



SAI Leadership and Stakeholder Meeting
**“SAI contributions to the 2030 Agenda and the Sustainable
Development Goals”**

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Organised by

INTOSAI Development Initiative (IDI)
United Nations Department of Economic and Social Affairs (UNDESA)

The present document is the report of a meeting of Supreme Audit Institutions' (SAI) leadership and stakeholders on "SAI contributions to the 2030 Agenda and the Sustainable Development Goals", held on 19-20 July 2018 at the United Nations Headquarters in New York. The meeting was jointly organised by the INTOSAI Development Initiative (IDI) and the United Nations Department of Social and Economic Affairs (UNDESA).

For more information on the meeting, please consult: <http://bit.ly/SAls4SDGs>

The opinions expressed in this report are those of the authors of the report and do not necessarily reflect the views of the United Nations and IDI.

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Context and objectives

The present document is the report of a meeting of leadership and stakeholders of Supreme Audit Institutions (SAIs) on “SAI contributions to the 2030 Agenda and the Sustainable Development Goals (SDGs)”, held from 19 to 20 July 2018, at the United Nations (UN) Headquarters, in New York. The meeting was organised by the INTOSAI Development Initiative (IDI) and the United Nations Department of Social and Economic Affairs (UNDESA).

The IDI, in collaboration with the Knowledge Sharing Committee (KSC) of the International Organization of Supreme Audit Institutions (INTOSAI), United Nations Department of Social and Economic Affairs (UNDESA) and other partners, launched a capacity development programme on “Auditing SDGs” in 2016. The programme is a contribution to INTOSAI’s efforts for supporting the contribution of SAIs to the SDGs. The main objective of the programme is to support SAIs to conduct high quality audits of SDGs. The programme implementation strategy includes advocacy and awareness raising, a cooperative performance audit of preparedness for implementation of SDGs, a compendium of audit findings and lessons learned, a community of practice and development of a massive open online course (MOOC) on SDGs. As a part of the cooperative audit, SAI teams are provided blended support through eLearning, online support, onsite support visits, face to face training, feedback and review by peers and experts. The model also provides for a quality assurance mechanism to ensure that the audit is conducted as per applicable performance audit standards (i.e. ISSAIs). Each SAI commits to include the audit in its Annual Audit Plan and issue its audit report as per applicable legal requirements.

Such audits are envisaged as one of the first responses of SAIs in contributing to SDG implementation, follow-up and review by providing independent oversight on the government’s efforts in the early implementation of the SDGs. More than 70 SAIs from six INTOSAI regions are currently participating in

the cooperative audit. SAIs from Arabic speaking region are expected to join the programme in 2019.

Drawing on the success of a first meeting organised in July 2017, this meeting aimed to foster substantive discussions and knowledge-sharing on SAI contributions to the SDGs. The meeting provided an opportunity to take stock of SAI engagement with the SDGs and to share the experience, emerging findings and lessons learned in conducting audits of preparedness for SDG implementation in different regions. Topics covered included emerging practices in SDG implementation, including on adapting the 2030 Agenda to national contexts, integrated policies, multi-stakeholder approaches, resource mobilization, realising the principle to leave no one behind across SDG-related programmes and policies, and implementation risks, among others. Participants also reflected on the capacities, knowledge, methodologies and tools SAIs need for conducting SDG audits. Lastly, the meeting also aimed to facilitate dialogue and mutual understanding among SAIs and external stakeholders regarding SDG implementation and the role of SAIs, and to identify stakeholders’ expectations on the contributions of SAIs to the 2030 Agenda, including their contribution to the follow-up and review of the SDGs at different levels. The meeting was structured to facilitate interactive discussions and exchanges between SAI representatives and selected stakeholders.

The meeting gathered over 175 participants. The list of participants is included in Annex 2.

The detailed agenda of the meeting is included in Annex 1. The first day focused on presenting the emerging results and lessons learned from the programme, while the second day focused on other SAI initiatives around the SDGs as well as more strategic issues related to capacity, collaboration and contribution to SDG follow-up and review. The starting point in session 1 was the emerging findings of the audits of preparedness for SDG implementation regarding policy integration and coherence. Session 2 focused on auditing preparedness for the implementation of Goal 5 and how the audits can help address the main challenges for advancing

gender equality and inclusiveness more widely. Session 3 focused on SDG preparedness audits in small island developing States (SIDS). Session 4 examined opportunities and challenges for SAIs which are about to start the audits of SDG preparedness. SAI experiences in engaging with the SDGs beyond the IDI-KSC programme were presented in Session 5. Session 6 focused on the expectations from and perspectives of multiple stakeholders on the contribution of SAIs to the SDGs. The capacities that SAIs need to engage with the SDGs in the long term and the opportunities and challenges for developing such capacities were considered in session 7. The last session was dedicated to the role of SAIs in SDG follow-up and review and the way forward.

The discussions held at the meeting will inform the IDI-KSC “Auditing SDGs” programme, in particular the cooperative performance audits of preparedness for SDG implementation, ongoing initiatives to support SDG implementation, follow-up and review undertaken by INTOSAI, as well as SDG follow-up processes at the United Nations.

The remainder of the report describes the issues discussed during the meeting and some of the key messages emerging from the discussions. It is organised under broad themes linked to audits of preparedness for SDG implementation, and more generally to the role of SAIs in contributing to the implementation and follow-up and review of the SDGs.



Insights from the audits of preparedness for SDG implementation

The emerging findings, recommendations and lessons learned from the audits of preparedness for the implementation of the SDGs conducted under the IDI-KSC programme in different regions were presented during the meeting. Other efforts of SAIs to evaluate government preparedness for SDG implementation (including examples from Canada, Netherlands, Algeria, Palestine, Sudan, and a coordinated audit of 11 Latin American SAIs) were also discussed. The presentations highlighted important findings regarding the objectives of the audits and reflected on the lessons learned from planning and conducting the audits.

Policy coherence and integration

Institutional structures for SDG implementation are different across countries. The audits have mapped and assessed the institutional structure in place and its capacity to deliver on the SDGs. Examples from Indonesia, Spain, Georgia, Canada, the Netherlands, and Jamaica, among others, were presented. In Indonesia, the President leads all the institutional arrangements, including the different working groups established for SDG implementation. In Jamaica, the National Planning Office is the focal point for SDG implementation and coordinates the oversight committee that provides insights to all the government departments and agencies. In the United Arab Emirates (UAE), the Statistics and Competitiveness Office is responsible for overall SDG coordination. They have set up a National Committee for SDGs, which brings together the Office of the Prime Minister and 17 line ministries. The Office has also established good collaboration with the National Audit Office.

Some of the audits highlighted the risks of duplications and overlaps in institutional structures. Focusing on the preparation for the implementation of SDG5, for example, Spain’s SAIs highlighted that two separate institutional structures related to the SDGs exist in the country – one responsible for the overall coordination of

SDG implementation and another specifically for SDG5.

The audits have examined issues of integration and coherence, both at the institutional and policy levels. Regarding horizontal integration, SAI Georgia reported that little attention has been paid to policy synergies and trade-offs. While a national SDG strategy exists, agencies continue to work in silos. In Indonesia, it was reported that budget spending is still done in silos, with sometimes low quality of government spending relating to the provision of public services. In Jamaica, the audit found a lack of clear definition of the roles and responsibilities of some of the key actors in the implementation of the SDGs, which adversely affects the overall accountability for progress. At the policy level, SAI Brazil conducted an audit of SDG target 2.4 and found that while some public policies contribute positively to sustainable food production (such as the production of organic and low carbon foods), others have opposite effects (e.g., technical assistance, credit and insurance policies, and tax exemptions that encourage the use pesticides).

Audits have identified opportunities to enhance vertical integration. Local governments are critical for SDG implementation. However, while their responsibilities have increased in many countries, they do not necessarily have more resources to fulfil them. In Georgia, the audit found that municipalities do not have their own development plans and therefore, the SDGs have not been integrated at the sub-national level – there is no clear “demand” from the municipalities to become part of integrated institutional arrangements for SDG implementation. In Indonesia, the audit found that different political and electoral cycles at various levels of government make it difficult to ensure vertical coherence and integration, creating risks for SDG implementation. In the Pacific region, it was found that the linkages between SDG plans at different levels of government should be strengthened. Setting mechanisms for ensuring vertical coherence and integration does not seem to be a common practice yet. Coherent monitoring and evaluation across levels of government seems especially problematic.



Stakeholder engagement around the SDGs is also challenging in many countries, despite existing efforts to raise awareness. Governments recognise the challenge of reaching out to everyone and encouraging stakeholders to engage meaningfully in decision-making (e.g., Singapore). In some cases, such as reported for Georgia and the Pacific region, awareness raising efforts were found not to target all the relevant stakeholders (e.g., municipalities, private sector). In Indonesia, there are mechanisms for engagement and participation of non-state actors, but there is no model for integrating them to a single monitoring system. In the Pacific region, broad stakeholder engagement is not a widespread practice yet, but there are some promising examples. In Fiji, multi-stakeholder budgetary consultations have been conducted, and in the Solomon Islands, the national development strategy has involved multi-stakeholder consultations and the establishment of a multi-stakeholder committee.

Means of implementation

In their presentations of the audits of SDG preparedness, all SAIs emphasized that there should be no separate budget for implementing the SDGs (apart from the specific costs related to creating collaboration structures and mechanisms, etc.). Rather, all sector expenditures should be aligned with the (national) objectives and priorities in line with the SDGs. This was particularly highlighted by the SAIs of Costa Rica, Spain and Bogota (Colombia), which are auditing the preparation of governments to implement SDG 5.

SAIs have evaluated the alignment of budgets to the SDGs. In Indonesia, the audit found that the budget formulation and resource allocation have been aligned to the SDGs, but that budget execution and monitoring are still done in silos. In the Pacific, the audits of preparedness found a disconnect between National Development Plans and SDG goals and targets and national budgeting processes. Most national budgets are output-based and respond to budget proposals submitted by line agencies on an annual basis, without considering the integrated approach required by the SDGs.

In addition to financial resources, other capacities are also critical for effectively implementing the SDGs. In the Pacific region, the audits found that governments have focused their attention on the identification of the necessary financial resources (including ODA), but less attention has been paid to the human resources needed for SDG implementation and to addressing existing capacity constraints within line ministries. This has implications for SDG budgeting as well. For example, in the Solomon Islands, there are significant capacity deficits in line agencies for budgeting, planning and project management. In Georgia, the audit found problems of articulation between human resources, budget processes, and the capacities required to produce reliable statistical data.

Monitoring and evaluation

Data are perceived as critical and closely associated with planning and budgeting processes for SDG implementation. As part of their audits, SAIs have assessed the preparedness of countries to have high-quality available disaggregated data to report on SDG implementation. While planning and conducting the audits of SDG preparedness, SAIs in all regions have witnessed first-hand the data challenges countries face.

The government of the UAE did a mapping of international and national indicators on competitiveness. They monitor more indicators that those included in the global framework, based on the country's SDG long-term vision.



The audits of preparedness have found opportunities for improving the monitoring and evaluation frameworks for the SDGs. In Indonesia, for example, there is a need to integrate statistical resources and capacities across levels of government. In Jamaica, the current legislative and policy frameworks do not mandate adherence to common statistical standards or require coordination and collaboration of the national statistics office with other entities, which is not conducive to ensuring data production, accessibility and quality for monitoring SDG progress. In Georgia, the audit found that, the leading entities responsible for producing data for 32 indicators of the SDG global framework have not been identified.

In Latin America, a coordinated audit of SDG preparedness conducted in 11 countries found vulnerabilities in the follow-up and review at the national level, and recommended to establish participatory and inclusive processes for the preparation of the Voluntary National Reviews. In the Pacific, while responsibilities for monitoring, follow up, review and reporting have been assigned to lead agencies within ad hoc SDG task forces, mechanisms and processes to assess the reliability and completeness of line agency data are lacking. This suggests the need for investing in strengthening the coordination of monitoring activities across government agencies.

SAI Djibouti highlighted that restricted availability of data resulted not only from limited resources (e.g., human resources, software for data analysis), but also from a weak statistical culture in the public sector, where “making information available is not a natural reflex”. Other SAIs pointed to outdated national statistical data in relation to SDG indicators.

In Indonesia, the preparedness audit revealed that the institutional structure of the national statistical system is not conducive to effective SDG monitoring, as data producers work in silos and do not share data. SAI Colombia noted that the country has created inter-sectoral working groups to complement the global SDG indicators and thus enhance national SDG monitoring. In Jamaica, the SDG preparedness audit found that data is not available for 115 indicators (47%), which in particular limits the ability to monitor SDGs 10, 12 and 13. Moreover, the indicator framework excludes data from non-state actors (private sector and civil society) and the data produced are not representative of both national and sub-national levels.

Lessons learned in the process of conducting audits of SDG preparedness

Impact of SDG audits

Participants emphasized the importance of generating evidence of the impact of SDG audits. While it is still early to assess the impact of the audits of preparedness for SDG implementation, SAIs that have already concluded their audits mentioned some examples of positive impacts. In several cases, the audits have moved governments into action. In Canada, in response to the audit recommendations, the government has set up new implementation and coordination structures for the SDGs. In Brazil, the government had not included subnational stakeholders in the draft bill creating the national commission for SDGs. Upon questions from the SAI, the bill was amended to include them. It was mentioned that in the Netherlands, while the government has not responded to the findings of the review of preparedness, the report from the SAI has contributed to strengthening the collaboration with Parliament and legislators on the SDGs.

These positive effects highlight the importance of following up on audit findings, keeping track of remedial actions taken to address them and to implement the audit recommendations, and periodically updating the audit findings and

recommendations. Indonesia's SAI, for example, noted that the audit of preparedness for SDG implementation will be updated every six months. Another important aspect is to ensure that the audit reports and recommendations are communicated to Parliament and to critical stakeholders so that other accountability actors can pick up on the results identified by SAIs in their reports (see also section on communication below).

Clarifying the role of SAIs

SAIs in all regions have shown strong commitment to the 2030 Agenda and the SDGs, as reflected in the number of SAIs conducting audits of preparedness for SDG implementation. However, participants stressed that there is a need for further clarifying the role of SAIs and explaining the specificity of the audits of preparedness in the broader context of SDG implementation.

Some SAIs noted that governments often do not understand well the interest of SAIs in the SDGs and why SAIs should assess preparedness. SAIs are perceived as relevant to evaluating policy implementation – coming at the very end of the policy cycle. In this regard, recommendations from SDG preparedness audits may be misunderstood. In Indonesia, for example, the SAI found some resistance from government officials, who questioned whether the SAI might be unduly stepping into a policy-making role. Participants highlighted the importance of proactively explaining to governments that the timing and nature of the audits of SDG preparedness is different compared to traditional audits. The audits of preparedness take place at the beginning of the policy cycle and lead to conclusions and recommendations that should be part of governments' action plans to strengthen SDG implementation. This perception was also recognized by other participants, who emphasized the importance of dialogue between the SAI and the government to better understand each other's role and to find opportunities and common ground for collaboration.

In many countries, the integration of the SDGs into national strategies, plans and programmes, the alignment of policies to the SDGs, and the

commitment of line ministries to working towards sustainable development in many countries provide an opportunity for SAIs. Such initiatives make it easier for SAIs to engage with the SDGs, as there is a sound foundation and mandate to conduct audits of preparedness for SDG implementation in response to government actions. In other country contexts, however, SAIs may have difficulties to undertake SDG-related audits.



Resources needed for SDG audits

Operationally, one challenge for SAIs to engage with the SDGs in the long-term is to prioritise SDG audits and mobilise the resources needed to conduct them. Canada's Commissioner of the Environment and Sustainable Development, for example, noted that conducting the audit of SDG preparedness required a team of 6 auditors who worked for a period of 12 to 18 months. This is a consideration for SAIs that are about to start the audits of preparedness and for SAIs with limited resources.

Another challenge SAIs face is how to work in a more integrated way by breaking internal organisational silos and sectoral organisation. In this regard, several SAIs (Canada, Costa Rica, Brazil) emphasised the importance of having multi-disciplinary teams for conducting SDG audits. Strengthening internal communication lines within SAIs and bringing in more specialised expertise related to the SDGs was also mentioned.

Other SAIs highlighted the challenges related to the capacities and skills required to understand

and analyse governance and policy issues and to assess the integrated approaches required by the SDGs.

Data availability

Data and information are critical for designing, monitoring and evaluating policies for SDG implementation. However, as highlighted by the Statistics Division of UNDESA, data availability, accessibility and quality are significant challenges. In many countries, the underlying data production structure is not adequate to support sound monitoring of SDG implementation. A recent assessment of data availability in six African countries showed that only 20% of the global SDG indicators were available, 23% were easily feasible, and 46% would require a strong effort to produce. In terms of the SDGs, the “new” Goals (from SDG 10 to 17) – i.e., those that had no previous reflection in the MDGs – present important gaps in the availability of data. The results of SDG preparedness audits point to similar weaknesses (see previous section). Drastic improvements are needed to enhance data availability. By including statistics and data into audit efforts, SAIs can contribute to promote such change.

Cooperation and collaboration among SAIs

There is recognition of the benefits of collaboration and cooperation among SAIs. Cooperative audits facilitate the sharing of knowledge, audit methodologies and tools, and help strengthen the capacity of SAIs to audit national systems. They can foster common audit approaches and facilitate the exchange of information and lessons learned. Moreover, they enable the aggregation of audit findings and recommendations at the regional level. Furthermore, these audits can contribute to policy coherence and integration in SDG monitoring and evaluation. These benefits have special value in the context of the SDGs, which challenge SAIs to develop new approaches for auditing.

Several INTOSAI regions have good experiences and a track record of cooperative approaches they can build on. In both OLACEFS and PASAI, the audit of preparedness for the implementation of

SDGs under the IDI-KSC programme is being conducted as a regional effort. Both regions plan to aggregate the findings and recommendations of the national audits into a regional report.



To take collaboration forward, participants also highlighted the value of South-South cooperation. SAI Jamaica suggested that a cooperative audit across SIDS could help strengthen SAIs' dialogue with governments, promote strategic partnerships at the regional level to support the advancement of the SDGs, and help identify timelines for SIDS to accelerate SDG implementation. In OLACEFS, SAI Brazil is coordinating an audit of the implementation of selected Targets of Goals 14 and 15, which will involve SAIs from Latin America and Africa.

Stakeholder engagement

SAIs need to communicate the value of their contributions to SDG implementation to policy-makers. Non-state stakeholders are critical providers of information on SDG implementation, and can be important levers that SAIs can use to enhance the relevance and impact of SDG-related audits. Stakeholders can also help put pressure on government to effect change.

Participants highlighted the critical relation between SAIs and Parliaments, especially when SAIs report directly to Parliament. There were calls to increase collaboration and partnerships between Parliaments and SAIs around the SDGs. Parliaments are responsible for ensuring that audit recommendations are followed-up and addressed by governments. They also ensure that adequate resources are allocated to SAIs.

Despite the importance of this relation, results of a survey of 150 legislatures conducted by the Inter-Parliamentary Union (IPU) in 2017 show that there is insufficient knowledge in Parliaments about how to handle SAI reports (90% of the respondents mentioned that the SAIs send their reports to Parliaments, but only 66% were aware of the procedures in place to handle audit reports). The IPU has recommended working on strengthening the relations with SAIs and other oversight institutions, while ensuring their integrity and independence.

Relationships between Parliament and SAIs are affected by the political context in each country. In some cases, control of the legislature by the same party as the executive may affect the implementation of audit recommendations. Ensuring the independence of the committee that handles audit reports is important. IPU highlighted that consensus among governments and opposition parties regarding the SDGs – which are seen as a common national agenda – may facilitate follow-up action by Parliament and government on audit recommendations. Another essential element to facilitate stronger relations between Parliaments and SAIs is that audit institutions provide Parliaments with relevant performance information to assess policies and programmes related to the SDGs.

Collaboration between SAIs and civil society was emphasized. Improved accountability requires not only stronger state and non-state oversight institutions but also better linkages among them. The International Budget Partnership (IBP) stressed that SAIs and civil society organizations are natural partners with overlapping missions to promote accountability in the use of public funds. There is evidence of mutual benefits from closer collaboration, which can take different forms. SAIs can invite civil society groups to identify areas that they should cover in their audits (e.g., South Korea's citizen audit request system, Argentina's participatory audit planning). SAIs can directly involve civil society groups in their audits (e.g., India's social audits and Philippines' citizen participatory audits). In India, social audits have involved wide participatory processes. The SAI has published guidelines on social audits, which have helped the SAI to identify

misappropriated funds. SAIs can help citizens and civil society groups understand their technical audit findings and thereby enable civil society groups to demand that governments take remedial actions in line with audit recommendations (e.g., South Africa and Montenegro). In South Africa, for example, a civil society organization highlighted the issuance of disclaimers to provincial agencies under audits, which spurred public financial management (PFM) reform at the national level.



International and regional actors have a crucial role to play in fostering collaboration between SAIs and civil society. This includes: supporting pilot initiatives; facilitating spaces for dialogue between SAIs and other actors; disseminating examples and practices that show the value of collaboration between SAIs and civil society; supporting analytical work to better understand how this collaboration may happen and be sustained; and helping build capacities for collaboration; among others.

In some cases, the conduct of SDG preparedness audits by SAIs has led them to play a role in raising awareness about the SDGs in their national contexts. For example, in Algeria, the SAI convened a one-day workshop with multiple stakeholders to explain to them the review of SDG preparedness that the SAIs was planning to conduct. The event was followed by informal meetings. These activities helped enhance communication, dialogue and coordination between the SAI, government and other actors. In Jamaica, the SAI conducted focus group meetings to sensitize stakeholders to the audit and to gain

understanding of their knowledge of the SDGs to assist in scoping the audit.

Communication around SDG audits

It was emphasized that contributing to strengthening SDG implementation and enhancing collaboration with stakeholders require the publication of audit reports. SAIs should ensure that the strategic insights from auditing SDGs reach the stakeholders who matter. However, the results of the recent Open Budget Survey show that there is still a transparency gap related to audit reports. Participants also emphasized the importance of communicating audit reports, findings and recommendations to the general public. This is critical for increasing the relevance of SAIs' work and their value to citizens. SAIs can help citizens and civil society understand audit findings and recommendations.

A variety of tools can be used to make the reports friendlier such as infographics, simple non-technical language, and cartoons, among others. To improve communication, participants highlighted the importance of reconsidering the language used in the audit reports to make them accessible to non-expert audiences and to deliver effective messages to relevant SAIs' stakeholders such as policy-makers and legislators. Costa Rica's SAI shared the example of changes made in the SAI audit reports to appeal to young parliamentarians.

Brazil's SAI highlighted the importance of having a communication strategy for SDG audits and producing outputs for diverse audiences in addition to the audit report. Examples of some of the products developed to communicate the results of the OLACEFS coordinated audit on SDGs, including infographics, an executive summary and a two-page summary, were presented.

Good practices and initiatives to improve the communication of audits and collaboration with stakeholders were shared. Costa Rica's SAI conducts an annual survey on the quality and utility of its audit reports. This allows the SAI to identify areas for improvement, for example, in terms of the language that should be used to reach different groups of stakeholders. Brazil's TCU is

developing a massive online open course (MOOC) on SDGs in three languages and producing infographics and communication materials to disseminate the findings and recommendations of the audits.



The way forward

Promote SAIs' strategic change

The 2030 Agenda provides SAIs with an opportunity to demonstrate their value. However, to fully leverage this opportunity, SAIs should assess their current capacities and address any relevant capacity gaps. SAI leadership plays a critical role in raising awareness and enhancing ownership of the SDGs internally within SAIs and in promoting engagement with stakeholders around SDG audits. SAI South Africa, the current Chair of INTOSAI's Capacity Building Committee, identified several considerations for SAIs to engage with SDGs going forward in terms of SAI strategy, planning, organization of work and professional competencies.

Strategically, SAIs should ensure they have adequate mandates to audit the SDGs and take the required steps to widen them, if necessary. Strategic priorities and budgets should also reflect the SDG focus. SAIs should adopt long-term but flexible approaches to auditing the SDGs given the time horizon of the 2030 Agenda. Given resource constraints, SAI work plans should be well-structured, multi-year and integrated, following on an initial assessment of gaps. In terms of work organization, SAIs need to have

multi-disciplinary teams to audit SDG issue areas and clusters. Effective communication, both internal and with external stakeholders, and continuous learning should also be prioritized.

Stronger and new professional competencies and capacities, both general and specialized, are needed for SDG auditing. SAIs should invest in enhancing critical thinking and research skills. The SDGs provide SAIs with an opportunity to strengthen performance auditing as a core audit discipline. The SDGs call for specialized knowledge and expertise, which should gradually be built in audit teams. More holistic approaches to auditing will be required. SAIs also need to invest in the analytical and quantitative capacities and tools (including the use of new technologies) to manage the complexity and high-volume data environment of the SDGs. To help SAIs strengthen their professional competences and address some of these new capacity needs, the IDI will include the SDGs in a pilot project on professional education for SAI auditors.

Continue to share experiences and build capacities on SDG audits

SAIs will benefit from sharing knowledge and experiences on SDG audits going forward. It was recognized that auditing SDG implementation will draw on the skills built and the lessons learned from the audits of preparedness. As highlighted in several presentations, auditing SDGs is not conducting auditing business as usual – it requires assessing institutional mechanisms, considering the interlinkages between sectors, institutions and policies, and analyzing inclusiveness, people's engagement and data systems and indicators. SAIs must assess their own readiness to auditing SDGs and must develop strategies and capacities for auditing SDG implementation.



Moving from auditing preparedness to implementation will require further support in addition to knowledge sharing. IDI has issued a guidance on performance audits of preparedness and is supporting SAI teams to conduct the preparedness audits. There are also training efforts underway focused on auditing preparedness such as the new MOOC which will be launched by OLACEFS in mid-2018. As SAIs move from auditing preparedness to auditing implementation, IDI will continue to support SAI leadership to undertake the strategic shifts and systemic changes required to auditing SDGs in the long-term, taking a strategic and integrated view, integrating the SDGs in SAI strategy and audit practice, engaging in strategic partnerships and with external stakeholders, and contributing to SDGs through different types of audits (besides performance audits). Support will be provided on a long-term basis through specialized workstreams that aim to strengthen SAIs' relevance and professionalism.

Enhance communication efforts

Besides publishing audit reports in a timely and accessible manner, improving the communication of audit findings and recommendations was identified as critical to enhance the impact of SDG audits (and audits more generally). Better communication will also allow SAIs to give more visibility to the work they do and to raise awareness among different stakeholders about their role regarding the SDGs. This is particularly relevant in relation to audits of development issues such as those encapsulated in the SDGs, because they touch directly on people's lives.

Improved communication and collaboration with stakeholders can also help enhance the adoption of remedial measures to address the findings of SDG audits and thus, improve SDG implementation at the national level. The International Budget Partnership encouraged SAIs to report on the actions taken by governments in response to audit findings and recommendations, following the example of GAO's online action tracker – a tool that allows tracking progress of Congress and federal agencies in reducing duplication, overlap, and fragmentation that GAO identifies in its annual report.

SAIs can take advantage of existing online channels to further disseminate their SDG audits. The SDG knowledge platform of the International Institute of Sustainable Development (IISD), for example, has covered SAI-related events, including the last two joint UN-IDI meetings held in New York in 2017 and 2018, and has disseminated audit reports related to the SDGs (e.g., from Canada and the European Court of Auditors). This and other online platforms provide channels for the dissemination of information on SDG audits to expert communities beyond the audit profession.

Inform future SDG audits

Discussions focused on the lessons learned from the audits of preparedness for SDG implementation and how they can help inform future audits on SDG implementation. Participants reflected on the relation between the audits of preparedness and the audits of implementation of the SDGs. Brazil's SAI emphasized that many aspects assessed in the audits of preparedness (governance elements) will continue to be audited during the implementation phase. The audits of preparedness are therefore the foundation for auditing the implementation of SDGs. The Netherlands' SAI highlighted that the seven-step model used for the audit of preparedness can be easily used for the implementation audits.

Another concern is how to select the SDG goals and targets that should be audited in priority. In this regard, SAI Brazil has developed a methodology and a matrix to assess and prioritise

SDG targets for audits. Canada has also identified criteria to help select priority SDG targets to be audited.

Another important lesson for the audits of SDG implementation is the need of evaluating policy coherence and integration across all stages of the policy-making process and not only at the implementation stage. This also calls for more integrated approaches to SDG evaluation, audit and oversight. Different actors engaged in monitoring and follow-up of the SDGs (auditors, internal auditors, evaluator, parliamentarians, civil society) should align their efforts and strengthen collaboration for improving accountability in SDG implementation.

Future audits of SDG implementation should also learn from the challenges SAIs have found during the audits of preparedness. For example, many SAIs have faced challenges in terms of securing cooperation and timely response from the auditees in government and engaging with other stakeholders. This can help identify new strategies to engage with government entities in the SDG implementation audits (e.g., PASAI has supported member SAIs to develop localised communication strategies).



SAIs' contribution to SDG follow-up and review at the UN

The last session of the meeting focused on the potential contribution from SAIs to the SDG follow-up and review process at the high-level political forum (HLPF) in the UN, in particular in 2019.

There are various possible channels for SAIs' engagement around the HLPF. Next year will feature one session of the HLPF under the auspices of ECOSOC in July, where SDGs 4, 8, 10, 13 and 16 will be reviewed, and a general review of progress of the 2030 Agenda in the HLPF session to be held under the auspices of the General Assembly in September. This provides several opportunities for SAIs to contribute:

At the global level, SAIs could contribute with inputs to the HLPF Secretariat; INTOSAI could lobby for the inclusion of a SAI speaker in the official HLPF session which will review SDG16; and SAIs could organize a side event in the margins of the HLPF on SAIs' role in SDG implementation.

At the regional level, SAI Regions could approach UN Regional Commissions to be included in the agenda of the regional forums on sustainable development.

From the national level, contributions to the HLPF could take place through participation of the SAIs in national review processes, including the preparation of voluntary national review (VNR) reports, for countries that will report in 2019; SAIs may also be included in official delegations coming to the HLPF.

The experience of SAI Brazil, which contributed to the 2017 VNR report and has been part of Brazil's official delegation to the HLPF in 2017 and 2018, shows that SAIs can make substantive contributions to this process without being put in a position to have to validate the information and data presented by government (a concern for many SAIs) and without compromising their independence. The contribution of the Brazilian SAI to the VNR has been well received by the government.

Some SAIs expressed their concerns about the gaps between what is reported by governments and the findings of the SDG audits, and reflected on how these gaps could be reduced (e.g., by sharing the draft report with the SAI). In this regard, SAI Palestine noted that the recommendations from the SAI, based on their review of the government preparedness for SDG implementation, have been taken into

consideration by the government to revise the draft VNR report submitted to the HLPF in 2018.

A pre-condition for making a contribution to the SDG follow-up and review process possible is that SDG audit reports are published. This is particularly relevant in the context of the IDI-KSC programme on “Auditing the SDGs”, since one of the planned outputs of the programme is a compendium of lessons learned and audit findings, to be developed in 2019. Two regional reports will also be produced for the OLACEFS and PASAI regions, which can provide inputs at the regional level and into the global review process.

Collaboration with other stakeholders that also contribute to the SDG follow-up and review was also discussed. Representatives from EVALSDGs (an evaluation partnership to inform, support, measure and assess development efforts around the SDGs) highlighted the opportunities for joint actions between the auditing and the evaluation communities in order to contribute

more effectively to the SDG follow-up and review. These initiatives could include joint assessments of government readiness, thematic audit evaluations, and working together with regards to the VNR preparation processes.

The INTOSAI Secretariat expressed interest in having a space for the SAI community to contribute to the HLPF in 2019. The INTOSAI Secretary-General noted that INTOSAI could present a common report on the findings from SDG audits and on the issue of transparency, accountability and effectiveness of institutions. Several participants encouraged INTOSAI to coordinate and develop a document to present the experience of the audits of SDG preparedness to the United Nations.

There was consensus among participants that specific contributions and the concrete steps and initiatives necessary to produce them would need to be further explored by SAIs.

Annex 1. Agenda

19-20 July 2018

United Nations Headquarters, New York

19 July 2018

10:00 -
10:30 hrs

Opening Session (Webcast: [Part1](#))

Dr Margit Kraker, Secretary-General of INTOSAI, President of the Austrian Court of Audit and IDI Board Member. ([Remarks](#))

Mr. Elliott Harris, Assistant Secretary-General for Economic Development and Chief Economist, UNDESA. ([Remarks](#))

Moderator: Stefan Schweinfest, Officer-in-charge, Division for Public Institutions and Digital Government, UNDESA

10:30 -
11:45 hrs

Session I: Sharing experiences on auditing policy coherence and integration

This session will share the experiences, emerging findings and lessons learned from auditing policy integration and coherence across regions. Considering the main challenges for enhancing policy integration and emerging approaches for addressing policy synergies and trade-offs, participants will discuss how the findings from the preparedness audits can help enhance policy integration for SDG implementation.

Mr. Agus Joko Pramono, Board Member, The Board of Audit of the Rep. of Indonesia. ([Presentation](#))

Ms. Nino Pruidze, Senior Budget Analyst, State Audit Office of Georgia.

Moderator: Dr Geert Bouckaert, CEPA member.

12:00–
13:00 hrs

Session II: Auditing preparedness for advancing gender equality

This session will provide an overview on what it means to audit inclusiveness and provide for inclusiveness at SAI level. This will be followed by sharing of experiences, emerging findings and lessons learned from auditing preparedness for the implementation of SDG 5 in Latin America/Spain. Following presentations from SAIs on their audits of preparedness, participants will reflect on the advances and challenges in implementing SDG5 and consider how the audits of preparedness could help address those challenges and advance inclusiveness more widely.

Ms. Marta Acosta, Auditor General, Costa Rica. ([Presentation](#))

Mr. Andres Castro Franco, Deputy Comptroller of Bogota DC. ([Presentation](#))

Mr. Santiago R. Martinez Arguelles, Deputy Director Technical Directorate D2F, Spanish Court of Accounts. ([Presentation](#))

Moderator: Ms. Maria Lucia Lima, Brazilian Court of Audit.

15:00-
16:30 hrs

Session III: Advancing SDG implementation, follow-up and review in SIDS – Experiences across regions (Webcast: [Part2](#))

This session will reflect on the unique challenges that SIDS face to implement the SDGs as evidenced in audit reports of preparedness. The sessions will also highlight the specific challenges that small SAIs in SIDS face to conduct SDG audits.

Ms. Gail Lue Lim, Deputy Auditor General, Auditor General's Department, Jamaica. ([Presentation](#))

Mr. Tiofilusi Tiueti, Chief Executive Pacific Association of SAIs (PASAI). ([Presentation](#), [Notes](#))

Ms. Shirah Nair, Ministry of Foreign Affairs, Singapore. ([Remarks](#))

Moderator: Mr. David Le Blanc, DPIDG/UNDESA.

16:30 -
16:45 hrs

Break

16:45 -
18:00 hrs

Session IV: Starting audits of preparedness for SDG implementation – Opportunities and challenges

The focus of this session would be on the opportunities and challenges for SAIs which are about to start the audits of preparedness for SDG implementation. It will reflect on the regional/country specific conditions they face and what they can learn from other SAIs which have already conducted this kind of audit, both in terms of methodology and process. Government representatives could reflect on the value they see from these audits for enhancing SDG implementation in their national contexts.

Ms. Ismahan Mahamoud Ibrahim, Première Présidente, Cour des Comptes et de Discipline Budgétaire, Djibouti. ([Presentation](#))

Mr. Abdoul Madjib Gueye, President de Chambre, Cour des Comptes, Sénégal. ([Presentation](#))

Mr. Eltahir Malik, Auditor General, National Audit Chamber, Sudan. (Presentation: [English](#), [Arabic](#))

Mr. Matthias Reister, Chief, Development Data Section, UNDESA Statistics Division. ([Presentation](#))

Discussant: Ms. Gloria Alonso Masmela, Deputy Comptroller General, General Comptroller of the Rep. of Colombia. ([Remarks](#))

Moderator: Ms. Julie Gelfand, Commissioner of the Environment, Canada.

20 July 2018

10:00 -
11:30 hrs

Session V: SAIs' engagement with the SDGs – Lessons learned (Webcast: [Part3](#))

This session will focus on diverse ways in which SAIs have engaged with the SDGs. The results of reviews of preparedness for SDG implementation

Ms. Julie Gelfand, Commissioner of the Environment and Sustainable Development, Canada. ([Presentation](#))

will be presented. Participants will also reflect on how SAIs can report the findings and recommendations of audits of preparedness, and engage with government and parliaments for enhancing the impact of SDG audits. The session will consider how SAIs participating in the programme can build on the lessons learned from these experiences in their audits of preparedness and follow up audits.

Ms. Andrea Connell, Head of International Affairs, Netherlands Court of Accounts. ([Presentation](#))

Ms. Malika Didouche, Head of Chamber, Algeria Cour de Comptes. ([Presentation](#))

Mr. Iyad Tayem, President of the State Audit and Administrative Control Bureau of the Palestinian National Authority. ([Presentation](#))

Mr. Carlos E. Lustosa da Costa, Director Environmental Audit, Brazilian Court of Audit. ([Presentation](#))

Moderator: Mr. David Kanja, Assistant Secretary-General OIOS.

11:45 -
13:00 hrs

Session VI: Stakeholder expectations and perspectives on SAI contributions to the SDGs

This panel discussion will bring together external stakeholders and SAI representatives to share stakeholders' expectations and perspectives on the role of SAIs and reflect on how SAIs can contribute to the SDGs in the long run.

H.E. Abdulla Lootah, Director General, Federal Competitiveness and Statistics Authority, United Arab Emirates.

Mr. Saber Chowdhury, Honorary President, Inter-Parliamentary Union.

Mr. Vivek Ramkumar, Senior Director of Policy, International Budget Partnership. ([Remarks](#))

Moderator: Ms. Lynn Wagner, International Institute for Sustainable Development.

15:00 -
16:15 hrs

Session VII: Strengthening SAI capacities for auditing SDGs (Webcast: [Part4](#))

The session will focus on the capacities SAIs need to engage with the SDGs in the long term, and the opportunities and challenges for developing such capacities. Participants will discuss challenges and opportunities to improve SAI capacity, strategic planning and performance to respond to governance changes related to SDG implementation. Panellists will reflect on specific capacities needed for auditing SDGs, which include for auditing inclusiveness, evaluating institutional arrangements and integrated policies, using data analytics, and assessing risks and indicators, among others. The discussion will also

Mr. Kimi Makwetu, Auditor General of South Africa and CBC Chair. ([Presentation](#))

Mr. Jorge Bermudez Soto, General Comptroller of Chile, Executive Secretariat of OLACEFS. ([Presentation](#))

Mr. Baohou SUN, Deputy Auditor General, China National Audit Office, Working Group on Data Analytics.

	<p>consider the capacities needed for enhancing the communication of audit findings and recommendations.</p>	<p>Ms. Archana Shirsat, Deputy Director General, IDI. (Presentation)</p>
<p>16:15-16:30 hrs</p>	<p><i>Break</i></p>	<p><i>Moderator: Mr. Chris Mihm, US Government Accountability Office.</i></p>
<p>16:30 - 17:45 hrs</p>	<p>Session VIII: SAI contributions to the global SDG review process in 2019– Setting the roadmap</p> <p>This session will focus on the interface between SAIs and the global follow-up and review of the SDGs. Following an overview of the process at the UN up to the first global review of the 2030 Agenda in 2019, participants will reflect on ways in which SAIs may contribute to this process as well as to the review of SDG16 in 2019. The discussion will consider how audits reports can relate to and complement VNR reports and other monitoring and evaluation efforts. Participants will consider specific inputs SAIs could provide to the 2019 review and think about concrete steps SAIs could take.</p>	<p>Mr. David Le Blanc, DPIDG/UNDESA. (Presentation)</p> <p>Ms. Dorothy Lucks, Co-chair of EVALSDGs. (Presentation)</p> <p>Mr. Kassem El Saddik, Vice Co-Chair EVALSDGs. (Presentation)</p> <p>Ms. Archana Shirsat, Deputy Director General, IDI.</p> <p>Discussant: Mr. Carlos E. Lustosa da Costa, Director Environmental Audit, Brazilian Court of Accounts.</p> <p><i>Moderator: Ms. Tytti Yli-Vikari, Auditor General of Finland.</i></p>
<p>17:45-18:00</p>	<p>Closing</p> <p>Final remarks from IDI and UNDESA as co-organisers of the meeting.</p>	<p>IDI and UNDESA.</p>

Annex 2. List of participants

Full Name	Country	Organization
Abdelkader Benmarouf	Algeria	Court des Comptes a
Said Benmeheirisse	Algeria	Court des Comptes
Malika Boubernous	Algeria	Court des Comptes
María Graciela De La Rosa	Argentina	Auditoría General de la Nación Argentina
Juan Ignacio Forlon	Argentina	Auditoría General de la Nación Argentina
Ignacio Martin Grinberg	Argentina	Honorable Tribunal de Cuentas de la Provincia de Buenos Aires
Gabriel Mihura Estrada	Argentina	Auditoría General de la Nación Argentina
Dorothy Lucks	Australia	EvalSDGs
Margit Kraker	Austria	INTOSAI / Austrian Court of Audit
Saber Hossain Chowdhury	Bangladesh	Inter-Parliamentary Union
Geert Bouckaert	Belgium	Public Governance Institute, Ku Leuven University
Tshering Kezang	Bhutan	Royal Audit Authority
Leki Tshering	Bhutan	Royal Audit Authority
Sonam Wangmo	Bhutan	Royal Audit Authority
Pulane Letebele	Botswana	Office of the Auditor General
Malebogo Mbenyane	Botswana	Office of the Auditor General
Maria Lucia De Oliveira Feliciano De Lima	Brazil	Tribunal de Contas da União
Carlos Eduardo Lustosa Da Costa	Brazil	Tribunal de Contas da União
Renata Miranda Passos Camargo	Brazil	Tribunal de Contas da União
Thavy Dun	Cambodia	The National Audit Authority of Cambodia
Julie Claire Gelfand	Canada	Office of the Auditor General of Canada
Terry Hunt	Canada	Canadian Audit & Accountability Foundation
Caroline Else Jorgensen	Canada	Canadian Audit & Accountability Foundation
Kimberley Leach	Canada	Office of the Auditor General of Canada
Jorge Bermudez Soto	Chile	Comptroller General Office of the Republic of Chile
Eduardo Diaz	Chile	Comptroller General Office of the Republic of Chile
Arturo Vera	Chile	Comptroller General Office of the Republic of Chile
Jianghua Jiang	China	National Audit Office of China

Zhong Lou	China	National Audit Office of China
Huazhang Peng	China	National Audit Office of China
Baohou Sun	China	National Audit Office of China
Zhaojun Wu	China	National Audit Office of China
Xun Zhou	China	National Audit Office of China
Gloria Amparo Alonso Másmela	Colombia	Contraloría General de la República
Andres Castro Franco	Colombia	Contraloria de Bogota D.C.
Ismael Contreras Cuellar	Colombia	Contraloria de Bogota
Lina Raquel Rodriguez Meza	Colombia	Contraloria de Bogota D.C.
Liliana Rodríguez Sánchez	Colombia	Contraloría General de la República
Jennyffer Vargas Laverde	Colombia	Universidad Ean
Marta Eugenia Acosta	Costa Rica	Contraloría General de la República de Costa Rica
Manuel Corrales	Costa Rica	Contraloría General de la República de Costa Rica
Izemengia Nsaa-Nsaa Ernest	Democratic Republic of The Congo	Cour des Comptes
Ilhan Houssein Waberi Ilhan Houssein Waberi	Djibouti	Cour des Comptes de Djibouti
Ismahan Mahamoud Ibrahim	Djibouti	Cour des Comptes de Djibouti
Yasser Aggour	Egypt	Accountability State Authority
Mohamed Aly	Egypt	Accountability State Authority
Hesham Badawy	Egypt	Accountability State Authority
Mohamed El Shenawy	Egypt	Permanent Mission of the Arab Republic of Egypt to the United Nations
Dineshwar Prasad	Fiji	Office of The Auditor General, Republic of Fiji
Ratukuruwara Tunisalevu	Fiji	Office of The Auditor General, Republic of Fiji
Outi Jurkkola	Finland	National Audit Office of Finland
Jenni Leppälähti	Finland	National Audit Office of Finland
Tytti Yli-Viikari	Finland	National Audit Office of Finland
Michel Ikapi	Gabon	Cour des Comptes
Alex Euv Moutsiangou	Gabon	Cour des Comptes
Gilbert Ngoulakia	Gabon	Cour des Comptes
Alda Nissa Ngoulakia M.	Gabon	Cour des Comptes
Nino Pruidze	Georgia	The State Audit Office of Georgia (SAOG)
Carlos Enrique Mencos Morales	Guatemala	Controller General of Accounts of the Republic of Guatemala

Mohamed Diaré	Guinée	Cour des Comptes de Guinée
Jose Juan Pineda Varela	Honduras	Tribunal Superior de Cuentas
Ricardo Rodriguez	Honduras	Tribunal Superior de Cuentas
Deepak Anurag	India	Comptroller and Auditor General of India
Deepak Kapoor	India	Comptroller and Auditor General of India
Rajeev Mehrishi	India	Comptroller and Auditor General of India
Tjokorda Gde Budi Kusuma	Indonesia	The Audit Board of the Republic of Indonesia
Agus Joko Pramono	Indonesia	The Audit Board of the Republic of Indonesia
Mohammad Fuad Rusdi	Indonesia	The Audit Board of the Republic of Indonesia
Moh. David	Indonesia	---
Asili Juwariyan	Indonesia	---
Gail Lue Lim	Jamaica	Auditor General's Department of Jamaica
Phiona Martin	Jamaica	Auditor General's Department of Jamaica
Tsuyoshi Yamamoto	Japan	Board of Audit of Japan
Fredrick Odhiambo	Kenya	Office of the Auditor-General of Kenya
Edward Rakwar Otieno Ouko	Kenya	Office of the Auditor-General of Kenya
Fawziyah Alenezi	Kuwait	State Audit Bureau of Kuwait
Sultan Alotaibi	Kuwait	State Audit Bureau of Kuwait
Adel Alsarawi	Kuwait	State Audit Bureau of Kuwait
Abdulla Alsheatan	Kuwait	State Audit Bureau of Kuwait
Yusador Saadatu Gaye	Liberia	General Auditing Commission of Liberia
Omar A.A. Annakou	Libya	Permanent Mission of the Lybia to the United Nations
Abdulminim Bzezi	Libya	Libyan Audit Bureau
Abdelbasat Jaboua	Libya	Libyan Audit Bureau
Kaled Shekshek	Libya	Libyan Audit Bureau
Caroline Buliani	Malawi	National Audit Office
Kone/ Epse Toure Bintou	Mali	Contrôle Général des Services Publics
Salimata Diakité Epse Konaté	Mali	Contrôle Général des Services Publics
Ba Aboubakry	Mauritanie	Cour des Comptes
Niane Abderrahmane	Mauritanie	Directorate of Audit and Internal Control (DACI)
Nandiuasora Uria Mazeingo	Namibia	National Planning Commission
Chandra Kanta Bhandari	Nepal	Office of the Auditor General
Tanka Mani Sharma Dangal	Nepal	Office of the Auditor General

Andrea Connell	Netherlands	Netherlands Court of Audit
Jeroen Doornbos	Netherlands	Netherlands Court of Audit
Joseph Van Hofwegen	Netherlands	Netherlands Court of Audit
Magagi-Tanko Oumarou	Niger	Cour des Comptes du Niger
Hege Larsen	Norway	Office of the Auditor General of Norway
Nasser Al Hosni	Oman	State Audit Institution
Said Al Maawali	Oman	State Audit Institution
Gladys Fernández Chenú Abente	Paraguay	Contraloria General de la República
Maria José Ocampos De Sánchez	Paraguay	Contraloria General de la República
Roberto Jr. Mabagos	Philippines	Commission On Audit
Augustyn Kubik	Poland	Supreme Audit Office of Poland (Nik)
Andrzej Styczeń	Poland	Supreme Audit Office of Poland (Nik)
Kamila Żyndul	Poland	Supreme Audit Office of Poland (Nik)
Noora Al Kuwari	Qatar	State Audit Bureau
Ammar Al Sakini	Qatar	State Audit Bureau
Fahad Al Thani	Qatar	State Audit Bureau
Tamer Wali	Qatar	State Audit Bureau
Naser Ademi	Republic of The Former Yugoslav Republic of Macedonia	State Audit Office of the Republic of Macedonia
Orhan Ademi	Republic of The Former Yugoslav Republic of Macedonia	State Audit Office of the Republic of Macedonia
Tanja Janevska	Republic of The Former Yugoslav Republic of Macedonia	State Audit Office of the Republic of Macedonia
Hussam Alangari	Saudi Arabia	General Auditing Bureau of Saudi Arabia
Zuhair Alawad	Saudi Arabia	General Auditing Bureau of Saudi Arabia
Mohammed Alhabib	Saudi Arabia	General Auditing Bureau of Saudi Arabia
Ahmad Alsharhan	Saudi Arabia	General Auditing Bureau of Saudi Arabia
Ahmad Mohammed	Saudi Arabia	General Auditing Bureau of Saudi Arabia
Biui Tauer	Saudi Arabia	---
Hamidou Agne	Senegal	Cour des Comptes du Sénégal
Cheikh Dlasse	Senegal	Cour des Comptes du Sénégal
Abdoul Madjib Gueye	Senegal	Cour des Comptes du Sénégal
Ivanette Adeniran	Sierra Leone	Audit Service Sierra Leone

Lara Taylor-Pearce	Sierra Leone	Audit Service Sierra Leone
Roselynn Senesi	Sierra Leone	---
Shirah Nair	Singapore	Ministry of Foreign Affairs
Jacobus Abraham Hercules Botes	South Africa	Office of the Auditor-General South Africa
Thembekile Makwetu	South Africa	Office of the Auditor-General South Africa
Santiago Ramon Martinez Arguelles	Spain	Tribunal De Cuentas
Miguel Angel Sanchez Del Aguila	Spain	Spanish Court of Audit
Montserrat Pineda	Spain	---
Wijesinghe Hewa Matarage Gamini	Sri Lanka	Auditor General's Department
Kumarasinghe Kosgahakumbure Nawasiya Mudiyansele	Sri Lanka	Auditor General's Department
Winasa Mesthrige Ramya Lalanie	Sri Lanka	Auditor General's Department
Savitri Pan	Sri Lanka	Permanent Mission of the Democratic Socialist Republic of Sri Lanka to the United Nations
Iyad Tayyem	State of Palestine	State Audit and Administrative Control Bureau
El Tahir Abdelghayoum Ibrahim Malik	Sudan	National Audit Chamber
Mohammednour Mohammed	Sudan	National Audit Chamber
Ekhlas Saad	Sudan	National Audit Chamber
Hanan Ahli	United Arab Emirates	UAE Federal Competitiveness and Statistics Authority
Omar Aziz	United Arab Emirates	UAE Federal Competitiveness and Statistics Authority
Abdullah Lootah	United Arab Emirates	UAE Federal Competitiveness and Statistics Authority
Nour El Chedrawi	United Arab Emirates	---
Hessa Alateibi	United Arab Emirates	Permanent Mission of the United Arab Emirates to the United Nations
Mussa Assad	United Republic of Tanzania	National Audit Office
Wendy Massoy	United Republic of Tanzania	National Audit Office
Idrissa Msuya	United Republic of Tanzania	National Audit Office
Karim Mwinyimbegu	United Republic of Tanzania	National Audit Office
Joseph Christopher Mihm Jr.	USA	U.S. Government Accountability Office
Francis Nicholson	USA	The Institute of Internal Auditors
Jorge A Reyes	Venezuela	Permanent Mission of the Bolivarian Republic of Venezuela to the United Nations

Hassan Hassan	Cameroon	AFROSAI
Prudence Ngoujou	Cameroon	AFROSAI
Melissa Reddy	South Africa	AFROSAI-E
Lichia Saner-Yiu	Switzerland	CSEND
Raymond Saner	Switzerland	CSEND
Kassem El Saddik	EvalSDGs	EvalSDGs
Dorothy Lucks	EvalSDG	EvalSDG
Vivek Rajan Ramkumar	IBP	International Budget Partnership
Yudi Ramdan Budiman	IDI	INTOSAI Development Initiative
Freddy Yves Ndjemba	IDI	INTOSAI Development Initiative
Archana Prabhakar Shirsat	IDI	INTOSAI Development Initiative
Lynn Wagner	IISD	International Institute for Sustainable Development
Aleksandra Blagojevic	IPU	Inter-Parliamentary Union
Saber Chowdhury	IPU	Inter-Parliamentary Union
Tiofulisi Tiueti	PASAI	PASAI
Aranzazu Guillán Montero	UNDESA	Division for Public Institutions and Digital Government
Elliot Harris	UNDESA	UNDESA
David Le Blanc	UNDESA	Division for Public Institutions and Digital Government
Julie Powell	UNDESA	Division for Public Institutions and Digital Government
Matthias Reister	UNDESA	Statistics Division
Stefan Schweinfest	UNDESA	Statistics Division
Eleanor Burns	UNOIOS	Internal Audit Division
Yee Woo Guo	UNOIOS	Inspection & Evaluation Division
Muriette Lawrence-Hume	UNOIOS	Internal Audit Division
Srilata Rao	UNOIOS	Inspection & Evaluation Division
Obin Silungwe	UNOIOS	Internal Audit Division
David Kanja	UNOIOS	OIOS
Jessie Rose Mabutas	UN Women	UN Women