Partners for Review (P4R)
5th network meeting
6-7 November 2018
Berlin, Germany

Working Group onAuditing the SDGs:
Examples from Supreme Audit Institutions

P4R – Who we are

Partners for Review (P4R) is a transnational multi-stakeholder network for government representatives and stakeholders from civil society, academia and the private sector as well as other national and international stakeholders who are involved in national processes to review and monitor action taken to achieve the Sustainable Development Goals (SDGs). P4R was initiated by Germany's Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU) and Federal Ministry for Economic Cooperation and Development (BMZ).

The network aims to gather constructive, effective and workable solutions for delivering on the joint commitment to review progress towards achieving the 2030 Agenda at national level. P4R facilitates dialogue on the review of SDGs and coordinates the demand for and supply of policy advice among practitioners. The exchange of information and experience is fostered by innovative half-yearly conferences in partner countries, an accompanying online platform and other virtual offers such as webinars.

The network's guiding pillars are: i) institutional mechanisms and policy coherence (whole-of-government approach), ii) meaningful involvement of stakeholders (whole-of-society approach) and iii) the data challenge.

Indispensable role of supreme audit institutions (SAIs) in the 2030 Agenda process

One of the topics newly included on the agenda was the involvement of SAIs in the 2030 Agenda review and follow-up process, as they play an important role in the implementation of the SDGs and are becoming increasingly interested in making valuable contributions to national efforts. The indispensable role of SAIs in the efficient, effective, transparent and accountable implementation of the 2030 Agenda has also been underscored by the UN in various forums and through the active engagement of INTOSAI, the International Organisation of Supreme Audit Institutions. The active engagement of SAIs was explicitly recognised in the General Assembly's December 2014 resolution 'Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions' (A/69/228).

Main findings of the Working Group

At the 5th P4R network meeting, representatives of IDI (INTOSAI Development Initiative), INTOSAI and SAIs from different countries discussed how SAIs can best support SDG implementation and review and shared their practices for assessing governments' preparedness to implement the SDGs.

Key questions addressed included i) What is the role of SAIs? ii) How can SAIs ensure that governments are held responsible? Iii) How can SAIs work together and create synergies with other stakeholders, such as civil society or parliaments, to hold governments to account?

New role for SAIs

The traditional role of SAIs is to review governments' budgetary and economic governance, so they automatically contribute to the implementation of the 2030 Agenda. In addition, under their national mandate, SAIs can play an important role in reviewing and monitoring the implementation of the SDGs, which can be achieved through the following four approaches:

1. **assessing the preparedness** of national governments to implement the SDGs (according to a seven-step model in line with the Voluntary National Review (VNR) handbook);
2. undertaking **performance audits** in the context of the SDGs;
3. contributing to **the implementation of SDG 16**, which envisages effective, accountable and transparent institutions;
4. possibilities for SAIs to **act as models of transparency and accountability** in their own operations.

Approach 1: preparedness assessments
The first and second approaches, in particular, will contribute to strengthening the added value that SAIs can bring to governments. It is therefore important not to conduct audits ex-post, but to provide findings and recommendations ideally before the government prepares its first VNR, which tracks the progress of SDG implementation. Such assessments can, however, also be done anytime in between VNRs. They are performed using a holistic approach, with a focus on inclusiveness to ensure that no one is left behind and on multi-stakeholder engagement. To date, 73 SAIs and one subnational audit office across the globe are conducting performance audits of preparedness for implementation of SDGs, following an audit model based on VNR guidelines. Many of those who have already completed such an audit conclude that this exercise not only ensures that governments are held accountable, but also helps to 'push' ministries and governments to place issues related to sustainable development on their daily agenda. The audit reports help governments to reflect on weaknesses within the system, and their recommendations highlight opportunities for improvement.

Approach 2: performance audits
As mentioned above, SAIs all around the world are increasingly interested in performing a preparedness audit or have already conducted one (approach 1).[1] Those SAIs who have already drafted a government preparedness report identifying opportunities and also highlighting challenges facing their national governments are now moving on to conduct performance audits on national measures designed to implement individual goals or targets under the SDGs. The topics addressed can include poverty reduction, public health, education, environment, sanitation and infrastructure, depending on prioritisation in the SAI's national context, and check that government's strategies, plans and national programmes are in line with the 2030 Agenda.

SAIs can provide added value not only by auditing SDGs individually, but especially by auditing the coherence of government policies to make progress towards delivering results on several SDGs. An example of this was mentioned at the Working Group meeting by the Brazilian SAI, which has performed an audit on the question of sustainable food production using a whole-of-government approach. Instead of just auditing the government policies directly related to sustainable food production, the SAI examined all the policy instruments in place regarding food production and farming and mapped which policies contributed to sustainable food production

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[1] Some government preparedness reports can be found on INTOSAI's website: http://www.intosai.org/about-us/sdgs-sais-and-regions.html.

and which where counterproductive to that goal. SAIs can foster the use of a whole-of-government approach in the audits to assess public policy coherence by identifying gaps, overlaps, omissions and duplications.

Approaches 3 and 4: Integration of the 2030 Agenda into the SAIs' regular work
Approaches 3 and 4 relate to the SAIs themselves and their daily work. In addition to auditing the performance of their national government, it is also of paramount importance for SAIs to integrate the SDGs and the principles of the 2030 Agenda into their own day-to-day business. SAIs that are getting involved in the 2030 Agenda have realised that a new mind-set is needed within SAIs, and auditors need to understand the universal nature of the SDGs. It was also observed that SAIs need to invest in policy coherence overall.

There is a major difference with the SAIs' approach to the Millennium Development Goals (MDGs). SAIs need to be involved from the beginning and throughout the 2030 Agenda process, which means that they do not have to wait until 2030 to assess whether the SDGs have been effectively implemented.

Outreach and public awareness

Within the SAI community, INTOSAI and IDI have already launched numerous initiatives and organised events to raise awareness and support SAIs in making an essential contribution to the 2030 Agenda. Advocacy and awareness-raising on the role of SAIs in the 2030 Agenda process include joint UN-IDI workshops, regional workshops and involvement in SAI-level workshops with SAI leadership and stakeholders. As mentioned above, SAIs all around the globe are becoming more aware of the 2030 Agenda and are keen to contribute to its successful implementation. Regional SAI organisations are supporting their member' SAIs, but more needs to be done to raise awareness and increase support for the 2030 Agenda within SAIs at national level and within their organisations at regional level.

Outside the SAI community, a closer relationship with UN entities for 2030 Agenda implementation, follow-up and review is envisaged at global level, as SAIs are not yet fully connected to the UN process. Although two side events were held in 2016 and 2018 during the High-level Political Forums (HLPFs), and further events are planned to showcase the SDG audits of several countries, SAIs need to be regarded as stakeholders engaged in the 2030 Agenda process. Similarly, SAIs need to be recognised at national level as stakeholders who can and should contribute to the successful implementation of the SDGs.

In 2017, the IDI and the United Nations Department of Economic and Social Affairs (UNDESA) jointly organised the first SAI Leadership and Stakeholders meeting at UN Headquarters, New York, in conjunction with the HLPF, and a second was held in 2018. SAI leadership and staff from all INTOSAI regions, IDI Board members, representatives from INTOSAI, UN bodies, civil society, parliament and governments and other stakeholders participated in the meetings.

SAIs also need to 'open themselves to the world', for instance, by publishing their audit reports. So far, a number of SAIs have published their reports on national SDG implementation at national level, which is an essential step towards displaying credibility, transparency and accountability to citizens, which might, in turn, encourage them to become more engaged themselves in the 2030 Agenda process. It was therefore regarded as highly important for all SAIs auditing government preparedness to publish their findings and raise public awareness about their reports.

Discussions revealed that, overall, public awareness about the connection between SAIs and SDGs is low in most countries. It is important to have a clear and solid communication strategy in order to enhance the impact of audit results. In this regard, it is crucial to develop different communication products to address distinct audiences.

Synergies with other stakeholders

In contributing to hold governments to account, SAIs overlap with other stakeholders involved in the follow-up and review of the 2030 Agenda, such as parliamentarians and civil society organisations. Hence the importance of creating synergies with those stakeholders and sharing responsibilities in evaluating governments' SDG progress. A joint understanding of this role would certainly help at national level and have an influence on central government.

The SAI of Chile, for instance, has been organising an international stakeholder conference on SDGs since 2016, in which many stakeholders from NGOs, government and academia share their knowledge on different subjects, such as good governance, environmental issues or improving public services. Another example is the SAI of Algeria, which organised the first national SDG Stakeholder Meeting of Algeria in 2018. This meeting was used to prioritise the issues facing Algeria with regard to the 2030 Agenda. These two examples show how SAIs can partner with the civil society and add value by connecting government and civil society. SAIs are perfectly suited to this role since they are regarded as truly independent and impartial.

What is needed from SAIs?

First of all, SAIs need to understand the important contribution they can make to 2030 Agenda review processes and the influence they can have on the government and citizens. While SAIs can stimulate governments, through their audits, to avoid duplication in government actions, create greater policy coherence and ensure integrated processes, they can also set a good example to society, thereby contributing to the successful achievement of the 2030 Agenda, rather than just blaming governments (naming and shaming).

At the P4R meeting, special attention was given to the role SAIs could play in Voluntary National Review processes.[2] SAIs could deliver added value to the VNR process by auditing the VNR document and the process through which a VNR is conducted. Relevant questions to be addressed would include assessing whether the government of a Member State is objectively representing the most important 2030 Agenda issues and whether the VNR has been conducted with the involvement of civil society and other non-governmental stakeholders. For this purpose, SAIs need to synchronise their work with the national VNR process, going beyond auditing governments' preparedness and national programmes for compliance with the 2030 Agenda.An initial step could be for them to assess the 2020 targets. This summary paper is intended to support such a development and strengthen the role of SAIs in this regard.

What is needed from an auditor's viewpoint?

For SAIs, governments and civil society, the first and most important step is to be aware of the role SAIs can play in implementing the SDGs. Steps have already been taken by INTOSAI, through IDI, and the SAI of the Netherlands to involve as many SAIs as possible in auditing government preparedness. This could be further improved by raising awareness within SAIs about auditing the SDGs. Relevant questions SAI Board members could ask themselves are:

1. In what way can we be of added value in implementing the SDGs in our country?
2. How could we audit the national review process in our country?
3. What positive difference can we make with our performance audits?
4. How do we connect with society?

The second step is to promote internal communication about SDGs and the Voluntary National Review process in SAI organisations so that more auditors become familiar with the SDGs and are able to integrate them into their audit work. It is important to emphasise that SDG audits are not about relating a given audit topic to a particular SDG, as if putting a stamp on it. Agenda 2030 principles must be taken into account and incorporated from the beginning of the audit.

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[2] In 2019, a total of 51 UN Member States will present their VNRs to the UN High-level Political Forum: https://sustainabledevelopment.un.org/hlpf/2019#vnrs.

Lastly, SAIs should make sure they are on the list of national stakeholders in SDG implementation as well as in the follow-up and review process. SAIs are qualified to effectively fulfil their external oversight function in the 2030 Agenda process and contribute to achieving the SDGs at the national level.

Based on its discussions, the Working Group drew the following conclusions:

1. SAIs can move governments to action through various forms of audit.
2. SAIs can stimulate governments to adopt an integrated approach (environmental, economic, social and institutional dimensions).
3. It is necessary to raise awareness about the 2030 Agenda and the role SAIs can perform within the SAI community.
4. SAIs need to be included in the relevant UN processes.
5. SAIs/audits need to be synchronised with the countries' VNRs.
6. SAIs need to reach out to other stakeholders, such as parliamentarians and civil society organisations.

Connecting with the Partners for Review network in Berlin proved very valuable in starting this discussion among SAIs, civil society organisations and UN partner organisations. The meeting also helped civil society organisations to recognise and understand the added value that SAIs can provide in *'holding governments to account'*.

From left to right:
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Mr Ronnie Takens (The Netherlands Court of Audit)
Mr Yudi Ramdan Budiman (INTOSAI Development Initiative)
Mr Carlos Lustosa da Costa (Brazilian Court of Audit – TCU)
Mr Mohammad Fuad Rusdi (Audit Board of the Republic of Indonesia)

Moderator:
Mr Charles Akol (UN Economic Commission for Africa – ECA)