

# **PERFORMANCE AUDIT OF THE PREPAREDNESS FOR THE IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS IN ZAMBIA 2020**

## **Executive Summary**

### **a) Introduction**

In September 2015, at the United Nations (UN) Sustainable Development Summit, Heads of State and government adopted the 2030 Agenda for Sustainable Development. The 2030 Agenda provided a framework for shared action “for people, planet and prosperity” to be implemented by all countries and all stakeholders in collaborative partnership. All stakeholders, Zambia inclusive, committed to working together to promote sustained, inclusive and sustainable economic growth, social development and environmental protection, and to benefit all, including women, children, youth and future generations, ensuring that no one will be left behind. The global and universal nature of the goals demanded that Zambia set its own national targets, based on national circumstances, and make decisions on how these global targets would be incorporated into national planning processes, policies and strategies so as to match with its priorities. The process of how the Government was preparing for the implementation of the Sustainable Development Goals (SDGs) was fundamental because the process demanded new or additional structures, procedures and mechanisms so as to be able to address the transformative and ambitious nature of the 2030 Agenda.

As a means of achieving the SDGs, the International Organisation of Supreme Audit Institutions (INTOSAI) urged its members to provide advice, through assurance engagements and to conduct performance audits and reviews on their respective governments’ preparedness to implement the SDGs. Consequently, a performance audit whose main objective was to assess preparedness for the implementation of the SDGs in Zambia was undertaken.

The audit covered the period from September 2015 to August 2018, and focused on the following:

1. The integration of the SDGs into Zambia’s national context;
2. The resources and capacities identified and available for the implementation of the 2030 Agenda; and
3. The monitoring, reviewing and reporting system that is in place for the implementation of SDG’s.

### **b) Audit Methodology**

In carrying out the audit, a combination of the systems and result oriented audit approach was used. The audit examined, verified and analysed the system put in place in the preparedness towards the implementation of SDGs through document review and interviews. Documents were reviewed and analysed to map out the institutional arrangements made to implement the SDGs, assess the resources and other capacities identified to implement the SDGs and the adequacy of monitoring and evaluation systems in place.

Interviews were used to answer how Government adopted, assessed the level of adaptation of the SDGs into national context and how it had engaged multi-stakeholders in the adaptation process. To answer whether there were mechanisms put in place for policy coherence, interviews were conducted at national, sub national and local levels.

The audit was done at national, sub national and local levels. To have knowledge of what was happening, a mix of urban and semi-rural districts were visited.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs-300 and 3000) issued by the International Organization of Supreme Audit Institutions (INTOSAI). These standards require that the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objective.

### **c) Main Findings**

#### **i. Integration of the SDGs into National Context**

In integrating the SDGs into its national context, Zambia has done the following:

- Integration of the SDGs at the national level through incorporating the SDGs into the Seventh National Development Plan (7NDP) 2017-2021.
- Undertook a Gap analysis of the 7NDP to the SDGS with alignment pegged at 86%.
- Developed nationally set targets and the alignment of programming to the 7NDP and SDGs in the 7NDP Implementation Plan.
- Reoriented and adjusted existing structures to accommodate vertical and horizontal policy coherence.
- Put in place structures for multi-stakeholder engagement; private sector, churches, civil society organisations are all included.
- Addressed issues of inclusiveness and ensuring that no one is left behind in the 7NDP.

However, the following weaknesses were observed in the process of integrating the SDGs into National context:

- ✓ SDG 14 with its targets was not integrated into national context
- ✓ 14 targets under various SDGs were not integrated into national context.
- ✓ A reconciliation of the targets analysed, a total of 169 SDGs targets revealed that there were 17 SDGs targets that could not be accounted for. There was no proper and detailed clarity available for SDGs targets that had been left out of the 7NDP volume I and II.
- ✓ There was no detailed road map developed for the targets that were completely left out and those that were partially aligned.
- ✓ Integration, reviewing and assessment of existing plans to align them with the SDGs had not been done at the provincial and district levels.
- ✓ No integrated policy analysis had been undertaken to ensure that the proposed policies were in line with the 7NDP and SDGs leading to delays in aligning of policies and legislation.
- ✓ Non-alignment of budgets to the SDGs.
- ✓ The structures for vertical policy coherence were not yet fully operational and coordination within and between the structures set up for horizontal coherence was weak.
- ✓ Awareness activities were not continuous while awareness levels on the SDGs was low thereby negatively affecting inclusiveness and the principle of leaving no one behind.

## **ii. Resources and Capacities for Implementing the 2030 Agenda**

Zambia has done the following in identifying resources and capabilities for the 2030 Agenda implementation:

- Identifying the cost required to implement the 7NDP 2017-2021
- Identifying arrays of financial mechanisms for the 2030 Agenda implementation.
- Identification of the data needs required for the 2030 Agenda implementation.

The following weaknesses were observed:

- ✓ Partial identification of the financial resources required to implement the SDGs fully.
- ✓ Partial implementation of Output Based Budgeting (OBB) to transform budgets to being results based.
- ✓ No assessment was conducted for human resources and ICT skills.
- ✓ Unclear institutional arrangement between Ministry of National Development Planning and Ministry of Finance pertaining to the identification of partnerships.
- ✓ Identification of risks that could affect the resources and capacities to implement the 2030 Agenda were not continuous.

## **iii. Monitoring, follow-up, reviewing and reporting on progress towards the implementation of the 2030 Agenda**

The following was done to ensure monitoring and reviewing of the 2030 Agenda:

- Responsibilities, mechanisms and processes for monitoring, follow-up, reviewing and reporting were assigned to the Ministry of National Development Planning, specifically the Central Statistical Office (CSO) for data collection and the Monitoring and Evaluation department for coordination of structures at all levels.
- Identification of nationally relevant indicators and targets and establishing baseline data.
- Mapping exercise between national and SDGs performance indicators
- Development of the SDGs indicator framework.

However, the following weaknesses were observed:

- ✓ Out of the 230 SDGs indicators, 77 (33.5%) indicators had no data to track SDGs.
- ✓ Delay in enacting the National Statistics Bill.
- ✓ Non development of a communication strategy by the CSO.

## **d) Conclusion**

The general conclusion of this audit is that Zambia was in the early stages of preparation for the implementation of the SDGs. This is because the processes of integrating the SDGs into national context, identifying resources and capacities for the implementation of the SDGs and the monitoring, follow-up, review and reporting on progress toward the implementation of the 2030 Agenda were incomplete. Notable are delays in implementation of activities that ensure full preparation for the implementation of the SDGs in the country such as delays in developing the national development plans, the review of policies and enactment of laws and full operationalization of the newly created SDGs sub-committee as part of structures of policy coherence among others. However, the Government had developed a plan for the activities to be undertaken to prepare for the implementation of the SDGs.