

**CROSSCUTTING PRIORITY 2.
CONTRIBUTING TO THE
FOLLOW-UP AND REVIEW
OF THE SDGs WITHIN THE
CONTEXT OF EACH NATION'S
SPECIFIC SUSTAINABLE
DEVELOPMENT EFFORTS AND
SAIs' INDIVIDUAL MANDATES**

INTOSAI's strategic plan serves as a roadmap for INTOSAI and its member SAIs to support the implementation and assist in the follow-up and review of the SDGs and related national sustainable development initiatives—consistent with individual SAI mandates, capacities, and national priorities. INTOSAI's efforts are centered on assisting SAIs in four broad categories where SAIs can expect to make valuable contributions to the national, regional, and global follow-up and review efforts of the SDGs, and foster implementation on issues such as improved government accounting and auditing that are consistent with SAI mandates:

1. Assessing the preparedness of national governments to implement, monitor, and report on progress of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;
2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs;
3. Assessing and supporting, as appropriate, the implementation of SDG 16 which relates in part to transparent, efficient, and accountable institutions; and SDG 17, which concerns partnerships and means for implementation; and

4. Being models of transparency and accountability in their own operations, including auditing and reporting.

Within these categories, the text box on the following page illustrates specific examples of how individual SAIs can contribute to the follow-up and review of the SDGs.

INTOSAI has long been active in many of the areas above as well as other key topical areas covered by the SDGs. For example:

- Helping national governments fight corruption and safeguard public assets has been a major focus of INTOSAI and individual SAIs.
- For many years, INTOSAI has had a Working Group on Environmental Auditing to assist all SAIs in acquiring a better understanding of the specific issues involved in environmental auditing, facilitating exchange of information and experience among SAIs, and publishing guidelines and other informative material for their use.
- The INTOSAI Working Group on Financial Modernization and Regulatory Reform has developed tools and knowledge sharing opportunities for evaluating national reforms, shared information on the progress of reforms, and tracked reforms at national and international levels.