAI Working Group on SDGs and Key Sustainable Development Indicators (WGSDG KSDI) assumes a vital role in supporting coordinated efforts among the INTOSAI community to contribute to national goals and SDG implementation. Its new workplan includes the development of guidance on auditing the

reliability of macroeconomic forecasts and guidance on environmental, social, and governance (ESG) audits, underscoring its strategic approach to SAI activities.

It is well recognized that different regions have different starting points in achieving particular SDGs mainly due to geographical, demographic, economic, sociocultural and other regional features. Regional audit institutions can draw attention to specific areas of sustainable development of concern to the region and encourage the regional public authorities to address the relevant goals and objectives of the 2030 Agenda within the region. The audit of SDG implementation can also address the issues of inter-institutional and stakeholder cooperation, financial security, effective monitoring, etc. The WGSDG KSDI is developing a document entitled "Practical Guidance on Sustainable Development Goals Audit at the Regional Level" to provide practical support to regional audit institutions selected to audit the SDGs or auditing the SDGs.[22] The guidance is based on best practices and includes the description of each stage of SDG audit, as well as a list of basic concepts, approaches and principles.

- SDG 16 acknowledges the importance of anti-corruption as an institutional principle through target 16.5, which aims to substantially reduce corruption and bribery in all their forms. Towards this goal, the INTOSAI Working Group on the Fight Against Corruption and Money Laundering (WGFACML) has developed guidelines on promoting social controls on public funds, stolen assets recovery and audit of corruption prevention in public procurement. The Working Group is further engaged in developing documents relating to the fight against money laundering, anti-corruption practices in concession and public-private partnership projects, whistleblowers etc.
- Embracing digital technologies in various facets of governance and service delivery can contribute significantly to the fulfilment of every SDG. The INTOSAI Working Group on IT Audit (WGITA), the Working Group on Impact of Science and Technology in Auditing (WGISTA) and the Working Group on Big Data (WGBD) have endeavoured to develop standards, guidances and other documents to carry out effective audits in a digitalized environment and to share audit experience in the areas of science and information technology. The WGITA successfully developed documents such as "Data Analytics Guidelines", "General Capacity Building Requirements for Conducting IT Audits in SAIs", "Cyber Security and Data Protection Challenges", "Audit of IT Management Functions Including IT Governance, Contract Management and Sustainability", "Global Curriculum on IT Audit" and "Handbook on IT Audit".

  The WGISTA – based on its recent environmental scanning to identify key issues in science and technology that will affect governments and their auditors – is working on assessing best practices in developing and maintaining expertise within SAIs and applying science and technology (focusing on emerging technologies like artificial intelligence, machine learning, blockchain, advanced data analytics, robotic process automation, 5G) in their audits.

  The WGBD has developed guidelines on conducting audit activities with data analytics and a research paper on auditing technologies innovation. It is working on the application of big data in social security and health services as well as artificial intelligence in audit processes.

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ROAD AHEAD

The journey towards achieving the SDGs requires a resolute and unwavering commitment from governments and stakeholders worldwide. It is not merely a matter of ticking boxes or fulfilling obligations; it is a call to action that demands transformative approaches and innovative solutions. Governments must take the lead in integrating the SDGs into their policy frameworks, embedding them into the very fabric of their national development plans.

To navigate this challenging road ahead, governments must foster strong partnerships with diverse stakeholders, including civil society organizations, private sector entities, and academia. Collaboration is the key that unlocks the potential for impactful change. By pooling resources, sharing knowledge, and leveraging expertise, we can tackle the complex web of interconnected issues that the SDGs address. Embracing technological advancements and promoting innovation will be paramount in accelerating progress. Digital transformation, harnessing the power of data analytics, and embracing emerging technologies can unleash new possibilities for sustainable development.

SAIs have a significant role to play in this collective endeavour. As guardians of transparency, accountability, and good governance, SAIs possess the power to drive real change. They must embrace their mandate and reimagine their role in the context of the SDGs. To be effective agents of progress, SAIs need to adopt innovative audit methodologies that go beyond traditional financial audits and encompass environmental, social, and governance considerations. By conducting comprehensive and multidimensional audits, SAIs can evaluate the true impact of government policies and programmes in achieving the SDGs. For example, SAI India, with a strategy of focusing on citizen-centric themes, is contemplating taking up a horizontal audit of the "Transport Sector" in all States and Federal Ministry/Agencies, spread over a three-year period, to provide an assurance that public funds are well spent on national priorities relating to the theme.

Furthermore, SAIs should become champions of sustainability within government agencies. They can do this by conducting performance audits that assess the integration of sustainability principles into decision-making processes. Embracing the power of technology and data analytics, SAIs can unlock deeper insights and identify trends, risks, and opportunities with greater precision. This data-driven approach empowers SAIs to provide timely and targeted recommendations to governments to strengthen evidence-based policy-making and achieve continuous improvement in SDG implementation.

In this bold and determined pursuit of the SDGs, governments and SAIs must stand united. It is a shared responsibility that demands collective action, innovation, and unwavering dedication. Together, we can forge a future that is sustainable, equitable, and prosperous for all. ◄

> *"By conducting comprehensive and multidimensional audits, SAIs can evaluate the true impact of government policies and programmes in achieving the SDGs."*
>
> *Shri Girish Chandra Murmu*

POLICY, FINANCE AND ADMINISTRATION COMMITTEE (PFAC)

Hussam Alangari
Chair of the INTOSAI Policy, Finance and Administration Committee
President of the General Court of Audit of Saudi Arabia

The member SAIs of INTOSAI vowed to promote transparency and good governance in the public sector and to enhance the efficiency, effectiveness, and economic viability of government programmes for the benefit of society as a whole. Additionally, SAIs are making important contributions to the realization of the SDGs and fostering sustainable development. Thus, SAIs can play a crucial role in advancing the 2030 Agenda, which encompasses the three pillars of sustainable development: economic, social, and environmental.

As the Chair of PFAC, I have undertaken efforts to advance sustainability and effective governance practices in INTOSAI, with the aim of INTOSAI being recognized as an exemplary organization. We acknowledge that fulfilling the SDGs requires a comprehensive approach to integrate sustainable development concepts into our internal operations and strategies. Consequently, PFAC has created a policy of sustainability to direct its decision-making process and make INTOSAI an entity that functions as a body. This policy comprises initiatives such as decreasing our ecological impact, advocating for sustainable procurement practices, and incorporating sustainability into our management and governance systems.

SAIs have the ability to act as a role model and set an example in encouraging sustainability and sound governance in their own actions and plans.

Being responsible for overseeing public resources, SAIs can guarantee that public funds conform to sustainable development objectives and that governmental initiatives and regulations are environmentally and socially considerate. Additionally, SAIs can foster openness, responsibility, and engagement in decision-making procedures associated with sustainable development.

Furthermore, SAIs have the potential to aid in the fulfilment of the 2030 Agenda through the initiation of audit missions and projects that prioritize sustainable development and the implementation of the SDGs. For instance, SAIs can scrutinize governmental policies and programmes related to sustainable energy, water resource management, and climate change mitigation and adaptation. SAIs can also implement performance audits to evaluate the execution of the SDGs by governmental agencies and suggest measures for enhancement.

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Moreover, SAIs have the potential to enhance the execution of the 2030 Agenda by establishing partnerships and associations with other stakeholders. By teaming up with civil society groups, academia, and private sector entities, SAIs can facilitate sustainable development and promote the implementation of the SDGs. Likewise, SAIs can cooperate with global organizations such as the UN and its specialized agencies to share knowledge and proficiency and support the implementation of the SDGs on a worldwide scale.

In conclusion, the significance of SAIs in progressing sustainable development and accomplishing the SDGs cannot be overstated. As the Chair of PFAC, I am dedicated to fostering sustainability and proper management within INTOSAI, to having INTOSAI be recognized as a role model organization, while aiding SAIs in setting an example and helping carry out the 2030 Agenda. Let us engage in further collaboration towards a sustainable future that benefits and is inclusive of all individuals. ◄

> *SAIs have the ability to act as a role model and set an example in encouraging sustainability and sound governance in their own actions and plans.*
>
> *Hussam Alangari*

INTERNATIONAL JOURNAL OF GOVERNMENT AUDITING (IJGA)

Gene L. Dodaro
Chair of the INTOSAI Journal
Vice-Chair of the INTOSAI Policy, Finance and Administration Committee
Comptroller General of the United States of America

Throughout its history, INTOSAI and its General Secretariat have played a critical and valuable role in enhancing public sector accountability and the capacity of SAIs in serving their governments and citizens.

Internationally and domestically, the United States Government Accountability Office (GAO) has supported numerous efforts to assess progress towards the SDGs. Internationally, GAO led efforts to establish INTOSAI's strategic vision related to the 2030 Agenda as the Chair of the Task Force on Strategic Planning, while also serving in leadership roles in numerous INTOSAI bodies that implement this vision.

As Chair of the INTOSAI Task Force on Strategic Planning, GAO worked with the INTOSAI community to place SAI assessments of the SDGs as an organizational priority.

Specifically, the Strategic Plan of INTOSAI 2023–2028 clearly articulates INTOSAI's support for conducting high-quality and relevant audit reports tracking progress towards the SDGs. In addition, it encourages SAIs to conduct audits within their specific mandates and governmental contexts that document governments' progress and challenges in implementing the SDGs.

In addition to highlighting the role of SAIs in assessing SDGs in the INTOSAI Strategic Plan, GAO also plays a role as Vice-Chair of the Policy, Finance and Administration Committee (PFAC) and Chair of the International Journal of Government Auditing, among other leadership positions.

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As PFAC Vice-Chair, GAO works with Chairman Alangari of Saudi Arabia's General Court of Audit to maximize INTOSAI's value as an international organization and ensure that it meets its strategic goals and objectives. We do this by:

- monitoring implementation of the INTOSAI Strategic Plan and contributions to the follow-up and review of the SDGs
- managing and overseeing INTOSAI's resources to carry out the tasks outlined in the Strategic Plan in the best possible manner
- sustaining and further developing the efforts of the INTOSAI Donor Cooperation, and ensuring that INTOSAI's organizational structure, outreach, communications, and decision-making processes operate in an efficient, effective, and economical manner to the maximum benefit of SAIs
- producing the INTOSAI Performance and Accountability Report

The PFAC leadership also serves as Chair and Vice-Chair of the INTOSAI Donor Cooperation – a strategic partnership between INTOSAI and 23 development partners that facilitates financial, technical, and peer-to-peer support to SAIs in developing countries. Over its 14-year history, the cooperation has assisted over 100 SAIs with their development in areas such as strategic planning, staff training, communication, use of technology, and adherence to international auditing standards, among others. These efforts to enhance accountability in developing countries align with SDG 16's emphasis on accountable and inclusive institutions.

A key component of our work with the cooperation is collaboration with INTOSAI's members, the donor community, and key external stakeholders to enhance the financial and operational independence of SAIs. These efforts rest on the notion that SAIs must have appropriate independence to effectively and efficiently serve their governments and citizens by conducting high-quality audits that adhere to international standards.

In 2022, the cooperation appointed the Right Hon. Helen Clark, former Prime Minister of New Zealand and Administrator of the UN Development Program (UNDP), to serve as its Goodwill Ambassador for SAI Independence for the period 2022–2024. In this role, Helen Clark increases awareness about independence as a precondition for SAIs to effectively perform their role as accountability agents and to mobilize support to SAIs in their efforts to gain or maintain their independence. These efforts to enhance SAI independence also facilitate progress towards more accountable and inclusive public institutions.

The International Journal of Government Auditing – the primary communication mechanism for the INTOSAI community – has emphasized the role of SAIs in addressing the SDGs since the adoption of the 2030 Agenda. Specific examples include:

- Sharing information across INTOSAI on the importance of gender equality and diversity, equity and inclusion. This includes focusing on women in leadership, sharing experiences and best practices of SAIs in addressing gender equality in their work and their own operations, and establishing a recurring spotlight on diversity, equity, and inclusion to the Journal's quarterly issues.
- Highlighting the work of SAIs in assessing the preparedness of their governments to implement the SDGs as well as their assessments of progress since the adoption of the 2030 Agenda.

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Domestically, GAO has provided information to help U.S. policymakers and the public understand progress, monitor implementation, and identify improvements in federal programmes with linkages to the SDGs. Although GAO has not been asked to conduct audits specifically focused on the status of SDG implementation, it has issued reports that are relevant to all 17 SDGs across a broad range of government programmes and made this information available to the public on its website.

Specifically, 68 % of GAO's reports (383 of 563) in fiscal year 2021 relate to one or more of the SDGs. Within that context, the largest number of reports were relevant to SDG 3 (Good Health and Well-Being) and SDG 16 (Peace, Justice and Strong Institutions).

With respect to SDG 3, recent examples of our work and accomplishments include the following:

- We evaluated the $4.6 trillion in spending in response to COVID-19. As of June 2023, we have issued 11 comprehensive COVID-19 oversight reports and more than 200 targeted COVID-19-related reports, testimonies, and science and technology spotlights in areas such as contact tracing for air travel, the risk of improper payments associated with distribution of emergency relief funds, and long COVID. These products included more than 380 recommendations to 26 U.S. federal agencies and 19 matters for congressional consideration across our body of COVID-19 reports.
- GAO's work prompted the U.S. Drug Enforcement Administration (DEA) to use computer algorithms to proactively identify patterns and trends in drug distribution to help identify suspicious activities. GAO also conducted work that prompted the U.S. Department of Health and Human Services (HHS) to issue guidance to state Medicaid, child-welfare, and other officials to improve monitoring of psychotropic medications prescribed to children in foster care.

With respect to SDG 16, and strong institutions in particular, GAO has focused attention on 37 high-risk government programmes as well as duplication, overlap and fragmentation:

- GAO issued its most recent High-Risk List update in 2023 to focus attention on government operations that are vulnerable to fraud, waste, abuse, and mismanagement or need transformation. Since our last update, there were approximately $100 billion in financial benefits due to improvements in high-risk areas. Financial benefits due to progress in addressing high-risk areas during the past 17 years (fiscal years 2006–2022) totalled about $675 billion.[23]
- In 2022, we issued our 12th annual report on duplication, overlap, and fragmentation, which identified 94 new actions in 21 new areas (and nine existing areas) that could reduce fragmentation, overlap, and duplication, or provide other cost savings and opportunities to enhance revenue across the federal government. From 2011–2022, we identified 1,299 such actions. As of 2022, the U.S. Congress and executive branch agencies had fully addressed 724 of these actions and partially addressed 240, yielding about $552 billion in financial benefits.

Finally, as we acknowledge and celebrate INTOSAI's accomplishments and historic milestones, it is important for INTOSAI and SAIs to maintain their sustainability by conducting strategic foresight that will enable them to meet the

challenges of the next 70 years. This is why we have helped establish entities and working bodies within INTOSAI and GAO that help us anticipate and prepare for the future.

Within INTOSAI, GAO has worked with key partners to establish new working groups focused on data analytics, financial modernization and regulatory reform, science and technology, and other emerging issues. These bodies help SAIs anticipate key developments that will affect their governments and society, and adapt their practices to changing circumstances.

Similarly, at GAO, we established a Center for Strategic Foresight that analyses trends that will affect federal agencies and programmes now and in the future, with the participation of all of GAO's audit teams. We have also enhanced our ability to conduct audits related to cybersecurity and established a multi-disciplinary mission team that focuses on existing and emerging science and technology issues. This helps GAO provide the U.S. Congress with information it needs to make forward-looking decisions on technology policy and best practices in technology acquisition, while also providing appropriate oversight of federal science, technology, and research programmes and policies.

In addition, GAO has established an audit innovation laboratory that fosters sophisticated technical work to address key oversight challenges and bolster the advanced analytic capabilities of the federal accountability community.

In closing, GAO would like to thank the INTOSAI General Secretariat for the opportunity to contribute to this special publication, as well as all INTOSAI members for their commitment to public service and their contributions to enhancing public sector accountability. ◄

> *"As we acknowledge and celebrate INTOSAI's accomplishments and historic milestones, it is important to maintain sustainability by conducting strategic foresight that will enable them to meet the challenges of the next 70 years."*
>
> *Gene L. Dodaro*

FORUM FOR INTOSAI PROFESSIONAL PRONOUNCEMENTS (FIPP)

Åse Kristin Hemsen
Chair of the Forum for INTOSAI Professional Pronouncements

The SDGs are a call for action by countries worldwide to promote prosperity while protecting the planet. The goals support the understanding that there is a need for economic growth to end poverty and address a range of social needs including education, health, social protection, and job opportunities, while tackling climate change and environmental protection.

SAIs play a critical role in advancing the SDGs by promoting accountability, transparency, and effectiveness in the use of public resources. By examining government policies and programmes, SAIs can identify areas where improvements are needed to achieve the SDGs and ensure that governments are held accountable for the commitments they make to the SDGs. Furthermore, SAIs can help to improve governance and reduce corruption, which are critical components of achieving the SDGs. SAIs can detect and prevent financial mismanagement and corruption, which can divert resources away from the SDGs.

HOW DO EFFORTS RELATED TO SUSTAINABILITY FEED INTO THE PROCESS OF PREPARING AND IMPLEMENTING THE INTOSAI STRATEGIC DEVELOPMENT PLAN?

INTOSAI has included the SDGs as one of the five focus areas for the new Strategic Plan (2023–2028), clearly communicating to the INTOSAI community that we need all hands on deck to support the 2030 Agenda.

INTOSAI has also established a framework for SAIs – INTOSAI Framework for Professional Pronouncements (IFPP). This framework has been developed keeping in mind the diversity of SAIs and with the aim that all SAIs should be able to deliver high-quality audits in the citizens' best interest. The Forum for INTOSAI Professional Pronouncements (FIPP) is responsible for the quality of the framework and to make sure the framework is fit for purpose. We work in close cooper-

ation with the chairs of the Professional Standards Committee (PSC), the Capacity Building Committee (CBC), the Knowledge Sharing Committee (KSC), the Policy, Finance and Administration Committee (PFAC) and with strong support from the General Secretariat.

To support INTOSAI in its ambition to make an essential contribution to the 2030 Agenda, the INTOSAI Strategic Plan is operationalized by the Strategic Development Plan (SDP). The aim of the SDP is to ensure that we have identified the needs of the INTOSAI community and SAIs for a set of principles, standards and guidelines to support and strengthen their institutions and the quality of the work they deliver. The SDP is now under development and the INTOSAI community has been invited to provide comments on the need for more support through pronouncements both related to the SAIs themselves as to the individual audits.

SAIs around the world have used this opportunity to provide their comments. This allows us to identify the challenges SAIs are facing and what INTOSAI can do to strengthen SAIs as well as the framework and principles under which SAIs operate. Stronger and more professional SAIs are crucial for achieving the SDGs. In addition, these comments allow us to identify how the IFPP can be strengthened and improved to support SAIs fighting injustice, poverty, fraud and corruption through their audit reports.

HOW CAN NEW DEVELOPMENTS AND PRACTICES IN STANDARD SETTING CONTRIBUTE TO THE IMPLEMENTATION OF THE 2030 AGENDA?

New developments and practices in standard setting can play a critical role in contributing to the implementation of the 2030 Agenda by providing guidance, best practices, and tools to support the achievement of the SDGs:

1. New standards can help to establish a common language and framework for measuring progress towards the SDGs. Standards can provide clear definitions, methodologies, and indicators for tracking progress and assessing the impact of policies and programmes.
2. Standards can facilitate the adoption of sustainable practices across sectors and entities. For example, environmental and social standards can help auditees to adopt sustainable practices, reduce their carbon footprint, and promote social responsibility.
3. Standards can promote innovation and technology transfer by providing a platform for sharing best practices and knowledge. By establishing a common set of standards, entities and governments can work together to identify and develop innovative solutions to address the challenges of sustainable development.
4. Standards can support capacity building and institutional strengthening, particularly in developing countries. By providing guidance and support to governments and other stakeholders, standards can help build the capacities needed to implement the SDGs effectively.
5. Standards can help to promote accountability and transparency in the implementation of the 2030 Agenda. By establishing clear

benchmarks and performance indicators, standards can help to ensure that governments and other stakeholders are held accountable for their commitments to sustainable development.

Overall, new developments and practices in standard setting can play a crucial role to promote sustainable development across all sectors and industries.

> *New developments and practices in standard setting can play a critical role in contributing to the implementation of the 2030 Agenda by providing guidance, best practices, and tools to support the achievement of the SDGs.*
>
> *Åse Kristin Hemsen*

Many countries in the world face the consequences of climate change. This has inspired many national and international institutions to consider new initiatives and tools to provide information to allow for climate-related decisions. Both the International Financial Reporting Standards (IFRS) and the International Auditing and Assurance Standards Board (IAASB) have sustainability reporting on their agenda. The IAASB has developed a standard and related guidance for giving assurance on sustainability reporting. INTOSAI needs to pay attention to what is going on both on the international and the regional level when it comes to new reporting requirements for sustainability issues as well as increased expectations to provide assurance reports on sustainability issues both in the private and the public sector.

The ESG reports (Environmental, Social, and Governance reports) constitute one example of such reporting requirements. The term "ESG" emerged in the early 2000s as investors sought to develop more comprehensive frameworks for evaluating the sustainability and ethical impact of companies. In 2004, the UN launched the Principles for Responsible Investment (PRI), which called on investors to consider ESG factors in their decision-making processes.

ESG reports could support the implementation of the 2030 Agenda in several ways:

1. ESG reports can help public and private companies to track and report their performance on the SDGs. By disclosing their ESG data, companies can provide valuable information on the progress being made towards achieving the SDGs and identify areas where they need to improve.
2. ESG reports can help to identify the environmental, social, and governance risks and opportunities. By understanding these risks and opportunities, companies can make informed decisions on how to allocate resources, manage risks, and identify new business opportunities.
3. ESG reporting encourages companies to engage with stakeholders on environmental and social issues, including employees, customers, suppliers, and investors. By engaging with stakeholders, companies can gain a better understanding of the concerns and expectations of their stakeholders and can work towards meeting these expectations.
4. ESG reports can help companies improve transparency and accountability. By disclos-

ing their ESG data, companies can provide stakeholders with a clear and accurate picture of their environmental and social performance. This can help build trust with stakeholders and improve the company's reputation.

5. ESG reporting can drive innovation and collaboration by encouraging companies to share best practices and collaborate on solutions to environmental and social challenges. By sharing knowledge and working together, companies can accelerate progress towards achieving the SDGs.

In summary, ESG reports can provide valuable information to support the implementation of the 2030 Agenda by measuring progress, identifying risks and opportunities, encouraging stakeholder engagement, improving transparency and accountability, and driving innovation and collaboration.

SAIs could play a vital role in promoting ESG reporting and ensuring the accuracy and reliability of ESG information disclosed by organizations.

SAIs could contribute to ESG reporting by providing independent assurance over the quality, the accuracy and reliability of ESG information disclosed by organizations. They could audit and verify ESG information, as well as assess the effectiveness of the controls and processes used by organizations to gather and report ESG information. This would help investors, regulators, and other stakeholders to make informed decisions based on reliable and accurate ESG information.

SAIs could also play a role in developing ESG reporting frameworks and standards. They could participate in the development of ESG reporting guidelines and standards, provide feedback on the usefulness and effectiveness of existing frameworks, and contribute to the establishment of best practices for ESG reporting.

Finally, SAIs could support ESG reporting by providing capacity-building and technical assistance to organizations. They could assist organizations in building the capacity to gather and report ESG information, provide training and guidance on ESG reporting requirements and best practices, and promote awareness of the importance of ESG reporting among organizations and their stakeholders.

Lately a new concept has emerged that could contribute to the implementation of the 2030 Agenda: double materiality. This concept recognizes that organizations have a responsibility not only to manage their own environmental and social impacts but also to consider the broader environmental and social impacts of their operations and the wider world in which they operate.

This concept is particularly relevant in the context of sustainability reporting and accounting, where organizations are increasingly being asked to report not only on their own environmental and social impacts but also on the broader societal impacts of their operations. By accounting for both the internal and external environmental and social impacts of their operations, organizations can more effectively manage their risks and opportunities and make more informed decisions about their practices.

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Materiality

Double Materiality

1. “Double materiality is an extension of the key accounting concept of materiality of financial information. Information on a company is material and should therefore be disclosed if ‘a reasonable person would consider it [the information] important’, according to the US Securities and Exchange Commission.
2. The concept of double materiality takes this notion one step further: It is not just climate-related impacts on the company that can be material but also impacts of a company on the climate – or any other dimension of sustainability for that matter (often subsumed under the environmental, social and governance, or ESG, label).
3. This notion of materiality is already embedded in the EU’s new sustainable finance disclosure regime for financial firms and corporates.

The UN Special Envoy for Climate Action and Finance is pushing for worldwide mandatory climate disclosure ahead of the COP26 climate summit, elevating the concept of double materiality to a matter of global concern.”[24]

So far the concept of double materiality is a work in progress. The INTOSAI community needs to follow the developments related to double materiality and other initiatives under the umbrella of the SDGs.

For SAIs, double materiality implies that they need to consider the potential impact of an organizations' operations and activities on both its own financial sustainability and the sustainability of the wider economy, environment, and society. This means that SAIs need to assess not only the financial risks and opportunities of an organization's ESG activities but also the wider impact of these activities on stakeholders and the environment.

By considering double materiality, SAIs can help ensure that ESG reporting provides a comprehensive and accurate picture of an organization's sustainability performance. SAIs can evaluate the effectiveness of organizations' ESG management systems, assess the accuracy and completeness of ESG information disclosed by the organization, and provide assurance to stakeholders that the organization is taking a holistic approach to managing its ESG risks and opportunities.

In conclusion, double materiality is an important concept for SAIs to consider in their role in auditing and providing assurance over ESG reporting. By taking a comprehensive approach to evaluating an organization's sustainability performance, SAIs can help promote transparency and accountability in ESG reporting and support sustainable development. ◄

PROFESSIONAL PRONOUNCEMENTS

INTOSAI-P

STRATEGIC PRINCIPLES

INTOSAI Founding Principles INTOSAI-P 1–9

INTOSAI Core Principles INTOSAI-P 10–99

ISSAI

INTOSAI STANDARDS

Fundamental Principles of Public Sector Auditing ISSAI 100–129

SAI Organisational Requirements ISSAI 130–199

FINANCIAL AUDIT (FA)	PERFORMANCE AUDIT (PA)	COMPLIANCE AUDIT (CA)	OTHER ENGAGEMENTS
FA Principles ISSAI 200–299	PA Principles ISSAI 300–399	CA Principles ISSAI 400–499	ISSAI 600–699
FA Standards ISSAI 2000–2899	PA Standards ISSAI 3000–3899	CA Standards ISSAI 4000–4899	ISSAI 6000–6499

GUID

INTOSAI GUIDANCE

SAI Organisational Guidance GUID 1900–1999

Supplementary Financial Audit Guidance GUID 2900–2999	Supplementary Performance Audit Guidance GUID 3900–3999	Supplementary Compliance Audit Guidance GUID 4900–4999	Other Engagements GUID 6500–6999

Subject Matter Specific Guidance GUID 5000–5999

Other Guidance GUID 9000–9999

INTOSAI DEVELOPMENT INITIATIVE (IDI)

INTOSAI Development Initiative
Hosted by the Office of the Auditor General of Norway

Our story begins in September 2015 with the adoption of the 2030 Agenda. Responding to this significant global development in a timely manner, INTOSAI included the SDGs as crosscutting priority 2 in its Strategic Plan 2017–2022, calling upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

Playing IDI's role as the global implementation body of INTOSAI, we, the IDI, launched the "Auditing SDGs" initiative with a straightforward goal of supporting SAIs in conducting high-quality audits of the SDGs. However, as we explored deeper, we realized that the transformative nature of the 2030 Agenda called for much more.

CREATING AWARENESS AND A COMMON UNDERSTANDING OF THE 2030 AGENDA

As SAIs started engaging with the 2030 Agenda, several questions emerged: Are SDGs "old wine in a new bottle"? How are they different from the Millennium Development Goals? Can SAIs audit international commitments? Is this an audit? How is it different from the usual performance audits? We worked together with key partners from the INTOSAI community, UN bodies, civil society organizations, among others, to organize a variety of events for creating awareness about the 2030 Agenda and the role of SAIs in auditing the SDGs. Over a period of seven years, we have seen rapidly growing interest and commitment amongst SAIs to take up reviews and audits of SDGs and engage with regional and global stakeholders in this area. The fact that the INTOSAI Strategic Plan 2023–2028 includes an organizational priority on SDGs is a testimony to the continued will of the SAI community to engage with the 2030 Agenda.

GETTING SAIs A SEAT AT THE TABLE

Early interactions between the SAIs and key stakeholders revealed that most SAIs were not a part of the government discussions on the 2030 Agenda. Very few governments appreciated the role that SAIs could play in providing independent external oversight on the implementation of the SDGs in the national context. From 2017 to 2019 we cooperated with the UN Department of Economic and Social Affairs (UNDESA) to organize annual SAI leadership and key stakeholder meetings in conjunction with the High-Level Political Forum (HLPF). Over the three years the number of participants in this meeting doubled, from 40 SAIs in 2017 to more than 85 SAIs in 2019. We advocated for the role of SAIs in auditing the SDGs at a number of international and regional forums such as the UN Economic and Social Commission for Asia and the Pacific (UNESCAP), the UN Economic and Social Commission for Western Asia (UNESCWA), the Committee of Experts on Public Administration (CEPA), Partners for Review (P4R), the UN/INTOSAI Symposium, the INTOSAI regional governing boards, congresses and assemblies as well as national

forums. Today we see recognition of SAIs as key players in the implementation of the 2030 Agenda by governments and key stakeholders at the national, regional, and international level.

INNOVATING AUDIT METHODOLOGY

We found that providing an appropriate audit response to preparedness and implementation of the 2030 Agenda would require an audit approach that speaks to the principles of the 2030 Agenda – policy coherence, leave no one behind and multistakeholder engagement. The SDG audits also needed to be compliant with applicable ISSAIs. Extensive discussions with partners and experts in both areas showed us that a combination of a results- and systems-oriented approach in the performance audit methodology would be the best fit. Staying true to the SDGs, the principles also required a whole-of-government approach. We worked together with several partners, notably UNDESA and the SAI of USA, amongst others, to write practical guidance on using a whole-of-government approach in auditing the SDGs. In 2019 we published guidance for auditing preparedness for implementation of SDGs, and in 2020 we published "IDI's SDGs Audit Model" (ISAM)[25], which provided detailed guidance on auditing SDGs implementation.

> *Today we see recognition of SAIs as key players in the implementation of the 2030 Agenda by governments and key stakeholders at the national, regional, and international level.*
>
> *INTOSAI Development Initiative*

SUPPORTING SAIs IN AUDITING SDG PREPAREDNESS AND IMPLEMENTATION

We have supported 73 SAIs across INTOSAI's regions in English, Spanish and French in auditing national preparedness for implementation of the SDGs. These audits were based on the Voluntary National Review (VNR) framework of the HLPF. The support involved professional education for SAI teams through IDI's eLearning platform and audit support throughout the planning, conducting, and reporting phases. We published SAIs' insights and recommendations from the audits in a publication called "Are Nations prepared for the implementation of the 2030 Agenda?" [26] released during the IDI-UNDESA meeting in July 2019.

As per emerging needs and shifting focus of SAIs, we started supporting SAIs in auditing SDGs implementation through three ISAM pilots. 14 SAIs in OLACEFS audited sustainable public procurement (linked to SDG 12.7). Responding to the COVID-19 pandemic, we supported 35 SAIs in ARABOSAI and English-speaking regions in auditing strong and resilient national public health systems (linked to SDG 3.d). Recognizing intimate partner violence as one of the biggest issues in gender equality, we supported SAI Uganda in auditing elimination of intimate partner violence (linked to SDG 5.2). Besides following a whole-of-government approach, these audits also took a future-oriented perspective, asking about the lessons learned by government from the pandemic and action taken to be better prepared for the future.

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FACILITATING SDG AUDIT QUALITY AND IMPACT

As audit quality is intrinsically linked to the credibility and reputation of the SAI, we have supported SAIs in managing the quality of SDG preparedness and implementation audits. This includes developing models and training SAI teams in conducting SDG audits as per standards, reviewing documents and providing feedback to facilitate greater compliance with applicable ISSAIs and arranging for independent quality assurance reviews of the SDG audits.

Besides audit quality, audit impact matters. We describe audit impact as the contribution of the SAI's audit work to positive effects on people and planet (on a society, on a group, on an area), especially those left behind, or at risk of being left behind.[27]

The auditing of government and public sector entities by SAIs has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, which in turn leads to improved decisions and a culture of good governance. Once SAIs' audit results have been made public, citizens are able to hold the custodians of public resources accountable. In this way SAIs promote ethical behaviour, accountability, economy, efficiency, effectiveness, transparency, and inclusiveness of public institutions.

In the context of SDG performance audits, which are audits of outcomes, SAIs' audit conclusions and recommendations can lead to greater policy coherence and integration and enhanced means of implementation. SAIs' recommendations can also contribute to more robust data frameworks and systems, better stakeholder engagement and ensure that government policies and actions don't leave behind those that are vulnerable or marginalized. Overall, this can contribute to better achievement of national targets aligned to global SDG targets.

While the 2019 publication documented positive effects of the SDG preparedness audits, it was too early to assess the implementation of SAIs' recommendations and their effect on the national implementation process. We are currently facilitating audit impact of the SDG preparedness audits by helping SAIs develop a checklist of actions to facilitate great audit impact.

Our increasing focus on audit impact is also reflected in ISAM, which mainstreams impact considerations throughout the audit process. As such, SAIs piloting ISAM have mainstreamed impact considerations in their respective SDG audits. Helping SAIs in strengthening follow-up mechanisms of and building strong stakeholder coalitions for SDG audits are two other mechanisms for facilitating the impact of SDG audits. Throughout the cooperative audits we have encouraged SAIs and facilitated the set-up of multistakeholder engagement of SAIs at the national, regional, and global level while auditing SDGs.

AUDITING FOR LEAVING NO ONE BEHIND

One of the SDG's principles that truly resonates with us is that of "leave no one behind" (LNOB). We firmly believe that the SDGs cannot be fully implemented if large sections of populations are left behind due to socio-economic status, gender, ethnicity, disability, and age among other factors. In supporting SAIs in auditing SDG preparedness, we firmly built in the LNOB principle in the audit framework and encouraged SAIs to ask specific questions about government actions to consider LNOB in policy decisions, in the provision of

means of implementation, in putting in place institutional frameworks, in making organizational arrangements, in engaging with stakeholders and in developing data frameworks for the follow-up of SDG implementation. SAIs in the OLACEFS region chose to focus on the preparedness for the implementation of SDG 5: achieve gender equality and empower all women and girls.

We continued to mainstream the LNOB principle in the audits of SDGs implementation by including it in ISAM and its pilots. The audit of elimination of intimate partner violence conducted by SAI Uganda is also an excellent example of focusing on SDG targets directly linked to LNOB. This audit was especially significant in the context of a sharp rise in gender-based violence during the COVID-19 pandemic.

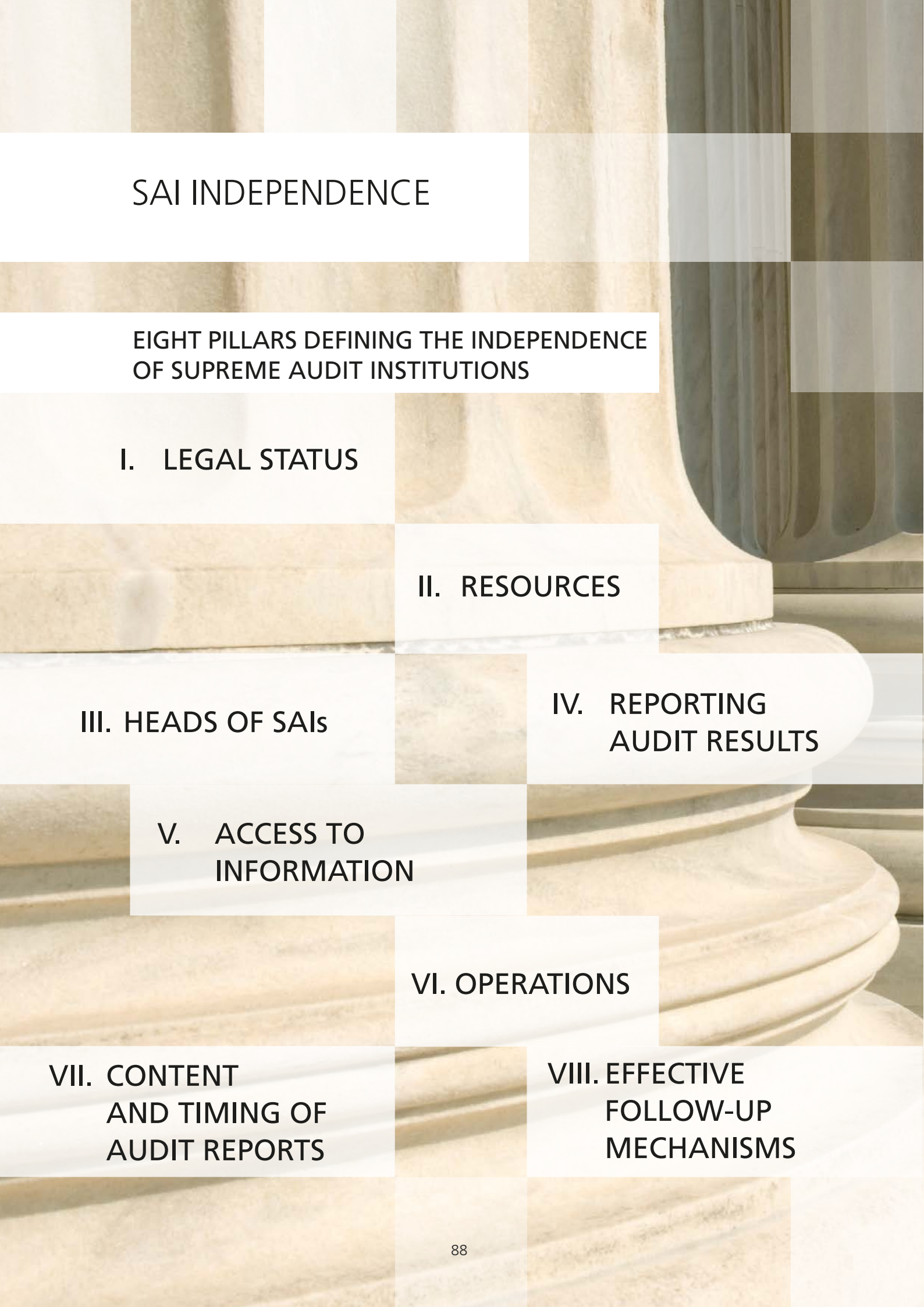
The year 2022 also saw us signing a Memorandum of Understanding with UN Women and the launch of the Equal Futures Audit (EFA) Initiative at INCOSAI 2022. EFA plans to create awareness and advocacy and develop a pool of SAI changemakers who can lead SAIs in developing long-term audit plans and conducting audits of equality and inclusion. Besides compliance and performance audits, SAIs can also conduct SDG audits related to LNOB targets in the SDGs framework.

THE JOURNEY SO FAR AND THE FUTURE OF "AUDITING SDGs"

Looking back at the last seven years, it has been tremendously fulfilling to see the SAI community grow into a key stakeholder in the implementation of the 2030 Agenda. Starting with awareness raising and audits of preparedness, SAIs have since developed audit portfolios for SDG audits and audited key national targets linked to SDGs. Many of the SAIs' recommendations from the preparedness audits have since been implemented by the governments. Some SAIs have successfully engaged with the VNR process (Voluntary National Review) in their country. "Auditing SDGs" has also led to the widening of SAIs' capacities to audit complex issues, while complying with applicable standards. Today many SAIs not only have a seat at the table but have a strong voice in key conversations at the national, regional, and international level.

Looking at the future, we have included "sustainability" as a strategic priority in IDI's Strategic Plan 2024–2029. We are committed to continuing our support to SAIs in growing sustainable SDG audit practices and auditing relevant SDG targets, e.g. climate adaptation actions linked to SDG 13. To do so we will facilitate development of SAI auditors' competencies to audit SDGs, support use of technology in SDG audits, explore sustainability reporting in the public sector, strengthen partnerships for SDGs and enhance SDG audit impact contributing to full implementation of the 2030 Agenda. ◄

INTOSAI IDI DEVELOPMENT INITIATIVE
AUDITS OF SUSTAINABLE DEVELOPMENT GOALS
SAI contribution to people and planet



SAI INDEPENDENCE

EIGHT PILLARS DEFINING THE INDEPENDENCE OF SUPREME AUDIT INSTITUTIONS

I. LEGAL STATUS

II. RESOURCES

III. HEADS OF SAIs

IV. REPORTING AUDIT RESULTS

V. ACCESS TO INFORMATION

VI. OPERATIONS

VII. CONTENT AND TIMING OF AUDIT REPORTS

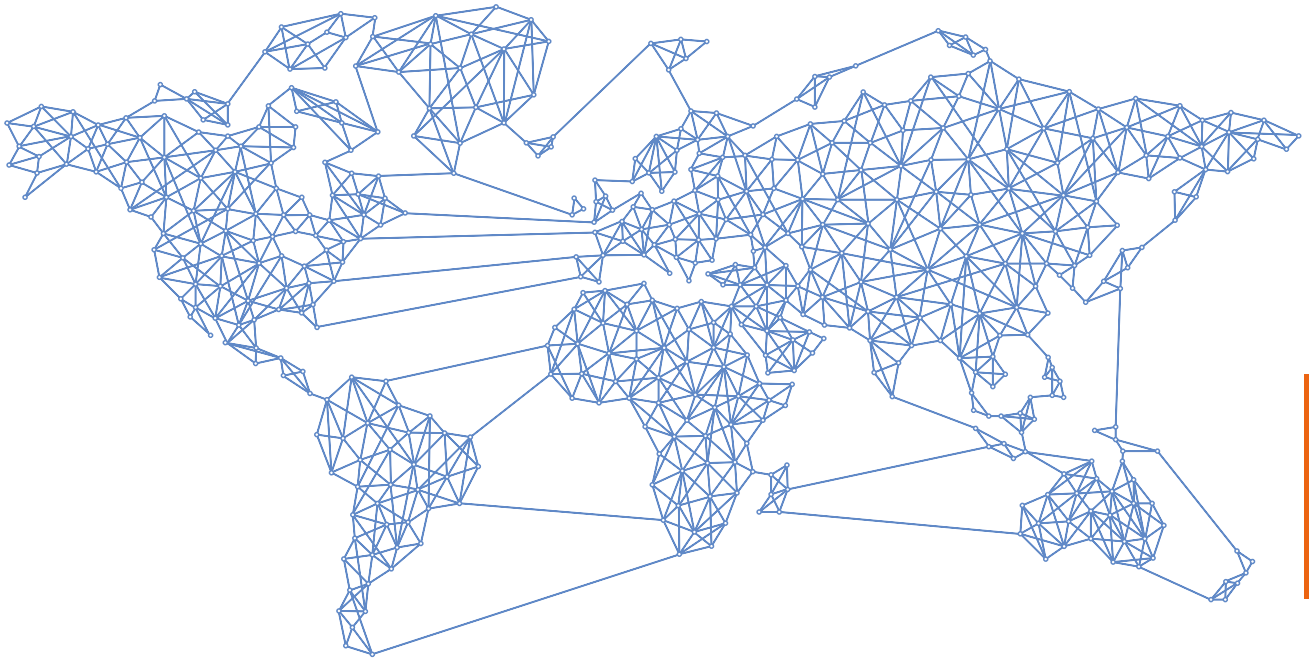
VIII. EFFECTIVE FOLLOW-UP MECHANISMS

INTOSAI INITIATIVES TO FOSTER SAI INDEPENDENCE

INTOSAI has been an ardent advocate of SAI independence. The following lists the numerous measures taken by the organization to promote and raise awareness for this issue:

- adoption of the Lima Declaration of Guidelines on Auditing Precepts (1977)
- adoption of the Mexico Declaration on the Independence of Supreme Audit Institutions (2007) defining eight basic pillars of SAI independence
- organization of the 17th UN/INTOSAI Seminar on "The Independence of Supreme Audit Institutions" (2007)
- achievement of the repeated support by the UN, in particular via the General Assembly Resolutions A/66/209 (2011) and A/69/228 (2014)
- preparation and dissemination of the folder on SAI independence among the INTOSAI member SAIs containing the eight pillars of independence as laid down in the Mexico Declaration and the UN General Assembly Resolution A/66/209
- development of the "SAI Independence Rapid Advocacy Mechanism" (SIRAM) by the INTOSAI Development Initiative; SIRAM is a four-stages mechanism that aims to help INTOSAI and the donor community to deliver timely and effective responses to political developments or legal reforms that may negatively affect the independence of a SAI
- establishment of the SAI Independence Resource Centre (SIRC) by the INTOSAI Development Initiative, which features resource kits, publications and supporting material on SAI independence
- in January 2022, the INTOSAI Donor Cooperation (IDC) appointed Right Hon. Helen Clark as IDC Goodwill Ambassador for SAI Independence to provide INTOSAI with an influential voice to bring the issue of SAI independence on the global policy agenda, to raise awareness and to help mobilize support
- in January 2022, the General Secretariat of INTOSAI informed UN Under-Secretary-General Liu Zhenmin and in May 2022 the UN Secretary-General Antonio Guterres about the findings of the IDI Global SAI Stocktaking Report
- the Strategic Plan of INTOSAI 2023–2028 defines SAI independence as one of its organizational priorities: "Advocate for and support SAI independence"
- INTOSAI is closely working together with the international donor community, which has shown strong support for the independence of SAIs through impactful actions and programmes ◄

CONTRIBUTIONS BY REGIONAL ORGANIZATIONS



AFROSAI

Mbah Acha Rose Fomundam
Secretary General of the African Organization of Supreme Audit Institutions
President of the Supreme Audit Institution of Cameroon

CONTEXT

Adopted in 2000 for a period of 15 years, the Millennium Development Goals (MDGs) have been at the core of the Development Agenda, as a response by the international community to the increasing rate of poverty in the world. The implementation of these MDGs has brought about significant progress in most developing countries.

Although there have been many reasons to celebrate the progress made, the MDG assessment yielded somewhat mixed results.

Aware of the shortcomings of the process of defining and implementing the MDGs at the international and regional levels, the international community therefore called for the definition of an inclusive, more ambitious and long-term programme. The use of a participatory definition process enabled a development programme to be drawn up based on 17 objectives known as the SDGs, with 169 associated targets.

The 2030 Agenda, prepared as an "action plan for humanity, the planet and prosperity", aims at achieving sustainable development, in its economic, social and environmental dimensions, on a global scale.

In 2016, at the INCOSAI XXII held in Abu Dhabi, the UN Under-Secretary-General for Economic and Social Affairs, Wu Hongbo, conveyed a powerful message calling on SAIs, whose mandate is to ensure the proper and effective use of public funds through various means of control, to play their full role in achieving the goals set out in the 2030 Agenda.

The Under-Secretary-General's statement outlined the important relationship between effective SAIs and inclusive and sustainable development. It also identified ways in which SAIs could make a significant contribution to the implementation, monitoring and review of the SDGs.

AFROSAI's member SAIs have not been left on the sidelines of this vast movement; rather, they have fully invested in supporting the operationalization of this ambitious programme to transform the world, through national and cooperative audits.

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ACHIEVEMENTS TO DATE

AFROSAI member SAIs' actions on the implementation of the SDGs mainly focused on two key areas:

CONDUCTING PERFORMANCE AUDITS ON THE PREPAREDNESS OF AFRICAN GOVERNMENTS TO IMPLEMENT THE SDGs

This activity was technically supported by the INTOSAI Development Initiative, which developed dedicated cooperative audit programmes for SAIs of the AFROSAI sub-regional organizations.

In this respect, audits carried out enabled the following to be assessed:

- mechanisms put in place by governments to disseminate the 2030 Agenda and obtain substantial commitment from all stakeholders
- the institutional coordination put in place and how well it is anchored
- the level of adaptation of the SDGs to the national and local context of the participating countries
- strategies for identifying and mobilising the resources and capacities needed to implement the 2030 Agenda
- mechanisms for monitoring, tracking, reviewing and reporting on progress in implementing the 2030 Agenda

> *"Auditing the preparedness of SAIs to implement the SDGs led to the general observation that most African countries committed to implementing the 2030 Agenda undertook relevant actions to do so."*
>
> *Mbah Acha Rose Fomundam*

These actions are appreciable, particularly in terms of stakeholders' commitment on the definition of priority national targets and their integration into national development frameworks.

However, for some countries, the need to set up structures to coordinate and steer the process with a sufficiently strong institutional base remains a challenge.

AUDITING THE IMPLEMENTATION OF THE SDGs

In this context, as part of its contribution to helping governments, the AFROSAI-E region focused on providing citizen-centred services, and embarked on an SDG prioritization exercise in 2021 designed to help identify common challenging areas, distinct challenging areas as well as flourishing areas to their member countries.

Through this exercise, the subregion AFROSAI-E set out to conduct coordinated audits targeted at SDG implementation in the various countries. These attempts centred mainly on the performance audit methodology and were designed to focus on two SDGs annually with an emphasis on a social SDG and an environmental SDG.

So far, audits on three social SDGs (Gender [5], Education for the Vulnerable [4.5] and Agricultural Productivity with a focus on climate resilient practices [2.3, 2.4 and 13]) have been conducted. Since the inception of this project in 2022, a total of 13 SAIs have been engaged, with 17 reports at various stages of completion. However, there is one report from SAI Tanzania on gender-based violence that has been completed and published.

On the environmental aspect of SDGs, seven SAIs carried out the audit, resulting in a total of seven reports, all at various levels of completion. The focus of these has been on water and sanitation – SDG 6 – and coastal environments – SDG 14.

Through these coordinated audits, AFROSAI-E has a sustainability plan that involves training about 500 SAI staff members from our 26 member SAIs. In less than two years, over 120 SAI staff members have strengthened their competence to perform SDG implementation audits, and they serve as SDG audit ambassadors within their SAIs.

Also, SAIs from the AFROSAI-E were encouraged to conduct their own SDG audits in order to hold governments accountable for their stewardship.

THE PFM REPORTING FRAMEWORK

During INCOSAI XXII in 2016, the congress theme discussion on the SDGs brought to the forefront the vital role of SAIs in contributing to their achievement. In response, AFROSAI-E and the GIZ Good Financial Governance in Africa Programme teamed up to develop the Public Financial Management Reporting Framework (PFM RF). This tool was launched in 2018 and enables SAIs to make a meaningful contribution to the achievement of SDGs at country level.

Sound public financial management is crucial to ensuring the delivery of essential services in sectors such as health and education to citizens. The functioning of the PFM system reflects the ability of the government to turn policies from paper into reality. SAIs are uniquely positioned to holistically audit the PFM system. They can look at institutions such as Ministries of Finance, revenue authorities, Parliament and selected line ministries as well as at overarching PFM processes, such as budget formulation and financial reporting. >>

Since the introduction of the PFM Reporting Framework tool in 2018, 12 SAIs in Africa, one SAI in Europe and one SAI in Latin America have adopted it. Five of these SAIs have published their audit reports, using version 1.0 of the tool, on the performance of the country's PFM system. These SAIs tabled the reports in Parliament and engaged the media and civil society organizations on the results. The SAIs have indicated that they consider the tool to be a game changer in their work as it prompts thorough root cause analysis of the PFM system holistically. The tool enables auditors to use various audit evidence gathering techniques and methods commonly used in performance, compliance and financial audits.

The PFM Reporting Framework is available in English, French and Portuguese. The tool enables auditors to verify the readiness of the national PFM system in supporting the SDGs and ensuring disaster preparedness.

It is inspired by existing assessment frameworks such as the Public Expenditure and Financial Accountability (PEFA) programme, while catering for the specificities of the work of SAIs. The tool enables the auditor to

- identify key PFM risk areas
- compare entity performance
- understand root causes of domestic PFM trends
- understand PFM trends
- report clearly to users of dashbords.

Although the work of the AFROSAI member SAIs to date on the subject of the SDGs remains insufficient compared to the expectations identified, it has nevertheless been an opportunity for SAIs to assert their primary vocation of providing advice through the recommendations resulting from audits.

Considering how much is left to be done in terms of the contribution of African SAIs to the implementation of the 2030 Agenda and, above all, considering that we are halfway through the time allotted for the achievement of this ambitious programme, AFROSAI, for the second half of the time remaining for the implementation of the 2030 Agenda, intends, among other things, to

- intensify the monitoring of progress related to the implementation of the 2030 Agenda
- encourage member SAIs to conduct financial, compliance and performance audits of major government programmes developed to achieve national development goals
- encourage SAIs to audit and report on the public financial management framework of their respective governments, so that data from these audits can be used at the continental and global level to highlight identified weaknesses. ◄

ARABOSAI

Hussam Alangari
Chairman of the Arab Organization of Supreme Audit Institutions
President of the General Court of Audit of Saudi Arabia

Sustainable development has become a critical global priority aimed at achieving a balance between economic growth, social equity, and environmental protection for present and future generations. Achieving sustainable development requires effective and efficient use of resources, transparent governance, and sound accountability mechanisms. In this context, SAIs play an important role in promoting and ensuring sustainable development in all countries. As independent and authoritative bodies responsible for auditing government finances and operations, SAIs can have a major impact on achieving the SDGs.

Transparency and accountability are the cornerstones of sustainable development. SAIs play a critical role in auditing government activities, financial transactions, and resource management, ensuring that public funds are used effectively and responsibly. By conducting regular and rigorous audits, SAIs hold governments accountable for their actions and expose and prevent mismanagement, corruption, and waste of resources. Transparent and accountable governance builds public trust, which is essential for successful sustainable development initiatives.

SAIs promote good governance practices by assessing public entities' compliance with laws and regulations. They evaluate the efficiency, effectiveness, and economy of government programmes, projects, and policies.

The lessons learned from SAIs' audits provide valuable feedback to policymakers, enabling them to make evidence-based decisions and improve the design and implementation of sustainable development initiatives. The INTOSAI made significant progress in this direction. In 2016, the INTOSAI Development Initiative in collaboration with the INTOSAI Knowledge Sharing Committee launched a programme aimed at enhancing the capabilities of SAIs worldwide and raising awareness of their role in achieving the SDGs. In 2019, a model for auditing the SDGs was developed to assist SAIs in monitoring the implementation of these goals. Some audits related to the SDGs have already been conducted, such as those on local health systems and sustainable procurement.

> *As independent and authoritative bodies responsible for auditing government finances and operations, SAIs can have a major impact on achieving the Sustainable Development Goals (SDGs).*
>
> *Hussam Alangari*

In summary, SAIs play an important role in achieving sustainable development at the global level. By improving transparency and accountability, monitoring the impact of activities on the environment, and contributing to the achievement of the SDGs, these bodies can help create a more sustainable and prosperous future for all. Therefore, it is important that these institutions be equipped with the necessary skills and resources to effectively serve sustainable development. ◄

ASOSAI

Hou Kai
Secretary General of the Asian Organization of Supreme Audit Institutions
Auditor General of the National Audit Office of the People's Republic of China

The SDGs, another global plan that follows the Millennium Development goals, aim to achieve sustainable development by solving issues in economic, social and environmental development in a holistic manner. The 17 goals with 169 targets envision a better and more sustainable future for all people.

Promoting sustainable development is one of the key missions of the National Audit Office of China (CNAO). In recent years, we promoted the implementation of policies related to high-quality development in China, and enhanced the efficiency in using public funds. We worked to promote poverty eradication and improve people's wellbeing. We advanced ecological conservation to build a Beautiful China. We worked to prevent and defuse major risks, and strengthened the oversight on the exercise of power in promoting anti-corruption and clean governance.

In promoting sustainable development, CNAO also fulfills its international responsibilities in coping with common challenges faced by SAIs. Our endeavours in promoting the global implementation of the SDGs were as follows:

BIG DATA TECHNOLOGY IN AUDITS

Firstly, in our capacity as chair of the INTOSAI Working Group on Big Data (WGBD), we actively promoted the application of big data technology in audits of the SDGs: In April 2017, at the initiative of CNAO, the INTOSAI WGBD was established and launched its first meeting. This milestone brought big data audits to the attention of SAIs. After that, using big data to carry out audits became a trend for SAIs to fulfil their duties in the digital era. SAIs realized that big data technology could be used to improve the performance of governments, strengthen transparency and accountability, combat corruption, promote good governance, and implement national sustainable development strategies and SDGs. In recent years, SAIs have accumulated some experience in big data audits, while new challenges were also identified in audit methodology, project organization and capacity building. Subsequently, a series of research projects on big data audits were launched by the INTOSAI WGBD focusing on four aspects, including basic theory, technique innovation, management reform and practical application of big data. In 2022, the INTOSAI WGBD officially released three products, i.e., the Guidance on Conducting Audit Activities with Data Analytics, the Research Paper on Innovative Audit Technology and the Development Overview of Big Data Audits Performed by

Supreme Audit Institutions from 2016 to 2021. They provide references and guidance for SAIs to use big data in carrying out audits of SDGs.

> *Big data technology could be used to improve the performance of governments, strengthen transparency and accountability, combat corruption, promote good governance, and implement national sustainable development strategies and SDGs.*
>
> *Hou Kai*

AUDITING THE IMPLEMENTATION OF SDGs

Secondly, in our capacity as the Secretariat of the Asian Organization of Supreme Audit Institutions (ASOSAI), CNAO supported SAIs in Asia in auditing the implementation of the SDGs. We actively encouraged knowledge sharing and joint researches on auditing SDGs among SAIs in Asia.

In September 2018, the 14th ASOSAI Assembly and 7th ASOSAI Symposium were held in Hanoi, Vietnam. The Assembly endorsed the Hanoi Declaration, which summarizes the endeavours and contributions of SAIs in Asia in achieving the SDGs. The Assembly discussed "Environmental Auditing for Sustainable Development", and proposed responses to global environmental challenges. The Hanoi Declaration recommended that ASOSAI enhances knowledge sharing and capacity development in the field of environmental auditing for sustainable development, implements the SDGs, and responds actively to global environmental challenges.

From 2018 to 2021, ASOSAI conducted its 12th Research Project on the subject of "Audit on Implementation of SDGs: Leveraging Digital or Big Data to Achieve the SDGs". 15 ASOSAI members participated in this project and produced two outcomes. The first paper, which bears the same title as the theme of this project, introduces a model that aims to support auditors in leveraging digital or big data to help achieve the SDGs. The second paper entitled "Evaluation of the importance of reporting frameworks based on providing transparency in situations that have complexities", explored the approach for accountability lines in accordance with SDG audits and proposed a conceptual framework for the review of the SDG audit reports.

In 2021, the ASOSAI established the Working Group on SDGs, an important platform for SAIs in Asia to exchange experience and share knowledge on auditing the SDGs.

ENVIRONMENTAL AUDITS

Thirdly, as Chair of the ASOSAI Working Group on Environmental Auditing (ASOSAI WGEA), CNAO promoted the implementation of the SDGs through high-quality environmental audits in Asia. Within the ASOSAI WGEA, which consists of 33 members and one observer, CNAO has been committed to helping SAIs in Asia to conduct high-quality environmental audits and active cooperation. We drafted the 2020–2022 Work Plan of the ASOSAI WGEA, calling on SAIs to implement the SDGs as one of the four crosscutting priorities. In 2021, the ASOSAI WGEA launched the Green Vision Award to encourage innovation in sustainable development audits among SAIs in Asia. SAI Thailand won the award in the same year. In 2023, the selection of the second Green Vision Award is under way. In addition, the ASOSAI WGEA organized a series of pilot training programmes for environmental audits,

helping SAIs enhance environmental audit effectiveness. In late 2020 and early 2021, the ASOSAI WGEA launched two cooperative audit projects: "Water Resource Management in the Mekong River Basin" and "Sustainable Transport". The SAIs of Indonesia, Thailand and China also jointly led the project "Sustainable Transport" of the INTOSAI WGEA, and prepared the guidance "Auditing Sustainable Transport: Guidance for Supreme Audit Institutions" to help SAIs audit sustainable transport. It was endorsed and released at the 21st INTOSAI WGEA Assembly.

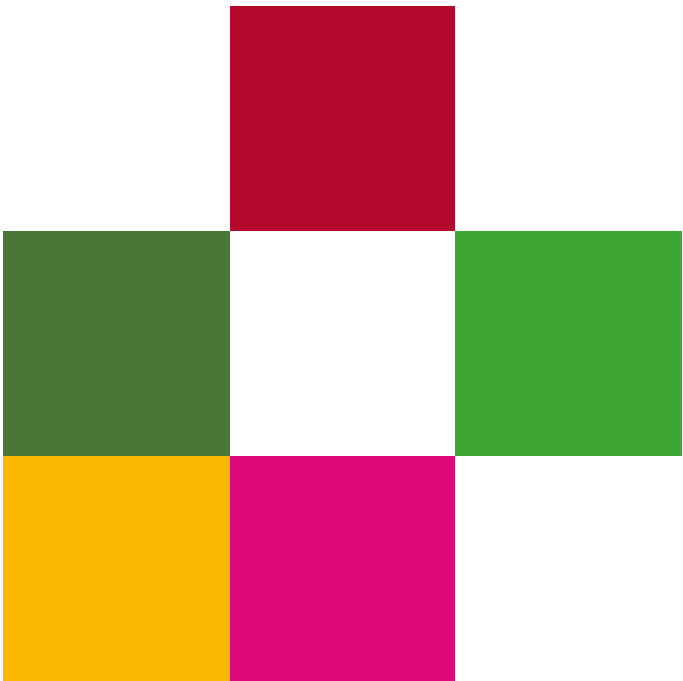
AUDITS OF UN ENTITIES

Fourthly, we conscientiously organized audits of the UN to improve management and promote better governance in UN agencies and advance the global implementation of the SDGs. From 2008 to 2014, the Auditors General of China served as members of the UN Board of Auditors, and more than 500 CNAO auditors audited over 20 UN agencies and projects. In July 2020, the Auditor General of China was again elected to the UN Board of Auditors, responsible for auditing 43 UN entities, including the UN General Secretariat, UN peacekeeping operations, funds and programmes, and the "Umoja" system. Since 1 January 2023, the Auditor General of China has assumed the chairmanship of the UN Board of Auditors. Up to now, CNAO has dedicated more than 500 auditors to the audits of the UN, and submitted nearly 50 audit reports and management letters to the UN General Assembly and managements. Our efforts effectively helped UN agencies to strengthen management, enhance performance, increase transparency, reinforce accountability, deepen reform, improve governance, and advance the global implementation of the SDGs.

THE WAY FORWARD

On the 60th anniversary of INTOSAI in 2013, the Beijing Declaration adopted at the INCOSAI XXI stated that "to meet global challenges, within the framework of INTOSAI and its regional working groups, SAIs of various countries will continue to build their strengths and assume common responsibilities, resisting risks, taking action and speaking with a trustworthy voice." 2023 marks the 70th anniversary of INTOSAI. Looking back at the last ten years, with the joint efforts of SAIs, the INTOSAI community and its Regional Organizations have engaged in active collaborations to audit the SDGs and climate change – the results of which have increasingly been recognized by governments around the world and international organizations.

On the way forward, CNAO will continue to actively participate in international cooperation and work with other SAIs in responding to ever-growing global challenges, promoting the building of a community with a shared future for humanity, and making active contributions to the implementation of SDGs globally. ◄



CAROSAI

Pamela Monroe Ellis
Secretary General of the Caribbean Organization of Supreme Audit Institutions
Auditor General of the Auditor General's Department of Jamaica

SAIs have evolved from the tradition of expressing an opinion on the financial statements to one that is instrumental in public sector governance to reduce waste, improve the quality of public services, and assess the achievement of public programme goals towards achieving global sustainable development. SAIs are now required to promote sustainable development through accountability, transparency and inclusiveness, development, promoting sustainable practices, and strengthening international cooperation.

One of the key outcomes that the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) strives to achieve is "professional SAIs delivering value and benefits by contributing to SDGs and demonstrating relevance to the region".

SDG 16 is about "promoting peaceful and inclusive societies for sustainable development, providing access to justice for all; and building effective, accountable, and inclusive institutions at all levels". SAI can contribute to the achievement of SDG 16, through their audits of public expenditure and government accounts, to promote transparency in the use of public funds and assist in combatting corruption in the public sector.

CAROSAI is a 23-member organization comprising mainly SAIs within the English-speaking Caribbean. However, among its members are also one French- and three Dutch-speaking countries. SAI member countries are not equally endowed in terms of physical and human resources. Challenges faced by most of our members are as follows:

- Low GDP: Some member countries have low levels of economic growth, which means that the government must prioritize spending for economic growth and social programmes, which leaves minimal resources to fund SAIs.
- Unqualified staff: Some SAIs are challenged with attracting and retaining qualified and specialized staff given a generally lower level of remuneration in the public sector compared to the private sector.
- Technical capacity: Some small countries lack technical knowledge or IT infrastructure and are highly paper based in their operations. This significantly affects the SAIs in trying to keep pace with their counterpart.
- Low population density: Given the varying size in population some SAIs may not be exposed to some specific areas of audit, and

auditors will be limited in capacity due to lack of experience.
- Vulnerability to national disasters: The region is particularly vulnerable to natural disasters, foremost hurricanes, which means that the government will have to spend more to rebuild the infrastructure rather than to pay for training or for filling vacancies in offices.
- Lack of independence: Some SAIs do not have the authority to act independently on most of their important tasks such as recruitment, budgeting, choice of audit entity, and the publication of reports. Consequently, the skills and attributes of officers assigned to the Audit Office do not always align with the needs of the Audit Office.

Against this background, CAROSAI seeks to supports SAIs to

- increase the exchange of knowledge and experiences between members
- expand training and continuing education possibilities between SAIs
- increase the importance of the internal audit function in the public sector
- render technical assistance and support to member SAIs
- strengthen cooperation between member SAIs.

Because SAIs are accountable to their stakeholders, it is imperative that the head of a SAI ensures the staff's competence according to ISSAI 150 – "Auditor Competence". CAROSAI continually monitors member SAIs to ensure that the staff is trained and competent so that it can be held accountable for its performance. CAROSAI also encourages its members to participate in cooperative audits, which enables access to coaching and mentoring from experts where the skills are not available or training is costly.

CAROSAI has partnered with INTOSAI to train auditors on environmental cooperative audits so that the auditors can be aware of some of the effects of the changes and how to prevent or manage them. Additionally, CAROSAI conducts webinars and trainings to engage its auditors and to raise awareness of the ISSAIs and the updates that are available.

CAROSAI monitored the conduct of the cooperative SDG 3d audit "Strong and Resilient National Public Health Systems", which included a cross section of personnel from both the public sector and advocacy groups. Participating countries included Aruba, the Bahamas, Belize, the British Virgin Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, St. Lucia, St. Vincent & the Grenadines, Trinidad & Tobago, and the Turks & Caicos Islands. Jamaica's audit report was tabled in Parliament in March 2023.

To be mentioned is also the Transparent Accountability and Inclusiveness (TAI) Audit, which was successfully done over a two-year period by several SAIs.

In an effort to assess the resilience of member SAIs, CAROSAI conducted two surveys with its members on

1. the effects of COVID-19 on the SAI
2. SAIs' member profiles.

All 23 SAIs indicated that they required more IT equipment and software to be more effective in both the field work and the preparation of the final report. Some SAIs were unable to operate in the initial stage of the pandemic because they did not have remote access to information.

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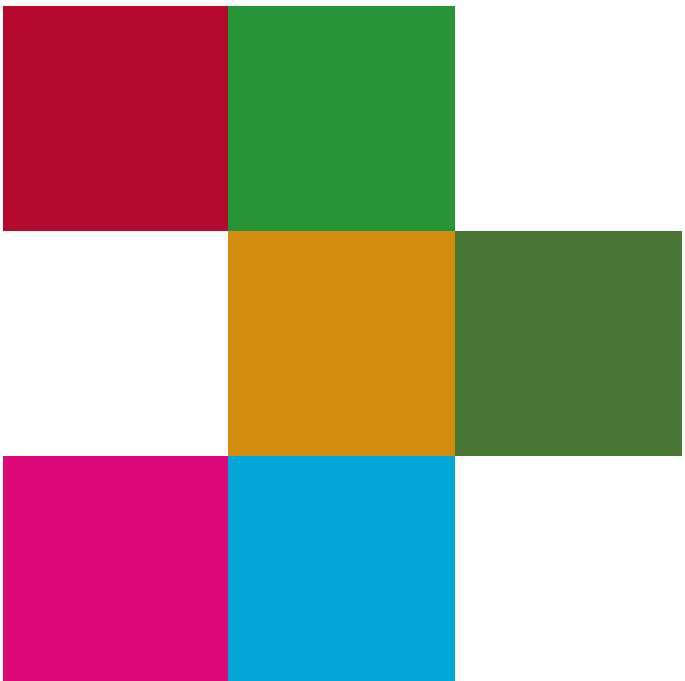
In response to the needs of SAIs as stated in the results of the member profile survey, members were encouraged to participate in the courses offered by IDI, such as the "Leveraging on Technology Advancement" initiative (LOTA), "pICTure" (focussing on ICT governance for SAIs) and "Crisis and Risk Management for SAI Performance" (CRISP).

Furthermore, a need has been identified for professional advancement, and as such members were invited to participate in the "Professional Education for SAI Auditors" pilot programme (PESA-P). Most of the participants felt that it was very informative but that they needed more time for the preparation for the exams.

Our Strategic Business Plan (SBP) for the period 2019–2022 addressed some of the challenges pronounced during the pandemic through the activities under the strategic themes of "High Quality Audits creating Regional Impact", namely cooperative audits for ISSAI adoption and implementation, and "Strategic Performance Measurement", where CAROSAI assisted with the arrangement of SAI PMF reviews.



The SBP for the period 2022–2025 has adopted the four themes below, which capture what we consider to be CAROSAI's way forward resulting from the conclusions at our XXII congress held in Aruba 2022 and the congress declaration adopted at the INCOSAI XXIV in Rio de Janeiro, Brazil:

- Responsive and Effective SAIs
- Relevant SAIs
- People Engagement
- CAROSAI Governance

The SBP still supports and encourages its member bodies in auditing the implementation of the SDGs. In that regard, it outlines four strategic priorities geared towards SDG 16 and other emerging issues.

Each priority focuses on the development of SAIs, staff capacity building, the competence of auditors and the accountability of CAROSAI and its member SAIs to the stakeholders.

In the framework of Strategic Priority 1 – Responsive and Effective SAIs – CAROSAI intends to promote and coordinate the completion as well as repeat assessments of a SAI PMF for each of its members. Such assessments will not only analyse the SAI's audit practice against the ISSAIs but also the SAI's overall internal governance structure and identify gaps for improvements. Having completed the assessment, CAROSAI will encourage and support member SAIs to use the results of the SAI PMF to form the basis for developing their strategic plans. According to ISSAI 12 Principle 9 (3) SAIs should have an appropriate organizational management and support structure that will give effect to good governance processes and support sound internal control and management practices. In this regard, CAROSAI aims to close the gap identified in the 2020 Global Survey where only 27% of the member SAIs' operational plans were aligned to their strategic plan and

only 50% monitored their operational and strategic plan. CAROSAI will partner with IDI to support SAIs regarding their own strategic planning, the development of operational plans, as well as progress-monitoring, evaluation, and the establishment of a reporting mechanism.

Additionally, CAROSAI will conduct relevant trainings for the heads of its SAIs to improve their knowledge on auditor competence.

As part of Strategic Priority 2 – Relevant SAIs – CAROSAI will be participating in cooperative audits, such as the global cooperative audit "Climate Change Adaptation Action", which will be conducted by IDI. This is extremely important to us, as we are affected by the challenges of climate change arising from our geographical and social context. Under this priority, CAROSAI will also participate in IDI's "System of Audit Quality Management" (SoAQM) initiative, which will enable the SAI to conduct high quality audits, fulfil their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and contribute value.

Under Strategic Priority 3 – People Engagement – CAROSAI will lead by example, forging formal links with stakeholders to engage in a dialogue to advocate for SAI independence, discuss how SAIs work, facilitate improvement in the public sector, and secure sustainable development partners. It is our view that the challenges/deficiencies experienced by member SAIs would be suitably addressed at the CARICOM level. However, to have our voice heard at the level of the highest regional body will require a structured and determined approach which must be accompanied by a fair level of respect for CAROSAI as a regional body. Equally, CAROSAI must establish formal relationships with donor and bi-lateral partners such as IDI.

The final Strategic Priority – CAROSAI Governance – will promote continued and effective regular communication with member SAIs and stakeholders through interactive communication platforms and by providing timely feedback and comments to our strategic partners and stakeholders.

An effective Secretariat will ensure that SAIs are engaged in activities that will build capacity development.

Our efforts remain centered on achieving our expected outcomes, realigning where necessary and retooling where needed. ◄

> *"CAROSAI hopes to foster a culture of learning and innovation among its members that will enable them to contribute to the achievement of the SDGs, as well as to demonstrate the value and benefits that SAIs can deliver to their citizens and governments."*
>
> *Pamela Monroe Ellis*

EUROSAI

Enriqueta Chicano Jávega
Secretary General of the European Organization of Supreme Audit Institutions
President of the Spanish Court of Audit

INTRODUCTION

Seven and a half years since the adoption of the 2030 Agenda by the UN General Assembly, halfway through the deadline set for its implementation, it is a good time to review the achievements, draw lessons and gather momentum to undertake the final stage towards the achievement of the 17 SDGs and 169 targets. And what better framework for our Supreme Audit Institutions (SAIs) to do so than this special publication commemorating the 70th anniversary of the creation of INTOSAI and the 60th anniversary of its General Secretariat.

Before going into the subject, I would like to highlight the great innovations that, from my point of view, the 2030 Agenda represents.

Firstly, the integrated and indivisible nature of the SDGs, their global scope and universal application: The 2030 Agenda is for all and every countries, regardless of their level of development, which are called upon to make progress in all dimensions of sustainable development (economic, social and environmental), in an integrated and joint manner. The approach therefore differs from previous UN plannings, which were only oriented towards the least developed countries.

Secondly, the principle of national ownership. Each country has to adapt the SDGs to its own reality and possibilities. The starting points are different and so are the concrete targets. National governments and parliaments are therefore responsible for adopting the 2030 Agenda and providing the necessary public funding. Moreover, their action must involve all levels of government and civil society as a whole. The Agenda becomes a major programme aimed at a coordinated mobilization of all levels of society.

The third novelty is the provision of mechanisms for monitoring throughout its period of validity – a worldwide, global and systematic accountability, with the aim of facilitating international comparison in order to have homogeneous indicators at a global level. A significant effort has been made to homogeneously define 232 indicators that make it possible to monitor the SDGs and their targets. Furthermore, the presentation of the Voluntary National Reviews in the framework of a specific annual UN forum is an opportunity for nations to present their progress. >>

COLLABORATION IN THE FRAMEWORK OF INTOSAI

Because of the role that the UN recognizes for SAIs in Resolution A/69/228 – promoting and fostering the efficiency, effectiveness, accountability and transparency of public administrations – the INTOSAI Development Initiative (IDI) and the UN have collaborated to launch an ambitious programme of performance audits in preparation for the implementation of the 2030 Agenda. IDI published the synthesis report "Are Nations Prepared for Implementation of the 2030 Agenda?" based on 41 reports from national and sub-national audit institutions. At present, according to INTOSAI, some 70 audits have been conducted on the readiness for implementation of the SDGs.

These audits have led to the development of methodological guidance for auditing the SDGs, including the "IDI's SDGs Audit Model" (ISAM), an important document that facilitates SDG audits at all stages, from planning to the follow-up of recommendations. Such audits also made it easier for governments in many developed countries to be fully aware that the 2030 Agenda also concerned them and that they had to take decisions to enable its implementation. Moreover, by taking place early in the 2030 Agenda's lifespan, they contributed to correcting shortcomings and improving conditions for its effective implementation. Thanks to this experience, the design of performance audits with a focus on the preparatory and intermediate stages of the implementation of different public programmes became widespread, allowing the recommendations to have immediate positive effects.

In this context, the importance of the impetus provided by the Regional Organizations has become clear, as they have not only encouraged national SAIs to include audits on the 2030 Agenda in their annual planning but have also promoted enriching exchanges of experiences and methodological innovation through international cooperative audits.

STOCKTAKING AND LESSONS LEARNED

The EUROSAI Strategic Plan (2017–2022) still in force at the time of this writing does not incorporate a specific SDG-related goal or strategic priority. However, in our status as a Regional Organization of INTOSAI, we aim to contribute to the achievement of INTOSAI's strategic goals and priorities, and the INTOSAI Strategic Plan in force until 2022 included as a priority "Contributing to the follow-up and review of the SDGs in the context of nation-specific sustainable development efforts and the mandates of individual SAIs".

This commitment has materialized in numerous contributions. At the INCOSAI XXIV, held in Rio de Janeiro (Brazil), I had the honour of reporting to the international community on the regional contributions in the last three years. I would like to highlight a few.

First of all, I would like to mention the audits carried out by our members, a significant sample of which can be consulted in the BIEP – Benchmarking Information Exchange Project Database, which is managed by the SAI of the Czech Republic, the current EUROSAI Chair. In addition, international cooperative audits have been carried out and EUROSAI members have continued to feed the virtual catalogue of cooperative audits developed by the INTOSAI CBC Subcommittee on Cooperative Audits, with reports such as the Coordinated Audit on "Transboundary movements of waste in the light of the provisions of the Basel Convention" carried out by the SAIs of Poland, the Slovak Republic and Ukraine in the framework of the Basel Convention or the Joint Report on "Plastic

Waste Management in Europe" (under the EUROSAI Working Group on Environmental Audit – WGEA).

Our members have also participated in INTOSAI SDG-related events and initiatives, such as the side event held during the INCOSAI XXIII on the role of SAIs in achieving the SDGs; the INTOSAI Atlas on the SDGs containing 32 reports and other related documentation; initiatives related to SDG 5 – achieve gender equality and empower all women and girls (the series of webinars on increasing women's leadership in public financial management organized by IDI, together with UN Women and the International Budget Partnership); or EUROSAI's first participation in a UN Climate Change Conference, in the course of which EUROSAI (under the initiative of the SAIs of Latvia and Israel) and the European Court of Auditors held a side event on "Translating climate ambition into delivery" within the organization of the UN Climate Change Conference (COP26) in Glasgow (UK).

At the inter-regional level, the joint EUROSAI-AFROSAI Seminar (2019) organized by the SAI of Portugal with 147 participants from 54 institutions focused on "Sharing experiences on auditing for the SDGs: a view from different regions". At the regional level, the EUROSAI Post-Congress "Get-Together" held in Prague in May 2022 included a specific workshop on environmental SDGs.

The EUROSAI working groups and the EUROSAI Task Force on Municipality Audit (TFMA) have produced numerous works, including the "Report on the implementation of the UN SDGs in municipalities", which was published by the TFMA and was based on a survey of 25 members, covering general information on the experience of participating SAIs on SDG issues in general as well as on the targets, key issues of audits and assessments conducted by SAIs on the preparedness for SDG implementation and the implementation of the SDGs itself. Also worth mentioning are the works of the Project Group on Innovations, which carried out the activity "Optimising SAIs' mandate, connecting with citizens, consciously changing and implementing the SDGs" or the Project Group on "Collaboration with UN national agencies in the context of SAIs' SDG-related audit processes".

I would like to highlight, in particular, the work of the Working Group on the Audit of Disaster and Catastrophe Funds (WGAFADC), because it is working under the chairmanship and leadership of SAI Ukraine, despite the tragic circumstances in the country. This Working Group organized a seminar entitled "Contributing to the achievement of the SDGs in the field of prevention and elimination of consequences of disasters and catastrophes" in 2019; worked on the implementation of SDG 11 (to make cities inclusive, safe, resilient and sustainable) by conducting several related coordinated audits; completed two surveys among working group members on conducting cooperative audits in the scope of SDG 1, SDG 11 and SDG 13 and shared the results at the 7th WGAFADC Meeting in November 2021, which identified mechanisms to better contribute to the achievement of the SDGs and several topics for cooperative audits.

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FROM NOW ON

The impact of the COVID-19 pandemic, and later the war in Ukraine, which is of particular concern to EUROSAI, may give the false impression that the SDGs have been pushed into the background. However, the relevance of the 2030 Agenda is absolute, not only because health and peace are the focus of specific SDGs, but also because others continue to be part of global priorities, such as climate emergency, poverty eradication or gender equality.

In this context, the signing of an addendum to the collaboration agreement between EUROSAI and ARABOSAI to intensify collaboration between the two Regional Organizations in the field of SDG auditing and auditing of IT systems reflects both the importance of the momentum at the regional level and the topicality of the 2030 Agenda. This addendum was signed by the corresponding Presidencies and Secretariats in the framework of the INCOSAI XXIII. As a consequence, the EUROSAI Secretariat launched the proposal – promoted by the EUROSAI Governing Board chaired by the SAI of the Czech Republic – to create a specific task force in our Regional Organization, which, in addition to addressing the issue in a cooperative and joint manner, will serve as a focal point of reference for the development of cooperation with ARABOSAI in this area.

> *We can increase*
> *the added value we bring to society,*
> *not only through making audits*
> *more relevant and useful*
> *but also as model institutions*
> *in our internal management.*
>
> *Enriqueta Chicano Jávega*

In the INTOSAI Strategic Plan, in force since January 2023, the crosscutting priority referred to in the previous section is now defined as "contributing to the achievement of the 2030 Agenda for Sustainable Development". I would like to emphasize that this new wording implies overcoming the role of SAIs as a reviewer, comptroller or evaluator of the work of other entities and institutions, a role that is maintained as it could not be otherwise, to highlight a broader conception, namely as direct participants, and ultimately, also as protagonists in the achievement of the SDGs. And that is why INTOSAI is committed to conducting its own internal and external operations and activities in a sustainable manner. I am pleased to share the recent launch within the WGEA of a survey on sustainable SAIs.

In conclusion and in my view, we need to approach the final phase of the implementation of the 2030 Agenda at the multinational level from a threefold perspective: reflecting on the usefulness of a new set of coordinated audits on SDG implementation to identify good practices and areas for improvement; continuing to share knowledge and experiences; reflecting on our role as agents of change. In short, how we can increase the added value we bring to society, not only through making audits more relevant and useful but also as model institutions in our internal management. ◄

OLACEFS

David Rogelio Colmenares Páramo
Secretary General of the Organization of Latin American and Caribbean Supreme Audit Institutions
Auditor General of the Supreme Audit Institution of Mexico

The Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) has had a significant impact on the achievement of the SDGs and will continue to make all necessary efforts to reach their optimal implementation.

With the adoption of the 2030 Agenda, we have been enabled to pay specific attention to the economic, social and environmental dimensions of sustainability. These dimensions call for ensuring sustainable development through measures aimed at ending poverty and fighting inequality; ensuring healthy living, knowledge building and the inclusion of women and children; developing a strong, inclusive and transformative economy; protecting ecosystems for all societies; promoting safe and peaceful societies and strong institutions, and global partnerships for sustainable development.

To this, we can add the UN General Assembly resolution A/69/228 on "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions", in which it is made clear that the objectives outlined therein can contribute to sustainable development by strengthening the value and benefits of SAIs' actions in favour of an effective and efficient public administration, making use of the tools of international cooperation.

OLACEFS has actively participated in this international framework. Thus, we can highlight our collaboration, for example, in the initiative "Cooperative Audit on Sustainable Public Procurement using Data Analytics". Its purpose was to carry out an audit-based monitoring of progress in the achievement of the SDG targets, specifically that of promoting "sustainable public procurement practices, in accordance with national policies and priorities" (SDG 12.7).

It is worth reflecting on what other commitments are required to achieve the 2030 Agenda. To this end, we should remember that in the Declaration of Punta Cana "On the promotion of citizen participation in the monitoring and control of the Sustainable Development Goals – 2030 Agenda" it was agreed to adopt principles and commitments for the implementation, development and strengthening of citizen participation in the monitoring and oversight of the SDGs – depending on

the scope, the authority of the applicable constitutional and legal framework and the available resources of SAIs in each country.

Against this background, it is indispensable to establish agreements that allow for the full achievement of these goals, of which, based on this international instrument, we can highlight the need to promote citizen engagement in the monitoring and audit of the 2030 Agenda.

We can also include the requirement for SAIs to ensure timely compliance with the principles recognized in this declaration, such as:

Independence	for carrying out their institutional oversight roles, promoting and implementing strategies, relationships and mechanisms for citizen participation, safeguarding their independence of jurisdiction and final decision-making
Active citizen participation and mutual trust	in the promotion of SDG audits, establishing collaborative and auxiliary agreements with civil society organizations, citizen groups and other stakeholders and individuals in general
Relevance	by recognising and determining the issues in which citizen participation can, in particular, contribute to the monitoring and auditing of the SDGs
Universality and full integration	by orienting its inclusive action towards citizens and the organized society without any form of exclusion
Progressiveness, openness and proximity	by conducting a gradual process of promoting citizen participation in order to generate interest among stakeholders to engage in the monitoring and auditing of the SDGs
Proactive approach, continuity and permanence	by providing spaces and mechanisms for citizen participation in order to generate credibility and provide monitoring and evaluation of the results obtained
Involvement and coordination	by promoting, within their different units, the convergence and inclusion of the different control and audit instances in the proposals for citizen participation

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It should also be mentioned that – in the face of technological and social changes – greater dynamism and commitment are required to explore new strategies that contribute to improving the scope of the regional agenda regarding sustainable development. This can be translated into SAI leadership to achieve an impact on citizens and generate greater confidence in them.

> *In the face of technological and social changes, greater dynamism and commitment are required to explore new strategies that contribute to improving the scope of the regional agenda regarding sustainable development.*
>
> *David Rogelio Colmenares Páramo*

At the same time, we can agree with the finding of the study "Buenas prácticas de fiscalización de los ODS. Herramientas para la fiscalización de los ODS en América Latina y el Caribe" (Good practices in auditing the SDGs. Tools for auditing the SDGs in Latin America and the Caribbean) prepared by OLACEFS, i.e. that the more the good practices are disseminated, adapted and strengthened, the more SAIs will be able to contribute to the achievement of the SDGs by identifying opportunities for improvement in key policies and programmes. This means leading by example and strengthening institutional leadership in auditing to support the implementation of the 2030 Agenda.

Following this study, good practices in regional SDG audits include:

- within the category of institutional policies for auditing the SDGs: the special performance audits of the 2030 Agenda (SAI of Mexico)
- within the category of audits: the coordinated audits and the performance audits with a focus on the SDGs (SAI of Ecuador)
- within the category of capacity building: the training programme for the establishment of SDG audits (SAI of Brazil)
- within the category of the participation in the Voluntary National Reviews: the participation of the SAI in the elaboration of the 2017 Brazilian Voluntary National Review on the SDGs (SAI of Brazil)

When considering the question of how to align investments with climate action and sustainable development, it is important to remember that the adoption of the Paris Agreement and the 2030 Agenda, among other international agreements to reduce emissions of greenhouse gases (GHG), has created the opportunity to drive the necessary energy transition through clean sources and help nations move towards sustainable development.

In this sense, we can consider SAIs as relevant actors since they have the capacity to independently and impartially assess government programmes and public policies. Such assessments concern in particular the appropriate use of public resources, environmental goods and services, and the measures adopted by governments to reduce GHG emissions.

Accordingly, OLACEFS is a key player and has, through its Special Technical Committee for Environment (COMTEMA), promoted coordinated audits on climate change, water resources, pro-

tected areas/biodiversity and environmental assets.

Furthermore, it has collaborated with and participated in the INTOSAI Working Group on Environmental Auditing (WGEA), which has contributed to the development and strengthening of its capacities, namely through the development of working methodologies, guidance material and lessons learned.

How does the OLACEFS SDGs platform contribute to a better understanding of the SDGs and their implementation: Peter Drucker pointed out that "what can't be measured, can't be improved". In this regard OLACEFS has developed a great tool – "Aplicación ODS. Olacefs" (SDG Application. OLACEFS) – with the aim to enable SAIs to report on their audits related to the preparation and implementation of the SDGs, hence encouraging and facilitating the exchange of experiences between SAIs, civil society organizations, academia and citizens.

When accessing the portal (April, 2023), the visitor sees a ranking that provides the following remarkable information: 25 reports were published on SDG 2 (Zero Hunger), SDG 1 (No Poverty) and SDG 16 (Peace, Justice and Strong Institutions), respectively.

Furthermore, 22 reports were prepared on SDG 8 (Decent Work and Economic Growth); and another 20 reports on SDG 10 (Reduced Inequalities). This provides us with relevant information for decision making.

In short, SAIs are essential actors in the region as regards the realization of the commitments made in the 2030 Agenda, and OLACEFS has been key to this by conducting SDG-related audits.

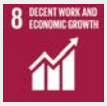
Sustainable Development Goals

Zero Hunger
25 reports

No Poverty
25 reports

Peace, Justice and Strong Institutions
25 reports

Decent Work and Economic Growth
22 reports



Reduced Inequalities
20 reports

OLACEFS has taken various measures to strengthen capacities for auditing government programmes closely related to the SDGs in the region's countries, including cooperative audits, databases for good practices, as well as capacity building initiatives for SAI auditors in the region.

However, much can still be achieved if we identify the remaining challenges for the new generation of agreements with clarity on key issues. This will enable us to focus SAIs' efforts on replicating good practices as well as on SDG-related audits to assess how governments are progressing in meeting these goals and to detect in time where efforts need to be optimized in order to strengthen capacities.[28] ◄

PASAI

John Ryan
Secretary General of the Pacific Association of Supreme Audit Institutions
Controller and Auditor-General of the Office of the Auditor-General of New Zealand

THE PACIFIC CONTEXT

The mission of the Pacific Association of Supreme Audit Institutions (PASAI) is to improve governance and accountability in the Pacific region.

The Australian Department of Foreign Affairs and Trade and the New Zealand Ministry of Foreign Affairs and Trade support us to do our work. They also monitor the progress of Australia and New Zealand towards meeting the 2030 Agenda for Sustainable Development.

Through other partnerships, these agencies provide support to many Pacific Island nations to help them achieve the 17 SDGs. The Aotearoa New Zealand International Climate Finance Strategy is one of many SDG-related programmes in the Pacific region.

Communities, governments, and development agencies in the Pacific desire good governance and accountability. This is especially important given the large investments involved in some programmes, such as the Climate Finance Strategy.

More fundamentally, achieving the SDGs is an existential matter for some of our member countries. Violence (SDG 16) has impacted democratic elections. The increasing volatility of weather events has given Pacific Island residents often fatal front row seats to the effects of climate change (SDG 13).

For some countries, their very viability is at risk. In the Pacific, the consequences of not enough global action on climate change has led to bleak forecasts. Almost a decade ago, the nation of Kiribati bought about 20 square kilometres of land in more mountainous Fiji to increase its food security.[29] And, as rising sea levels submerge Tuvalu, its government recently announced that it intends to recreate a digital version of the nation in the metaverse.[30]

SUPPORTING SAIs TO DO ENVIRONMENTAL AUDITS

PASAI's 2014–2024 Strategic Plan sets out our goals. These are to support Pacific SAIs to become independent and able to deliver on their mandates; advocate for good governance, accountability, transparency, and integrity throughout the public financial management system; support SAIs to improve the timeliness and quality of their audits; and build the capability of SAI staff to deliver high quality audit work. In turn, these goals will help position SAIs to carry out work that is relevant to the 2030 Agenda.

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> *More fundamentally, achieving the SDGs is an existential matter for some of our member countries. Violence (SDG 16) has impacted democratic elections. The increasing volatility of weather events has given Pacific Island residents often fatal front row seats to the effects of climate change (SDG 13).*
>
> *John Ryan*

As the end of the period for the current PASAI Strategic Plan approaches, we are mindful that all PASAI countries have endorsed the 2030 Agenda. This will inform our priorities and activities when we develop the strategic plan for the next decade.

Of course, our member SAIs need little persuasion to consider climate-relevant topics in their audits. The first four co-operative performance audit reports were all on environmental topics. The challenges are about SAIs' capacity and capability to perform these audits and identifying which topic is most pressing.

PASAI's Regional Working Group on Environmental Auditing (RWGEA) leads most of our environmental auditing work. Before the COVID-19 pandemic made in-person meetings impossible, the RWGEA convened biennial meetings in the region to provide training and support. These meetings often resulted in new co-operative audits.

Now that in-person meetings are possible again, the RWGEA held a meeting in Sydney, Australia, in May 2023. Representatives from throughout the region, alongside the INTOSAI Development Initiative (IDI) and the Chairs of the Working Group on Environmental Auditing (WGEA) and the RWGEA, were supported to engage with the Climate Change Adaptation Action's (CCAA) global co-operative audit programme.

This initiative will provide participating SAIs with online and in-person support for audit planning, fieldwork, and reporting. It also focuses on supporting SAIs to follow up effectively on responses to an audit to increase its impact. The support will involve access to technical specialists, as well as peer review and expert feedback on SAIs' audit plans and guidance on writing effective audit reports.

We are pleased to be part of this initiative.

PASAI participants are looking forward to the social learning activities that will be part of this global co-operative audit. We expect these to include webinars with key stakeholders to learn more about CCAA, opportunities to seek feedback and support from experts, and access to an audit question bank of thematic areas provided by the WGEA.

The region is grateful for the IDI's and WGEA's support through this programme.

The recent RWGEA meeting's programme included themes about climate action and biodiversity on land and in water (SDGs 13 to 15),[31] which are particularly relevant to the Pacific. The programme was designed to support SAIs to begin considering topics and focus areas for CCAA audits. Time was devoted to holding practical workshops to scope and plan potential environmental/climate change audits.

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In one of these workshops, participants developed lists of environmental audit topics linked to at least one SDG. Groups selected an audit topic (such as energy transition, disposing of contaminated material, disaster recovery, and water regulation) and identified a range of potential environmental audits. The groups then developed the audit's scope further by identifying an objective and, if feasible, audit criteria.

In another workshop, participants reviewed potential or planned climate adaptation audits and mapped these against the IDI's thematic (content) areas of disaster risk reduction, water resource management, sea level rise and coastal erosion, and implementation of climate change adaptation plans or actions.

Participants selected two topics from the list and considered how they could scope these in keeping with the IDI's thematic areas of governance, effectiveness, and inclusiveness. Throughout the region, SAIs had common interests in disaster risk reduction, implementing climate adaptation actions, and strategies to embed inclusiveness in audit scopes.

Between meetings of the RWGEA, we promote various training opportunities. We do this through social media channels, through direct email campaigns, and by publishing announcements online. PASAI members' staff have also been keen supporters of the Massive Open Online Courses (MOOCs) through the WGEA.

SUPPORTING SAIs TO IMPLEMENT THE 2030 AGENDA

Of course, the 2030 Agenda and its SDGs are far broader than environmental issues. We also aim to support our member SAIs to be agents of change by considering how SDGs impact their own operations.

PASAI has begun work to mainstream gender equality (SDG 5) and inclusion (SDG 10) in our programmes. We teach inclusive language in our Communications and Stakeholder Programme and have developed and rolled out an "inclusive language" fact sheet. Our self-paced Interpersonal Communications course also contains a module on inclusive language.

In partnership with Riksrevisionen (the Swedish National Audit Office), we are implementing a comprehensive human resource management programme for our members. This includes components on well-being (SDG 3) and inclusion (SDG 10).

UN Assistant Secretary-General Okai Asako described SDG 16 (Peace, Justice and Strong Institutions) as "an accelerator of the whole SDG framework".[32] SAIs can most effectively imple-

ment the 2030 Agenda when they are a recognized, valued part of a nation's public financial management system.

PASAI continues to assist SAIs in our region to obtain a fully independent mandate and due respect within their public financial management system. Strengthening our members' independence is the first of our strategic priorities.

One of our initiatives to support this work is a webinar series. PASAI uses its convening power to bring together a wide range of representatives from the public financial management system in each member country to talk about strengthening the system so that it can operate with integrity.

PASAI was grateful for the strong messages that the Right Hon. Helen Clark shared at the December 2022 session of this forum in her capacity as the INTOSAI Donor Cooperation Goodwill Ambassador for SAI Independence.

The 2023 webinar series focuses on improving civil society organizations and media understanding of the SAIs' role, as well as increasing SAIs' understanding of the information these stakeholders need to support the use of audit findings and recommendations.

THE IMPACT OF SDG-RELATED AUDIT TOPICS IN OUR REGION

In the last five years, SAIs in the Pacific have completed audits on achieving the SDGs and evaluating the financial and environmental consequences of climate change. Many of the following examples come from Report 4 in our Accountability and Transparency Series[33].

The Chambre Territoriale des Comptes Polynésie Française (the Chambre) completed environmental audits on the public provision of water, sanitation, and waste management. The Chambre highlighted the need to improve waste management, particularly to recover recyclable waste and to create proper landfills for non-recyclable waste. Outside Tahiti, waste is most often collected in illegal dumps – sometimes on highly environmentally sensitive sites (SDG 6).

Responding to a legislative request, the Office of the Public Auditor in Palau conducted an audit of the Koror-Airai Sanitation Project. The project was set up to manage and operate the nation's electrical power, water, and wastewater systems.

The SAI's report spurred the President to establish a task force to look at the corporation's operations in more detail. The Asian Development Bank now funds reform of this corporation. The goal is to implement alternative renewable and cost-efficient energy sources, such as solar and hydro power (SDGs 6 and 7).

Tuvalu's Ministry of Local Government is the implementing agency for climate change projects. When it determines the amount of funding support that each island council can access each year, it includes implementing the SAI's audit recommendations as a minimum condition (SDG 13).

World War II shipwrecks in Pacific lagoons pose a danger to coastal environments and the economic interests of local island nations. After 80 years in the ocean, shipwrecks are vulnerable to rust and structural decay. SAIs in the Federated States of Micronesia and Kiribati have been involved in auditing the estimated clean-up costs and the potential economic damage of an ocean fuel leak. This has made clear that large-scale remediation projects are needed to address the problem (SDG 14).

Because there were protracted delays in forming a new government in Samoa after the 2021 election, it operated without a parliamentary-approved budget from July to September 2021. To ensure that expenditure was appropriately incurred during this period of uncertainty, the SAI's Controller function was critical (SDG 16).

The most recent Pacific regional co-operative performance audit culminated in the 2020 report "Preparedness for Implementation of SDGs". This project included providing onsite support to the SAIs of Fiji, Kiribati, Solomon Islands, and Tuvalu to effectively conduct performance audits based on the ISSAI and to report on the preparedness of responsible government agencies to implement the SDGs.

The report highlighted significant room for both the countries' data collection and the SAIs' capacity to analyse data to improve. Participating SAIs acknowledged that auditing individual goals and targets during the implementation phase of the SDGs will be a complex activity.

SAIs play a key role in holding the executive branch of governments to account. High-quality performance audits measuring the effectiveness of SDG-related policies and programmes can really have a positive influence on the lives of citizens. ◄

MILESTONES OF MAJOR INTOSAI EVENTS

1953

- INCOSAI I hosted by the SAI Cuba
- In 1953, 34 SAIs and partner organizations meet at the initiative of the head of the SAI Cuba to take part in the first INTOSAI congress (INCOSAI) in Havana. On this occasion, INTOSAI is founded as an international association, and the congress participants decide to hold an INTOSAI congress at different venues every three years.
- The INTOSAI General Secretariat is headquartered in the SAI Cuba.

1956

- INCOSAI II hosted by the SAI Belgium
- First draft of INTOSAI Standing Orders

1959

- INCOSAI III hosted by the SAI Brazil

1962

- INCOSAI IV hosted by the SAI Austria
- INCOSAI asks the SAI Austria to run the INTOSAI General Secretariat.

1963

- SAI Austria takes over the INTOSAI General Secretariat.

1964

- Jörg Kandutsch is appointed as the INTOSAI Secretary General.

1965

- INCOSAI V hosted by the SAI Israel
- Decision to form a Governing Board consisting of 14 members (5 SAIs as previous Congress hosts, the SAI hosting the next Congress, the General Secretariat, and 7 SAIs to be elected)

1967

- INTOSAI is accorded the status of an NGO with the UN.

1968

- INCOSAI VI hosted by the SAI Japan
- INTOSAI Standing Orders are adopted.
- Decision to ask the SAI Austria to run the General Secretariat on a permanent basis; the SAI Austria takes over the Secretariat.

1971

- INCOSAI VII hosted by the SAI Canada
- First UN/INTOSAI Symposium on "General principles, methods and goals of government audit and related institutional problems"

1972

- The INTOSAI Governing Board resolves to publish the International Journal of Government Auditing under the auspices of the SAIs of Canada, USA, and Venezuela.

1973

- 2nd UN/INTOSAI Seminar (with the participation of the German Foundation for International Development) staged in two parts (Vienna and Berlin) on "Techniques and methods used by Supreme Audit Institutions with a view to improving financial and performance auditing"

1974

- INCOSAI VIII hosted by the SAI Spain
- The principle of rotating the members of the Governing Board is proposed.

1976

- 3rd UN/INTOSAI Seminar on "Public budgeting and accounting, the position of Supreme Audit Institutions in the modern state, audit of public enterprises"

1977

- INCOSAI IX hosted by the SAI Peru
- Decision to prepare a triennial budget with the following sub-chapters:
  - General Secretariat,
  - training (meetings, seminars, etc.), and
  - publication of the International Journal
- Adoption of the Lima Declaration of Guidelines on Auditing Precepts

1979

- ECOSOC Resolution to set up a UN working group for government accounting and auditing and to promote training in the field of government audit
- 4th UN/INTOSAI Seminar on "The principles of audit, organization audit, and performance audit and audit of public enterprises"

1980

- INCOSAI X hosted by the SAI Kenya
- Presentation of a model for future Congresses
- Tassilo Broesigke is appointed as INTOSAI Secretary General.

1981

- Foundation of the Elmer B. Staats Award and the Jörg Kandutsch Award. The Elmer B. Staats Award is granted for the best article published in the International Journal of Government Auditing; the Jörg Kandutsch Award is granted for outstanding contributions made by a SAI to INTOSAI
- 5th UN/INTOSAI Seminar on "Concepts of audit, audit of tax receipts, audit of government financial institutions for development, and audit of performance in public enterprises"

1982

- Governing Board adopts the Terms of Reference for awarding the Elmer B. Staats Award and the Jörg Kandutsch Award.

1983

- INCOSAI XI hosted by the SAI Philippines
- New Congress format (more technical themes, parallel sessions, principal papers, and country papers)
- First-time bestowal of the Elmer B. Staats Award (SAI Israel) and the Jörg Kandutsch Award (SAI Morocco)
- Introduction of a new membership dues system adopted

1984

- 6th UN/INTOSAI Seminar on "Public auditing and internal management control systems in developing countries"

1986

- INCOSAI XII hosted by the SAI Australia
- INTOSAI Development Initiative (IDI) set up under a steering committee consisting of the SAIs of Canada and the USA and the INTOSAI General Secretariat
- 7th UN/INTOSAI Seminar on "Audit of major development projects"

1988

- Elaboration of INTOSAI Guidelines for the Preparation, Presentation and Audit of INTOSAI Financial Statements
- 8th UN/INTOSAI Seminar on "Application of standards in public sector auditing"

1989

- INCOSAI XIII hosted by the SAI Germany
- Foundation of a Committee for EDP Audit

1990

- 9th UN/INTOSAI Seminar on "Accounting and auditing of development aid programs and EDP"

1991

- Committee on Public Debt established
- Draft Financial Rules for INTOSAI adopted

1992

- INCOSAI XIV hosted by the SAI USA
- Duration of Congress shortened to 6 days with only two Congress themes
- Statutes amended (Governing Board enlarged, financial rules improved)
- Adoption of the following INTOSAI committee products:
  - Auditing Standards
  - Guidelines for Internal Control Standards Accounting Standards, Statements
  - Public Debt: Roles and Responsibilities
- The following working groups are set up:
  - Working Group on Environmental Auditing
  - Working Group on Privatization
  - Working Group on Program Evaluation
  - Ad-hoc working group for the INTOSAI Standards Committees
- 10th UN/INTOSAI Seminar on "EDP Auditing—sharing experiences, opportunities, and challenges"
- Franz Fiedler is appointed as INTOSAI Secretary General.

1994

- 11th UN/INTOSAI Seminar on "The restructuring of the public sector"

1995

- INTOSAI Website goes online.
- INCOSAI XV hosted by the SAI Egypt
- Adoption of the following INTOSAI products:
  - Handbook for INTOSAI Congresses
  - Handbook for Governing Board Meetings of INTOSAI
  - Handbook for Committees of INTOSAI
  - Amendments to the Auditing Standards
  - Guidance on Definition and Disclosure of Public Debt

1996

- Governing Board adopts the INTOSAI Financial Rules, which had been implemented on a trial basis since 1993.
- 12th UN/INTOSAI Seminar on "The role of SAIs in fighting corruption and mismanagement"

1998

- INCOSAI XVI hosted by the SAI Uruguay
- Adoption of the following products of INTOSAI committees and working groups:
  - Code of Ethics and Auditing Standards
  - Accounting Standards Framework Implementation Guide
  - Guidelines on Best Practice for the Audit of Privatizations
  - How SAIs May Co-operate on the Audit of International Environmental Accords
- INTOSAI is accorded special consultative status with the Economic and Social Council (ECOSOC) of the UN.
- 13th UN/INTOSAI Seminar on "The role of SAIs in auditing public works"

2000

- 14th UN/INTOSAI Seminar on "The audit of public health care systems by SAIs"

2001

- INCOSAI XVII hosted by the SAI Republic of Korea – Seoul Accords
- Decision to amend the INTOSAI Statutes (number of Governing Board members increased from 16 to 18)
- Task Force to Fight Against International Money Laundering set up
- Task Force on SAI Independence transformed into a subcommittee under the umbrella of the Auditing Standards Committee
- Task Force on Strategic Planning set up
- Working Group on the Audit of International Institutions set up

2002

- Governing Board deliberations on the Strategic Planning Framework 2004–2009 for INTOSAI
- Adoption of the Independence Guidance for the use of external funding by INTOSAI committees, working groups, and task forces
- 15th UN/INTOSAI Seminar on "The role of SAIs in the audit of agriculture"

2003

- Cooperation of the INTOSAI Auditing Standards Committee with the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC)
- 16th UN/INTOSAI Seminar on "The role of SAIs in auditing the utilization of funds in the field of education"
- INTOSAI 50th anniversary celebration hosted by State Audit Office of Hungary in Budapest

2004

- INCOSAI XVIII hosted by the SAI Hungary – Budapest Accords
- Adoption of first Strategic Plan 2005–2010 in which INTOSAI sets four strategic goals of establishing global auditing standards
- Josef Moser is appointed as INTOSAI Secretary General.
- 17th UN/INTOSAI Seminar on "Independence of SAIs"

2005

- 18th UN/INTOSAI Seminar on "Application of Information and Communication Technologies (ICT) in the Audit of e-government: A Strategy for Efficiency, Transparency and Accountability"

2007

- INCOSAI XIX hosted by the SAI Mexico – Mexico Accords
- Adoption of the Mexico Declaration on SAI Independence
- Establishment of ISSAI Framework
- 19th UN/INTOSAI Symposium on "Value and Benefits of Government Audit in a Globalised Environment"

2009

- 20th UN/INTOSAI Symposium on "INTOSAI: Active partner in the international anti-corruption network; Ensuring transparency to promote social security and poverty reduction"

2010

- INCOSAI XX hosted by the SAI South Africa – Johannesburg Accords

2011

- UN General Assembly Resolution "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" (A/RES/66/209)
- 21st UN/INTOSAI Symposium on "Effective practices of cooperation between SAIs and citizens to enhance public accountability"

2013

- INCOSAI XXI hosted by the SAI China – Beijing Declaration
- 22nd UN/INTOSAI Symposium on "Audit and advisory activities by SAIs: opportunities and risks, as well as possibilities for engaging citizens"

2014

- UN General Assembly Resolution "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" (A/RES/69/228)

2015

- 23rd UN/INTOSAI Symposium on "UN Post-2015 Development Agenda: the role of SAIs and means of implementation for sustainable development"

2016

- INCOSAI XXII hosted by the SAI United Arab Emirates – Abu Dhabi Declaration
- Margit Kraker is appointed as INTOSAI Secretary General.
- Adoption of the Strategic Development Plan 2016–2019 for the INTOSAI Framework of Professional Pronouncements (IFPP)

2017

- Adoption of the INTOSAI Strategic Plan 2017–2022
- 24th UN/INTOSAI Symposium on "Digitalization, open data and data mining: relevance and implications for SAIs' audit work and for enhancing their contributions to the follow-up and review of the SDGs"

2019

- INCOSAI XXIII hosted by the SAI Russian Federation – Moscow Declaration
- Signing of a Memorandum of Understanding between INTOSAI and the United Nations Office on Drugs and Crime (UNODC)

2020

- Adoption of the Strategic Development Plan 2020–2022 for the INTOSAI Framework of Professional Pronouncements (IFPP)

2021

- 25th UN/INTOSAI Symposium on "Working during and after the pandemic: building on the experience of SAIs for strengthening effective institutions and achieving sustainable societies"

2022

- INCOSAI XXIV hosted by the SAI Brazil – Rio Declaration
- INTOSAI's Goal Committees 1–3 submit twelve Professional Pronouncements to Congress for endorsement
- The chairmanship of the INTOSAI Professional Standards Committee is transferred from the SAI Brazil to the European Court of Auditors.
- Adoption of the INTOSAI Strategic Plan 2023–2028

2023

- Signing of a Memorandum of Understanding between INTOSAI and United Nations Development Programme (UNDP)
- 77th INTOSAI Governing Board in Vienna, Austria
- 70th Anniversary of INTOSAI

ENDNOTES

[1] A/RES/66/209 and A/RES/69/228 of 2011 and 2014, respectively/

[2] INTOSAI Strategic Plan 2023 – 2028, organizational priority 2: https://www.intosai.org/fileadmin/downloads/documents/open_access/about_intosai/strategic_plan/EN_2023-2028_intosai_strategic_plan_04_2023.PDF

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[4] https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam

[5] https://www.intosai.org/system/sdg-atlas

[6] See for example the latest Global SAI Stocking Report 2020 under https://www.idi.no/our-resources/global-stocktaking-reports

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[15] https://sdgs.un.org/2030agenda; https://brasil.un.org/pt-br/91863-agenda-2030-para-o-desenvolvimento-sustentável

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[17] A/RES/66/209 and A/RES/69/228 of 2011 and 2014, respectively/

[18] 23rd UN/INTOSAI Symposium in 2015; 24th UN/INTOSAI Symposium in 2017 and participation in different editions of the UN High-Level Political Forum.

[19] The Sustainable Development Goals Report 2022, available at https://unstats.un.org/sdgs/report/2022

[20] INTOSAI's strategic plan for 2023–2028, available at: https://www.intosai.org/fileadmin/downloads/documents/open_access/about_intosai/strategic_plan/EN_2023-2028_intosai_strategic_plan_04_2023.PDF

[21] https://www.intosai.org/fileadmin/downloads/documents/open_access/about_intosai/strategic_plan/EN_2023-2028_intosai_strategic_plan_04_2023.PDF

[22] An example of a RAI can be both an independent audit body subordinated to the legislative body of a region and regional divisions of a supreme audit institution.

[23] see https://www.gao.gov/high-risk-list

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[30] Reuters: Tuvalu turns to the metaverse as rising seas threaten existence.

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