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**“Supreme Audit Institutions Making a Difference: Auditing
the Implementation of the Sustainable Development Goals”**

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Organised by

The INTOSAI Development Initiative (IDI) and the
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 “Supreme Audit Institutions making a difference: Auditing the implementation of the Sustainable Development Goals,” held on 22-23 July 2019 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: <https://bit.ly/2V11riZ>

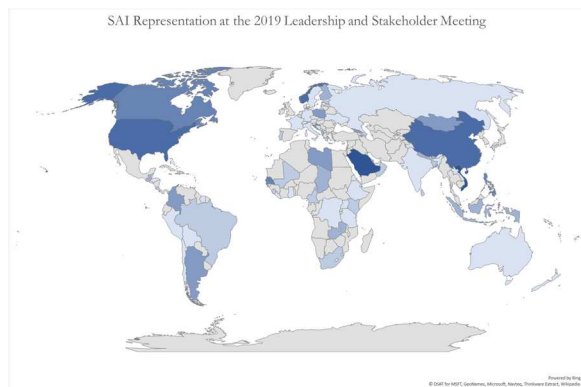
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Context and objectives

The present document is the report of a joint workshop organised by the INTOSAI Development Initiative (IDI) and the United Nations Department of Social and Economic Affairs (UNDESA) on “Supreme Audit Institutions making a difference: Auditing the implementation of the Sustainable Development Goals (SDGs). The workshop, which gathered over 200 participants, was held from 22 to 23 July 2019 at the United Nations (UN) Headquarters in New York. The list of participants is included in Annex 2.



In 2016, the INTOSAI Development Initiative (IDI), in collaboration with the INTOSAI Knowledge Sharing Committee (KSC), launched the “Auditing SDGs” capacity development programme. The main objective of the programme is to support SAIs in conducting audits of the SDGs according to the International Standards of SAIs (ISSAI). The United Nations Department of Economic and Social Affairs (UNDESA) has been a partner of the programme since its inception. In its first phase, the programme supported SAIs to conduct performance audits of the preparedness of governments to implement the SDGs. The results of these audits have been synthesised in a report published in July 2019 and launched during the meeting.

As part of the programme, IDI and UNDESA jointly organised meetings of SAI leadership and stakeholders in 2017 and 2018. Drawing on the success of these previous meetings, this third workshop aimed to take stock of three years of experience in conducting performance audits of preparedness for the implementation of the SDGs, and to foster discussions on how to audit the implementation of the SDGs in coming years. It provided an opportunity to highlight the distinctive characteristics of auditing the SDGs, and to reflect on both the strategic and audit practice considerations that are relevant for auditing SDG implementation. The meeting also facilitated dialogue among SAIs, governments and other stakeholders on the contribution SAIs to the follow-up and review of the SDGs at different levels.

The meeting was structured to foster interactive discussions between SAI representatives and selected stakeholders. The first day focused on lessons from the SDG preparedness audits conducted under the programme in more than 70 countries, while the second day focused on the way forward – how to move from auditing preparedness to auditing the implementation of selected SDG goals and targets. The detailed agenda of the meeting is included in Annex 1.

The starting point in session 1 was the presentation of an IDI-KSC publication synthesizing the main insights and recommendations from the audits of preparedness for SDG implementation. The following sessions examined the insights and recommendations of the audits with regard to institutional arrangements for SDG implementation (session 2), to policy integration, budgets and partnerships (session 3), to data and monitoring (session 4), and to the principle of no one left behind, gender equality and stakeholder

engagement (session 5). The impact of the audits was examined in session 6, which looked at evidence of the audits' contribution to the follow-up and review of the 2030 Agenda. Session 7 explored how to enhance the impact of SDG audit reports through communication and collaboration with other stakeholders. The remaining sessions focused on audits of SDG implementation. Session 8 addressed a range of strategic considerations for SAIs, from audit planning to monitoring long-term issues. The integration of SDGs into different methodologies of audit practice was examined in session 9. The final session explored opportunities for and challenges to SAI collaboration with various stakeholders.

The discussions held at the meeting will inform the second phase of the IDI-KSC “Auditing SDGs” programme, in particular the development of a model to audit the implementation of selected SDG goals and targets at the national level. Furthermore, the discussions will inform ongoing initiatives to support SDG implementation, follow-up and review undertaken by INTOSAI and its member SAIs as well as SDG follow-up processes at the United Nations.

The remainder of the report describes the main issues discussed during the meeting and some of the key messages emerging from the discussions. It is organised under broad themes linked to the audits of SDG preparedness and more generally to auditing the implementation of the SDGs and the contribution of SAIs to the follow-up and review of the 2030 Agenda.

Insights and recommendations from the audits of preparedness for SDG implementation

The meeting opened with the launch of the IDI-KSC publication “Are Nations Prepared for Implementation of the 2030 Agenda? Supreme Audit Institutions’ Insights and Recommendations”.¹ The publication provides an overview of insights, recommendations and impact of the performance audits of SDG preparedness conducted by 73 SAIs and one sub-national audit office, based on inputs provided by 41 of the participants. The findings and recommendations as well as the SAI experiences, challenges and lessons learned from planning and conducting the audits of SDG preparedness were shared and discussed during the meeting.



¹ Available at <http://www.idi.no/en/sdgs-audit-publication>

Institutional arrangements

Governments have a variety of institutional mechanisms and frameworks in place for supporting SDG implementation, with many taking similar approaches (e.g., institutional arrangements chaired at the highest level of government). In Mauritius and Uganda, steering committees have been set up to coordinate, monitor and/or report on the implementation of the SDGs. In Mauritius, overall responsibility lies with the Foreign Affairs Ministry. In Uganda, the steering committee falls under the SDG coordination committee, which is chaired by the Prime Minister and includes representatives of parliament, ministers and heads of agencies. Uganda's coordination framework, which fosters horizontal and vertical coherence, also includes five working groups with multiple stakeholder representation and a national task force that reports to the steering committee. Uganda's government has further appointed SDG goodwill ambassadors, who have garnered support for SDG implementation. In the Philippines, the president leads all institutional arrangements through cabinet clusters. The national planning office (National Economic and Development Authority, NEDA) is the focal point for SDG implementation, and the Statistics Authority (PSA) is involved in overall SDG coordination.

Institutional structures have been adapted to national plans and priorities aligned with the SDGs. The Mauritius Vision 2030 integrates the SDGs and is supported by a rolling three-year strategic plan and performance-based budgeting that helps to monitor progress towards national goals and targets. The Philippine Development Plan (PDP) and sectoral plans are considered to be de facto roadmaps for SDG implementation, and the PDP Results Matrices for 2017-2022 contain several SDG indicators.

The SDG preparedness audits illustrated both institutional challenges as well as strengths. Many challenges relate to the coordination of plans and processes and the harmonization of priorities and commitments. SAI Uganda observed that the SDG coordination structure was not fully resourced or functional. However, the framework itself and its high-level leadership were found to contribute to reducing silos.

The audit conducted in Mauritius found a lack of clarity on how the SDGs would be implemented and aligned with national policies. Further to the SAI's recommendations, line ministries identified priority targets and indicators that were integrated into national policies for better alignment. The government of Mauritius additionally plans to establish a national mechanism for the coordination, monitoring and reporting of multiple development agendas, including the SDGs, the SAMOA Pathway, and the African Union's Agenda 2063. SAI Philippines recommended the updating of the PDP Results Matrices with all (remaining) SDG indicators and targets and information and updates regarding SDG integration, as well as better coordination among stakeholder bodies on cross-cutting sustainable development issues.

The SDG preparedness audits shed light on the important role that SAIs can play in facilitating cooperation towards and in raising awareness of the SDGs. Governments are also recognizing the value of the audits in enhancing SDG implementation and in pursuing a whole-of-government approach and a focus on outcomes. Participants further stressed the need for a whole-of-society approach, highlighting the importance of engaging non-state stakeholders in institutional structures on sustainable development as well as the complexity of

reflecting their contributions in monitoring and reporting processes.



Policy integration, budgets and partnerships

While governments have taken concrete action to integrate the SDGs into national development plans and strategies, a paradigm shift is needed to fully realize the integrated nature of the 2030 Agenda. Mongolia's government approved a long-term strategy that reflects sustainable development, is engaged in a systematic effort to identify national SDG targets and indicators, and initiated work on aligning policies with the SDGs. In Senegal, the majority of SDG targets and indicators have been integrated into the Plan for an Emerging Senegal, and sector policies have also been aligned with particular SDGs. Similarly, in the Solomon Islands, the SDGs are integrated into the National Development Strategy (2016-2035) and its five-year plan, and the government has conducted a mapping exercise of SDG targets to prioritize those most relevant to its national context and align them with both national and provincial objectives and plans as well to identify and address gaps.

Some SAIs pointed to a limited understanding of the SDGs across levels of government, and particularly at the local level, and a need for greater capacity to develop and use policy tools to help realize

the goals. In Mongolia, policy incoherence remains a problem, with policies lacking coordination and focused on activities and programmes, undermining monitoring efforts and the ability to assess results. However, the government has begun to train officials on the use of a tool for assessing policy coherence and interlinkages across SDG areas. Adjustments in policies will be made based on its results.

Participants stressed a need to improve both horizontal and vertical coordination. In Senegal, although some measures are in place, there is no structured framework to coordinate multi-sectoral initiatives. There is also a need to link the SDGs to local development plans, which are often designed without the engagement of stakeholders.

It is important for institutional mechanisms to respond to policy developments and to avoid duplication and overlap in roles and mandates. SAIs noted that roles and responsibilities for sustainable development must be clearly identified and understood. Some also highlighted the need for a centralized, high-level institutional body to coordinate the implementation of the 2030 Agenda, which should be inclusive and address the complexities of cross-sectoral policy planning and implementation.

Some countries are working on integrating the SDGs into budgeting processes. In Mongolia, a pilot initiative underway in the Ministries of Finance and Health seeks to improve the alignment of the budget with the SDGs and national policy priorities. The government is also increasing its focus on the quality of spending in order to achieve maximum SDG impact with the limited funds available. Building capacity to assess the integrated impacts and risks of programmes and to identify investments that can lead to progress across multiple areas is another

priority. The government has developed SDG budget templates for marginal budgeting and is working on costing health-related legal and policy instruments and on using expenditure trends analysis to develop SDG-informed budgeting. Participants noted that SDG-based budgeting should also reveal duplications and overlaps across government entities.

Governments are also working to implement integrated financing frameworks for the SDGs, but face several challenges in doing so. Some of these challenges include a lack of clarity among public agencies in terms of their responsibilities and timelines, the need to increase the tax base and mobilize private sector funds, inadequate responsiveness to vulnerable social groups, and a need to strengthen the State's share of revenue from natural resources.

Participants noted mixed levels of stakeholder engagement in SDG implementation. In many countries, relevant institutional arrangements such as national councils and steering committees include representatives of different stakeholders. However, there remains a need for greater dialogue and collaboration with local governments, civil society and other stakeholders in identifying and implementing development priorities. Solomon Islands has an Aid Management and Development Cooperation Policy and a Partnership Framework for Effective Development Cooperation, which contains a set of mutually-agreed upon actions for the government and its partners. The SAI recommended regular reviews of the policy in order to reflect the government's changing needs, and improving the reporting on the government's use of resources from development partners.



Data and monitoring

There are ongoing efforts to develop and align data and indicators with the SDGs, identifying baselines and milestones, to ensure better monitoring and reporting. In many countries, however, there are significant gaps in data availability and the quality of data remains a challenge. The difficulty of auditing the production and collection of data in decentralized governance systems at local and regional levels was also highlighted, particularly when SAIs do not have the mandate to make inquiries at the subnational level.

The Government of the Maldives established an institutional framework for monitoring and reporting on the SDGs, including stakeholder engagement, as one of the first steps in preparing for SDG implementation. The country's principal data agency mapped existing data on the global indicators and carried out a gap assessment. The results were encouraging, with much data already being collected through ongoing efforts and other data likely to be collected with some additional effort. For some indicators, however, no data is available, and no mechanism exists to obtain the data.

In 2017, the Statistical Office of the Slovak Republic established a Board of Experts of Indicators and Monitoring and, in 2019, produced the first version of its Development

Strategy 2030, with 76 national indicators. Individual agencies are responsible for each indicator, and data is regularly produced and made available to all through a database called DataCube. The SAI identified the institutional structure for monitoring and reporting within the Deputy Prime Minister's Office - including a Government Council for the 2030 Agenda and a Working Group (comprised of a Government Chamber focused on analytical work and a Stakeholders' Chamber focused on practice and impact) -, as a good practice for meeting the challenges of the SDGs.

SAIs noted a range of challenges to governments' monitoring efforts. The SAI of Maldives identified the lack of data-sharing as well as weak data collection and management across the public sector as major challenges. Moreover, there is a lack of proper frameworks to identify performance indicators and baselines for monitoring SDGs and for data quality assurance. Instability in political appointments could also affect the timely monitoring and reporting on SDG implementation. Audit recommendations included the development of an SDG monitoring, follow-up and reporting framework; building capacity by training staff on data quality and management; promoting data-sharing, and improved coordination between the national statistical agency and responsible agencies to establish SDG milestones and indicators.

Sustainability reporting is a challenge in the EU. There is no overall EU strategy on the SDGs up to 2030, and no reporting on the contribution of the EU budget and policy to achieving the SDGs. A recent review conducted by the European Court of Audits (ECA) showed that only two EU bodies, out of 53 EU institutions and agencies, publish sustainability reports – the European Investment Bank (EIB) and the European

Intellectual Property Office (EUIPO). There is no sustainability reporting by the EU Commission, and most institutions and agencies publish incomplete or piecemeal information and mostly focus on internal operations. However, since the EU law requires certain large companies to report on sustainability, more companies are trying to integrate their sustainability reports with the framework of the SDGs. Key future challenges include integrating sustainability and the SDGs into the EU budget and performance framework, developing sustainability reporting in EU institutions and agencies, and increasing the credibility of sustainability reporting through audit.

Inclusiveness, gender equality and stakeholder engagement

The SDGs provide clear direction to achieve inclusiveness. Interventions should prioritize the most vulnerable, yet doing so requires good assessments of how public services perform and adequate resources, for instance in terms of staff, financing, data and statistics. Audits can contribute in this regard.

Audits can help advance gender equality. 17 SAIs and one sub-national audit office from Latin America and Spain conducted the audit of SDG preparedness with a focus on SDG 5 (gender equality). The audit found good progress in terms of the existence of institutional mechanisms, engagement of stakeholders, and distribution of relevant information. However, there is a need for enhancing coordination, identifying resource gaps and mobilising funding, and better assessment of risks. The audit recommended ensuring stakeholders' participation as well as data disaggregation in follow-up and reporting. Further to this audit and with a view to realizing the goal internally, the OLACEFS secretariat carried out a survey to evaluate gender equality within SAIs. Based

on the gaps identified, the secretariat will develop a gender policy for SAIs in Latin America (for instance, nearly one third of women respondents did not know if their institution had a reporting procedure or programme on sexual harassment).

SAIs in Latin America have prioritised work on SDG 5. SAI Argentina held voluntary consultations at the provincial level on the goal and has collaborated with a group of senators in drafting a new budget law that takes gender considerations into account. In addition, it is leading a coordinated audit (including Argentina, Bolivia, Chile, Ecuador, Paraguay and the audit office of Bogota) of SDG 1 including a gender perspective.

SAIs recognize the importance of stakeholder engagement to the credibility and effectiveness of initiatives to realize the SDGs. The audit report of SAI Gabon identified the absence of a sound communication plan and limited stakeholder engagement as major risks for SDG implementation. It also stressed the importance of considering the local priorities, which are addressed in local development plans (e.g., basic social services and adaptation to climate change), in particular in rural and remote areas, to ensure that no one is left behind. The audit has helped the government to strengthen national follow-up to joint implementation of the 2030 Agenda and the African Union 2063 Agenda, triggering the launch of its voluntary national review. An ongoing dialogue on audit conclusions and lessons learned is critical to sensitise the government and other stakeholders regarding the SAI's recommendations.

Participants discussed the potential of SDG audits to enhance social inclusion. Audits can be valuable tools to expose challenges and

bottlenecks at different stages of the policy cycle, and make recommendations to address them. They can also identify strengths and good practices in tackling exclusion. Multidimensional approaches (e.g., poverty measurement) are critical for the attainment of the SDG and should also be reflected in SDG audits. SDG audits further provide insight into the degree to which a whole-of-government approach is being applied to the principle of inclusion, and dissemination of their results can serve to raise awareness of the need to achieve development goals for all segments of society. Follow-up on the recommendations produced by SDG audits was stressed as being particularly important to advancing policy coherence and effectiveness in this and other areas.



Impact of SDG audits

Some evidence has emerged that the findings and recommendations of preparedness audits have been taken on board by governments to advance SDG implementation and follow-up. The timely publication of SDG audit reports and strengthening communication and follow up to audit findings are critical for SAIs' contributions to SDG implementation and follow-up.

In Indonesia, the Government responded to the SAI's recommendations in three areas, first, by creating a framework and tagging mechanism in its planning and budgeting synchronization application for programs

that support the SDGs; second, at the ministerial level, issuing a regulation that lays out how the SDGs are integrated into the regional medium-term development plan as well as a circular regarding the preparation of the SDG regional action plan; and third, issuing a presidential regulation on “Indonesia One Data,” a policy on producing accurate, updated, integrated, and accountable government data that is shared between central and regional agencies and coordinated by the national statistical office.

The wide scope of SAI Fiji to audit ministries and departments, state entities and provincial and municipal councils was identified as a key opportunity for engagement in the follow-up and review process. The government has responded positively to the SAI’s preparedness audit and further engagement is anticipated, including also with the Parliament’s Public Accounts Committee. SAI Fiji has also contributed to raise awareness around the SDGs.

In addition, audit results have led to strengthened collaboration with stakeholders in support of the SDGs. While the independent role of SAIs in some cases may preclude them from being consulted in the preparation of voluntary national reviews (VNRs), SAI Indonesia was involved in that country’s recent VNR, which describes the SAI’s work and its key recommendations, and SAI Zambia was asked to assist the SDG coordinating ministry in that country during its VNR process. In other countries (e.g., Brazil, Palestine), governments have also considered SAI inputs in the VNR process. It is also common for civil society groups to use audit reports to pressure governments to implement audit recommendations, such as in Austria, thereby creating synergies between different stakeholders in holding governments accountable for SDG implementation.



Communication and collaboration

Participants emphasized the importance of communicating audit findings to stakeholders in ways that are accessible, complete and timely. Report findings can be disseminated through websites, radio programmes, social media, and press releases, as well as in a graphic format in order to reach a wide range of audiences. For instance, SAI Peru produces short videos of approximately 10 per cent of its audit reports using accessible language and disseminates them via social media. SAI South Africa focuses on ensuring that its information is undisputable and also presented in a simple, clear and relevant way. It is important to give attention to communication throughout the audit process. Moreover, the timing of the publication of audit reports can influence the potential for follow-up and enhanced accountability. Communication strategies can help to build public trust in SAIs’ independence and their role to improve public service delivery.

In Georgia, the government’s online budget monitor provides information about the SDGs as well as all audits that relate to them. Citizens can submit requests about the SDGs which may be considered in future audits. In Argentina, the planning phase of selected

audits is open to contributions from civil society and experts.

SAI Peru has a sizeable civic monitoring programme, in which citizens volunteers are selected, accredited and trained to help with small auditing projects. That SAI also noted a large-scale youth programme aimed at strengthening public ethics and values, which intends to train one million students at the secondary school level to conduct school audits in the hope that people will begin to demand accountability from the authorities, beginning with schools and municipalities.

Some SAIs expressed concern about a lack of follow-up to their recommendations and a lack of recourse in such cases. Some strategies to enhance follow-up include collaboration with internal audit departments, among auditors specialized in different types of audits, with public accounts and other parliamentary committees, and with civil society and the media – which can also enhance public awareness. Another strategy is to conduct follow-up audits. Maintaining a database of recommendations can serve to facilitate monitoring of remedial measures to address them (e.g., Sierra Leone).

Participants stressed the importance of having consequences where responses to requests and follow-up are lacking. In cases of non-compliance, follow-up action can be triggered by press releases and, where SAIs have the authority to sanction such as in Sierra Leone, requesting, for example, the withholding of resources (e.g. salary). In South Africa, disregard for regulations is a significant problem and most issues identified in municipal financial audits go unaddressed. The Parliament of South Africa therefore recently gave that country's SAI the power to take action in addition to generate recommendations, by referring material irregularities to relevant public bodies for

further investigation, taking binding remedial action for failure to implement the Auditor General's recommendations for such irregularities; or issuing a certificate of debt for failure to implement remedial action if financial loss is involved.

Where formal mechanisms and institutions do not act on audit findings, informal mechanisms can come into play – namely social accountability. Sikika, a non-governmental organization in Tanzania that focuses on the health sector, facilitates structured dialogue between citizens and service providers at the local level and trains citizens to use audit reports to question service providers and government officials, including on follow-up to audit report findings. That organization also engages with government entities directly at the national level to urge follow-up action on audit recommendations. SAIs can also conduct trainings in this regard. For instance, SAI Tanzania has been training parliamentary oversight committees to build their capacity to follow up on the implementation of recommendations.

Stakeholder engagement has multiple benefits, as stakeholders can provide, use, and act on audit information. It enables SAIs to gather valuable information on progress and gaps in different areas of SDG implementation, for instance through inputs from citizens and civil society organizations and through participatory audits, as well as feedback on audit findings and recommendations. It can also lead to pressure on governments to effect needed changes and ultimately to greater accountability and legitimacy. SAI South Africa stressed the need to map stakeholders, be proactive, and invest in those stakeholders that are more active and can add value to the work of the SAI. There is scope to engage a broader

spectrum of stakeholders in the audit process, such as think tanks and academia.

Stakeholder engagement around SDG audits is not without challenges. SAIs may not have funding specifically allocated for such engagement, and there may be political constraints and internal or external resistance. Limited awareness among stakeholders about the SDGs is another impediment, as is scepticism among some stakeholders that their views will be considered. Effective engagement requires time and good planning. Where there is scope for collaboration, coordinating the exchange of information that can inform SDG audits can be a challenge. Having structured means of engaging non-state actors can help facilitate such sharing. SAIs can also provide training to civil society working on the SDGs to improve understanding of audit reports and their capacity to promote the implementation of SAI recommendations. Stakeholders can be incentivized to enhance collaboration through continuous engagement (e.g., Sierra Leone, South Africa), media engagement (such as radio programmes and workshops with journalists), and ensuring clear lines of responsibility for the implementation of recommendations.

Stakeholder engagement can raise the profile of audit reports and improve their use among civil society organizations and citizens, prompt government responses to audit findings and recommendations, and decrease the likelihood that negative findings will persist in subsequent audits. Stakeholder engagement does, however, entail risks. One unintended effect can be the politicization of SAIs, whereby politicians attempt to portray a SAI as being associated with particular interests, or have a negative effect on an SAI's budget. SAIs must be attuned to these potential risks and keep their messaging on audit reports factual. Potential risks may also

be mitigated by working with civil society organizations collectively. Another risk is raising public expectations regarding what SAIs can do, which have the potential to create backlash, particularly where citizens are not aware of the SAI's mandate and powers. In France, for example, an online platform established by the government to engage civil society following public demonstrations received and tagged many requests related to the SAI, which reflected high expectations regarding its role and the follow-up of audit recommendations.



Strategic considerations for SAIs

SDG audits have distinctive characteristics. The difficulty of clearly defining or conceptualizing an SDG audit was recognized. The SDG audit model under development by IDI highlights that SDG audits require a whole-of-government approach and accounting for the principles of coherence, integration, inclusiveness, participation, and measurement that are reflected in the 2030 Agenda. The model aims to address and provide guidance on several strategic considerations at the SAI level, including effective organizational set-up, audit planning, professional capacity, leveraging technology, strategic partnerships, and achieving audit impact.

SAIs reflected on some of these strategic considerations based on their own experience. SAI Indonesia, for instance, has an organizational set-up comprised of one multidisciplinary team, with a coordinating mechanism that links various audit teams at the national and subnational levels. It uses a holistic approach in performance audit to link the stages between inputs and impacts, and selects the SDG audit topics by considering the HLPF themes and the VNR process as well as audit criteria of significance, complexity and auditability.

SAI Brazil conducted several SDG preparedness audits without having a strategy in place for the institutionalization of SDG audits. Technical staff has drafted a preliminary strategy to follow up on SDGs based on short, medium and long-term actions. It focuses on coordination, integrating SDG audits into annual audit plans, internal follow-up, capacity-building, and communicating to internal and external audiences. As chair of the Special Technical Commission on the Environment in Latin America (COMTEMA), SAI Brazil is working on the development of strategic and operational plans to systematically incorporate SDG audits into cooperative work on sustainable development for the coming years. SAI Argentina and SAI Costa Rica have also incorporated the SDGs into their annual plans. In Argentina, all past performance audits have been linked to the SDGs based on the subject matter of the audits, and the SAI has identified a minimum number of new SDG audits to be conducted per year.

SAIs stressed the importance of evaluating and strengthening internal capacities for conducting SDG implementation audits. Collaboration among SAIs, such as through cooperative audits, was cited as an

opportunity for capacity-building and knowledge-sharing to enhance audit impact. Despite its limited resources, SAI Liberia assessed its competencies and sees opportunities to undertake cooperative audits and audits of individual goals. SAI Brazil has developed methods, techniques and tools to conduct SDG audits and supports capacity building through several initiatives, including a Massive Open Online Course (MOOC) on SDG audits. SAI Indonesia is strengthening its strategic partnerships with a growing number of university research centres to provide support to its SDG audit team. That SAI is also leveraging technology to support SDG audits (e.g., geo-localization and network analysis tools to assess risks of being left behind and budget realization).

SAI Finland highlighted the challenges of auditing sustainable development, given its long-term nature in contrast with short-term political cycles that focus on immediate impact. Spill over effects are another challenge, as SDG issues such as migration extend beyond borders. While highlighting its importance, coherence was broadly identified as a major challenge for auditing SDGs. Evaluating the connections among SDG targets requires auditing multiple entities and the assessment of trade-offs and synergies. Measurement is also a challenge in this regard, as there is a need for multidimensional indicators and greater use of data analytics.

SAIs cited numerous other challenges related to audit impact and the follow-up of recommendations by governments. In addition to political will, external challenges included data accuracy, and inadequate alignment of national priorities and resources with SDG areas. Within SAIs, there may be a need to change organizational culture or mindsets and break down silos, integrate multidisciplinary audit teams, and conduct

systemic evaluations. Given the cross-cutting nature of the SDGs, SAIs must make choices in terms of where to direct their resources and efforts to build internal capacity to undertake SDG audits. While it is important to develop the organizational unit that will drive the SDG auditing process, it is also crucial to embed knowledge of the SDGs across SAIs and throughout the audit process, as all auditors will be handling greater complexity. SAI India, as Chair of the Knowledge-Sharing Committee, suggested forming a community of practice to reflect on strategic challenges related to SDG audits.



Integrating the SDGs into the audit practice

Participants discussed ways in which different types of audits can be used to assess SDG implementation. Some SAIs noted that the type of audit could be selected based on what is known about a given SDG issue and its gaps. Some SAIs are considering merging audit types, for example SAI South Africa is getting closer to conducting combined audits, for which sectors could be an entry point. Information from financial and compliance audits can feed into performance audits and be used for a more comprehensive evaluation of SDG implementation.

In Kenya, the Office of the Auditor General is piloting a new public finance management

(PFM) reporting framework tool for SAIs, which leverages existing audit findings and technology. This tool considers the implications of the findings of both financial and compliance audits for the SDGs. The audit findings are linked with SDG targets and the SAI conducts a risk assessment to examine the extent to which the country's government has taken account of the SDGs in budgeting.

While the standards of performance audits are relevant and can be used for an SDG audit, the unit of analysis will shift from a specific programme, entity or process to an outcome or target. Moreover, whereas a performance audit typically does not require examination of coherence or inclusion and involves limited engagement by stakeholders, a performance audit of SDG implementation rather cuts across entities and programmes and examines their connections, includes an assessment of policy coherence, horizontal and vertical integration, and inclusion, and involves multi-stakeholder engagement.

Participants noted that mutual benefits accrue from stakeholder engagement, stressing its importance to strengthen the mandate and capacity of SAIs. In this regard, SAI Kenya mainstreams civil society in its audit inputs and processes using a Citizen Accountability Audit (CAA) framework. SAI France and SAI United States of America both highlighted a citizen-centred approach to auditing, which takes account of national contexts and requires close collaboration with stakeholders.

A whole-of-government approach to auditing should also include internal audit, which plays a significant role in breaking down silos and filling vertical integration gaps. Participants addressed the importance of collaboration between SAIs and internal auditors, which can occur at every stage of

the audit process around shared objectives. The Institute of Internal Auditors works closely with INTOSAI in the process of setting audit standards to ensure comparability.

Exploring opportunities for collaboration

The implementation of the SDGs requires collaboration among governments, the private sector, civil society and other development actors. SAIs are well positioned to be partners in SDG implementation and follow-up given their in-depth knowledge of the complexities, strengths and weaknesses of public institutions and administrative processes and their pivotal role in the chain of accountability. Research from the International Budget Partnership shows that the effectiveness of SAIs is most dependent on their interaction with other actors in the accountability system. Collaborative SAI engagement with stakeholders further serves to increase understanding of their value in achieving the SDGs. Among strategic entry points for collaboration on the SDGs are engagement with stakeholders working on national data collection, analysis, and results-based reporting, and contributions to the VNR process, in which, for example, Pacific SAIs took part.

Collaboration among SAIs and within INTOSAI regions has been a critical resource in support of SDG audits, notably through the undertaking of the joint SDG preparedness audits. This process led to the development of new audit methodologies and to mutually strengthening SAIs' capacity. SAIs are also actively sharing knowledge and experiences around SDG audits. For example, SAI Portugal will organise the first EUROSAI-AFROSAI seminar that will focus on SDG implementation.

The Pacific Association of SAIs (PASAI) plans to launch a communications strategy tailored to each SAI that suggests the utilization of multiple communications tools to better reach the region's young population and a range of other stakeholders to enhance their understanding of the value and relevance of SAIs' work around the SDGs.

A representative of the World Bank highlighted the important role of SAIs in meeting the SDG, given their credibility as independent accountability institutions. The organization's work on finance and data, including maximizing finance for development, the GovTech digital initiative to leverage technology for development, and the technology platform CiviTech for citizen engagement, are key areas for collaboration with SAIs. The World Bank is also working on an annual global assessment of SAI independence.

The upcoming INCOSAI Congress (September 2019, Moscow) will focus on the themes of information technologies and the role of SAIs in the achievement of national priorities and goals. The Moscow Declaration aims to integrate issues related to the SDGs, policy coherence and inclusiveness, the data revolution, and the new role of SAIs in a complex governance environment. It will also address the need to build the capacity of SAIs to address complex and emerging issues through, for example, data analytics, innovation, knowledge-sharing and strategic partnerships.



Annex 1. Agenda

22-23 July 2019

United Nations Headquarters, New York

22 July 2019

10:00 - 10:30 hrs.

Opening Session

Ms. Maria-Francesca Spatolisano, Assistant Secretary-General for Policy Coordination and Inter-Agency Affairs, UNDESA ([Remarks](#))

Ms. Marta Acosta, Auditor General of Costa Rica, IDI Board Member ([Remarks](#))

10:30 - 11:00 hrs.

Session I: Are nations prepared for implementing the 2030 Agenda? Insights and recommendations from SDG preparedness audits

Launching and overview of the IDI publication analysing the insights and lessons learned from the audits of preparedness for SDG implementation supported by the IDI-KSC programme on “Auditing the Sustainable Development Goals”.

Ms. Marta Acosta, Auditor General of Costa Rica, IDI Board Member ([Message, publication release](#))

Mr. Rajiv Mehrishi, Comptroller and Auditor General of India, Chair of the INTOSAI Knowledge Sharing Committee (KSC)

Ms. Archana Shirsat, Deputy Director General, IDI

Moderator: Mr. David le Blanc, Chief, Institutions for Sustainable Development Branch, Division for Public Institutions and Digital Government, UNDESA

11:00 -11:15 hrs.

Break

11:15 -12:00 hrs.

Session II: Insights and recommendations from the SDG preparedness audits: Institutional arrangements

This session will focus on the main insights and recommendations from the SDG preparedness audits regarding institutional arrangements for SDG implementation. These will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing this topic.

Guiding questions

- How have governments prepared institutionally (e.g., coordination mechanisms) for advancing the integrated implementation of the SDGs? What are the strengths, innovations and challenges in this area?

Short presentations and discussion

Mr. Michael G. Aguinaldo, Chairperson, Commission on Audit, Republic of the Philippines ([Presentation](#))

Mr. Stephen Kateregga, Director of Audit - Value for Money and Specialised Audits, Office of Auditor General of the Republic of Uganda

12:00 – 13:00 hrs.	<ul style="list-style-type: none"> • What can be recommended based on the audit findings for enhancing the design, operation and effectiveness of the institutional arrangements for SDG implementation? • What are the main lessons learned and challenges for SAIs from auditing institutional arrangements for SDG implementation? • What commonalities and differences in institutional arrangements for SDG implementation emerge across countries and regions based on the audits of SDG preparedness? 	<p>Ms. Prateema Kutwoaroo, Senior Analyst, Ministry of Foreign Affairs, Regional Integration and International Trade of the Republic of Mauritius (Remarks)</p> <p><i>Moderator: Ms. Tytti Yli-Viikari, Auditor General, National Audit Office, Finland</i></p>
	<p>Session III: Insights and recommendations from the SDG preparedness audits - Policy integration, budgets and partnerships</p> <p>The main insights and recommendations from the SDG preparedness audits regarding policy integration, budgets and partnerships will be the focus of this session. These insights will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing these topics.</p> <p>Guiding questions</p> <ul style="list-style-type: none"> • How have governments integrated the SDGs into the budget process to support the implementation of the SDGs? What are the strengths, innovations and challenges in this area? • How have governments advanced policy integration and coherence (inter-sectoral and across levels of government) in support of SDG implementation? What are the strengths, innovations and challenges in this area? • How have governments prepared to mobilize resources and capacities through partnerships in support of SDG implementation? What are the strengths, innovations and challenges in this area? • What can be recommended based on the audit findings for enhancing policy integration and coherence, SDG budgeting and/or partnerships for SDG implementation? • What are the main lessons learned and challenges for SAIs from auditing policy integration, budgets and partnerships for SDG implementation? 	<p>Short presentations and discussion</p> <p>Mr. Mamadou Faye, Premier Président, Court des Comptes, Republic of Senegal (Presentation)</p> <p>Ms. Joyce Meseputu, Chief Audit Manager, Government Financial Audit Branch, Office of the Auditor General, Solomon Islands (Presentation)</p> <p>Ms. Suzanna Sumkhuu, Senior Specialist, Development Policy and Planning Department, National Development Agency of Mongolia (Presentation)</p> <p><i>Moderator: Mr. Christopher Mihm, Managing Director for Strategic Issues, United States Government Accountability Office</i></p>
13:00 -13:15 hrs.	Group picture	
13:15- 15:00 hrs.	Lunch break	
15:00-16:00 hrs.	<p>Session IV: Insights and recommendations from the SDG preparedness audits - Data and monitoring</p> <p>This session will focus on the main insights and recommendations from the SDG preparedness audits regarding data and monitoring. These will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing these topics.</p>	<p>Short presentations and discussion</p> <p>Mr. Hassan Ziyath, Auditor General, Auditor General’s Office, Republic of Maldives (Presentation)</p>

Guiding questions

- How have governments prepared for monitoring and reporting on progress in SDG implementation? What are the strengths, innovations and challenges in this area?
- What are the key challenges and critical gaps for SAIs in terms of availability, quality and disaggregation of data and indicators related to the SDGs?
- How can SDG audits be used to advance information and data sharing among national statistical systems and other data producers?
- What can be recommended based on the audit findings for enhancing relevant data and the monitoring of SDG implementation?
- What are the main lessons learned and challenges for SAIs from auditing SDG data and monitoring?

Ms. L'ubica Gazdova,
Director General, Audit
Section, Supreme Audit
Office of the Slovak
Republic ([Presentation](#))

Ms. Eva Lindström,
Member, European Court
of Audit ([Presentation](#))

*Moderator: Mr. Keith
Mercieca, Assistant
Auditor General, Malta
National Audit Office*

16:00 -16:15 hrs.

Break

16:15 - 17:15 hrs.

Session V: Insights and recommendations from the SDG preparedness audits - No one left behind, gender equality and stakeholder engagement

Short presentations and discussion

This session will focus on the main insights and recommendations from the SDG preparedness audits regarding inclusiveness, stakeholder engagement and gender equality. These will be illustrated with specific examples from SAIs participating in the programme, which will also reflect on the lessons learned from auditing these topics.

Mr. Gilbert Ngoulakia,
Premier Président, Cour
des Comptes, Gabonese
Republic ([Presentation](#))

Guiding questions

- How have governments engaged diverse stakeholders in preparing for SDG implementation? What are the strengths, innovations and challenges in this area?
- How have governments ensured that no one is left behind in SDG implementation? How is this principle of the 2030 Agenda operationalized in practice? What are the strengths, innovations and challenges in this area?
- How have governments in Latin America and Spain prepared to implement SDG 5 on gender equality? Are there any common insights and trends at the regional level? What are the strengths, innovations and challenges in this area?
- What are the main lessons learned and challenges for SAIs from auditing no one left behind, gender equality and stakeholder engagement for SDG implementation?

Mr. Osvaldo Rudloff,
Chief, International Affairs
and Cooperation Unit,
Comptroller General of
Chile, Secretariat of
OLACEFS ([Presentation](#))

Ms. Geraldine J. Fraser-
Moleketi, Chair,
Committee of Experts on
Public Administration
(CEPA)

*Moderator: Mr. Terry
Hunt, Vice-President,
International Programs,
Canadian Audit &
Accountability Foundation
(CAAF)*

17:15-18:00 hrs.

Session VI: What difference have the audits made?

Evidence of the contribution of the audits of SDG preparedness to the follow-up and review of the 2030 Agenda will be presented and discussed. Participants will identify and discuss critical entry points for SDG audits to make a difference in how governments implement SDGs (e.g., contributions to voluntary national reviews, use of audit information by stakeholders). Participants will also reflect on how the experience of these audits may inform SAIs' engagement with the SDGs going forward.

Guiding questions

- How have findings and insights of the audits of SDG preparedness contributed to and complemented SDG monitoring and review efforts at the national level (e.g., inputs to the voluntary national review reports)? What is SAIs' experience in engaging in the VNR process? (illustrate with specific examples)
- How have SAIs engaged with governments and other stakeholders in the SDG follow-up and review process at national, regional and global levels? What have been the main opportunities and challenges for such engagement?
- How have other stakeholders leveraged the findings and recommendations of the audits of SDG preparedness to monitor and review SDG implementation? (illustrate with specific examples)
- What recommendations can be provided for strengthening the long-term contribution of external audits to the follow-up and review of the SDGs?

Panel discussion

Mr. Ajay Nand, Auditor General, Auditor-General's Office, Republic of Fiji ([Presentation](#))

Mrs. Trisacti Wahyuni, Inspector of General Administration, Ministry of National Development Planning/National Development Planning Agency, Government of the Republic of Indonesia ([Presentation](#))

Mr. Jörn Geißelmann, Advisor, Partners for Review (P4R), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) ([Remarks](#))

Moderator: Ms. Aránzazu Guillán Montero, Senior Governance and Public Administration Officer, Institutions for Sustainable Development Branch, Division for Public Institutions and Digital Government, UNDESA

23 July 2019

10:00 -11:15 hrs.

Session VII: Facilitating audit impact: Communication and collaboration around SDG audits

This session will discuss how the impact of SDG audit reports can be strengthened to improve the implementation of the SDGs at the national level. Diverse experiences and tools for enhancing the impact of audits through communication and collaboration will be presented to reflect on how these can help SAIs improve the impact of SDG audits. Discussions will also consider how to monitor impact and the implementation of recommendations from SDG audits.

Guiding questions

- What measures have SAIs taken to strengthen audit follow up? How can different stakeholders be incentivized to respond to and act on audit findings?

Panel discussion

Ms. Lara Taylor-Pearce, Auditor General, Audit Service, Republic of Sierra Leone ([Presentation](#))

Mr. Patrick Kinemo, Programs Director, Sikika, United Republic of Tanzania ([Remarks](#))

Mr. Jan van Schalkwyk, Executive, Office of the Auditor-General of the Republic of South Africa ([Presentation](#))

- How do SAIs communicate the conclusions and implications of the audits, including the consequences of not acting on audit recommendations? What tools and approaches do/can SAIs use to improve the communication of audit reports? (illustrate with specific examples)
- What are illustrative examples of intended and/or unintended outcomes of SAIs' engagement with other stakeholders? What can be drawn from these examples?
- What are specific opportunities and challenges to collaborate with other stakeholders in enhancing the impact of SDG audits? How can these challenges be addressed?
- How can SAIs build on their experience in communications and stakeholder engagement to enhance the impact of SDG audits? What lessons learned, and recommendations, can help enhance the impact of SDG audits going forward?

Mr. Renzo Lavin, Board Member and former Co-Executive Director, Civil Association for Equality and Justice, Argentina ([Presentation](#))

Moderator: Ms. Claire Schouten, Senior Program Officer, International Budget Partnership

11:15 – 11:30 hrs.

Break

11:45 - 13:00 hrs.

Session VIII: Auditing SDG implementation - Strategic considerations for SAIs

Panel discussion

This session will provide an overview of different strategic considerations at the SAI level, based on IDI's model for auditing implementation of the SDGs. This will be followed by the presentation of selected experiences by SAIs from different regions on how they have addressed these issues, including audit planning, selection of SDGs, organizational set-up, staff capacities, monitoring long-term issues, among other issues. Building on these experiences, participants will reflect on how SAIs can address these challenges going forward and what guidance might be useful for SAIs in these areas.

Ms. Tytti Yli-Viikari, Auditor General, National Audit Office, Finland

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

Guiding questions

Ms. Yusador Gaye, Auditor-General, Office of the Auditor-General of Liberia ([Presentation](#))

- What are the main strategic considerations for SAIs in auditing the implementation of the SDGs?
- How has your SAI dealt with / or is planning to deal with strategic considerations related to auditing the implementation of the SDGs, including:
 - organizational setup
 - SAI audit planning (including the selection of SDG goals and targets to be audited)
 - audit methodology
 - professional capacity development
 - leveraging technology
 - strategic partnerships
 - achieving audit impact
- What are the main strategic opportunities and challenges for SAIs in auditing the implementation of the SDGs going forward? How can these challenges be addressed?

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

Lead discussant: Mr. Osvaldo Rudloff, Secretariat of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS)

Moderator: Ms. Archana Shirsat, Deputy Director

13:00 - 15:00 hrs.	Lunch break	<i>General, IDI</i> (Presentation)
15:00 -16:15 hrs.	<p>Session IX: Auditing SDG implementation - Integrating the SDGs into the audit practice</p> <p>The focus of this session will be on how to integrate the SDGs into the audit practice, considering different audit methodologies. Following an overview of IDI’s audit model for auditing SDG implementation, participants will reflect on the links between financial, compliance and performance audits and the SDGs, and how different types of audits can help assess SDG implementation efforts. They will consider specific changes or innovations needed in each audit stream to audit SDGs. Participants will also discuss how different types of audits can complement each other to provide a more comprehensive audit opinion on SDG implementation in specific national contexts.</p> <p>Guiding questions</p> <ul style="list-style-type: none"> • What do SAIs understand by auditing SDG implementation at the audit practice level? • How can different types of audit practice (financial, compliance, performance) contribute to the follow-up and review of the SDGs? • How can the different types of audit practice (financial, compliance, performance) inform and complement one another to provide a more robust audit opinion on SDG implementation in specific national contexts? • What specific changes and innovations are needed in each type of audit practice to audit the implementation of the SDGs? What are the opportunities and challenges for SAIs to incorporate them? • How can SAIs build on their expertise in specific types of audits to engage in auditing SDG implementation in the long-term? 	<p>Panel discussion</p> <p>Mr. Edward Ouko, Auditor-General, Office of the Auditor-General of Kenya (Presentation)</p> <p>Mr. Christopher Mihm, Managing Director for Strategic Issues, United States Government Accountability Office</p> <p>Mr. Francis Nicholson, Managing Director, Global Advocacy, Institute of Internal Auditors (Presentation)</p> <p><i>Moderator: Ms. Maria Lúcia Lima, Senior Manager – Professional and Relevant SAIs Department, IDI</i> (Presentation)</p>
16:15-16:30 hrs.	Break	
16:30 - 17:45 hrs.	<p>Session X: Auditing SDG implementation - Exploring opportunities for collaboration</p> <p>As SAIs further their engagement with the SDGs and contribute to the SDG follow up and review through their audits, they will benefit from strategic alliances and collaboration with other stakeholders. This panel discussion will bring together external stakeholders and SAIs to discuss opportunities and challenges for collaboration around auditing SDG implementation.</p> <p>Guiding questions</p> <ul style="list-style-type: none"> • What do we understand by strategic collaboration around SDG audits? How can SAIs more strategically collaborate with other stakeholders in the long-term to strengthen their mutual contributions to SDG implementation, follow-up and review? • How do stakeholders perceive the role of SAIs with regard to the SDGs, and what are stakeholders’ expectations of SAIs’ contributions to the implementation and review of the SDGs? 	<p>Panel discussion</p> <p>Mr. Tiofilusi Tiueti, Chief Executive, Pacific Association of SAIs (PASAI) (Remarks, Presentation)</p> <p>Mr. Edward Olowo-Okere, Global Director, Public Sector and Financial Management, World Bank</p> <p>Ms. Claire Schouten, Senior Program Officer, International Budget Partnership (Remarks)</p>

- How can stakeholders' awareness of SAIs' engagement with the SDGs and their contributions to the SDG follow-up and review process be enhanced? What can SAIs do to raise such awareness?
- What role can INTOSAI regions and other bodies play to strengthen the collective contributions of the SAI community to the SDGs, and to articulate collaboration with other stakeholders around the 2030 Agenda?

Mr. Dmitry Zaytsev,
Auditor, Accounts
Chamber of the Russian
Federation

*Moderator: Mr. David
Kanja, Assistant Secretary-
General for Internal
Oversight Services, United
Nations Office of Oversight
Services (OIOS)*

17:45-18:00 hrs.

Closing

Final remarks from IDI and UNDESA as co-organisers of the meeting.

Ms. Archana Shirsat,
Deputy Director General,
IDI

Mr. Juwang Zhu, Director,
DPIDG, UNDESA

Note: Simultaneous interpretation (English/French/Spanish/Arabic) will be provided for plenary sessions.

Annex 2. List of participants by country

Salutation	First Name	Last Name	Organization	Country
Mr.	Dean	Evanson	Office of the Director of Audit	Antigua and Barbuda
Mr.	Leonard	Koolman	Court of Audit of Aruba	Aruba
Mrs.	Lay Hing	Yee	Court of Audit of Aruba	Aruba
Mrs.	Dorothy	Bradley	Office of the Auditor General, SAI-Belize	Belize
Ms.	Sonia	Webster	Office of the Auditor General - British Virgin Islands	British Virgin Islands
Ms.	Marie-Helene	Berube	Canadian Audit and Accountability Foundation	Canada
Mr.	Martin	Dompierre	Office of the Auditor General of Canada	Canada
Mr.	Terry	Hunt	Canadian Audit and Accountability Foundation	Canada
Ms.	Lissa	Lamarche	Canadian Audit and Accountability Foundation	Canada
Ms.	Claire	Schouten	International Budget Partnership	Canada
Ms.	Claire	Kelly	Independent consultant	Commonwealth of Australia
Mrs.	Shanela	Cathalina	Algemene Rekenkamer Curaçao	Curaçao
Mrs.	Sharella	Manuela	Algemene Rekenkamer Curaçao	Curaçao
Mrs.	Shunela	Mercelina	Algemene Rekenkamer Curaçao	Curaçao
Mr.	Eithel	Vriend	Algemene Rekenkamer Curaçao	Curaçao
Mr.	Izemengia	Nsaa-Nsaa	Cour des Comptes de La RDCONGO	Democratic Republic of the Congo
Mrs.	Amila	Abeyasinghe	National Audit Office	Democratic Socialist Republic of Sri Lanka
Mr.	Gunaratne Adikari Mudiyanselage	Indrasiri Gunaratne	National Audit Office	Democratic Socialist Republic of Sri Lanka
Mr.	Carlos Noes Tejada	Diaz	Board of ministers at the SAI	Dominican Republic
Mr.	Hugo Francisco Álvarez	Pérez	Board of ministers at the SAI	Dominican Republic
Mr.	Gemechu Dubiso	Godana	Office of The Federal Auditor General	Federal Democratic Republic of Ethiopia
Mrs.	Rammaya	Kunwar	Office of the Auditor General, Nepal	Federal Democratic Republic of Nepal
Mr.	Tanka Mani	Sharma (Dangal)	Office of the Auditor General, Nepal	Federal Democratic Republic of Nepal
Mr.	Satya Narayan	Thapa	Office of the Auditor General, Nepal	Federal Democratic Republic of Nepal
Mr.	Joern	Geisselmann	Partners for Review (GIZ)	Federal Republic of Germany
Mr.	Carlos Eduardo	Lustosa da Costa	Brazil Court of Audit - TCU	Federative Republic of Brazil

Mr.	Erwin Gutierrez	Ramirez	Deutsche Gesellschaft fürInternationale Zusammenarbeit (GIZ)	Federative Republic of Brazil
Mr.	Michel	Ikapi	Cour des Comptes du Gabon	Gabonese Republic (Gabon)
Mr.	Joseph	Mouguiama	Cour des Comptes du Gabon	Gabonese Republic (Gabon)
Mr.	Alex Euv	Moutsiangou	Cour des Comptes du Gabon	Gabonese Republic (Gabon)
Ms.	Alda Nissa	Mpinoboumou Ngoulakia	Cour des Comptes du Gabon	Gabonese Republic (Gabon)
Mr.	Gilbert	Ngoulakia	Cour des Comptes du Gabon	Gabonese Republic (Gabon)
Mr.	George	Chakvetadze	The State Audit Office of Georgia (SAOG)	Georgia
Mr.	Tsotne	Karkashadze	The State Audit Office of Georgia (SAOG)	Georgia
Mrs.	Nino	Pruidze	The State Audit Office of Georgia (SAOG)	Georgia
Ms.	Inga	Sinjikashvili	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	Georgia
Ms.	Katharina	Bryan	European Court of Auditors	Grand Duchy of Luxembourg
Ms.	Eva	Lindström	European Court of Auditors	Grand Duchy of Luxembourg
Ms.	Jaslyn Faaituala	Tuioti Mariner-Leota	Samoa Audit Office	Independent State of Samoa
Ms.	Jigme	Dema	Royal Audit Authority	Kingdom of Bhutan
Mr.	Sherab	Gyeltshen	Royal Audit Authority	Kingdom of Bhutan
Mr.	Dasho Tshering	Kezang	Royal Audit Authority	Kingdom of Bhutan
Mr.	Yudi Ramdan	Budiman	INTOSAI Development Initiative (IDI)	Kingdom of Norway
Ms.	Maria Lucia	de Oliveira Feliciano de Lima	INTOSAI Development Initiative (IDI)	Kingdom of Norway
Mr.	Shofiqul	Islam	INTOSAI Development Initiative (IDI)	Kingdom of Norway
Ms.	Hege	Larsen	Office of the Auditor General of Norway	Kingdom of Norway
Mr.	Lars Bjarne	Reed	Office of the Auditor General of Norway	Kingdom of Norway
Ms.	Archana Prabhakar	Shirsat	INTOSAI Development Initiative (IDI)	Kingdom of Norway
Dr.	Saleh	Alagla	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia
H.E. Dr.	Hussam	Alangari	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia
Mr.	Bander	Alghamdi	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia
Dr.	Mohammed	Alhabib	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia
Mr.	Fahad	Almalki	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia

Mr.	Mohammed	Bindayel	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia
Mr.	Ahmad Abbas	Mohammed	General Auditing Bureau of Saudi Arabia	Kingdom of Saudi Arabia
Ms.	Cathreen	Mafi	Tonga Office of the Auditor General	Kingdom of Tonga
Mr.	Sefita	Tangi	Tonga Office of the Auditor General	Kingdom of Tonga
Mr.	Tiofilusi	Tiueti	Pacific Association of SAIs (PASAI)	Kingdom of Tonga
Mr.	Joy	Keokoumphon	State Audit Organization	Lao People's Democratic Republic
Mr.	Abdulminim Ibrahim Hmeda	Bzezi	Libyan audit bureau office	Libya
Mr.	Rida Emhemed S	Gargab	Public Administration for Public Sector Control	Libya
Mr.	Abdelbasat R A	Jaboua	Board of Audit Bureau	Libya
Mr.	Khalid A M	Shekshek	Audit Bureau	Libya
Mr.	Bilguun	Burentegsh	Mongolian National Audit Office	Mongolia
Mr.	Enkhbold	Delger	Mongolian National Audit office	Mongolia
Mr.	Zandanbat	Dorjsuren	Mongolian National Audit Office	Mongolia
Ms.	Suzanna	Sumkhuu	National Development Agency of Mongolia	Mongolia
Ms.	Karen	Wong	Office of the Controller and Auditor-General	New Zealand
Mr.	Mohammad Iqbal	Hossain	Office of the Controller General Defense Finance	People's Republic of Bangladesh
Mrs.	Rownak	Taslina	Office of The Comptroller and Auditor General	People's Republic of Bangladesh
Mr.	Hongxiang	Bao	National Audit Office of China	People's Republic of China
Mr.	Zhihai	Hu	National Audit Office of China	People's Republic of China
Mr.	Shizheng	Ni	National Audit Office of China	People's Republic of China
Mr.	Wenbin	Wang	National Audit Office of China	People's Republic of China
Ms.	Rongrong	Xu	National Audit Office of China	People's Republic of China
Mr.	Qiang	Yin	National Audit Office of China	People's Republic of China
Dr.	Henry L.	Ara Pérez	General Comptroller of the State of Bolivia	Plurinational State of Bolivia
Mrs.	Yolanda	Pastó Pelegrí	Tribunal de Comptes d'Andorra	Principality of Andorra
Mr.	Francesc D'assís	Pons Tomàs	Tribunal de Comptes d'Andorra	Principality of Andorra
Mr.	Carles	Sansa Torm	Tribunal de Comptes d'Andorra	Principality of Andorra
Mr.	Rinaldo	Muça	SAI of Albania	Republic of Albania
Ms.	Manjola	Naço	SAI of Albania	Republic of Albania
Ms.	Amantja	Patozi	SAI of Albania	Republic of Albania
Lic.	Maria Graciela	de la Rosa	Auditoria General de la Nacion Argentina	Republic of Argentina

Dr.	Juan Ignacio	Forlon	Auditoria General de la Nacion Argentina	Republic of Argentina
Mr.	Renzo	Lavin	Civil Association for Equality and Justice (Former)	Republic of Argentina
Mr.	Jesus	Rodriguez	Auditoria General de la Nacion Argentina	Republic of Argentina
Dr.	Silke	Steiner	INTOSAI General Secretariat/Austrian Court of Audit	Republic of Austria
Mr.	Vugar	Gulmammadov	Chamber of Accounts	Republic of Azerbaijan
Mr.	Hilal	Huseynov	Chamber of Accounts	Republic of Azerbaijan
Mr.	Tangong	Emmanuel Tata	Supreme state Audit Office	Republic of Cameroon
Mr.	Hassan	Hassan	Supreme State Audit Office	Republic of Cameroon
Mrs.	Zara	Brahim Itno	Supreme Court	Republic of Chad
Ms.	Zara Brahim	Mahamat Itno	Chamber of Accounts	Republic of Chad
Mr.	François	Ndoubahidi Samadingar	Supreme Court	Republic of Chad
Mr.	Osvaldo	Rudloff	Comptroller General of the Republic of Chile	Republic of Chile
Mr.	María Anayme	Barón Durán	Contraloria de Bogota D.C.	Republic of Colombia
Dra.	Jehan Ali	Cabrales	Contraloria de Bogota D.C.	Republic of Colombia
Ms.	Sidney Stephanie	Rincon Barón	Contraloría de Cundinamarca	Republic of Colombia
Dra.	Télléz	Walfa Constanza	Contraloría General de La República De Colombia	Republic of Colombia
Mrs.	Marta	Acosta	Contraloría General de la República de Costa Rica	Republic of Costa Rica
Mr.	Manuel Jesús	Corrales Umaña	Contraloría General de la República de Costa Rica	Republic of Costa Rica
Mr.	Dražen	Brozinić	The State Audit Office of the Republic of Croatia	Republic of Croatia
Mr.	Ivan	Klešić	The State Audit Office of the Republic of Croatia	Republic of Croatia
Ms.	Anita	Materljan	The State Audit Office of the Republic of Croatia	Republic of Croatia
Ms.	Lidija Pavica	Pernar	The State Audit Office of the Republic of Croatia	Republic of Croatia
Mr.	Janar	Holm	National Audit Office of Estonia	Republic of Estonia
Ms.	Viire	Viss	National Audit office of Estonia	Republic of Estonia
Mr.	Ajay	Nand	Office of the Auditor General	Republic of Fiji
Ms.	Outi	Jurkkola	National Audit Office of Finland	Republic of Finland
Dr.	Vivi	Niemenmaa	National Audit Office of Finland	Republic of Finland
Ms.	Tytti	Yli-Viikari	National Audit Office of Finland	Republic of Finland
Mr.	Rémi	Frentz	Cour des comptes France	Republic of France
Mr.	George	Osei-Bimpeh	Country Director of SEND	Republic of Ghana
Ms.	Patricia	Azurdia	Contraloría General de Cuentas de la República de Guatemala	Republic of Guatemala
Mr.	Frank	Bode	Contraloría General de Cuentas de la República de Guatemala	Republic of Guatemala

Mr.	Celvin	Galindo	Contraloría General de Cuentas de la República de Guatemala	Republic of Guatemala
Mr.	Roy Pineda	Castro	Superior Court of Accounts	Republic of Honduras
Mr.	Rajiv	Mehrishi	Comptroller and Auditor General of India	Republic of India
Mr.	Deepak	Anurag	Comptroller and Auditor General of India	Republic of India
Dr.	Agus	Pramono	The Audit Board of the Republic of Indonesia	Republic of Indonesia
Ms.	Juska	Sjam	The Audit Board of the Republic of Indonesia	Republic of Indonesia
Mrs.	Trisacti	Wahyuni	Ministry of National Development Planning/National Development Planning Agency	Republic of Indonesia
Dr.	Erika	Guerra	Corte dei conti	Republic of Italy
Mr.	Leonard Kimutai	Milgo	Office of The Auditor-General of the Republic of Kenya	Republic of Kenya
Mr.	Edward Rakwar Otieno	Ouko	Office of The Auditor-General of the Republic of Kenya	Republic of Kenya
Mrs.	Elita	Krūmiņa	State Audit Office of the Republic of Latvia	Republic of Latvia
Mrs.	Marita	Salgrāve	State Audit Office of the Republic of Latvia	Republic of Latvia
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Mr.	Ziyath	Hassan	Auditor General's Office	Republic of Maldives
Mr.	Ahmed	Salih	Auditor General's Office	Republic of Maldives
Mr.	Coulibaly	Abdou Sounkalo	Contrôle Général des Services Publics	Republic of Mali
Mr.	Goita	Bougouzanga	Contrôle Général des Services Publics	Republic of Mali
Mr.	Keith	Mercieca	National Audit Office	Republic of Malta
Ms.	Prateema	Kutwoaroo	Ministry of Foreign Affairs, Regional Integration and International Trade	Republic of Mauritius
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Mr.	Aleksandar	Popovski	State Audit Office of the Republic of North Macedonia	Republic of North Macedonia
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Ms.	Rena Lemal	Kloulechad	Office of the Public Auditor	Republic of Palau
Mr.	Satrunino	Tewid	Office of the Public Auditor	Republic of Palau
Mr.	Nelson Eduardo	Shack Yalta	Contraloria General de la República del Perú (SAI Peru)	Republic of Peru
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Mr.	Grzegorz Tadeusz	Haber	Supreme Audit Office of Poland (NIK)	Republic of Poland
Mr.	Augustyn	Kubik	Supreme Audit Office of Poland (NIK)	Republic of Poland

Mr.	Andrzej	Styczeń	Supreme Audit Office of Poland (NIK)	Republic of Poland
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Mr.	José	Tavares	Tribunal de Contas (Court of Auditors), Portugal	Republic of Portugal
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Mr.	Diasse	Cheikh	Cour des comptes du Sénégal	Republic of Senegal
Mr.	Mamadou	Faye	Cour des comptes du Sénégal	Republic of Senegal
Mr.	Malick	Ly	Cour des comptes du Sénégal	Republic of Senegal
Mrs.	Ndieumbe	Seck	Cour des comptes du Sénégal	Republic of Senegal
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Mrs.	Lara	Taylor-Pearce	Audit Service Sierra Leone	Republic of Sierra Leone
Mrs.	Melissa	Reddy	AFROSAI-E	Republic of South Africa
Mr.	Jan	Van Schalkwyk	Auditor-General of South Africa	Republic of South Africa
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Ms.	Gloria	de Mees	Supreme Audit Institution	Republic of Suriname
Mr.	Karamba	Touray	National Audit Office	Republic of The Gambia
Mr.	Seydou	Adamou	Cour des comptes	Republic of the Niger
Mr.	Habou	Gambo	Cour des comptes	Republic of the Niger
Mrs.	Amadou Seyni	Halimatou	Cour des comptes	Republic of the Niger
Mr.	Michael	Aguinaldo	Philippine Commission on Audit	Republic of the Philippines
Mr.	Jose	Fabia	Philippine Commission on Audit	Republic of the Philippines
Mr.	Roland	Pondoc	Philippine Commission on Audit	Republic of the Philippines
Mrs.	Emelita	Quirante	Philippine Commission on Audit	Republic of the Philippines
Mr.	Michael	Racelis	Philippine Commission on Audit	Republic of the Philippines
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Mr.	Caleb	Sandy	Vanuatu Audit Office	Republic of Vanuatu
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Ms.	Lubinda	Lisimba	Office of the Auditor General Zambia	Republic of Zambia
Mr.	Davison	Mendamenda	Office of the Auditor General Zambia	Republic of Zambia
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Ms.	Thi Minh Thu	Le	State Audit Office of Vietnam	Socialist Republic of Viet Nam
Mr.	Dang Khoa	Nguyen	State Audit Office of Vietnam	Socialist Republic of Viet Nam
Ms.	Phuong Nga	Nguyen	State Audit Office of Vietnam	Socialist Republic of Viet Nam

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Mr.	Fahad	Al Thani	State Audit Bureau	State of Qatar
Mr.	Jassim	Al Thani	State Audit Bureau	State of Qatar
Mr.	Ammar	Sakini	State Audit Bureau	State of Qatar
Mr.	Nasser	al hosni	State Audit Institution, Oman	Sultanate of Oman
Mr.	Mohammed	Al Jabri	State Audit Institution, Oman	Sultanate of Oman
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Mr.	Vadym	Khodakovskiy	Accounting Chamber of Ukraine	Ukraine
Dr.	Valeriy	Patskan	Accounting Chamber of Ukraine	Ukraine
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Mr.	Arun	Manuja	The World Bank	United States of America
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