Activities and Events Carried out by the State Audit Bureau of Kuwait in the Field of Sustainable Development

Since the adoption of Abu Dhabi Declaration and the endorsement of Sustainable Development Goals (SDGs) by INTOSAI, the State Audit Bureau of Kuwait (SAB) has carried out several activities in this field. They are as follows:

- **Assigning a specialized team for SDG follow-up:**
  - The State Audit Bureau of Kuwait has established a specialized team for following up on the SDGs, which included members from SAB with different audit specialties (e.g., post-auditors, performance auditors, and engineers).

- **Spreading awareness and introducing the role of the State Audit Bureau in following up the implementation of Sustainable Development Goals:**
  - The different audit teams of SAB participated in introductory workshops held by the “Standing National Steering Committee on the Implementation of the 2030 Agenda for Sustainable Development”, along with a number of stakeholders and entities concerned with SDG implementation. More than (150) SAB auditors have participated in the workshops during the period from October to November 2017.
  - Participating in SAB internal awareness-raising activities, i.e. the Youth Forum which was held in SAB headquarters on November 27, 2017, in order to introduce the work of the Team and to spread awareness of SDGs among the participants of the Forum. To that end, a presentation has been
made on this area and introductory leaflets were distributed to the different participants.

- In February 2018, SAB held an introductory seminar for SAB employees in order to spread awareness of SDGs and highlight the role of SAIs in following up the said goals.

- Holding a seminar in March 2019 regarding the implementation of the 2030 Agenda for Sustainable Development. Several competent entities and stakeholders related to implementing and reviewing SDGs attended the seminar.

- In March 2018, a seminar was held by SAB at Kuwait International Book Fair on “SAB development projects and their impact on society”, where SAB has presented its experience in the field of sustainable development.

- Publishing an article in Al-Raqaba Magazine regarding the role of SAB in achieving SDGs.

- Raising public awareness through preparing and printing introductory leaflets and other products regarding the SDGs.

- **Training and enhancing technical capacities:**
  - Incorporating SDG-related training programs into SAB Training Plan in order to introduce concepts pertaining to auditing and implementing the SDGs.
  
  - Participating in conferences organized by international organizations and the different SAIs in the field of sustainable development.
  
  - Holding several training programs for SAB staff regarding auditing the SDGs. Such programs were delivered by experts and relevant specialists from SAB and other SAIs.
- Participating in the 12th ASOSAI Research Project “Audit on Implementation of SDGs (including leveraging digital or big data to achieve the SDGs)”.

- Including the topic of “sustainable development and its role in preserving economic resources” in the 2017 SAB Research Competition.

- A representative from the European Court of Auditors, who is an expert in environmental audit and sustainable development, has visited the State Audit Bureau of Kuwait. During her visit, she has presented her experience with respect to auditing sustainable development and explained how SAB could develop its audit skills in this domain.

- A Dutch expert visited the State Audit Bureau of Kuwait and presented a seminar to SAB’s Team about his experience in achieving the SDGs.

- In February 2019, the Dutch expert presented a seminar to SAB audit teams on how to follow up on and audit SDGs.

- SAB participated in the “Knowledge Summit” that took place in Dubai from November 19 to 20, 2019, in order to learn how knowledge contributes to achieving sustainable development.

- The translation department of SAB has translated IDI Guidance on Auditing Preparedness for Implementation of SDGs.

- Several members of the team attended seminars and training courses relating to sustainable development in order to increase their knowledge about SDG implementation. This includes:
  - Meeting with the German Corporation for International Cooperation (GIZ) to learn how SAB could raise awareness about the implementation and audit of SDGs within the State of Kuwait.
- Participating in a meeting held in New York by UNDESA and IDI on “SAIs making a difference: Auditing the implementation of the SDGs”.

- **Building a database:**
  - Establishing a subsidiary page for the Team on SAB’s network and using it as a database to upload materials related to sustainable development such as publications and reports.

- **Reports and articles:**
  - In October 2019, a report was prepared regarding the preparedness of Kuwait for implementing SDGs within the indicators report that was included in SAB’s audit report for the fiscal year 2018/2019.
  - An article was published in the ARABOSAI journal regarding the role of SAIs in assessing governments’ role in the implementation of SDGs.
  - The Performance Audit Department prepared reports related to some SDG targets, such as:
Awareness-raising

- Encourage scientific research and promote an increased knowledge of sustainable development

- Introduce SDGs to a segment of SAB auditors and to employees of the concerned auditees

Training and enhancing capacities

- Train a segment of auditors on auditing SDGs within the entities subject to control

- Learn the government's mechanism in determining goals' priorities within the auditees in order to prepare an audit plan

Establishing a database for SDGs

- Establish a subsidiary webpage for the team and upload materials related to sustainable development (i.e. publications and reports)

- Contribute to preparing work papers for participants in missions and training courses

Highlighting and strengthening SAB's role with international organizations

- Share knowledge regarding SDGs, participate in working groups with the international organizations, and prepare collective researches

- Learn about other countries' experiences and challenges in auditing and following up on the SDGs

Increasing efficiency of audit reports by including SDG audits

- Prepare a report within the indicators report in SAB report regarding Kuwait's preparedness for implementing the SDGs

- Incorporate SDG auditing into audit plans of entities subject to control