Practical Guidance on Sustainable Development Goals Audit at the Regional Level

INTOSAI

INTOSAI Working Group on SDGs
and Key Sustainable Development Indicators

2023

INTOSAI

Goal Chairs
Collaboration
PSC – CBC – KSC

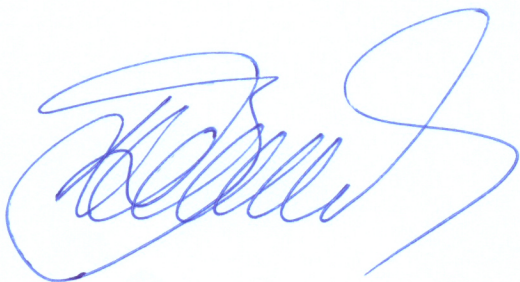## Quality Assurance Certificate of the Chair of the Working Group on SDGs and Key Sustainable Development Indicators

This is to certify that *Practical Guidance on Sustainable Development Goals Audit at the Regional Level* which is placed at level *QA 3* of Quality Assurance as defined in the paper on "Quality Assurance on Public goods developed outside Due Process" approved by the INTOSAI Governing Board in November 2017 has been developed by following the Quality Assurance processes as detailed below:
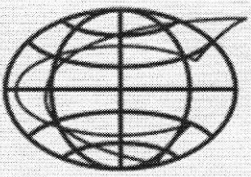
(i) exposure draft was circulated to all the members of the Working Group for comments in October 2022;

(ii) draft Practical guidance was presented at the information and exhibition space of the XXIV INCOSAI in November 2022;

(iii) comments of the Working Group members were considered by the Secretariat. The disposition table containing the comments received and how they were addressed as well as the latest version of the draft Practical guidance were sent to the members of the Working Group in December 2022;

(iv) draft Practical guidance has been tested by SAI Russia and 11 RAIs of the Russian Federation during SDG audit in 2022 – 2023;

(v) draft Practical guidance was approved by the Working group members at the Fourth meeting of the Working Group.

The Guidance developed is consistent with relevant INTOSAI Principles and Standards. The structure of the Guidance is in line with the drafting convention of non-IFPP documents.

Guidance's expiration date has not been set. The Guidance can be reviewed and updated by the decision of the Working Group if necessary.

Dmitry Zaitsev
Chair of the Working Group on SDGs
and Key Sustainable Development Indicators

Quality Assurance Certificate of the Chair of the Knowledge Sharing and Knowledge Services Committee

Based on the assurance provided by the **INTOSAI Working Group on SDGs and Key Sustainable Development Indicators (WGSDG & KSDI)** and the assessment by the Goal Chair, it is certified that the WGSDG & KSDI **Practical Guidance on Sustainable Development Goals Audit at the Regional Level** which is placed at level **3 (three)** of Quality Assurance as defined in the paper on "Quality Assurance on public goods developed outside Due Process" approved by the INTOSAI Governing Board in November 2017, has been developed by following the Quality Assurance processes as detailed in the Quality Assurance Certificate given by the Working Group Chair.

Guidance's expiration date has not been set. The Guidance can be reviewed and updated by the decision of the Working Group, if necessary.

Girish Chandra Murmu
**Chair of Knowledge Sharing and
Knowledge Services Committee**

Content

Introduction

On 25 September 2015, UN Member States adopted the 2030 Agenda for Sustainable Development (hereinafter referred to as "the Agenda", "2030 Agenda"). The Heads of States and Governments agreed to be guided in their decision-making by 17 Sustainable Development Goals (SDGs) aimed at ending poverty, resource conservation and ensuring the well-being of the world population.

Effective monitoring, analysis and control are essential for the implementation of the principles and achieving SDGs. It is the Supreme Audit Institutions (SAIs) that assist governments in monitoring progress and identifying opportunities for audit improvement.

In December 2016, the XXII INCOSAI adopted the INTOSAI Strategic Plan for the period 2017-2022, where the Crosscutting Priority 2 outlines the contribution "to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates".

Also, at the XXII INCOSAI, the INTOSAI Development Initiative (IDI), together with the INTOSAI Knowledge Sharing Committee (INTOSAI KSC), presented the first insights and suggestions on the SDGs audit. The main thesis was to advise SAIs to conduct the audit in two stages:

- at the first stage, it is recommended to audit the preparedness for SDGs implementation;

- at the second stage – to audit the achievement of SDGs.

In recent years, the focus on sustainable development within the global governance framework has been significantly increasing. The emphasis on balanced development, social issues, environmental safety and responsible business conduct (in accordance with the ESG principles) influences the subject area of audit institutions activities.

It is clear that sustainable development and progress towards SDGs in a specific country can't be achieved without the active involvement of its regions[1].

However, various regional authorities have different starting points and have made diverse progress in achieving particular SDGs. This is mainly due to geographical, demographic, economic, sociocultural and other regional features. The implementation of certain SDGs from regional perspective also may have different significance.

Regional audit institutions (hereinafter referred to as "RAI")[2] can draw attention to the sustainable development and encourage the regional public authorities to address the relevant goals and objectives of the 2030 Agenda within the region. The RAI may ask themselves whether regional laws and regulations, development strategies and measures taken consider national strategic priorities, population interests, whether the reciprocal impact of the carried events is assessed and taken into account in economic, social and environmental development programs. The audit of SDGs implementation can also address the issues of interinstitutional and stakeholder cooperation, financial security, effective monitoring, etc.

The purpose of this practical guidance is to provide practical support to RAIs auditing the SDGs. The guidance is based on the best practices and include the description of each stage of SDGs audit, as well as a list of basic concepts, approaches and principles.

The proposed suggestions are intended to provide assistance to RAIs' auditors in auditing SDGs at the regional level. Moreover, they are aimed at assessing the achievement of sustainable development indicators, and at identification of systemic risks in the field of safe sustainable development, as well as drawing attention of regional executive authorities to them.

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[1] Partially self-governing administrative units of a country with their own area and borders. Especially relevant for the countries with a federal system of government.
[2] An example of a RAI can be both an independent audit body subordinated to the legislative body of a region and regional divisions of a supreme audit institution.

1. First stage: SDGs audit approach

1.1. SDGs audit: content and purpose

The SDGs implementation audit is carried out for the purpose of obtaining evidence by examining actual data and information on measures taken at the state level to introduce and implement (or achieve) strategic objectives (or nationally and regionally agreed goals) related to (or correlated with) the Sustainable Development Goals.

The SDGs audit objectives include:

- assessment of the sustainable development principles' integration into laws and regulations, as well as into strategic planning documents and other documents;
- assessment of the regional executive authorities' powers, interinstitutional cooperation and interaction with stakeholders;
- assessment of the activities' funding correlated with (or related to) the SDGs implementation and monitoring of their achievement indicators.

While organizing SDGs audit it is recommended to take into account that this audit assesses the state policy implementation from the perspective of the set of measures carried out by the auditees and other stakeholders aimed at achieving strategic goals related to SDGs. It correlates with the provisions of INTOSAI Professional Pronouncements.

For reference:

INTOSAI-P 10 Mexico Declaration

Principle 3

"Except when specifically required to do so by legislation, SAIs do not audit government or public entities policy but restrict themselves to the audit of policy implementation".

SDGs audit is recommended to be carried out using the strategic approach to public auditing with respect to the legislative mandate.

It is recommended to use the Professional Pronouncements of INTOSAI and INTOSAI Development Initiative during the preparation for SDGs audit.

For reference:

The following documents have been developed on the issues of auditing the preparedness for SDGs' implementation and SDGs audit:

- *INTOSAI Moscow Declaration;*
- *Guidance for Supreme Audit Institutions on Auditing Preparedness for Implementation of Sustainable Development Goals;*
- *IDI's SDGs Audit Model (ISAM).*

1.2. Stakeholders identification

One of the main principles of the Sustainable Development Concept is inclusiveness, which means high stakeholders involvement. Involving stakeholders in the implementation of the 2030 Agenda for Sustainable Development contributes to the effective decision-making, greater coherence, integration of public policies, comprehensive and accurate understanding of current and future challenges.

While auditing the SDGs, it is important to effectively organize cooperation with stakeholders, including regional public authorities, business and civil society at all stages of the audit.

At the preparatory stage, a stakeholder map could be developed using design-thinking techniques.

Stakeholders' involvement in SDGs auditing implies a series of consultations with them to ensure that the audit subject matter and auditees are properly defined, the objectives and questions are correctly formulated, as well as to undertake full contribution monitoring and to review the existing mechanisms for involving all stakeholders in the implementation of the 2030 Agenda at the regional level.

1.3. Experts engagement

When planning the SDGs audit, it is recommended to consider the need to engage experts. At the same time, it is advisable to assume that the interaction of audit participants and experts should contribute to the development of necessary competencies to achieve the audit goals. It is important that specific knowledge, skills and experience in the area possessed by the experts are directly related to the subject matter of the SDGs audit.

It is possible to engage experts both throughout the audit and for one or more expert assignments within the audit.

Interaction with experts can also be achieved through individual consultations, separate assignments, strategic sessions, surveys and interviews, as well as through participation of RAIs' auditors involved in SDGs audits, seminars and forums on SDGs topic.

2. Second stage: SDGs audit design (planning)

2.1 Audit subject and auditee

Given the audit topic, it is recommended to broaden the audit subject by including the achievement of SDGs at the regional level, as well as the activity of the auditee (auditees) to achieve them.

As this audit will examine the activities of the auditees in achieving the SDGs at the regional level, it is recommended that the relevant SDGs for the region are identified and reflected within the subject matter, taking into account the sufficiency of the powers of the auditees within the established delineation of powers of federal and regional public authorities and local self-government bodies.

When selecting auditees, it is appropriate to take into account the scope of RAI's mandate, as well as to include the auditee responsible for the development of regional state policy in the sphere of SDGs implementation, strategic planning in the region and socioeconomic development of the region.

2.2 Statement of hypotheses

In order to determine the most valuable information and available data on the audit subject, to understand the possible risks, the required amount of audit procedures, it is recommended to create a list of hypotheses[3].

The creation of hypotheses should be carried out with respect to the established boundaries of the audit subject matter.

It is recommended that hypotheses are formulated in the form of statements that reflect the associated risks, the occurrence of which may have a negative impact on the achievement of relevant SDGs at the regional level and the activities of auditees to achieve them.

Examples of hypotheses:

- There is insufficient resource availability of measures aimed at achieving the goals related to the SDGs;

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[3] Hypothesis is a possible audit finding, requiring proof of its veracity

- There is no interdepartmental interaction of executive authorities within the framework of SDG indicators monitoring, which leads to low observability of indicators and carries risks of distortion of indicators values;
- There are no requirements/mechanisms for responsible business conduct at the public level, including for public sector companies;
- The lack of a mechanism for linking strategic planning documents at the regional level with the provisions of the Sustainable Development Agenda hinders the achievement of SDG indicators.

2.3 List of information (documents)

The list of analyzed information (documents) when implementing SDGs audit may include:

1. High level national strategies (National Security Strategy, Socioeconomic Development Strategy, Sustainable Development Strategy, etc.).

2. National Goals Implementation Plan / National Development Strategy Implementation Plan.

3. Regional strategic planning documents, including:

- regional development strategy;
- regional development strategy implementation plan;
- passports of regional projects and programs.

4. Laws and regulations adopted and are in force in the region.

5. National Statistical Service's SDGs indicators data.

6. Methodological, organizational and administrative documents of auditees, aimed at the achievement of SDGs indicators in regions.

7. Sociological research data aimed at studying the SDGs audit subject matter.

8. Materials of domestic and foreign research institutes, international organizations and foreign SAIs.

2.4. Audit objectives and issues

It is advisable to select several audit objectives, fully covering the selected audit subject. It is suggested that audit objectives are clear (wording is not a subject to different interpretations), specific (provide a unique representation of expected results) and achievable (objectives are defined by resource and other limitations, risks that affect their achievement).

Taking into account the audit subject, the audit objectives can be formulated in line with the following examples:

- assess the extent to which the 2030 Agenda has been integrated into regional regulations and strategic planning documents;
- carry out an analysis of the system of the state regional policy measures aimed at the implementation of the provisions related to the 2030 Agenda for Sustainable Development.

In order to fully address the most relevant and important components of the selected objectives, it is recommended that a set of logically structured and systematized audit issues is included for each of them, fully reflecting every audit objective.

2.5. Audit criteria

In order to understand what audit evidence is required, as well as the results, conclusions and suggestions, it is recommended that audit criteria is applied to each of the issues within the audit objective.

In SDGs auditing, the logic of audit criteria should ensure the relationship in the "goal-result" design.

It is advisable to formulate audit criteria in the form of statements that provide objective information on the extent to which the actual data and information on the examined issue meet this criteria.[4]

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[4] Examples of the criteria formulation are introduced in the Annex 1.

2.6. Information request

Information requests are made to the regional authorities whose functions are relevant to the SDGs implementation.

It is appropriate to include questions in the information requests, that are related to the implementation of the functions and powers of the regional authorities in the field of SDGs, as well as information on the implementation of the sustainable development principles in the administration of their internal work.

The following information is considered to be meaningful:

- a list of SDGs, implementation of which is the most relevant to the activities of regional public authorities;
- a list of powers of the regional public authorities within which the implementation of the 2030 Agenda is carried on;
- a list of laws and subordinate legislation adopted at the regional level, the provisions of which regulate legal relations under the regional public authority and are related to the SDGs achievement;
- a list of regulations issued by the regional public authority for the implementation of the Agenda;
- a list of strategic planning documents, the development and implementation of which fall under the competence of the regional public authority and the provisions of which are also aimed at the SDGs achievement;
- a list of the main regional projects and programs and their activities, aimed at the SDGs achievement, for which the responsible body is the regional public authority;
- information on the regional budget, planned and allocated in the audited period for the implementation of the measures related to the SDGs (estimated);
- a list of data (information) on the SDGs implementation issued by the regional public authority, specifying the relevant information resources;

- information on measures taken by the regional public authority to promote the SDGs;

- a list of public authorities which the regional public authority has organized the cooperation with in order to implement the SDGs with a description of the subject matter and procedures of such interaction;

- a list of public organizations, which a regional public authority is a member of, or cooperates on the implementation of the 2030 Agenda, with a description of the subject matter and procedures of such interaction;

- a list of foreign or international organizations which the regional public authority cooperates with on the implementation of the Agenda for Sustainable Development, with a description of the subject matter and procedures of such interaction;

- information on organizational and methodological documents on the SDGs implementation that were developed with the involvement of the regional public authority, as well as on the plans to develop and adopt such documents;

- a list of the SDG indicators that were created with the participation of the regional public authority as a part of interinstitutional cooperation. The description of the interinstitutional cooperation procedures during the creation of the relevant indicators;

- a list of reports formed by the regional public authority on the issues of SDG indicators achievement on a regular basis (with indication of the addressee and reporting periodicity);

- information on the sustainable development principles implementation in the organization of the internal work of the regional public authority, as well as on its formation of non-financial reporting for sustainable development (if possible).

2.7. In-depth interviewing

When auditing SDGs, the use of sociological research techniques, in particular depth interviewing, is appropriate.

Such interviews include the following steps.

1. Development of the research program and tools.

The research program includes the formulation of the goals and objectives of the study, justification of the respondents' criteria (the choice of institutional affiliation):

- senior regional official;
- representatives of the regional public authorities;
- management of branches and other divisions of the public sector companies located in the region;
- management of scientific and educational institutions;
- representatives of non-profit organizations;
- experts.

2. Justification of the data collection method and empirical information analysis.

Formation of the Guide for conducting interviews for each group of respondents.

In this case, the guides for the interview should contain the following aspects:

- greetings;
- informing the interviewees about the meeting procedure (conducted by the interviewer).

For expert interviews with representatives of regional public authorities:

- a set of questions on how SDGs are implemented into regional public policy.

For expert interviews with representatives of public associations:

- a set of questions on the extent to which the current system of regional public administration, regional public policy meets the objectives of SDGs achievement.

3. Collection of empirical data (directly through interviews).
4. Preparation of the interview transcript (conversion interview's audio/video into text format).
5. Processing and analysis of received data, conclusions drawing.

When conducting an interview, it is advisable to engage experts from the field of sociological research.

3. Third stage: SDGs audit

3.1. Seven-step assessment framework

The use of a seven-step assessment framework was recommended by the International Organization of Supreme Audit Institutions (INTOSAI) while auditing the preparedness of public administration systems for the implementation of Sustainable Development Agenda. It covers areas that governments need to take into account in order to be ready to implement, monitor and report on progress in SDGs achieving.

Seven assessment areas adapted for the use in the regional SDGs audit are:

- Strategic Planning System;
- Statutory regulation;
- Interinstitutional cooperation;
- Stakeholders' engagement mechanisms;
- Ensuring openness;
- Resource provision;
- Organization of monitoring.

A detailed description of each of the assessment areas is provided in the sections below.

3.2. Analysis of correlation between Sustainable Development Agenda and regional strategic planning documents

Within the framework of this aspect, it is recommended that regional strategic planning documents are analyzed in the context of the implementation of national strategic objectives and priorities, which are set by national high level development strategies, as well as the SDGs implementation.

Firstly, it is proposed to analyze how the regional strategy for socioeconomic development considers strategic national priorities.

Secondly, it is proposed to undertake a comprehensive analysis of the interlinkage (content-related) between Sustainable Development Goals and objectives and approved regional strategic planning documents.

3.3. Assessment of the integration of the sustainable development principles into laws and regulations

In assessing the integration of the sustainable development principles into laws and regulations, it is recommended to compare the goals and objectives of sustainable development with the provisions of the Constitution (Charter) of the region and the regional laws adopted in furtherance of it. In addition, within the framework of this assessment, it is also advisable to analyze the regional regulations, including those which directly regulate the legal relations linked to the SDGs implementation.

Based on the assessment results, it is possible to note which SDGs are mostly integrated into laws and regulations and which of the sustainable development components are more closely reflected in them (economic, environmental or social SDGs).

3.4. Assessment of interinstitutional and stakeholder cooperation

In this context, it is recommended to carry out an analysis of regional executive authorities' powers in relation to the existence (absence) of powers directly related to the implementation of the 2030 Agenda. It is also advisable to highlight the existence of overlap and duplication of powers of the regional executive public authorities, the existence (absence) of special powers related to the implementation of Sustainable Development Agenda.

In addition, based on the results of the work, it is also recommended to distribute the most relevant SDGs among the regional executive public authorities in order to understand their role in the implementation of SDGs, which are relevant to the region. It is also important to note that before the direct distribution of relevant SDGs among the regional executive authorities, it is advisable to include

this question in the information request to be addressed to the auditee (auditees) and other interested bodies and organizations.

In order to analyze the process of interinstitutional interaction of the regional executive authorities on the SDGs implementation, it is also proposed to analyze the regulations of the highest regional official, the highest regional executive authority, auditees and regional executive individual bodies, as well as instructions given by the highest regional official and the highest regional executive authority.

3.5. Assessment of the sustainable development data openness

The assessment of the sustainable development data openness is also recommended as a part of stakeholder analysis. Such analysis may include an assessment of the organized media content availability or the degree of popularization of Sustainable Development Agenda in the regional media, including the Internet, an assessment of the disclosure of measures, contributing to the SDGs achievement hosted by regional executive authorities in public domain, as well as assessing the level of awareness of the SDGs both within the regional public authorities and in society.

The assessment of the disclosure of measures contributing to the SDGs achievement, as well as the assessment of the SDGs awareness level among the regional authorities, can be carried out through the submission of relevant information requests to public authorities. Population's awareness of the SDGs can be assessed by appropriate surveys, which may be conducted by the audit institution and/or relevant information requests addressed to the public authorities.

3.6. Assessment of the monitoring system

The monitoring of the Sustainable Development Agenda implementation includes the analysis of the global and national SDGs indicators progress.

In order to assess the monitoring system efficiency, it is important to see which indicators are disaggregated and which are not at the level of a particular region, and why.

It is also recommended to consider and identify specific indicators to add them to the list for monitoring of the implementation of the 2030 Agenda at the regional level, in order to apply regional specificities.

3.7. Assessment of progress of SDG indicators achievement

In assessing progress towards the achievement of SDGs indicators, typically the current status is analyzed and the expected gap in progress is assessed.[5]

An assessment of the current state involves an analysis of the dynamics of indicators in relation to the value of the previous year and the value of the indicator in the first year of its observation[6]. The expected gap in progress measures the gap between the projected indicator and the target set for 2030. It is also can be taken into consideration the compelling reasons such as the Covid-19 virus, natural disasters, political turmoil and their consequences, which may cause deviations from the target. This approach applies to those indicators that have target values. Results are measured at the indicator level and can be aggregated at the task and objective levels as appropriate.

These assessment approaches help answer two questions:

- Current state of affairs: what progress has been made since the beginning of the monitoring?
- Expected gap in progress: how likely are the goals to be achieved by 2030?

3.8. Assessment of funding of the activities related to the SDGs implementation

According to the 2030 Agenda for Sustainable Development, countries should analyze the range of financing mechanisms available for its implementation and transform their national public and legal entity budgeting processes to reflect the SDG orientation.

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[5] Options for the assessment visualization are presented in the Annex 2.

[6] In the absence of actual data, preliminary data may be used.

In case of federal states, it would seem appropriate to accomplish such actions at both the federal and regional levels.

At the same time, it is proposed to analyze whether the current procedure for the formation and use of funds, both federal and regional, provides the separate accounting of budget expenditures for the implementation of 2030 Agenda.

It is also proposed to analyze whether the budgets spent by ministries and departments on the implementation of Sustainable Development Agenda are kept separately in budgetary and management accounting in accordance with the current rules of budget formation (accounting) reporting for public sector organizations.

It is proposed, if possible, to identify the budget allocated directly to the implementation of 2030 Agenda and the SDGs achievement in the region.

In case when funds for the implementation of the Agenda are not segregated in budget and management accounting, it is proposed to estimate the budgetary allocations for the implementation of measures by regional projects and programs, correlated with the SDGs implementation (based on the results of contextual analysis) in relation to the amount of budgetary allocations for the implementation of regional projects and programs, provided by the regional consolidated budget line. This will determine the proportion of the regional budget allocated to the implementation of Sustainable Development Agenda.

This analysis is useful when working with the regional public authorities responsible for the implementation of the relevant regional projects and programs.

In addition, it is proposed to identify a list of activities that are financed through inter-budget transfers from the federal budget.

3.9. Formulation of findings and proposals (recommendations)

It is advisable to formulate audit findings and proposals (recommendations) in the report in such a way that their content serves as the final statement, summarizing the proven, reasonable (based on the results confirmed in the acts or working documentation) new valuable knowledge (professional judgement), for

example, about risks and consequences, which resulted or may result from the revealed facts, identified problems, etc.

Findings for each of the seven assessment areas can be formulated, for example, as follows:

- Statutory regulation
  - regulatory acts at the regional level overlap in many ways with the SDGs and generally allow the implementation of tasks that correspond to all 17 SDGs in both public and private law relations.
- Strategic Planning System
  - there is no formal link to the SDGs in the regional strategies, but most of the Sustainable Development Goals are reflected in goals and target indicators of regional strategies.
- Interinstitutional cooperation
  - the system of interinstitutional cooperation in the SDGs implementation has not been established. Regional executive authorities (REAs) have the mandate to implement the SDGs, but their areas of responsibility are not defined.
- Resource provision
  - there is no analysis and monitoring of the resources for the SDG implementation at the regional level.
- Organization of monitoring
  - monitoring of SDG indicators at the regional level doesn't cover important indicators.
- Stakeholders' engagement mechanisms
  - all stakeholders are involved in the implementation of the SDGs, while the activity of the business community, civil society institutions and the expert community is mainly proactive. Information about implemented measures is not systematized, and their contribution to achieving the SDGs is not evaluated.

- Ensuring Openness
  - REAs publish fragmented information on measures that contribute to the achievement of the SDGs. Public authorities are poorly informed about the SDGs as there is no comprehensive national information platform on the SDGs and consistent relevant media content.

In formulating proposals (recommendations), attention should be paid to the following:

- proposals (recommendations) in the report should logically follow the findings, be specific, brief and simple in form and content, aimed at taking concrete measures to address the identified problems, causes and consequences of the deficiencies in the subject area, be targeted;
- recommended time frames should be set for each proposal to allow the monitoring of their timely implementation.

Proposals (Recommendations) can be, for example, as follows:

- to integrate priority provisions of the Sustainable Development Agenda into Regional Strategic Planning Documents as part of their development and adjustment;
- to distribute the responsibilities of REAs with regards to the implementation of the Sustainable Development Agenda at the regional level;
- to improve interagency cooperation among REAs on the implementation of the Sustainable Development Agenda;
- to improve the monitoring system of the SDG indicators in terms of including new indicators that are most typical for regions;
- to organize interaction of REAs with stakeholders on sustainable development issues.

4. Fourth stage: report preparation

The purpose of the report is to provide full audit findings avoiding redundancy. When preparing the report, it is advisable to adhere to the following principles:

- the text of the report should be laconic, that is, succinct and brief, but without sacrificing any of the meaning;
- the text should be convincing. To this end, the results of the audit should be supported by specific examples. It is recommended that a detailed description of all violations and shortcomings, as well as positive experience, should be avoided, providing only a generalized characteristic;
- it is necessary to abandon meaningless phrases, to avoid words that do not make sense in particular. Most of them are parenthetical structures that do not provide any useful information. For the structuring of written text, it is better to use numbered or marked lists instead of introductory words «firstly», «secondly» etc.;
- it is preferable to use visualization, where possible, draw numerical information in graphics, tables, charts, diagrams, figures. Each graphic element must have a meaning. If the information is of a reference nature, such as description of calculations, it can be annexed. It is also recommended that large tables are annexed so as not to overload the text of the report;
- the information on regulations should be removed to the footnotes, where possible, as constant references to documents within the text make it difficult to understand;
- for abbreviations, complex and specific terms, the full name must be provided first, followed by an abbreviated version in parentheses.
  Typically, a report structure can contain the following elements:
- heading;

- annotation (key outcomes);
- the main part;
- findings;
- proposals (recommendations);
- annexes.

The key audit findings are given in the form of annotation. The annotation reflects a brief overview (retelling) with structured information. The presentation of key outcomes should be different from the presentation of the report: it is recommended to simplify the design and use clear terms.

The following rules are recommended for the key outcomes:

- key outcomes should be developed only after the report is complete;
- it should contain the most important results, the most relevant findings, proposals (recommendations). It is not recommended to duplicate text fragments from the report;
- the reader sees the key outcomes first, so it is recommended to use common shortenings, avoid abbreviations or to cite them after the necessary concept is used for the first time in full. References to legislative and regulatory acts should be omitted;
- the key outcomes are not a set of theses, but a coherent text that succinctly outlines the essence of the activities (issues, identified problems, their causes) with clearly formulated findings and proposals (recommendations).

The key outcomes are structured as follows:

- the main objective(s);
- key results;
- visual element (if relevant): chart, graphics, table;
- the most significant findings;
- the most significant proposals (recommendations).

5. Monitoring of the audit findings implementation

Monitoring of the audit results implementation is the set of actions carried out by the RAIs officials involved in the audit to assess the results of the implementation of proposals and recommendations by the auditees and stakeholders.

The purpose of the monitoring of audit results implementation is the full, qualitative and timely fulfillment of the proposals and recommendations, which are set out in the documents sent to RAIs after the report approval.

As part of the monitoring of the audit results implementation, it is recommended to analyze whether the auditee and stakeholders considered the proposals and recommendations aimed at solving problems, identified in the SDGs implementation process and activities after a specified period of time.

It is also recommended to examine whether the auditees and stakeholders have taken measures to improve the organization and processes directly or indirectly related to the SDGs implementation in accordance with the proposals and recommendations.

It is recommended that special attention is paid to the proposals and recommendations that have not been implemented.

Example of audit criteria formulation

Objective 1. To assess the extent to which the provisions of Sustainable Development Agenda have been integrated into regional laws and regulations and strategic planning documents.
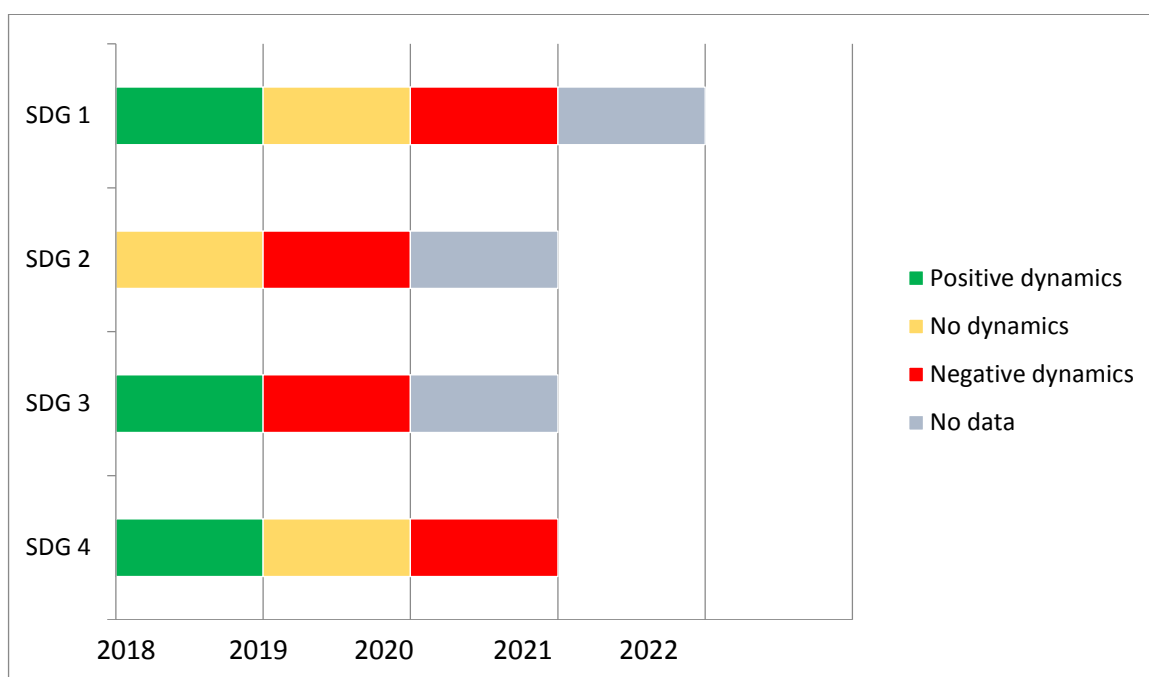
Questions:

…

1.1 To analyze the legal framework in terms of provisions aimed at achieving SDG indicators at the regional level.

Criteria:

- The regional regulatory system is aligned with measures aimed at achieving the SDG indicators, there are no cases of legal uncertainty and law enforcement challenges.
- The achievement of the region-related SDG indicators is based on the mechanism of distribution of the relevant SDGs among the executive authorities of the region, which eliminates the occurrence of duplication, lack of gaps and coordination in the regional executive system.

Examples of options for visualizing the achievement of SDGs indicators by regions

Option 1. Option to visualize the dynamics of SDG indicators

Option 2. Option to visualize the progress in achieving the targets of strategic planning documents related to SDGs