

SUSTAINABLE DEVELOPMENT GOALS



AUDITING THE SDGS— NEW DEVELOPMENTS AT THE GERMAN SAI

The governing board of the Bundesrechnungshof, the Supreme Audit Institution (SAI) of Germany, made a strategic decision in July 2017 to prioritize the Sustainable Development Goals (SDGs) in its future audit work. The SDGs will now function as a cross-cutting audit theme that all German SAI audit units shall take into account when planning audit activities for the years to come.

Adopted by the United Nations (UN) in 2015, the 17 SDGs constitute the core elements of Agenda 2030 and incorporate, in a balanced way, all three dimensions of sustainable development—environment, economics and society. The SDGs represent a global effort with targets that apply worldwide.

In 2017, the German Federal Government adapted its national Sustainability Strategy to account for Agenda 2030 and the SDGs and now details how Germany intends to make its contribution to SDG accomplishment.

In line with the adapted strategy, the German SAI is planning various concrete audits in 2018 beginning with an orientation audit to assess the government's preparedness to implement the SDGs. This SDG preparedness audit follows the International Organization of Supreme Audit

Institutions (INTOSAI) 7-steps model and is designed to evaluate how the government has planned for, and how it intends to monitor, the national Sustainability Strategy targets.

The German SAI also aims to commence audit activities to assess the performance of some major government programs contributing to SDG achievement. To that end, the German SAI has developed guidelines intended to support a uniform approach to auditing SDGs at the Bundesrechnungshof. This approach helps ensure results from different audit areas can be universally analyzed and assessed.

The aforementioned audit findings analyses will be used to issue generally applicable recommendations. Together with audit evidence generated by other INTOSAI members, the German SAI's findings can form an important evidence base for use by the UN and other stakeholders wishing to assess SDG implementation.

The availability of externally verified evidence constitutes an important complement to the voluntary government reporting on SDG performance at the UN-High Level Political Forum on Sustainable Development.