

CHAPTER

# 1

## Supreme audit institutions and the 2030 Agenda

## 1.1 Introduction

Supreme audit institutions (SAIs) perform a central function within government accountability systems. Their mandates are generally aimed at promoting the transparency, efficiency, effectiveness and accountability of the public sector and improving the financial management and performance of government institutions. As national accountability institutions, SAIs can use their formal mandate to oversee and assess government efforts to implement the SDGs, complementing other accountability institutions and actors (parliaments, civil society and the media) and governments' internal monitoring and evaluation systems.<sup>1</sup>

Since 2016, the starting date of the 2030 Agenda for Sustainable Development, individual SAIs at the national level and groups of SAIs working under the umbrella of the International Organization of Supreme Audit Institutions (INTOSAI) at the international level have engaged in supporting the implementation of the Sustainable Development Goals (SDGs) in various ways, including through conducting audits of progress on SDG targets or their national equivalents, as well as audits of national programmes supporting SDG implementation. This work, while building on SAIs' traditional expertise, has involved innovations that range from the strategic positioning of SAIs to the way they plan and conduct audits and communicate their results. It has also resulted in tangible impacts on national policies, programmes and institutional arrangements in support of the SDGs.

This chapter takes stock of almost ten years of SAI engagement with the SDGs. It aims to provide the context for the rest of the report, with following chapters zooming in on the work of SAIs in different thematic areas: the preparedness of Governments to implement the SDGs, climate change, budget matters, and leaving no one behind. The chapter provides a brief overview of the role of SAIs in their national contexts (section 1.2) and describes the history of SAIs' engagement with the SDGs prior to 2015 and from 2016 to now (section 1.3). This is followed by a snapshot of the current work of SAIs on SDGs and the way SAIs have built the capacity to undertake such work (section 1.4). The impact of this work is discussed in section 1.5. Finally, the chapter reflects views expressed by SAIs on the benefits and challenges associated with working on SDGs (section 1.6), and on the ways in which this work has impacted their relations with other parts of national accountability systems (Section 1.7).

This chapter uses two main sources of primary data. The first is the Global Survey of INTOSAI, conducted in 2023 by the INTOSAI Development Initiative.<sup>2</sup> The second is

the survey of INTOSAI members conducted by UNDESA in 2024 for this report (referred to as "UNDESA survey" below to distinguish it from the INTOSAI Global Survey). Additionally, the chapter uses material collected from interviews of resources persons in SAIs across the world, which were primarily focused on the thematic chapters of the report. The reader is referred to Annex 1 for details on these sources.

## 1.2 The nature of SAIs

Supreme audit institutions are key components of national accountability systems. As the apex external oversight bodies in a country, their primary role is to ensure the legality and accuracy of public accounts, the compliance of government operations with the law, and to assess the economy, efficiency and effectiveness of government operations.<sup>3</sup> For instance, SAIs played a critical role in ensuring transparency and accountability on the use of public financial resources during the COVID-19 pandemic (see Chapter 3).

Initially focused on government compliance and financial auditing, SAIs' mandates have expanded to assess the economy, efficiency and effectiveness of public spending and government performance.<sup>4</sup> According to the latest Global Survey of INTOSAI, the mandates of the SAIs almost universally include the three main types of audits (financial, compliance, and performance audit).<sup>5</sup> However, there are still marked differences among SAIs in terms of internal capacity to conduct specific types of audits. In particular, performance audits are quite new for a number of SAIs, including in small island developing states (SIDS).<sup>6</sup>

In fulfilling these missions, SAIs interact with other institutions that are part of national accountability systems, including government entities, parliaments, and civil society (see section 1.7). Among other things, these interactions are conditioned by the independence of SAIs from the executive Branch of the government as well as by the resources that are available to them.

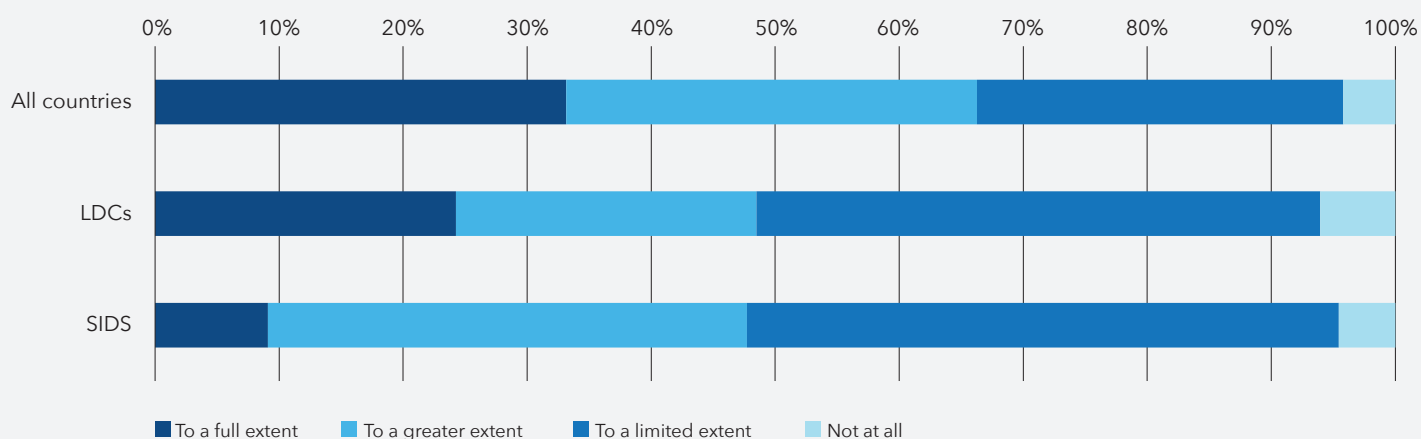
SAIs across the world vary widely in terms of their size—by at least three orders of magnitude. The smallest have fewer than 10 employees, whereas the largest have more than 5,000. There is a positive correlation between the population of a country and the size of its SAIs.<sup>7</sup> This extreme range of variation in the size of SAIs has obvious implications in terms of the number of audit missions they are able to carry each year, as well as on their capacity to focus on different areas of work, including work on SDGs.<sup>8</sup> Smaller SAIs face higher opportunity costs of expanding their portfolios and limitations on the range of internal capacities and skills that they can entertain.

In discharging their mandates, SAIs have varying degrees of autonomy. Such autonomy can be measured on different dimensions. SAI independence vis-à-vis the Executive has always been recognized as key to them fulfilling their roles effectively. It is emphasized in two fundamental documents on SAIs, the Lima and Mexico City Declarations of 1977 and 2007.<sup>9</sup> In the latest global survey of INTOSAI, conducted in 2023, 67 percent of all SAIs reported that the national legal framework prescribes conditions for the financial and operational independence of the SAI to a full extent or to a greater extent. However, this is the case for less than half

of the SAIs in LDCs and SIDS (Figure 1.1). Recent trends in this regard have been concerning, as the independence of SAIs is seen as having decreased globally.<sup>10</sup> The Global Survey of INTOSAI reveals that about 10 percent of SAIs globally have experienced interference from the Executive in the past 3 years.<sup>11</sup> Among other things, the differences among SAIs in their independence from the Executive can affect the resources that are allocated to them, the topics they can select for their audits, and the degree to which the government acts on the recommendations that the SAI may make (see sections 1.3 to 1.7).

**FIGURE 1.1** | Degree to which the national legal framework prescribes conditions for the independence of SAIs

Does the legal framework of your SAI prescribe conditions for its financial and operational independence?

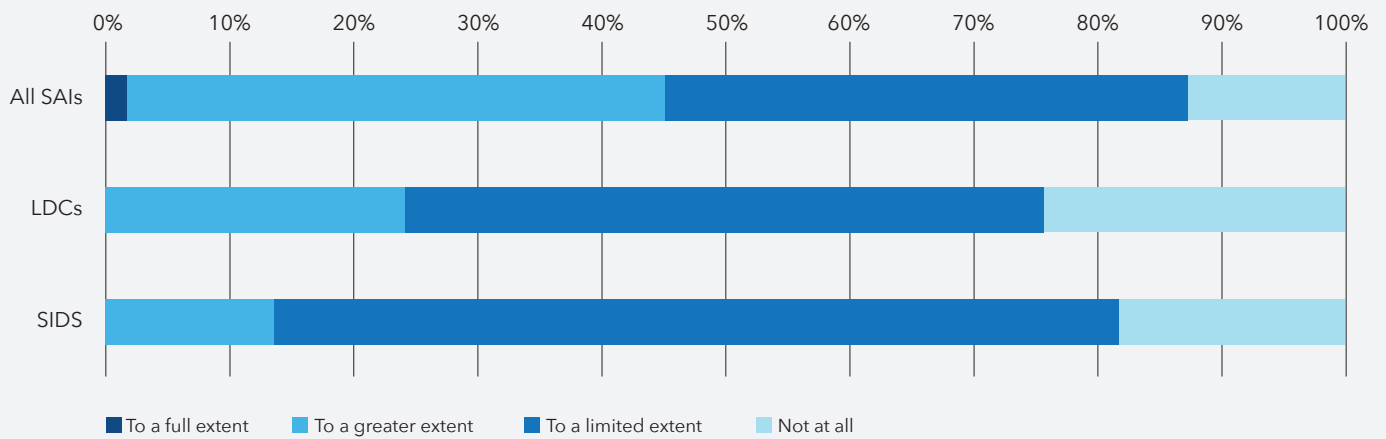


Source: INTOSAI Global Survey 2023. N=166.

SAIs also experience varying degrees of compliance with the recommendations they issue to government entities. SAIs from LDCs and SIDS face more challenges than those from other countries in this regard, with a large majority of those SAIs reporting that governments are implementing the recommendations of their performance audits to a limited extent or not at all (Figure 1.2). In some contexts, this can be due in part to lack of capacity in government (see Chapter 5).

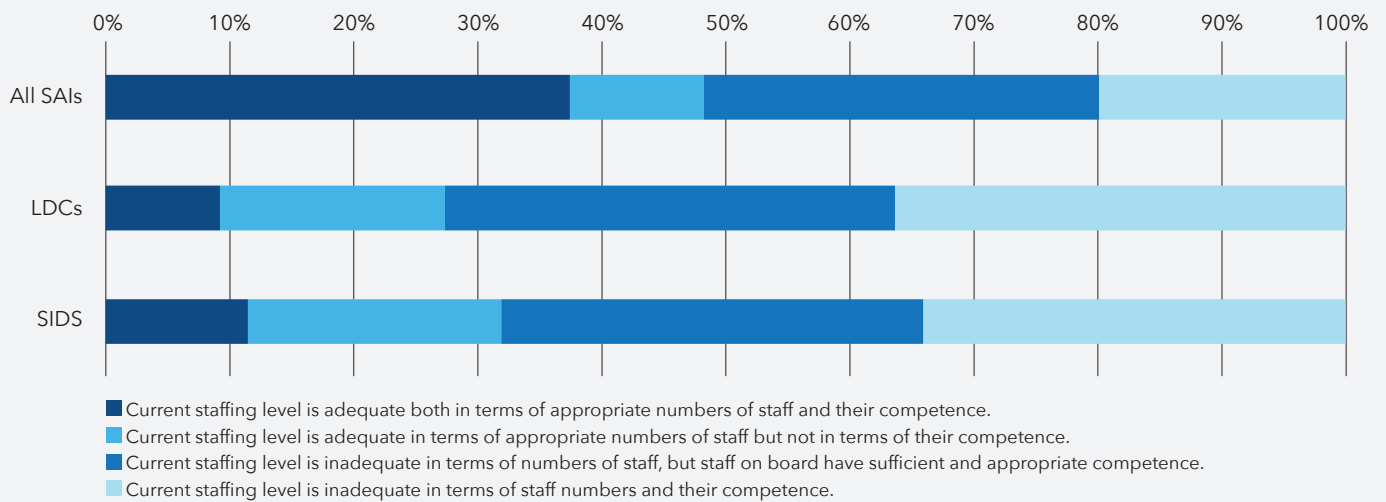
On the operational side, financial resources and human resources are two key determinants of the capacities of SAIs, both in general and in relation to SDG audits. Fewer than 40 percent of SAIs globally consider their resources adequate in terms of both number of staff and staff competences. This proportion is significantly lower in LDCs and SIDS (Figure 1.3).

**FIGURE 1.2** | Opinions of SAs on the extent to which audited entities have implemented the recommendations from the SAI's performance audits in the past 3 years



Source: INTOSAI Global Survey 2023. N=166.

**FIGURE 1.3** | SAs' assessment of the adequacy of their resources

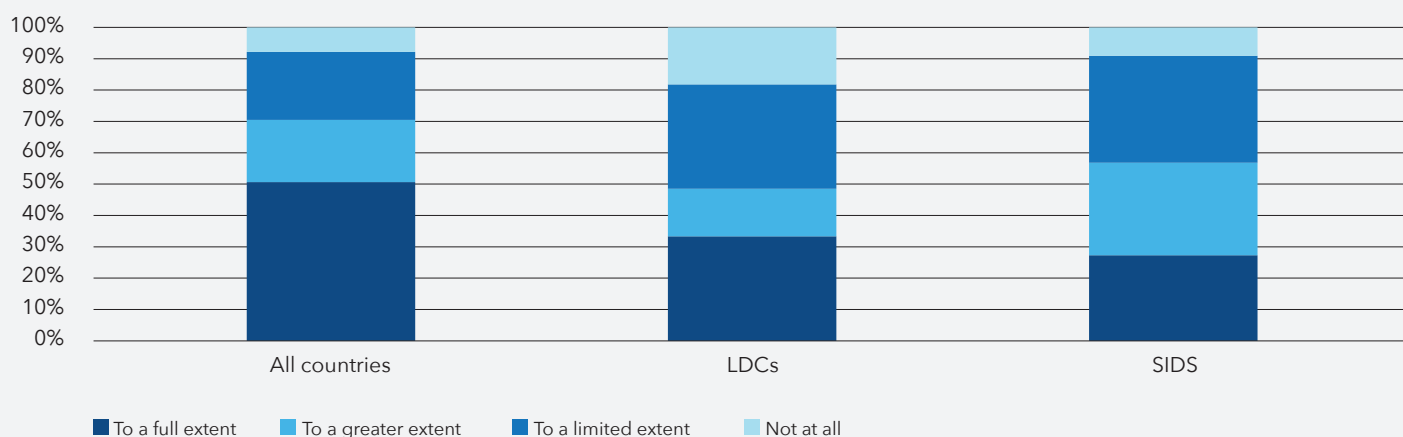


Source: INTOSAI Global Survey 2023. N=166.

SAIs have varying degrees of independence in terms of staff recruitment.<sup>12</sup> At the global level, about 30 percent of SAIs only have limited or no independence in this regard, and this figure almost does not vary depending on the type of staff considered - senior professional staff, professional auditors, other technical staff and support staff. On average, SAIs in SIDS and LDCs have less independence than other

SAIs in terms of recruitment. Whereas 50 percent of all SAIs indicate that they have full independence in this regard, this is the case of fewer than 30 percent of SAIs in SIDS, and slightly more than 30 percent of SAIs in LDCs. Almost 20 percent of SAIs in LDCs indicate that they have no independence at all in recruiting professional audit staff (Figure 1.4).

**FIGURE 1.4** | Independence of SAIs in recruiting professional audit staff



Source: INTOSAI Global Survey 2023. N=166.

## 1.3 SAIs and national accountability for internationally agreed development goals

### 1.3.1 SAIs and internationally agreed development agendas before 2015

In general, prior to 2015 and before the adoption of the 2030 Agenda for sustainable development, the engagement of SAIs with internationally agreed development goals was very limited.<sup>13</sup> Such goals, not being of a national nature, were not usually interpreted by SAIs as being part of their remit. In particular, supreme audit institutions were not systematically involved in accountability around the Millennium Development Goals (MDGs). In a global survey done by INTOSAI in 2016, out of 115 SAIs, only 17% reported having been involved in the review or audit of

systems and information for reporting progress on MDGs and other sustainable development issues. Among those, many referred to the MDGs only as the motivation for conducting the audits.

However, there were some notable examples of audits of progress on the MDGs. For instance, a coordinated audit of 11 Latin American SAIs evaluated country progress on MDG 2 ("ensure that, children everywhere, boys and girls alike will be able to complete a full course of primary schooling").<sup>14</sup> Some SAIs in developing countries have a broad mandate and their jurisdiction includes auditing programmes financed by international institutions (e.g., Argentina, Bangladesh, China, Ghana, Indonesia, Tanzania). SAIs from developed countries such as the Government Accountability Office of the United States, as well as the European Court of Audit, audited MDG-related issues as part of audits of development aid.

SAIs have also been involved in auditing the implementation of multilateral environmental agreements, which are legally binding. These agreements are also used as sources of audit criteria and information. Examples from Iceland, Poland, Estonia, Brazil, and several coordinated audits involving multiple SAIs, showed the important role that SAIs can play in evaluating gaps, compliance and effectiveness of international instruments, and the value of the information and recommendations they can provide to improve implementation.<sup>15</sup> In addition, some SAIs are focal points for the follow-up and review mechanism of international instruments such as the Inter-American Convention against Corruption (Paraguay), and others are important sources of data on corruption and maladministration practices in countries which are signatories to the United Nations Convention against Corruption (UNCAC). This is directly relevant to the follow-up of SDG 16.

Some SAIs had also accumulated experience in auditing the performance of national development instruments, policies and programmes. In Brazil, China, Colombia, Hungary, Indonesia, Jamaica, and Norway, among other countries, SAIs had conducted performance audits of National Development Plans and development policies to identify strengths and gaps.

Taken together, these experiences helped enhance the capacity of many SAIs to assess the performance of development policies and programmes and opened the door for SAIs to engage with the SDGs.

### 1.3.2 INTOSAI and the 2030 Agenda for Sustainable Development

The question of national governments' accountability around the commitments included in the 2030 Agenda for Sustainable Development was initially open. As was the case for previous intergovernmentally agreed development frameworks, the 2030 Agenda is not binding. How Member States should be held accountable for the delivery or progress on the goals was a contentious issue during the negotiations of the Agenda.<sup>16</sup> As a result, in the multi-level follow-up and review system that was adopted, national monitoring efforts were largely left to the discretion of individual countries, with the possibility for them to present voluntary reviews at meetings of the high-level political forum on sustainable development (HLPF) held each year at United Nations headquarters in New York.

As time passed after the adoption of the Agenda, the SDGs were increasingly integrated into national contexts, in various ways. Many countries have adopted the SDGs as a reference framework for their own actions. This has encompassed determining national objectives and targets to match the global SDG targets, and aligning national development

strategies and plans - and in some cases budget processes - to the SDGs, in particular through the mapping of their objectives to the SDGs at the goal, target or indicator levels.<sup>17</sup> In parallel with the development of a set of global SDG indicators and the increasing diffusion of voluntary national reviews (VNRs), the adoption of national targets and indicators, as foreseen in the 2030 Agenda, also became a reality. National follow-up and review systems were put in place, even though their integration with other government monitoring and evaluation systems is far from complete.<sup>18</sup> In many countries, these changes have brought the SDGs squarely into the domestic policy sphere. In turn, this has paved the way for SAIs to legitimately include SDGs in their scope of inquiry (see section 1.4). The role of SAIs in the SDG follow-up and review system must be understood in this context.

The significant engagement of SAIs in SDG-related work stems in a large part from the strong and early commitment of the international organization of supreme audit institutions (INTOSAI) to the SDGs, which was directly reflected in significant and sustained efforts by the INTOSAI Development Initiative (IDI), INTOSAI's capacity development arm, to promote the SDGs and support capacity-building on SDG-related audits in SAIs globally.

Since 2015, INTOSAI and SAIs have embraced the SDGs and invested massively in supporting the implementation of the 2030 Agenda. Immediately after the 2030 Agenda was agreed, INTOSAI positioned itself on the international agenda for sustainable development and more specifically committed support from the SAI community to the implementation of the SDGs. INTOSAI's strategy drew on the long-standing collaboration of INTOSAI with the UN and its active presence in intergovernmental processes.<sup>19</sup> INTOSAI had long advocated for UN recognition of its role and that of national SAIs on sustainable development, as indicated in UN General assembly Resolutions A/66/209 and A/69/228 on SAIs' role in promoting an efficient and accountable public administration.<sup>20</sup> Based on these resolutions, INTOSAI's interest was articulated in the conclusions and final declaration of the 23<sup>rd</sup> joint UN-INTOSAI Symposium on "The Role of SAIs and Means of implementation for Sustainable Development" (Vienna, March 2015).<sup>21</sup>

INTOSAI's strategic plan for 2017-2022 highlighted critical strategic dimensions of relevance to all SAIs. The plan recognized SAIs' support to the follow-up and review of the SDGs as a cross-cutting priority and identified four approaches through which SAIs could contribute to it: assessing national readiness for implementing the SDGs and reporting progress; undertaking performance audits of programs that contribute to the SDGs; assessing and supporting the implementation of SDG 16; and being models of transparency and accountability in their own operations.<sup>22</sup> The strategic plan was adopted

at the XXII International Congress of Supreme Audit Institutions (INCOSAI) in December 2016. The outcome document (Abu Dhabi Declaration) highlighted INTOSAI's commitment to support the implementation of the strategic plan through dedicated frameworks to help compile the key findings from SAIs' work and report on SDG progress.<sup>23</sup> The next strategic plan of INTOSAI (2023-2028) continues to promote the role of SAIs in auditing SDG implementation, providing institutional continuity in this regard.<sup>24</sup>

On the normative side, INTOSAI developed guidance (ISSAI 5130) on the development and auditing of country-level sustainable development strategies, creating an enabling framework for SAIs to support national efforts to advance the SDGs.<sup>25</sup>

On the practical side, efforts have been made to raise awareness of the SAI community on SDG work. The General Secretariat of INTOSAI plays a role of coordination and repository of SDG-related initiatives. It maintains an online "INTOSAI Atlas on SDGs", which references examples of SDG-related audits conducted by SAIs across the world.<sup>26</sup> In 2023, on the occasion of the 70<sup>th</sup> anniversary of INTOSAI, the organization issued a publication that reflected on its work on sustainable development.<sup>27</sup> The International Journal of Government Auditing – a key information-sharing mechanism for the INTOSAI community – has emphasized the role of SAIs in addressing the SDGs.<sup>28</sup>

Another component of INTOSAI's strategic focus on SDGs since 2015 has been the engagement of the organization, its bodies and groupings, and individual SAIs with the international community working on SDGs, especially the United Nations. Over the years, INTOSAI also organized several high-profile events focusing on the SDGs in collaboration with the UN, including successive versions of the UN/INTOSAI Symposium in 2015, 2017, 2021 and 2024. These and other events contributed to raising the awareness of SAI leadership on the SDGs, and for the latter ones on the recent developments that had taken place in terms of methodologies, tools, and types of work being conducted by SAIs on SDGs. The collaboration between INTOSAI and UNODC on anti-corruption is also directly relevant to the SDGs. The Abu Dhabi Declaration Programme, established in 2021, aimed to strengthen the functions of SAIs and enhance their cooperation with specialized anti-corruption agencies.<sup>29</sup> INTOSAI has also presented the contributions made by SAIs to the SDGs in many UN events, including the High-Level Political Forum on Sustainable Development (HLPF), Conferences of the Parties of the United Nations Framework Convention on Climate Change (UNFCCC), the SDG 16 conference organized by UN DESA, and others.

As mentioned above, commitments made by INTOSAI to supporting SDG implementation have been matched by

several global initiatives by IDI. The capacity development programme on "Auditing SDGs", a partnership of IDI with INTOSAI's Knowledge Sharing Committee, was launched in March 2016 to support SAIs to contribute to the SDGs. This and subsequent initiatives were based on the belief that auditing the SDGs would require different capacities than those usually available to SAIs for conducting "traditional" audits. One of the important differences identified by IDI was that assessing the performance of government action in relation to SDGs (as a whole or in relation to specific goals and targets) would require a whole-of-government or even a whole-of-society perspective, as opposed to the traditional focus of SAI work on specific government entities or programmes. Directly stemming from this was the need to pay attention to policy coherence.<sup>30</sup>

The initial focus of IDI was on audits of governments' preparedness to implement the SDGs. The initiative, detailed in Chapter 2, supported 73 SAIs across the globe. These audits were based on the UN voluntary guidelines for the Voluntary National Reviews. The support involved professional education for SAI teams through IDI's eLearning platform and audit support throughout the planning, conducting, and reporting phases.<sup>31</sup> The work done to train SAIs on audits of SDG preparedness allowed the SAI community to become increasingly familiar with the SDG framework, mirroring developments in national governments. It also allowed IDI and other actors to explore a range of technical and methodological issues, which are also relevant to audits of SDG implementation. In that sense, the initiative provided a key stepping stone towards subsequent SDG work. The evolution of the thinking in the SAI community in relation to the SDGs and their audits in those early days can be found in the reports of three international meetings organized in collaboration between UNDESA and IDI in 2017, 2018 and 2019.<sup>32</sup>

The next step taken by IDI was to develop a model for audits of SDG implementation. This effort aimed to provide conceptual and practical guidance to SAIs that wanted to undertake SDG audits, and to facilitate the institutionalization of SDG audits in SAIs. The first version of the model, called ISAM, was issued in 2019. The model has been independently applied by some SAIs to conduct audits (see Box 1.1). The model was revised in 2024 and complemented by two guidance documents on policy coherence and leaving no one behind.<sup>33</sup> IDI also led several initiatives involving multiple SAIs to pilot the model on specific SDG areas, including sustainable public procurement (target 12.7), strong and resilient national public health systems (linked to SDG 3.d), and climate change adaptation (SDG 13). Besides following a whole-of-government approach, these audits also took a future-oriented perspective, asking about the lessons learned by government from the pandemic and action taken to be better prepared for the future.<sup>34</sup>

**BOX 1.1 | Audits of SDG implementation versus SDG-related audits**

The revised version of IDI's SDG audit model (ISAM 2024) defines audits of SDG implementation as follows:

***"An audit of SDG implementation is an ISSAI-compliant performance audit to examine the implementation of the SDGs at the national level using a whole-of-government approach."***

This definition builds on and expands the definition presented in the 2020 version of ISAM.

The objectives of such audits involve assessing the performance of processes or the implementation of a set of programmes that are put in place to achieve national outcomes linked to SDG targets. They consider the extent of policy coherence and integration across sectors and levels of government, and how government involves stakeholders and leaves no one behind. Audits of SDG implementation would include findings and recommendations related to these elements, as they are part of the audit objectives and scope.

Given the wide coverage of the SDGs, almost all potential audit topics relate and could be linked to one or more SDG goals and targets during audit selection and planning. Many performance audit reports routinely conducted by SAIs include findings and recommendations that are relevant to the SDGs. However, these are not audits of SDG implementation, as they do not incorporate audit objectives and questions related to SDG processes or to the implementation of SDG targets at the national level, nor do they usually conclude on policy coherence, stakeholder engagement, or leave no one behind. Such audits can be considered 'audits that relate to SDGs'.

**Source:** IDI, 2024, IDI's SDG audit model, pp. 11-12.

These developments were accompanied by initiatives led by various parts of INTOSAI's structures.<sup>35</sup> INTOSAI Regional Organizations have incorporated the SDGs into their own strategic documents to various degrees, and some have provided space for SAIs to work collaboratively on SDG audits.<sup>36</sup> For instance, several coordinated audits on SDG goals and targets were conducted in INTOSAI's regional group for Latin America and the Caribbean, OLACEFS, including on gender equality (SDG 5, conducted as part of the IDI-supported initiative on audits of SDG preparedness) and environmentally protected areas (SDG 14 and 15).<sup>37</sup>

Some INTOSAI Committees and Working Groups<sup>38</sup> have also been very active on SDG matters, promoting the importance of the SDGs and developing methodologies and practices for SAIs to audit SDG implementation.<sup>39</sup> For example, the Knowledge Sharing Committee (KSC) has been a partner of the IDI programme on Auditing SDGs. The Working Group on Environmental Auditing (WGEA)

has been leading several initiatives on SDGs and related topics, building the capacity of its members to engage with the SDGs (see Box 1.2). In 2024, the Working Group on SDGs and Key Sustainable Development Indicators the Working Group initiated an update of INTOSAI's guidance on sustainable development.<sup>40</sup> Contributions from other INTOSAI Working Groups are described in subsequent chapters of this report.

As a result of these multiple initiatives, a significant proportion of SAIs have either benefited from technical and capacity-building support on SDG-related issues, or been involved in one or more such initiatives as peers or support providers. According to the INTOSAI Global Survey 2023, among the SAIs that received capacity development support from other SAIs or external development partners between 2020 and 2022, 46 percent received support on SDGs, which is more than for environmental audits (34 percent) and climate change audits (18 percent).<sup>41</sup>

**BOX 1.2 | Work of INTOSAI's Working Group on Environmental Auditing on SDG-related topics**

INTOSAI's Working Group on Environmental Auditing (WGEA) comprises 86 member SAIs from different regions. Over the years, it has conducted work on many environmental topics that are encapsulated in the SDGs, in particular SDGs 13, 14 and 15. The Group, chaired by the SAI of Finland since 2019, has promoted the SDGs on a broad front. It aims to offer ambitious projects to advanced countries but also to support the audit of environmental and climate topics in SAIs that are only starting their work on these topics.

During 2020–2022, the group produced guidance documents for SAIs on specific SDGs. These include:

- "Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions";
- "Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institutions";
- "Auditing Sustainable Transport: Guidance for Supreme Audit Institutions";
- "Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions".<sup>42</sup>

These documents gained endorsement as official INTOSAI documents in 2022 and can be accessed through the INTOSAI Community Portal.

Since 2023, the group has focused on climate change and biodiversity, as well as the green economy. In 2023 the SAI of Finland commissioned a literature review on the nexus climate-biodiversity to support the group's ongoing work.<sup>43</sup>

**Source:** SAI Finland's response to the UN DESA questionnaire; INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, p. 69; Website of the Group, <https://www.environmental-auditing.org/about/member-list/>

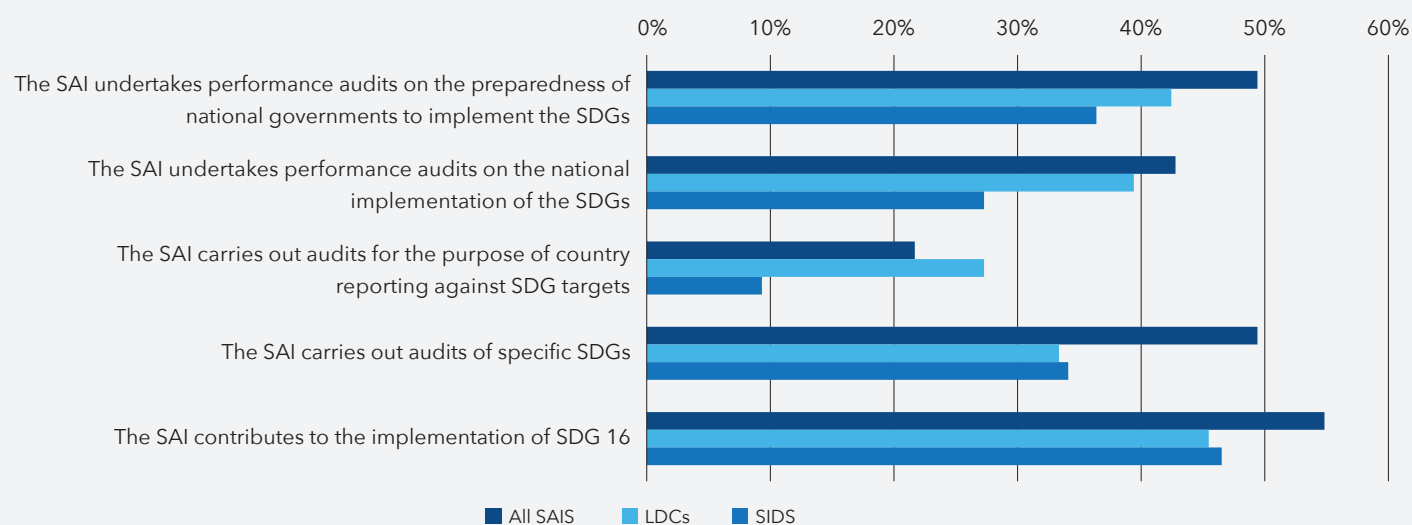
FIGURE 1.5 | Milestones in INTOSAI's work on SDGs and examples of SDG-related initiatives since 2015

| Year | INTOSAI   | INTOSAI Development Initiative   | INTOSAI regions   |
|------|---|--|---|
| 2015 | 23rd UN/INTOSAI Symposium on "UN Post-2015 Development Agenda: the role of SAs and means of implementation for sustainable development" |  | OLACEFS: Coordinated audit on SDGs 14 and 15, with a focus on protected areas (2018-2019) (17 SAs)  |
| 2016 | Abu Dhabi Declaration (INCOSAI XXII) endorses strategic focus on SDGs   | Launch of the SDG audit initiative (2016-2019), focusing on audits of SDG preparedness   |   |
| 2017 | INTOSAI Strategic plan 2017-2022  | 24th UN/INTOSAI Symposium on "digitalization, open data and data mining: relevance and implications for SAs' audit work and for enhancing their contributions to the follow-up and review of the SDGs" | First UN/IDI SAI Leadership and Stakeholder Meeting: "Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)"                         |
| 2018 |   | Second UN/IDI SAI Leadership and Stakeholder Meeting: "SAI contributions to the 2030 Agenda and the Sustainable Development Goals"   | OLACEFS: coordinated audit of government readiness to implement the SDGs (11 countries, led by SAI Brazil)  |
|      |   | Support to coordinated audits on SDG 12.7 (14 SAs in OLACEFS)  | ASOSAI (2018-2021): Research project on "Audit of implementation of the SDGs: Leveraging digital or big data to achieve the SDGs"                                       |
|      |   | Support to audits on strong and resilient health systems (SDG 3.d) (35 SAs in different regions)   |   |
|      |   | Support to audits on strong and resilient health systems (SDG 3.d) (35 SAs)  |   |
| 2019 |   | INCOSAI XXIII  | IDI and OLACEFS: Coordinated audit on SDG preparedness, with focus on SDG 5 (gender equality): 16 SAs   |
|      |   | INTOSAI General Secretariat creates an online repository of SAI work on SDGs   | Third UN/IDI SAI Leadership and Stakeholder Meeting: "Supreme Audit Institutions Making a Difference: Auditing the Implementation of the Sustainable Development Goals" |
| 2020 |   | IDI's SDG Audit Model (ISAM) pilot version issued  | PASAI: regional cooperative performance audit on "preparedness for implementation of SDGs" (4 SAs)  |

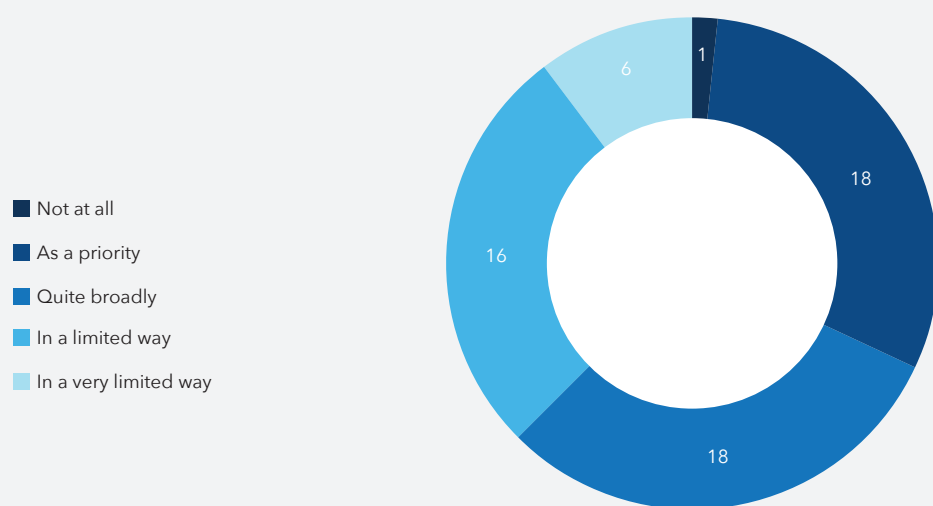
**FIGURE 1.5 |** Milestones in INTOSAI's work on SDGs and examples of SDG-related initiatives since 2015 (cont.)

|      |                                  |   |  |  |
|------|----------------------------------|---|--|--|
|      |                                  |   |  | OLACEFS: Follow-up coordinated audit on SDGs 14 and 15, with a focus on protected areas (2018-2019) (17 SAIs)  |
| 2021 | INTOSAI Strategic plan 2017-2022 | 25th UN/INTOSAI Symposium: Working during and after the pandemic: Building on the experience of Supreme Audit Institutions for strengthening effective institutions and achieving sustainable societies |  |  |
| 2022 |                                  | INCOSAI XXIV - adoption of the INTOSAI Strategic Plan 2023-2028   | Equal Futures Audits initiative launched (2022-?)  |  |
| 2023 | INTOSAI Strategic plan 2023-2028 |   | Support to audits on climate change adaptation   | AFROSAL-e: Coordinated audits on SDG 6 and SDG 14 (7 SAIs)   |
|      |                                  |   |  | OLACEFS: Coordinated audit of the programs of socioeconomic support implemented during the COVID-19 pandemic   |
|      |                                  |   |  | AFROSAL-e: coordinated audits on SDG targets 2.3 (agricultural productivity with a focus on climate resilient practices) and 4.5 (education for the vulnerable), (13 SAIs) |
| 2024 |                                  | 26th UN/INTOSAI Symposium: Implementation of SDG 13 on climate action: Role, contribution and experience of Supreme Audit Institutions  | ISAM version 2 issued  |  |
|      |                                  |   | Guidance on auditing policy coherence issued: Advancing policy coherence in the implementation of the SDGs - An audit framework for Supreme Audit Institutions |  |
|      |                                  |   | Guidance on leaving no one behind issued: How do Governments ensure that no one is left behind? An audit framework for Supreme Audit Institutions              |  |

**Source:** Various reports and website resources from INTOSAI, IDI, and OLACEFS.

**FIGURE 1.6** | Proportion of SAIs carrying work on SDGs as of 2023

Source: INTOSAI Global Survey 2023. N=166.

**FIGURE 1.7** | Opinion of the SAI on the extent to which it has integrated the SDGs into its work since 2016

Source: Responses to the survey of INTOSAI members conducted for the report. N=59.

## 1.4 SAls and the Sustainable Development Goals today

### 1.4.1 National take-up of the SDGs by SAls

In the context of strong strategic and capacity-oriented support coming from different levels of INTOSAI, take-up of SDG-related work by SAls has been growing. In the INTOSAI Global Survey conducted in 2023, two thirds of all SAls reported having undertaken audits related to the SDGs (in any form) during the period 2020- 2022. The same survey showed that about half of SAls globally had conducted audits of the government's preparedness to implement the SDGs, and more than 40 percent had undertaken performance audits on national implementation of the SDGs. About half of SAls were also carrying out audits of specific SDGs. This work is often done without being linked with the formal follow-up and review system (for instance, VNR processes), as only 22 percent of SAls reported carrying out audits for the purpose of the country reporting against SDG targets.<sup>44</sup> This highlights both the intrinsic value that SAls find in the SDGs as a framework (see below) and the relatively limited involvement of SAls in national SDG follow-up and review systems (see section 1.7). The proportions of SAls carrying out various strands of work on SDGs were comparable or slightly lower in LDCs compared with the global average. On the other hand, SAls in SIDS were on average less involved in this type of work (see Figure 1.6).

These global figures provide a background against which more granular results from the UNDESA survey can be interpreted. As mentioned in the Introduction to this report, these results should not be extrapolated to SAls globally, as SAls for which the SDGs have high strategic priority are more likely to have responded to the survey than other SAls. The UNDESA survey illustrates that SAls have integrated the SDGs into their work to varying degrees. While some SAls stated that this has been a priority, others reported integrating SDGs in more limited ways (Figure 1.7).

The positioning of SAls with respect to the SDGs varies, with many nuances emerging from the responses of SAls to the UNDESA survey (see Table 1.1). Qualitative answers

indicate that an SAI's positioning is influenced by different factors, including the position taken by the Government on SDGs, the mandate of the SAI, and the internal organization, professional culture and experience of the SAI.

**Position taken by the Government on SDGs.** In order to be relevant, SAls have to base their work on national policies and programmes. Depending on the country, the SDGs may or may not be used as central guideposts for national strategies, plans and programmes, both at the sectoral and whole-of-government levels. For instance, SAls from several European countries in the sample indicated that the Government was not using the SDGs to guide their policy orientations. In such cases, the SAI may not prioritize SDG audits as a specific type or form of audit. However, most SAls in this position in the sample of respondents also stated that their audits were covering all or most of the SDG areas, and that these audits provided information on SDG implementation.

**SAI mandate.** The mandate of an SAI directs what it can do. In their replies, some SAls clarified that the choice of their audit topics is based on requests from the Parliament, or that they focus on national priorities as per national policy documents. The SAI of Azerbaijan indicated that its mandate has changed in recent years to explicitly incorporate the SDGs.

**Internal organization, professional culture and experience of the SAI.** The extent to which a SAI may prioritize SDG-related work depends on its internal resources and capacity, as well as on the benefits and challenges it perceives as being associated with such work. Those benefits and challenges are explored in Section 1.6. On the other hand, some SAls from developed countries in the sample conveyed that the SDGs, while useful as a map of the policy universe of sustainable development, did not require separate audit approaches, or that the SAI was using other (pre-existing) frameworks to conduct audits relevant to the SDGs.

Several countries, even though they may not have conducted SDG audits *per se*, have taken the step to map their audit reports along the SDGs. This is done by SAls from both developed and developing countries, as shown in Table 1.2. The SAI of Canada has developed a comprehensive approach to reflect the SDGs in all its work (see Box 1.3).

TABLE 1.1 | Position of the SAI on SDGs: quotes from the survey (cont.)

|  |
|--|
| <b>Clear integration of the SDGs into the SAI's mandate and audits</b>   |
| "In 2020, the SAI amended its mandate to incorporate SDGs."  |
| "The SAI has conducted two audits focusing on the implementation of nationally agreed targets, as seen from a whole-of-government perspective, in line with IDI's SDGs Audit Model. The SAI has also conducted other audits that address SDG topics."  |
| "We conduct performance audits on selected topics, and while selecting topics, SDG-related topics are on priority, e.g., health, education, gender, environment and climate change, public accountability."  |
| <b>Indirect engagement with SDGs</b>   |
| "We do not use the SDGs as a framework for selecting or prioritizing audits. Instead, our primary focus is on identifying inefficiencies in government and ministry operations. That said, we conduct several audits annually that are related to the SDGs, and we maintain statistics on how frequently and which goals these audits address. While the SDGs are part of our work, they are not central to our planning process." |
| "Governments [national and sub-national] have committed to achieving the SDGs, and the SAI has a role in auditing and reporting on the authorities' efforts and results. The SAI conducts many audits where the SDGs are directly or indirectly addressed."  |
| "The Government is committed to the SDGs, however rarely makes this explicit in the policies and programmes it undertakes... it is rare that an audit explicitly considers an SDG, but our audits regularly examine areas of relevance to sustainable development goals."  |
| "While we have not conducted any audits specifically focusing on SDG implementation, we have published a number of reports on topics relevant to one or more SDGs."  |
| "Although the SAI has not been asked to conduct audits specifically focused on the status of SDG implementation, the agency has issued reports that are relevant to all 17 SDGs across a broad range of government programs."  |
| "The SAI has long been carrying out audit actions that indirectly contribute to the implementation of selected aspects of some of the SDGs. The SAI has identified issues related with SDGs as one of its auditing priorities."  |
| "We did not conduct SDG specific audits, but our regulatory audit work is based on our strategic multi-year audit plan, which directs our audits to focus on country challenges and key service value chain issues, which have links to the SDGs."   |
| <b>SDGs used as reference or secondary criteria in audits</b>  |
| "SDG Goals/targets are included where relevant, for example in an on-going audit of the country's aid to climate change adaptation in developing countries."   |
| "SDGs were [used as] reference or criteria in the audit reports."  |
| "While auditing any government ministry or department, we require our auditors to examine the implementation status of the SDGs for which they are responsible according to SDG Roadmap prepared by the Government. The result is highlighted in the Auditor General's Annual Report."   |
| <b>Exploratory or recent engagement with SDGs</b>  |
| "Conducting thematic audits related to SDGs is a recent remit of the SAI."   |
| "Our work on SDG-related issues complements and reflects our strategic intentions around promoting a long-term view in public organisations' planning and decision-making to strengthen the public sector's response to long-term challenges."   |
| "Audits relating to the SDGs have been few and far between, but have recently become a strategic priority."  |
| <b>Critical or skeptical stance toward SDGs</b>  |
| "SDGs...never created any larger enthusiasm among auditors... the concept of sustainable development... was considered a more useful approach. Consequently, a more thorough integration of the SDGs in the SAI's audits has remained limited."  |
| "The SDG metric is a useful tool of state control and public administration... At the same time, there is no need to create an additional mechanism on SDGs within the strategic planning system."   |
| "The SDGs encompass goals that have long been integral to the aspirations of society... Consequently, while we do conduct audits on issues included in the SDGs, this is primarily because these topics are significant in their own right, independent of their inclusion in the SDG framework."  |

Source: Survey of INTOSAI members conducted for the report.

**TABLE 1.2** | Examples of SAIs mapping their audits to the SDGs

|                        |   |
|------------------------|---|
| <b>Argentina</b>       | <p>To show the results of the audits on SDGs to society, the SDG option was incorporated into the report search engine on the SAI website. Link: <a href="https://www.agn.gob.ar/">https://www.agn.gob.ar/</a></p> <p>The SAI launched an SDG-AGN microsite, developed jointly with the Press and Communication Department, and a database of SDG findings managed by said team.</p> <p>Link: <a href="https://olacefs.com/ctpbg/wp-content/uploads/sites/4/2021/10/Buenas-practicas-de-fiscalizacion-de-los-ODS-herramientas-para-la-fiscalizacion-de-los-ODS-en-America-Latina-y-el-Caribe.pdf">https://olacefs.com/ctpbg/wp-content/uploads/sites/4/2021/10/Buenas-practicas-de-fiscalizacion-de-los-ODS-herramientas-para-la-fiscalizacion-de-los-ODS-en-America-Latina-y-el-Caribe.pdf</a></p> |
| <b>Canada</b>          | SAI Canada is committed to considering the SDGs in all audits, and to monitoring which SDGs have been assessed in our audits.   |
| <b>North Macedonia</b> | Based on the SAO Strategic Audit Plan 2024 – 2027 that sets audits on the SDGs as strategic area, in each SAO Annual Work Program performance audits are referred to specific SDG(s). Also, when reporting on conducted performance audits in the SAO Annual Report on Performed Audits and Operation, references to the audited SDGs are being reported as well.   |
| <b>Sweden</b>          | To ensure transparency, we track and report how our audits contribute to the SDGs, allowing stakeholders to clearly see the connection. Our contributions to the SDGs are indirect, as we audit the authorities responsible for achieving results on the ground.  |
| <b>United States</b>   | GAO maps its work to the SDGs and publishes a report on its external website. <a href="https://www.gao.gov/about/what-gao-does/audit-role/audits-and-unsdg">https://www.gao.gov/about/what-gao-does/audit-role/audits-and-unsdg</a> .   |

**Source:** Survey of INTOSAI members conducted for the report.

### BOX 1.3 | SAI Canada's approach to integrating SDGs in its audits

SAI Canada is committed to examining how federal government organizations are progressing toward their sustainable development commitments, including assessing progress toward the 2030 Agenda and the SDGs. This work is supported by a refined audit methodology.

Every performance audit has to consider the SDGs. At a minimum, all performance audits must consider the SDGs as part of the planning phase risk assessment process and are required to meet with the internal specialist team on environment and sustainable development.

This has resulted in 3 levels of integration of the SDGs into performance audits, which are presented in supporting guidance to conduct this work. The three levels are: 1) SDGs as a reference; 2) SDGs as a criteria or expectation; and 3) SDG target as an audit topic.

A specialist team within the SAI provides technical advice to audit teams, delivers training, and develops guidance and tools to increase awareness and knowledge of audit professionals.

**Source:** SAI Canada's response to the UN DESA survey.

Strategic plans that typically span 3 to 5 years are key instruments of SAI's medium-term strategies and positioning. They provide the framework for SAI's annual audit plans. Many SAI's indicated that SDGs are already included in their strategic plans or multi-years audit plans. Some SAI's (for

instance, Albania, Yemen and Zimbabwe) indicate that they will be including SDGs in the next iterations of their plans. For some SAI's (e.g., Argentina, Colombia), the replies to the UNDESA survey show a progressive incorporation of SDGs into the strategic framework of the SAI.

**TABLE 1.3 |** Examples of inclusion of SDGs in the SAI's strategic plan (current or past)

|                           |  |
|---------------------------|--|
| <b>Argentina</b>          | Strategic plan (P.E.I) 2018-2022: internal disposition 198/2018-AGN, mandating the incorporation of the SDGs into the SAI's audit work.<br>Strategic plan 2023-2027: internal disposition 288/2023-AGN, adopting IDI's SDG audit model (ISAM) as a practical guide for high-quality audits.  |
| <b>Costa Rica</b>         | The Institutional Strategic Plan contemplates lines of action and institutional approaches related to the SDGs. Performance audits on the efficiency and effectiveness of critical public services have been planned and executed since 2018 within the framework of their contribution to the implementation of the SDGs, according to the strategic line issued by INTOSAI regarding "Conduct performance audits that examine the economy, efficiency and effectiveness of government programs that contribute to specific aspects of the SDGs." |
| <b>Czech Republic</b>     | SDG audits have been incorporated into SAO's strategic plans.  |
| <b>Germany</b>            | We defined the implementation of the 2030 Agenda goals as a multi-year, overarching core element of our audit work.  |
| <b>Guatemala</b>          | National Reports and Voluntary National Reports are considered primary documents for carrying out Strategic Planning for performance audits.   |
| <b>Israel</b>             | All Goals have been included in the 3-years audit plan.  |
| <b>Morocco</b>            | The Moroccan Court of Auditors has included "monitoring the achievement of the SDGs according to national priorities" and "improving the impact of public policies and programs" among its general orientations in its 2022-2026 strategic plan.   |
| <b>North Macedonia</b>    | According to the SAO Strategic Audit Plan 2024 - 2027, audits on the SDGs are strategic audit areas for all audit departments for the 3 years period.  |
| <b>Portugal</b>           | The Court of Accounts has been attaching importance to the theme of Agenda 2030, as evidenced by its last three strategic plans (2017-2019, 2020-2022 and 2023-2025).  |
| <b>Russian Federation</b> | Audits of individual SDGs are annually included in the Work Plan of the Accounts Chamber of the Russian Federation   |
| <b>Spain</b>              | Audits relating to the SDGs were included as a strategic priority in the new "Strategic Plan of the Court of Auditors 2024-2027".  |

**Source:** Survey of INTOSAI members conducted for the report.

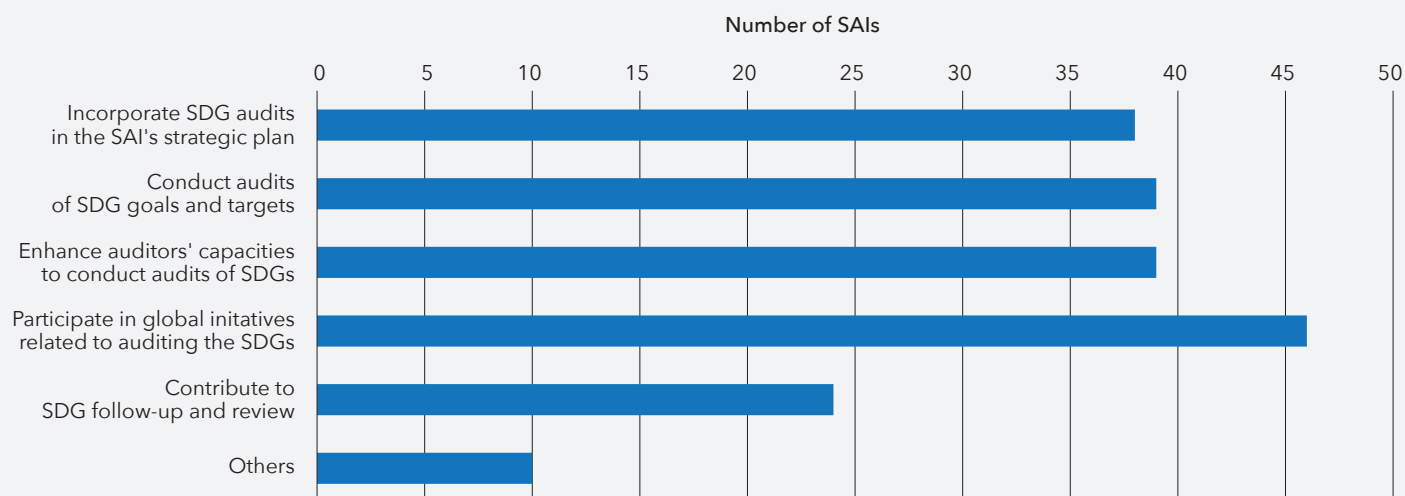
Globally, in 2023 51 percent of SAI's indicated that they intended to develop work on SDGs over the next 3 years. About 70 percent of SAI's in LDCs and about one-third of SAI's in SIDS intended to do so.<sup>45</sup> In the UN DESA survey, SAI's were asked about how they planned to continue working on the SDGs from now to 2030, using pre-specified categories (see Figure 1.8). Around two-thirds of

responding SAI's indicated that they plan to integrate SDG audits into their strategic plans and internal policies. Similar proportions of SAI's indicated that they intended to conduct audits on SDG goals and targets and to enhance auditors' capacities to conduct audits on the SDGs. About two-fifths of responding SAI's indicated that they planned to contribute to SDG follow-up and review in their national context. The

most frequent answer (46 SAIs out of 58 respondents for this question, or 80 per cent) was that the SAI intended to participate in global initiatives related to auditing the SDGs (e.g., programmes led by IDI, ClimateScanner). This reflects a key benefit for SAIs of working on SDGs reported in the

survey, i.e., that global and regional initiatives related to the SDGs have allowed them to develop the capacity of their auditors and to exchange experiences with other SAIs (see section 1.4.3).

**FIGURE 1.8** | Plans of SAIs regarding SDG work from now to 2030



**Source:** author's elaboration based on the responses to the UN DESA survey conducted for the report N=58.

## 1.4.2 SDG areas covered by SAI audits

The UNDESA survey asked SAIs to indicate in which SDG area they had conducted audits since 2016. The responses cover all the Goals (see Figure 1.9). This reflects the fact that all the Goals map policy areas that typically are of concern to SAIs, and illustrates that SAI audits are highly relevant to SDG implementation, as they can inform governments about their performance in all the SDG areas.

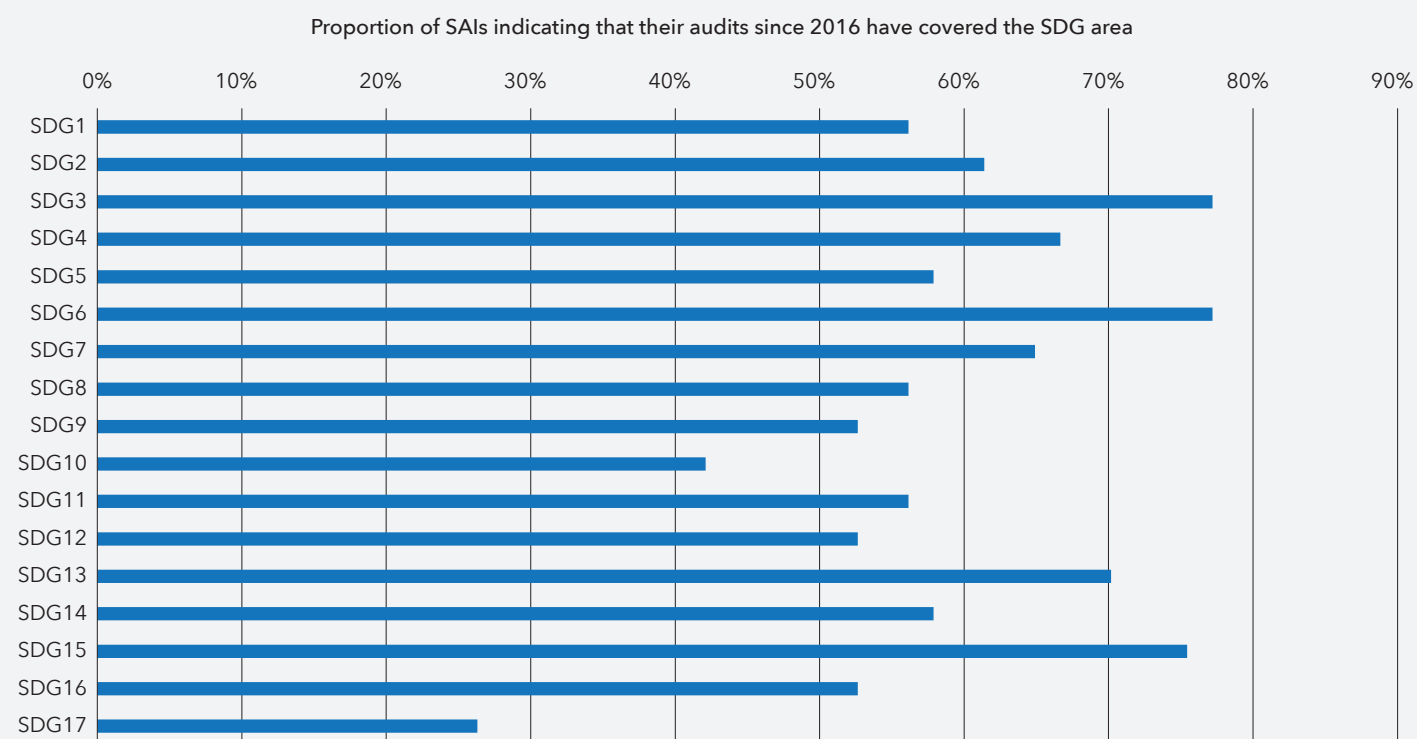
Figure 1.10 shows the distribution of SAIs according to the number of SDG areas covered by their audits since 2016. Some SAIs have covered a limited number of goals. In this group, SAIs from SIDS (for instance, Belize, Samoa, Cape Verde, and Puerto Rico) and other developing countries predominate. On the other hand, almost 30 percent of SAIs have covered 15 goal areas or more. This group includes SAIs from both developed (Canada, Czech Republic,

Germany, Israel, Japan, North Macedonia, Russian Federation, Sweden, the United States) and developing (Argentina, Peru, Egypt, Pakistan, Rwanda, South Africa) countries. Even though their audits have spanned all, or almost all, the SDG areas, some SAIs in this group, mostly from Europe, state that integrating SDGs in their work has not been a priority.

The UN DESA survey also asked SAIs to indicate which SDG goals or targets they intend to work on in the future. Responses cover a wide range of goals, with every SDG being mentioned by at least one SAI. The most frequently mentioned goals are SDG 13 (climate change), SDG 4 (education), SDG 3 (health), SDG 6 (water), SDG 5 (gender equality) and SDG 15 (terrestrial ecosystems). Several SAIs mentioned that the selection of audit topics would be based on national priorities.

**FIGURE 1.9** | SDG areas covered by audits of SAIs since 2016

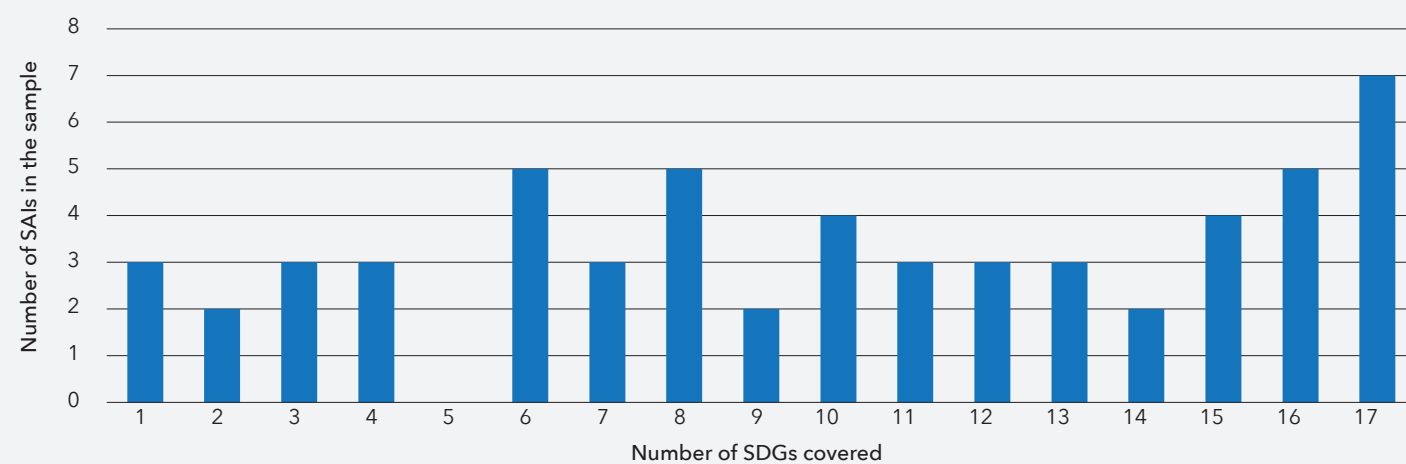
| SDG areas covered by audits conducted since 2016 (57 SAIs)



**Source:** author's elaboration based on the responses to the UN DESA survey conducted for the report.

**FIGURE 1.10** | Distribution of SAIs in the sample by number of SDG areas covered by their audits since 2016

| Distribution of the SAIs in the sample by number of SDG areas covered by audits since 2016 (N=57)



**Source:** author's elaboration based on the responses to the survey of INTOSAI members conducted for the report.

**Note:** N=57. Some SAIs did not respond to this question.

### 1.4.3 Developing the capacity of SAls to audit SDGs in practice

As mentioned above, for many SAls, working on SDGs implied the acquisition of new technical expertise, the use of new methodologies for conducting audits, and the use of new tools, which were all related to perceived differences in approaches between “traditional” audits and SDG audits. Since 2016, SAls have been very active in trying to develop their internal capacities in this regard, through dual approaches that combined providing their staff with their own training opportunities, and making the most of

the opportunities for training and exchange of experiences offered by international, regional and theme-based initiatives focusing on SDGs.

Replies to the UN DESA survey include examples of comprehensive training plans on SDGs put in place by SAls (see Box 1.4). Some SAls developed SDG-focused training courses or modules, which were promoted internally and sometimes in other institutions. Some SAls indicated that they promoted exchange of knowledge among their audit teams. Examples of internal training efforts in relation to SDGs are provided in Table 1.4.

#### BOX 1.4 | Training auditors on SDGs: the case of SAI Argentina

Through Provision 183/2019, the Operational Training Plan on SDGs was approved for all the staff of the SAI. The courses developed were:

1. Course “The Sustainable Development Goals in the AGN Part 1”. In-person and online modality aimed at the staff of the SAI (substantive and support areas); adapted for staff with disabilities and managers.
2. “Human rights-based approach and SDGs: a new challenge for public policies”.
3. “Tools for the identification and incorporation of social actors in audit products”.
4. “The Sustainable Development Goals in the AGN Part 2”.
5. “The SDGs in the AGN. Application and guidelines of Provision 198/18-AGN”.
6. “Training of facilitators in SDGs”, training staff to act as intermediaries, channeling the queries and difficulties that may arise for the audit teams in each Department.

**Source:** Reply of SAI Argentina to the UN DESA survey.

**TABLE 1.4 |** Examples of SDG-focused training provided by SAIs to their staff

|  |
|--|
| Promoting the course “Sustainable Development Goals and Supreme Audit Institutions” to the SAI’s technical units and State and Municipal Courts of Accounts, as well as the Office of the Comptroller General.<br>Implementation of the IDI’s SDGs Audit Model (ISAM) methodology through a pilot project.                             |
| Training on environmental auditing methods and environmental performance auditing, and training on the use of technological tools to monitor and analyze environmental data.   |
| Training on [the] SDG Reporting Framework and client data validation triangulation and performing root cause analysis on qualitative initiatives.  |
| The auditors who belong to the Performance Audit Department are currently developing their skills through the Master’s Degree in Performance Auditing.   |
| Training on IDI’s SDG Audit Model  |
| Training on operational audits was offered to 25 auditors. The trained group is preparing to train audit staff.  |
| In next year’s professional training program, all auditors who will conduct performance audits in the aforementioned areas will conduct a sustainable development course to learn about the objectives and targets of the UN 2030 Agenda.  |
| Training for SAI staff, participation in national and international conferences and knowledge-sharing seminars on the topics of SDGs implementation and audit.   |
| The recently approved Learning and Knowledge Strategy of the SAI includes training courses in areas of primary interest to the institution, such as specialization in auditing the SDGs and their implementation.  |
| The SAI provides capacity development opportunities to auditors to increase their capabilities to conduct audits on SDGs. The programs within this area include foundational and advanced technical and soft skill courses that help employees optimize their knowledge and skills and enhance their individual talents and potential. |

**Source:** Survey of INTOSAI members conducted for the report.

Other efforts made by SAIs to improve internal capacity include, among other things: establishing multidisciplinary audit teams; translating IDI’s SDG audit model (ISAM) into national languages (for instance in Albania, Mongolia, and North Macedonia); updating SAI’s audit guidelines or developing new ones; investing in data analytics; optimizing the procedures for obtaining information on SDGs; and working with external technical experts to better understand policy areas and establish audit criteria. Several SAIs mention that working on SDGs has allowed them to progress in the area of performance audits (see section 1.6.1).

The work on SDGs has also increased opportunities for international exchanges of experiences, which many SAIs have used as opportunities for training their staff, and for collaborations with other SAIs in a bilateral context, with

regional SAI groupings, as well as within the context of initiatives led by INTOSAI Working Groups and Committees and IDI. Many SAIs highlight these initiatives as key vehicles for building internal capacity on SDG audits. The ClimateScanner initiative (see Chapter 5), led by the SAI of Brazil, is often mentioned in this regard (Croatia, Mauritius, North Macedonia, Romania, Russian Federation, Spain, Ukraine, United Kingdom, Venezuela, Zimbabwe), as are coordinated or cooperative audits. Cooperative audits have long been a key channel of exchange of experiences and practices among SAIs. In general, SAIs that have participated in cooperative audits assess them very positively in terms of helping them to build their internal capacity.<sup>46</sup> Table 1.5 shows a sample of responses from SAIs reflecting the importance of collaboration within the INTOSAI community for developing SAI capacities on SDG matters.

**TABLE 1.5** | Examples of SAI participation in international initiatives as a way to develop internal capacities to work on SDGs

|  |
|--|
| The SAI periodically participates in international parallel audits at the invitation of IDI, other SAIs or various international organizations. We are currently completing an audit report on “Adaptation to Climate Change” which is led by IDI and in which dozens of SAIs from different countries around the world participate.   |
| The SAI has been participating in training activities carried out within the scope of OISC-CPLP and AFROSAI-E  |
| Participation in seminars, discussion forums, and training on resilient infrastructures.<br>Training sessions provided by INTOSAI Working Groups (WGEA and WGEI).<br>Implementation of the IDI’s SDGs Audit Model (ISAM) methodology through a pilot project, including presentations to technical staff on the methodology and the tool <a href="https://ods.olacefs.com">https://ods.olacefs.com</a> to the SAI’s technical units.<br>Participation in IDI’s Equal Future Audits.<br>Contribution to the IDI’s Climate Change Adaptation Cooperative Audit, development and sharing of the Energy Transition Guide (in collaboration with WGEI, WGEA, and OLACEFS), and involvement in ClimateScanner (as part of the team). |
| Staff are encouraged to participate in external events and webinars offered by the Working Group on Environmental Auditing and other organizations as well.  |
| Capacities have been built through participation in initiatives promoted by IDI within the framework of OLACEFS, among other processes. Participation in cooperative and coordinated audits is being carried out in OLACEFS, several of which are promoted by the IDI, and courses from the Brazilian Court of Accounts and the Superior Audit Office of the Federation have been included in the training offered to officials.   |
| The SAI has participated for a long time in organizations such as EUROSAI or INTOSAI where auditing of the SDGs has been one of the most discussed issues in last years. The SAI is for instance a member of the INTOSAI project group Nexus Area: Climate and Biodiversity. We assume that participation in these platforms will continue and that the issue of SDGs will be still a matter of debate in various meetings, conferences, workshops etc.  |
| Exchanging best practices and methodologies among Supreme Audit Institutions. International cooperation for international exchange of experiences through attending conferences and meetings.  |
| Training locally and overseas in particular with the Canadian Audit and Accountability Foundation  |
| The SAI is a member of the Climate Scanner executive group, and also participates in cooperative audits coordinated by IDI within the framework of ARABOSAI.   |
| Involved in online learning provided by WGEA/IDI in relation to SDGs   |
| We have recently participated in a cooperative audit of SDG 4.5 with other SAIs in our region. This was our first specific SDG audit, which assisted in enhancing our understanding and approaches in this area, including how we collaborate with other SAIs.   |
| The SAI actively participates in the activities and initiatives of the EUROSAI WGEA and in other Working Groups of this international organization.  |
| The SAI is actively participating in the Global Cooperative Audit of Climate Change Adaptation Actions, implemented by the Secretariat of the INTOSAI WGEA and IDI.  |
| Continue participating in the ClimateScanner Program, INTOSAI meetings, among others.  |
| Trainings, sending managers and auditors to workshops like the Climate Scanner, the 26th UN/INTOSAI Symposium and others facilitated by AFROSAI-E.   |

**Source:** Survey of INTOSAI members conducted for the report.

## 1.5 Impacts of SAIs' work on SDGs at the national level.

Work done by SAIs on SDGs, through dedicated SDG implementation audits or audits of topics linked with the SDGs, has had significant impacts. The replies of SAIs to the UN DESA survey illustrate a range of impacts on national policies and programmes, institutional arrangements, internal working processes in government entities, monitoring systems, and transparency and accountability. Detailed examples of impacts in specific sectors are given in subsequent chapters of this report.

Typical examples of audit impacts reported by SAIs regarding the legal and regulatory framework include: assessments of the adequacy of the legal framework; the tabling of new legislative bills or changes to the law and regulations made in response to audit recommendations; the development of new sectoral strategies; and commitments made by the government to establish roadmaps with timeline and budget to meet policy goals.

In terms of institutional mechanisms, examples mentioned by SAIs refer to governments acknowledging the need for increased coordination efforts in SDG implementation, and establishing coordination mechanisms for SDG implementation or for achieving complex policy objectives (for instance, food security and climate change).

Examples of impacts of SAI audits on internal working processes in government include: adapting the budget framework to better reflect the gender dimension, better track expenditures in specific areas, or better integrate national sustainability goals into the budget process; improving the reach of alert systems for natural disasters as well as the timeliness and effectiveness of the government support process in cases of emergency situations; changes to the rules of public procurement to include sustainability criteria; improvements in monitoring and reporting systems, for instance through the inclusion of differentiating markers for health; adopting programmes and environmental management systems to implement sustainability measures in government agencies; more effective use of information systems to manage social programmes; improved management of public assets; property owned and managed by state administration bodies at the central level.

SAIs have promoted transparency and accountability on SDG implementation through, among others: assessing whether governments are effectively implementing policies and programmes aligned with the SDGs; examining SDG-related programmes at different tiers of government to hold government agencies more accountable towards SDG targets; and evaluating whether public funds intended for sustainable development are used effectively and efficiently. Some SAIs underline how these actions more broadly contribute to increasing public trust, both directly through increasing transparency on the actions of the government, and indirectly by producing information that is used by other actors in the accountability system, for example, information on public procurement.

SAI audits have also had direct impacts on national institutional arrangements to implement the SDGs. Audits of government preparedness conducted between 2017 and 2019 provided important information to governments, highlighting challenges and gaps that required action. Five years after these audits were published, impacts are now clearly documented. They included the adoption of legislative frameworks; the establishment of coordination mechanisms for SDG implementation at various levels; changes in approaches to sustainable development planning and reporting; improvements in national SDG monitoring systems; the establishment of monitoring, consultation and other accountability processes that increased the participation of stakeholders in SDG implementation. Examples of impacts of audits of SDG preparedness are examined in more detail in Chapter 2. Examples of impacts reported by SAIs on SDGs monitoring systems are shown in Table 1.6. As a whole, it seems highly likely that in many countries, audits of SDG preparedness allowed the government to significantly improve its readiness and adjust policies and institutional arrangements more easily and quickly than would have been possible otherwise.

Ultimately, the impact of SDG audits is twofold. On the one hand, audit findings and recommendations can contribute to improving policy design and implementation in all SDG areas. On the other hand, audits provide independent and objective evaluations that strengthen the transparency and accountability of SDG implementation at the country level. This increases the legitimacy and credibility of the SDGs at both national and global levels, contributing to stronger ownership and support for the 2030 Agenda.

**TABLE 1.6** | Examples of changes in SDG monitoring systems as a result of SDG work conducted by the SAI

|   |
|---|
| Participation of the SAI in the working groups for the preparation of the Voluntary National Report to monitor the implementation of the SDGs.  |
| An explanatory report accompanying the national SDG indicators has been developed by the National Statistical Office. The process of reporting on national implementation through the national Voluntary National Review (VNR) has been improved.   |
| Following the audits, the national government has managed to update the progress status of the SDG goals under review.  |
| The number of Global SDG indicators included in the federal plan of statistical work was increased.<br>The national list of SDG indicators was expanded, including an increase in the number of indicators disaggregated to the level of constituent entities of the country.<br>A plan for the phased expansion of the national list of SDG indicators was developed |
| The number of federal organizations required to develop and report on Departmental Sustainable Development Strategies, which outline departmental goals, outcomes, and actions aligned with the Federal Sustainable Development Strategy, has increased from 27 to approximately 100.   |

**Source:** Survey of INTOSAI members conducted for the report.

## 1.6 Perceived benefits and challenges for SAIs associated with their work on SDGs

In early years after 2015, benefits and challenges associated with SDG work, both for SAIs and for the rest of society, were mainly of a hypothetical nature. Many of the benefits were unclear or potential; it was thought that SAIs would face

obstacles of political and technical natures, in addition to, for many of them, a lack of financial and human resources to invest in this new line of work.<sup>47</sup> The UNDESA survey conducted for this report provides a rich picture of benefits and challenges, both internal and external, as currently perceived by SAIs that have engaged in SDG work. This section presents this data. It has to be kept in mind that other challenges may be faced by SAIs that did not reply to the survey, and in particular, challenges of various natures that may have prevented SAIs from engaging with the SDGs at all.<sup>48</sup>

**TABLE 1.7** | Main benefits and challenges of working on SDGs reported by SAIs

|                                   | Benefits  | Challenges  |
|-----------------------------------|---|---|
| <b>Internal</b>                   | Increased awareness of the SDGs in the SAI<br>Whole-of-government approaches<br>Increased internal capacity and skills, methods and tools, including to conduct on performance audits<br>National recognition of the SAI<br>Increased international collaboration<br>Increased engagement with stakeholders | Complexity of SDG audits<br>Difficulty to explain the SDG approach to audited entities<br>Difficulty to identify impacts of policies on SDG progress<br>Lack of internal capacity and resources |
| <b>Both internal and external</b> | Increased value of SAI's work to citizens   | Lack of data and information  |
| <b>External</b>                   | Increased awareness of the SDGs in national institutions<br>SDGs as an entry point for policy making<br>Increased understanding of performance auditing in government entities<br>Contribution of SAIs to the SDGs<br>Providing information on SDG implementation   | Lack of understanding or take-up of SDGs by the Government<br>Governance issues: unclear responsibilities, fragmentation, lack of coordination  |

**Source:** Survey of INTOSAI members conducted for the report.

### 1.6.1 Benefits perceived by SAIs from working on the SDGs

SAIs were asked to highlight the main benefits that working on SDGs had brought. These benefits can be internal, benefitting the SAI itself, as well as external – meaning that the benefits accrue to others actors or to society at large beyond the SAI itself. Some benefits apply both internally and externally.

A first type of internal benefit reported by SAIs is increased awareness of the SDGs by auditors. This includes familiarization with SDG targets, indicators and with underlying substantive issues. More deeply, this also encompasses understanding of the meaning of the SDGs as a framework for action at the global, regional, national and local levels, and of their linkages with national policy areas. Internal awareness of SDGs has been increased through conducting SDG audits, which involved familiarizing auditors with the ways SDGs are implemented and monitored at the national level. One SAI noted that the fact that references to the relevant SDGs are now indicated in the reports of the SAI has considerably raised the awareness of auditors.

Several SAIs report that the increased awareness of SDGs in SAIs has been matched by increased awareness on the side of the government entities they audit, as well as parliamentarians, civil society and the public. Some SAIs have taken on an educational role in this regard. Some point to greater ownership of the SDGs by public authorities. Another SAI estimates that initial audits on SDGs helped the government to understand their responsibility in implementing the SDGs and accountability for achieving the goals as well as reporting on progress. An SAI notes that Government entities are starting to understand the benefits of performance audits. Others note changes in audited organizations in their understanding and communication of the performance audits and their subject matter and scope, including in terms of measuring the performance of public policies in relation to the SDGs, and mention that audited entities have increased their efforts to implement SDG related recommendations.

A key benefit identified by many SAIs is that working on SDGs provides additional value to citizens.<sup>49</sup> This results from two factors. First, the SDGs provide a universal framework and a common language for identification and discussion of policy issues across various institutional actors and for assessing the government's performance. Secondly, the SDGs provide a clear picture of sustainable development that helps SAIs to prioritize the issues they want to investigate and makes the results of audits easy to communicate to the public. This is reinforced by the fact that increasingly, national strategies and plans themselves are aligned with or mapped to the SDGs; hence, the SDGs provide clear linkages to important national policy subjects and documents which are a key source of reference for SAIs in their choice of topics and in audit design.

Other key benefits for SAIs derived from their work on SDGs relate to internal capacity development in terms of approaches, methodologies, and tools. As mentioned above, for many SAIs, adopting transversal, whole-of-government approaches and the focus on policy coherence that are necessary to analyze progress made on SDG implementation as a whole or on the achievement of national development targets was a relatively new concept. Through conducting various types of SDG-related work, SAIs have developed familiarity with this concept and developed methodologies to address it in their audits. Responses to the UN DESA survey point to the audits of SDG preparedness and to cooperative audits done by several SAIs (for instance, the cooperative audit on SDG target 12.7 conducted in OLACEFS with support from IDI, and the coordinated audit to evaluate the management of protected areas and the implementation of SDGs 14 and 15, also conducted in OLACEFS and led by the SAI of Brazil) as vehicles that have enabled the development of internal capacity on whole-of-government approaches through the sharing of knowledge and experience.

**TABLE 1.8** | Value of using the SDGs to society and citizens: quotes from the survey

|   |
|---|
| One of the main benefits was that, by incorporating an SDG focus in the audits, it has allowed audit products to have added value for society.  |
| Audits that analyze and evaluate the implementation of the SDGs undoubtedly provide more information and data that are useful to society, increase the value and credibility of audit reports and contribute to a better understanding of the need to implement the recommendations made in the reports.  |
| Greater generation of public value by directing oversight towards priority public services for citizens, since they are based on a clear identification of public needs.  |
| The ability to align audit reports with national challenges, goals, and risks—many of which, as illustrated by the examples above, are closely aligned with the SDGs— is crucial.   |
| Working on the SDGs allows the SAI to align its strategies with national development plans, policies and other national plans, ensuring that limited resources are allocated to key areas such as health, education, drinking water, climate change impact and sustainable energy. This reinforces coherence in public policy and development impact. |
| Working on the SDGs provides greater proximity to internal and external national issues, and can have a positive impact on the advancement of social inclusion, the reduction of inequalities and the development of more resilient communities.  |
| For our SAI, one of the benefits of auditing the implementation of the SDGs is that we contribute to improving the management and governance of the public sector, impacting citizens directly and expanding our sphere of oversight.   |
| Strengthening our cause of making a difference to the lives of citizens with targeted focus on emerging issues and key service delivery value chains  |
| [SDGs provide a] clear entry point to provide accountability on governmental progress towards concrete goals and targets across many thematic areas.  |
| [SDGs allow to] visualize the issue of care for vulnerable populations and the importance of public policies having direct components that benefit and improve the quality of life of said populations, as the existence of gaps in services becomes more visible.  |
| [SDGs have enabled] closer cooperation with government entities and exploring new fields to audit that have importance to society.  |
| Overall, our stakeholders see benefit in our focusing beyond monetary figures [and] demonstrating the impact of service delivery on the lived experiences of our citizens.  |
| Working on the SDGs provides greater proximity to internal and external national issues, and can have a positive impact on the advancement of social inclusion, the reduction of inequalities and the development of more resilient communities.  |
| The orientation of audits increasingly towards the risks linked to the coherence and convergence of public policies and programs, the integration of disadvantaged categories and territories, sustainability and social well-being and resilience in the face of crises (such as the COVID-19 crisis) and climate change.                            |

**Source:** Survey of INTOSAI members conducted for the report.

***“Audits of SDG implementation have brought about a greater understanding within the SAI of the need for a whole-of-government approach to auditing complex issues, rather than a focus on particular services/measures or government entities. Such an approach involves assessing how various government entities across various sectors and levels of government collaborate, align their policies, and coordinate efforts to achieve overarching objectives. This approach is recognised to be applicable to other performance audits, and is acknowledged to encourage coordination and policy coherence within government.”***

SAI Malta

Consistent with the results presented in section 1.4.3, many SAIs indicate that they received important and varied benefits in terms of internal capacity development. Several SAIs mention that working on SDGs has allowed them to progress in the area of performance audits, by conducting such audits for the first time, starting to include recommendations in their audits, helping the SAI in selecting topics for performance audit work, or more generally by building capacity in their audit teams.

Several SAIs point to increased national recognition stemming from their work on SDGs. Examples are provided in Table 1.9.

**TABLE 1.9** | Increased national recognition of the SAI: quotes from the survey

|  |
|--|
| The SAI's engagement with the SDGs has enhanced its auditing practices, fostered regional collaboration, and contributed to the broader national effort to achieve sustainable development. These efforts have not only improved the SAI's operational effectiveness but have also positioned it as a key player in the national pursuit of the 2030 Agenda. |
| The work on SDGs, particularly SDG 3 (COVID 2019 fund audit) has enabled the SAI to assert itself in its mission, that of overseeing public finances.  |
| With thematic audits on SDGs, the SAI has reoriented its position in the audit field, aiming to produce systemic findings which will help public agencies to improve their performance and increase their accountability.  |
| Government entities are paying more attention to SDGs and responding to the SAI's recommendations.   |
| Strengthening the SAI's positioning in supporting the implementation of the SDGs, integrating impact considerations into the SAI's work  |
| Work on SDGs has elevated the standing of the SAI, enhancing its role in parliamentary oversight of SDG-related projects while fostering awareness of sustainable, environment-friendly practices.   |
| The main benefits [of working on SDGs] are support from Parliament, the Government through provision of human and other resources  |

**Source:** Survey of INTOSAI members conducted for the report.

On another level, many SAIs express that working on SDG matters is a way for them to contribute directly to national efforts to realize the SDGs. Several SAIs comment that a key channel for this is the provision of information on SDG implementation to the government, which can improve not only the effectiveness of government interventions, but also transparency and accountability around SDG implementation and public trust in SDG-related data and information. The provision of recommendations to the Government is felt to positively contribute to various processes, such as developing national priorities and align national strategies with the global sustainable development agenda; developing public policies that support the SDGs; optimizing resource allocation for achieving SDG targets through the identification of weaknesses and inefficiencies in planning and implementation; better identifying and managing risks associated with the environmental, social and economic aspects of sustainable development; helping government entities to see citizens as clients, which is crucial for the strengthening of the social fabric; and more broadly, helping ensure a better life for present and future generations.

### 1.6.2 Challenges perceived by SAIs from working on the SDGs

As is the case with benefits, challenges associated with working on SDGs can be of an internal or external nature, with some challenges being both.

A challenge frequently mentioned by SAIs in the survey conducted for this report is the complexity of SDG audits, compared with traditional audits, due to the comprehensive, interconnected, and long-term nature of the SDGs. Beyond requiring thorough knowledge of the SDG framework, SDG audits are perceived as requiring intersectoral and interinstitutional approaches to reach pronouncements that address the three dimensions of development and reduce the risk of sectoral biases. Such approaches are challenged by the compartmentalization of administrative activity, even for a cross-cutting objective such as the implementation and monitoring of the 2030 Agenda. SAIs also point out that auditing areas related to SDGs demands a much broader perspective when viewing and evaluating findings, something that can only be learned through experience. Within the SAI, this requires a multidisciplinary approach that may not correspond well to the way the SAI is organized. However, this sense of complexity is not universally shared. Some SAIs in developed countries indicate that auditing the SDGs is not fundamentally different from auditing other topics, and does not require specific methodologies but is rather a natural extension of a SAI's usual focus on governmental efficiency and effectiveness.

*“Auditing areas related to SDGs demands a much broader perspective when viewing and evaluating findings. The detail-oriented approach necessary for auditors must be combined with the ability to interpret audit results in a wider context and consider their impacts.”*  
(SAI Czech Republic)

*“The main challenge has been balancing the wide scope of the audit in terms of the elements of Government action considered (legislation, policies, governance structures plans, budgets, initiatives and projects, data and monitoring systems), the various principles of assessment (vertical and horizontal coherence, leave no one behind principle, multi-stakeholder engagement, communication and collaboration) the extensive fieldwork (stakeholder feedback, data analysis, available documentation including legislation, policies, plans, budgets, implementation logs, etc.) with rigorous and time-consuming auditing methods and standards in view of limited time and resources. This has now been addressed through the revision of ISAM.”*  
(SAI Malta).

A second challenge of a methodological nature relates to the difficulty to identify the impact of specific policies, or the actions of specific entities, on progress on specific

SDG targets, because the latter is typically influenced by many policies crafted with different sectors in mind and the actions of multiple entities operating across the government and or sometimes involving other actors. This is an issue for audit approaches that are typically based on clear identification of causal linkages and aiming to issue recommendations to specific actors.

Lack of adequate data and information on SDGs is an important challenge mentioned by many SAIs. On a first level, comprehensive, comparable and reliable data is often not available for many SDGs, and for some targets, indicators lack clear methodologies to measure achievements, making it hard to consistently evaluate progress. The lack of disaggregated data is also frequently mentioned. There is often a considerable delay in the preparation and publication of certain SDG indicators, which limits the timely assessment of implemented measures and the design and execution of effective new policies. On a second level, for some goals or targets, the relevant data may be produced and housed in different parts of government or even beyond. Obtaining access to such data and ensuring it has a reasonable degree of reliability is often a challenge. SAIs, of course, are not the only public institutions for which SDG-related data is critical; but due to the high standards in terms of evidence that audits have to comply with, obtaining evidence to support the results of the audits is often difficult for SAIs working on SDGs (see Box 1.5).

### BOX 1.5 | Difficulties in conducting SDG audits encountered by the SAI of Spain.

Referring to an audit of the actions of the body responsible for designing, preparing, developing, and evaluating the plans and strategies necessary for the fulfillment of the 2030 Agenda, (Secretariat of State for the 2030 Agenda), the SAI notes that “most of the planning documents analyzed included references to the SDGs in a general way and did not specify the targets for each objective or the indicators necessary to measure their achievement. In addition, the actions proposed to achieve these SDGs were not very specific, which made it difficult to accurately measure the degree of progress. This circumstance affected the inclusion of information on the SDGs in the budgets.”

In the context of an Audit Update Note on actions to combat desertification and prevent and extinguish forest fires, the SAI notes, “a significant challenge was obtaining evidence to support the results, which required extensive documentation by the audit team members, as well as intensive study of documentation produced by the Government and other scientific and technical sources, which was sometimes scarce. At the same time, external experts were occasionally consulted, in this case the Joint Research Center of the European Commission.”

The SAI notes that these challenges have not been fully addressed, as they represent structural obstacles that require broader solutions and close inter-institutional coordination.

**Source:** SAI Spain, response to the survey of INTOSAI members conducted for the report.

In efforts to address these issues, some SAIs have developed new approaches to data collection and analysis, and electronic systems for exchanging data with audited entities, monitoring and reporting have been implemented. Some SAIs are working closely with the National Statistics Office and other national institutions to enhance the production of SDG data (see section 1.7.1). Others mention that they sometimes use independent data sources, such as those produced by NGOs and international organizations, to cross-check official data.

Another challenge relates to the difficulty of explaining the SDG approach to audited entities, and why it may differ from more traditional approaches to auditing. An SAI points out that it has sometimes been difficult to make public managers understand the SAI's role in carrying out this type of audit, and thus to make better use of the opportunity of audits to contribute to the achievement of the SDGs themselves.

Lack of capacity and resources (human and financial) to conduct SDG-related audits are mentioned by many SAIs. This reflects a general context of insufficiency of resources that affects many SAIs across the world (see section 1.2). Several SAIs refer to an insufficient number of qualified auditors and equipment (hardware and software) to carry out this type of audit. Other SAIs point to the lack of specialized personnel on issues such as gender, environment, sustainable development, and the lack of technical skills needed to evaluate the scientific, environmental, or economic aspects of various SDG goals, which limit the scope and depth of audits. To address these gaps, many SAIs have put in place targeted training programs on SDG issues or have sought access to training

programs offered by other organizations for their auditors (see section 1.4.3). Some SAIs have developed guidelines and translated guidance on SDG audits published by the INTOSAI Development Initiative. Some SAIs mention that they have increased recourse to outside subject matter experts to help them analyze SDG-related issues.

In conducting work on SDGs, SAIs have also faced external challenges, many of which relate to governance issues. At a basic level, lack of take-up of SDGs by the Government directly impacts an SAI's opportunity to work on SDGs, as SAIs have to closely follow national priorities. Several SAIs from developed countries point to a situation in which the government has either not clearly committed to delivering the SDGs, or has expressed commitment but has not produced a comprehensive plan to implement them or put in place appropriate governance structures. This lack of clarity has, in turn, made it difficult for SAIs to monitor the implementation of the SDGs, to assess whether progress has taken place through audits, and to direct recommendations to specific agencies (see Box 1.6). Sometimes, the level of awareness and ownership of the SDGs differs across areas in government, and also fluctuates over time as governments change. Several SAIs (Argentina, Costa Rica, Egypt, Israel, Kuwait, Mauritius, Peru, Pakistan, Russian Federation, South Africa) refer to this problem. As an illustration, the SAI of Israel will publish in 2025 a special report on the implementation of SDGs in the activities of governmental agencies, whose main focus is to emphasize the need for a call-to-action to successfully implement the SDGs. SAIs mention that audit reports focusing on SDG issues have contributed to raising awareness in government. Some SAIs point to awareness campaigns led by the center of government as having improved the awareness of government entities on SDGs.

### BOX 1.6 | Challenges of auditing SDG implementation when SDG governance arrangements are unclear

SAI New Zealand reported that when the Government signs up to international agreements such as the 2030 Agenda, it should clearly communicate what these commitments mean, what action is needed, and how it will measure progress. The Government has not specified targets across all the sustainable development goals that New Zealand has committed to by 2030, or whether the country is on track to achieve them. The performance audit of the Government's preparedness to implement the SDGs published in 2021 therefore recommended that the Government, among other things : set clear expectations for how the SDGs are to be incorporated in government agencies' strategic planning and policy work, and how agencies are expected to work together to ensure an integrated approach to achieving the goals; and identify appropriate governance arrangements to implement the SDGs, including assigning clear co-ordination and implementation responsibilities to government agencies. Follow-up work carried out in 2024 found that, while one Ministry was identified as the lead reporting agency for two of the SDGs, the Government had not identified a lead agency for New Zealand's overall SDG implementation. The SAI noted that it is difficult to see whether any progress has been made with the SDGs in New Zealand because the Government's commitment and approach to implementing the SDGs remains unclear.

**Source:** SAI New Zealand, response to the survey of INTOSAI members conducted for the report.

Other governance issues frequently mentioned by SAIs include lack of coordination, ambiguous definitions of competencies and responsibilities, overlapping responsibilities and fragmented accountability regarding the implementation of the SDGs among government agencies or across levels of government, and inadequate governance arrangements for SDG monitoring (Angola, Canada, Cameroon, Guatemala, Germany, Nepal, North Macedonia, Norway, Pakistan, Portugal, Puerto Rico, Romania, South Africa, United Kingdom).

## 1.7 Evolution of the positioning of SAIs in their institutional environments

For SAIs, working on SDGs since 2016 has required interacting with other institutional actors, both nationally and internationally. One question is how the nature of these relationships may have changed, both in the context of SDG follow up and review systems, as part of the role that SAIs play in national accountability ecosystems, and internationally. This section explores these questions, based on the survey of INTOSAI members and interviews conducted for the report, and within the broader perspective provided by the Global Survey of INTOSAI conducted in 2023.

### 1.7.1 SAIs and the national SDG follow-up and review system

National SDG follow-up and review systems have become increasingly developed and institutionalized. This has included the adoption of institutional arrangements for coordinating SDG implementation, the development of national SDG indicators and their integration in national development strategies and plans, and efforts to enhance collaboration among national institutions with regard to SDG implementation and follow-up.<sup>50</sup>

SAIs have contributed to the strengthening of national SDG follow-up systems through many channels. A first channel is the work of SAIs on SDG-related issues, which provides governments with findings and recommendations relating to the strengths and weaknesses of public programmes. As shown in section 1.4.2, SAI audits potentially cover all SDG goals, and are therefore in a position to inform governments on how to improve the efficiency and effectiveness of public action to deliver the SDGs.

A second channel is the whole-of-government audits of SDG preparedness and of SDG implementation that

an increasing number of SAIs have conducted. Audits of preparedness, which have now been conducted in about half of all countries, have provided key insights on the performance of institutional arrangements for SDG implementation; on means of implementation mobilized by Governments; and on data and information systems relating to the SDGs; they also resulted in concrete changes implemented by Governments (see Chapter 2). For instance, in Croatia, based on the recommendations arising from the audit of SDG preparedness conducted in 2021, the Croatian Bureau of Statistics mapped available indicators for the Sustainable Development Goals and significantly improved the statistical monitoring of the Goals. The website [hrvatska2030.hr](http://hrvatska2030.hr) was also created in order to share information regarding the implementation of the National Development Strategy 2030 with the public.<sup>51</sup>

SDG audits (both of preparedness and implementation) have identified weaknesses in the national SDG follow-up and review systems. In 2021, a synthesis pointed out the contribution of SAIs in the areas of roles and responsibilities for SDG implementation; indicators; data availability and quality; reporting processes; and stakeholder engagement.<sup>52</sup> These categories mirror some of the challenges that SAIs identify in conducting their work on SDGs (see section 1.6.2). Examples of changes made to national SDG monitoring systems are provided earlier in this chapter in Table 1.3.

SAIs are not usually part of the formal national institutional arrangements for SDG follow-up and review, although there are exceptions. In some cases, the SAI is part of the high-level coordination mechanisms, working groups, or expert groups put in place to coordinate implementation or monitoring of SDGs. Already by 2021, several SAIs were in that position, including in Chile, Costa Rica, Maldives, the Philippines, and Samoa. The case of the SAI of Finland is also notable, as it is part of the 4-year cycle that was put in place by the Government in 2017 to review the implementation of the SDGs in the country.<sup>53</sup> In other cases, SAIs have increased their collaboration with specific institutions that are part of those institutional arrangements. For instance, Several SAIs from both developing and developed countries (Austria, Malta, Morocco, Norway, Oman, Pakistan, Poland, Russian Federation and Samoa) report new or intensified collaboration and partnerships with National Statistical Offices (NSOs), with a focus on SDG indicators and the production or exchange of SDG-related data (Table 1.10).

**TABLE 1.10 | Examples of increased collaboration with the National Statistical Office (NSO)**

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|--|
| The SAI was invited to attend the first meeting of the National Expert Group on Sustainable Development Indicators chaired by the NSO, in view of its work on SDGs. The aim of the Expert Group is to facilitate the coordination of activities relating to the Sustainable Development Indicators by the various stakeholders involved. Our SAI accepted to participate, collaborate and contribute as necessary, always within the context of our Office's independence and autonomy from the Executive. |
| We utilize statistics from the National Statistical Office on the Sustainable Development Goals (SDGs) in our audits. By leveraging the NSO's comprehensive reporting and data, we ensure that our audits are thorough and aligned with the latest insights and trends. This integration of the NSO's data allows us to provide more accurate and relevant assessments, ultimately contributing to our commitment to sustainability and informed decision-making.  |
| Building partnerships to exchange information with the NSO and the Ministry of Economy   |
| The High Commission for Planning (the body responsible for statistics) has become a partner of the SAI in carrying out audit missions linked to the SDGs   |
| Collaboration with the NSO has facilitated access to independent statistics, enhancing the credibility and accuracy of SDG-related audits. These data-driven insights strengthen the monitoring and evaluation of SDG implementation.  |
| The SAI cooperates with the NSO on SDG topics, both in conducting audits and at the expert level. The SAI is a member of the Expert Group on Information and Statistical Support for SDG Monitoring and takes an active part in both the preparation of the national list of SDGs and the monitoring of SDG indicators.  |
| The SAI and the NSO concluded an agreement committing to jointly monitor progress in the implementation of sustainable development goals, identify problem areas, and identify good practices.   |

**Source:** Survey of INTOSAI members conducted for the report.

The direct or indirect involvement of SAIs in SDG follow-up and review does not necessarily extend to their active participation in voluntary national reviews (VNRs) produced by governments to present at the United Nations. This was noted in the World Public Sector Report 2021 and is confirmed by the results of the INTOSAI Global Survey (see figure 1.6) and the UNDESA survey, in which few SAIs (for example, Angola, Argentina) indicated that they have engaged in this process. The SAI of Samoa is an observer member of the national SDG task force and was involved in the public consultations and data validation of the country's second and third VNRs. Others SAIs such as Egypt, Finland and Guyana indicated possible involvement on this theme in the future. There are important exceptions. For instance, in 2021 the SAI of Indonesia (BPK) conducted a review of the Government's VNR, using the United Nations' voluntary guidelines for the VNR as the source of criteria for the review.<sup>54</sup> The publication of this review was presented in a press release by BPK as "a good synergy and collaboration" between BPK and the Government in improving the quality and credibility of the VNR process.<sup>55</sup>

In the other direction, VNR reports presented by Governments sometimes devote space to refer to the work of SAIs, in relation to both SDG audits and their contributions to the VNR itself. Starting in 2018, references to audits of SDG preparedness began to appear in VNR reports (Jamaica).

In 2019, more VNR reports referred to SAIs (Argentina, Burkina Faso, Chile, Costa Rica, Ghana, Indonesia, Jamaica, Kuwait, Saint Lucia, Sierra Leone, Tonga, Turkey). In 2023, the VNR reports of Belgium and Croatia included sections on the audit of SDG preparedness conducted by the SAI and the follow-up conducted by the Government.

Hence, although national contexts differ, in many countries, SAIs have become more integrated into the SDG follow-up and review systems.

### 1.7.2 Changes in the positioning of SAIs in national accountability systems

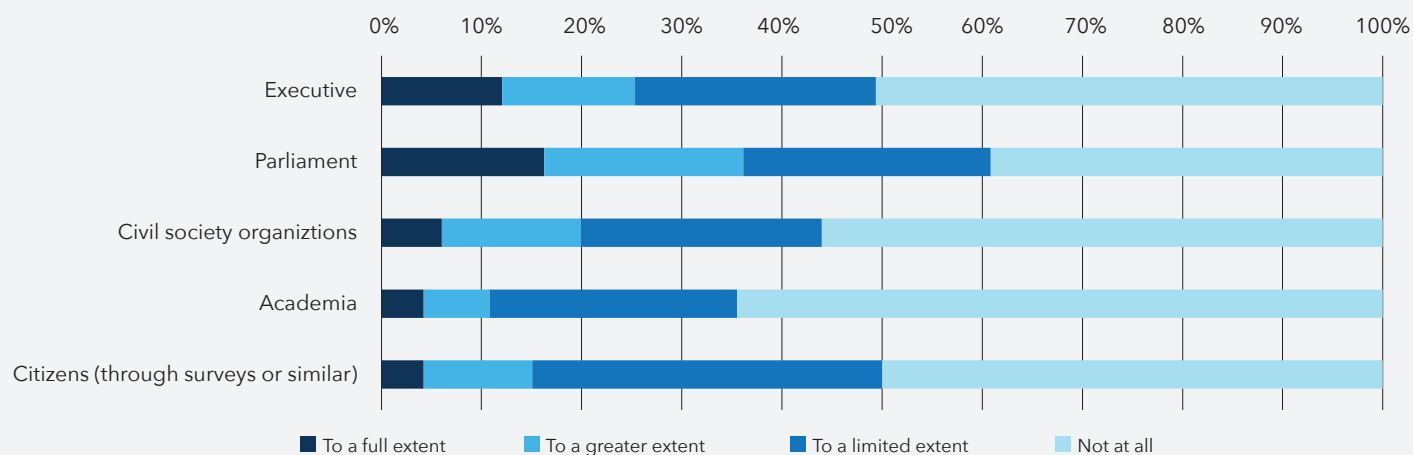
In general, the level of engagement of SAIs with other institutions that are part of the national accountability system varies. The latest Global Survey of INTOSAI captures the opinion of SAIs on their engagement with the Executive, the parliament, civil society organizations, academia, and citizens at the planning stage. On average, engagement at this state is more pronounced with parliaments, to which many SAIs report, and the Executive, whereas less intense engagement happens with civil society organizations, citizens and academia. For each of these institutions with the exceptions of parliaments, more than half of all SAIs indicate that they do not engage at all at the planning stage.

The Global survey also assesses the degree to which SAs involve other actors in the follow-up of their audits. As expected, more SAs regularly or sometimes engage with audited

entities, the parliament, or the Executive. However, regular or occasional involvement of the media, citizens and civil society organizations is reported by over 30 percent of SAs globally.<sup>56</sup>

**FIGURE 1.11** | Engagement of SAs with other institutional actors at the planning stage

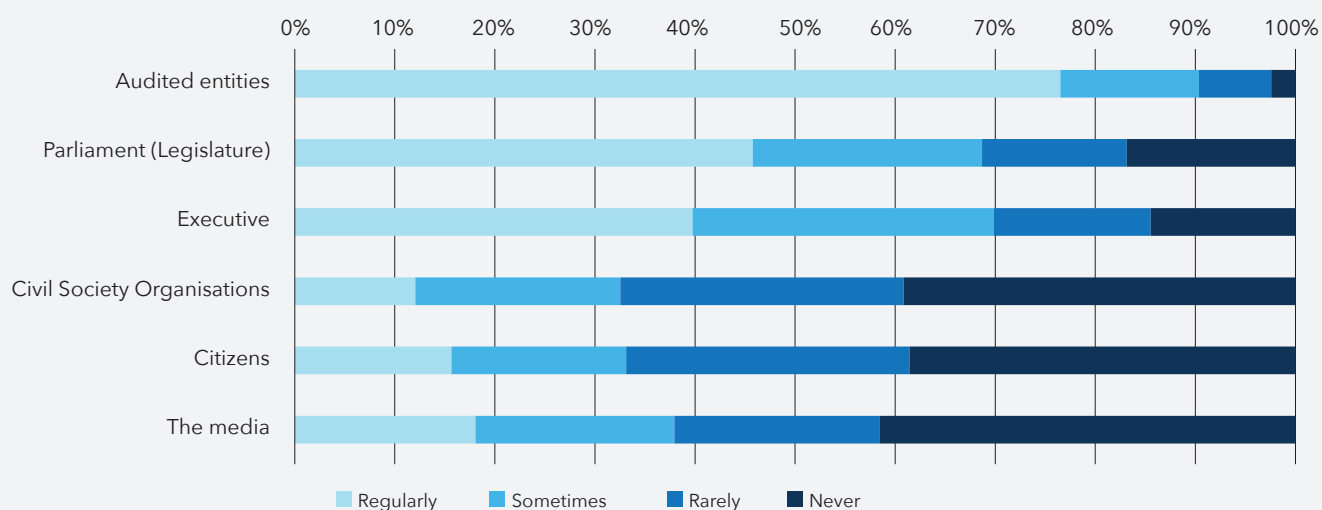
Extent to which SAs seek input or ideas from stakeholders during planning of the annual audit programme



Source: INTOSAI Global Survey 2023.

**FIGURE 1.12** | Engagement of SAs with other institutional actors in their audit follow-up system

How frequently does your SAI involve stakeholders in its audit follow-up system?



Source: INTOSAI Global Survey 2023.

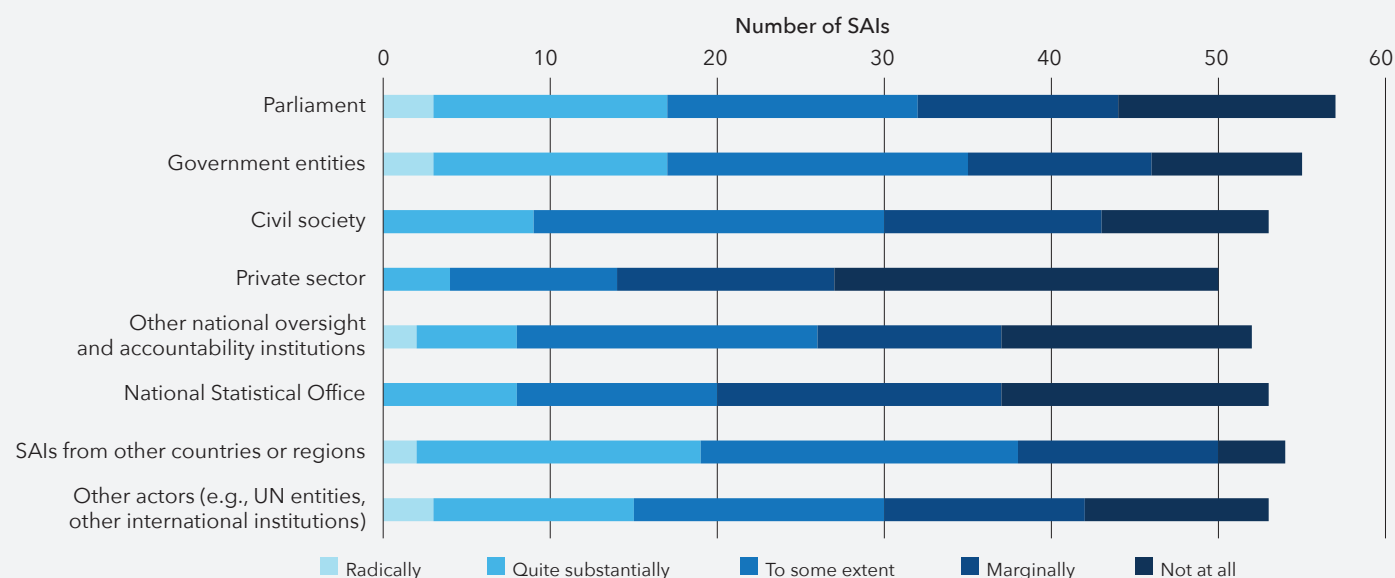
In the UNDESA survey conducted for this report, SAs were asked to assess whether and to what degree their relationships with other institutional actors had changed as a result of the SA working on the SDGs. The answers to this question are highly idiosyncratic. As a whole, they do not point to substantial changes (see Figure 1.13). However, some SAs provided concrete examples of how their work on SDGs had resulted in important changes in their interactions with specific actors.

A significant number of SAs (Albania, Argentina, Austria, Canada, Ghana, Greece, Mongolia, Nepal, North Macedonia, Pakistan, Pakistan, Rwanda, Zimbabwe),

noted changes in their relationships with parliaments. Such changes include the provision of information to parliament or various committees and bodies thereof on a regular basis. Several SAs noted increased interest from the parliament in their audits and other work, including on sustainable development in general and monitoring, measuring, and reporting on progress towards the SDG targets. SAI Argentina reported establishing a link with the Budget Office of Congress, to which it has sent its reports related to SDGs.

Many SAs provided examples of changes in their relationship with government entities (see Box 1.7).

**FIGURE 1.13** | Perceptions of SAs on changes in their relationships with other institutional actors due to the SA's work on SDGs since 2016



**Source:** author's elaboration based on the responses to the UNDESA survey. Between 50 and 57 SAs replied to this question, depending on the institutional actors considered.

**BOX 1.7 | In some countries, the work of the SAI on SDGs has changed its relationship with Government entities**

The SAI of Costa Rica noted enhanced participation of the audited entities during the audit process, in relation to the analysis of the problems detected and their possible solutions.

The SAI of Brazil reported that in different sectors, there had been closer engagement with public policy managers, who have adopted a more open approach, as well as greater collaboration with civil society and the private sector.

The SAI of Guatemala reported that, as a result of the execution of the performance audit on SDG implementation with a focus SDG 5, an interinstitutional cooperation agreement was signed with the General Secretariat for Planning (SEGEPLAN), aiming to join efforts to obtain significant results in the fulfillment of the National Development Priorities.

The SAs of Morocco and Nepal mentioned engaging with the National Planning Commission.

The SAI of North Macedonia noted that a practice of considering and discussing the SAI's audit reports had been established at the General Secretariat of the Government and its commissions, based on which action plans are prepared by the audited entities with specific measures and activities for following the SAI's recommendations. The SAI has also concluded cooperation agreements with several national institutions and bodies to ensure a comprehensive overview of the initiatives related to the SDGs.

The SAI of Samoa mentioned close relationships with the ministries that are the most involved in SDG implementation and data collection.

The SAI of Pakistan noted that engagement with government entities has become substantial, with the SAI working closely with executing and supervising agencies to align their activities with SDG objectives.

In Portugal, the SAI has been invited to participate as observers in meetings of the Interministerial Committee on Foreign Policy, which has allowed it to gather information relevant to its actions.

**Source:** Replies from SAs to the UN DESA Survey conducted for the report.

Changes in relationships with civil society are highlighted by fewer SAs. Several SAs mentioned becoming more open to exchanges with civil society in the conduct of their work in general (for instance, Brazil, Malta, North Macedonia, Morocco, Pakistan and Peru). The SAI of North Macedonia has established proactive relations with civil society organizations, enabling their involvement in proposing topics for audits in the SAI's annual work program. The SAI of Peru links increased stakeholder engagement with what it calls "citizen monitoring". SAI Brazil gives the example of an audit following which both the private sector and civil society have reached out to the SAI, reinforcing the findings of the audit and the call to the government to enhance planning, focusing on both impact and increasing transparency and social participation. Other SAs (Austria, Malta, Spain) specifically relate greater engagement with civil society to their work on SDGs and to the unique characteristics of the SDGs. The SAI of Austria notes that while cooperation with civil society is usually not part of the audit process, several consultations took place with representatives of NGOs and academia in the framework of the audits on the implementation of SDGs, and that this exchange was a very positive experience for the SAI. The SAI of Malta states that through their extensive engagement

and wide reporting of stakeholder views, the audits of SDG implementation have fostered a culture of collaboration with civil society and NGOs, and notes that this represents a shift from limited or peripheral interaction with civil society during an audit to a more collaborative and inclusive approach that aims to ensure that the knowledge, insights and priorities of civil society are captured in audit reports. All SAs that provided examples in this area emphasize the benefits of engaging with civil society for transparency and accountability. Such engagement also helps building public support for independent SAs with adequate capacity.

A few SAs (Argentina, Canada, Costa Rica, Norway) indicate that they have established closer relationships with other oversight bodies, including internal control bodies in Government and external audit institutions operating at lower geographical levels. For example, the SAs of France and Canada have published reports on climate change done in collaboration with their counterparts at the region and province level respectively (see Chapter 3). The SAI of Norway has established a closer collaboration with the Norwegian Association of Local Government Auditors to enhance the monitoring and implementation of the SDGs both locally and nationally.

**TABLE 1.11 | Increased collaboration with other SAIs: examples from the UNDESA survey (cont.)**

|                               |  |
|-------------------------------|--|
| <b>Belize</b>                 | We did this audit as a coordinated audit with other SAIs from other countries. We shared experiences and our work; ... the knowledge shared showed how we can apply the standards when conducting our audits.  |
| <b>Bosnia and Herzegovina</b> | Our SDG preparedness report and SDG 5 related report were inputs for exchange of experience with other SAIs internationally.   |
| <b>Bulgaria</b>               | In terms of interaction with SAIs of other countries, the monitoring, analysis and evaluation of the implementation of the SDGs provide another area for “benchmarking” in the assessment of the implementation of the national policies.  |
| <b>Canada</b>                 | SAI Canada has increased participation in international initiatives with international audit organizations such as WGEA and IDI. This includes work on a collaborative audit, providing training and knowledge sharing on auditing the SDGs, and working with international colleagues to publish guidance and good practices on auditing the SDGs and environment. SAI Canada also presents on its work to various other organizations upon request.  |
| <b>Croatia</b>                | Increased number of conducted parallel audits related to the SDGs  |
| <b>Israel</b>                 | SAI Israel has expanded its collaborations with various SAIs, primarily within the framework of EUROSAI, where it assumed the presidency in 2024. Other notable collaborations include those with the OECD. Knowledge-sharing on the theme of SDGs has become a central focus of SAI Israel’s strategy.  |
| <b>Malta</b>                  | SAI Malta is increasingly recognised in international fora for its significant contributions to work in this area. Staff from the SAI contributed to the development of the pilot version of ISAM as part of the IDI team that crafted this methodology in 2020/2021, were mentors in the IDI SDG 3d cooperative audit, and are also now part of the SAI SDG Auditor Initiative.   |
| <b>Morocco</b>                | International cooperation on this topic was strengthened following the publication of the report on the review of Morocco’s readiness to implement the SDGs. The Court of Auditors is requested by other SAIs to lead training sessions on SDG auditing and share Moroccan experience in this area.  |
| <b>New Zealand</b>            | The New Zealand Office of the Controller and Auditor-General supported Pacific SAIs to apply the ClimateScanner to assess climate actions by their governments. This has helped to build our relationships with these SAIs and their capacity in climate-related work.   |
| <b>North Macedonia</b>        | Participating in cooperative/parallel audits with other SAIs from the EU and beyond is one of the priorities of the State Audit Office, to continuously strengthen professional audit skills and improve quality of audits.  |
| <b>Pakistan</b>               | Engagement with other SAIs has been limited but is evolving. SAI Pakistan has participated in international forums to share best practices and improve its auditing techniques, particularly for SDG integration.  |
| <b>Portugal</b>               | The Court has intensified its co-operation and collaboration with other SAIs in this area and has also encouraged its auditors to follow IDI’s methodological guidelines, as well as to attend training courses through the INTOSAI University. The Court’s participation in thematic audits in close co-ordination with other similar institutions has also made it possible to contribute to the improvement of methodologies in the field of public auditing, both in general terms and in more specific themes, particularly with regard to public policy audits and performance audits with a results and systems approach. |
| <b>South Africa</b>           | We are extensively involved in sharing best practices on SDG-related audit themes with other SAIs, either in a mutual benchmarking scenario or in formal engagements with multilateral knowledge-sharing structures.   |

**Source:** Survey of INTOSAI members conducted for the report.

### 1.7.3 Changes in relationships among SAIs and with international organizations

At the international level, many SAIs perceive that working on SDGs has changed their relationships with other SAIs. As mentioned in previous sections, participation in joint, coordinated or parallel audits have allowed for the exchange of information, practices and experiences, and are frequently mentioned by SAIs. Other SAIs see SDG initiatives as a way to learn from more experienced SAIs. Still others note that the monitoring, analysis and evaluation of the implementation of the SDGs provide them with a way to “benchmark” their assessments of the implementation of national policies. Some SAIs note that knowledge sharing on the theme of SDGs has become a central focus of their strategy and that they are increasingly recognized for their contributions in this area, in some cases receiving requests to train other SAIs.

As noted in previous sections, several SAIs refer to changes in their relationships with international actors, including United Nations entities, the OECD and international financial institutions. However, interactions between SAIs and the UN system at the country level seems very limited, and there is no indication that UN country teams systematically consider SAIs’ reports in their work.

## 1.8 Conclusion

SAIs play a key role in support of the 2030 Agenda and the SDGs. As established domestic accountability institutions, they contribute to improving government performance by informing national monitoring and evaluation systems with independent evaluations of the effectiveness of policies and programmes related to the SDGs. They can provide information that would not be otherwise available to the SDG follow-up and review system. In addition, through producing information about government performance and framing it in ways that are easily comprehensible and actionable, they can enable increased engagement of the public in the monitoring of SDG implementation and ultimately reinforce government accountability.

Many SAIs produce information that is directly relevant to SDG follow-up and review, even though they may not frame their work in this language. At the national level, SAIs have done this by assessing the level of preparedness of governments to implement the SDGs; assessing the performance of national action on key sustainable development policies and programmes linked with the SDGs; and, increasingly, assessing government’s performance on national SDG targets. In some cases, SAIs have established close collaborations and partnerships with National Statistical Offices and with government entities in charge of coordinating SDG implementation. This is the case even though many SAIs are not working on SDG audits as a separate type of audit work, and only few actively participate in VNR processes. Beyond national borders, SAIs have increasingly provided original

insights at the regional level (in particular through coordinated audits), and at the international level by conducting global initiatives that allow for consolidated pictures of developments occurring at the national level.

This type of work was, with a few exceptions, new for SAIs at the start of the 2030 Agenda. The rapid development of SAI expertise on SDGs and more generally on national development targets was made possible through a sustained commitment of INTOSAI and its bodies to the 2030 Agenda, expressed at the strategic level and made operational through capacity-building initiatives, all supported by intensive knowledge exchange opportunities.

Working on auditing the SDGs has had a number of benefits for SAIs, including an increased recognition of the importance of whole-of-government perspectives and approaches (as opposed to focusing on individual entities or programmes); the development or diffusion of new methodologies and tools; and increased cooperation with other SAIs and SAI groupings; all of which have contributed to building internal capacity in SAIs.

In some cases, the work of SAIs on SDGs has also resulted in significant changes in the way SAIs interact with other institutions of national accountability ecosystems, with benefits including increased recognition of SAIs and closer collaboration with parliaments and government entities. More broadly, in many cases the SDGs, by providing a common language to look at sustainable development issues, have served as a platform for dialogue between SAIs and other institutional actors.

Working on SDGs has also created challenges for SAIs, both internal and external. They include the complexity of sustainable development issues and how this complexity can be made manageable for the purpose of audits; lack of adequate information on SDGs; and issues related to the governance of the SDGs, which in many cases are also the object of findings and recommendations in audits undertaken by SAIs.

The engagement of SAIs in SDG-related work has benefited SDG follow-up and review in many ways and at different levels. It seems likely that the insights that SAIs have been producing in increasing volume about the challenges and opportunities associated with SDG implementation could inform national and international action even more. The following chapters provide examples of how this can be done.

Evolutions in the practices and positioning of SAIs triggered by their work on SDGs are likely to continue, and the novel type of work undertaken by many of them since 2016 may keep expanding in coming years. Many of the methods, tools and capacities that have been developed to audit the SDGs will remain fully relevant in the context of a post-2030 sustainable development agenda as well as in national contexts, where evaluating the performance of governments in pursuing national sustainable development objectives will continue to be a priority.

# Endnotes

1 Aránzazu Guillán Montero and David le Blanc, 2019, The Role of External Audits in Enhancing Transparency and Accountability for the Sustainable Development Goals, DESA Working Paper 157, UN Department of Economic and Social Affairs.

2 The INTOSAI Global Survey is conducted every three years by the INTOSAI Development Initiative (IDI). It is administered to all SAls, and covers all the dimensions of their work. Highlights from the last survey are presented in the Global SAI Stocktaking Report 2023, Oslo.

3 In most countries, the mandate of Supreme Audit Institutions (SAIs) is established in the constitution and further detailed in national legislation. The constitution is the primary source for establishing the SAI and granting its powers. National legislation elaborates on the constitutional mandate, defining the SAI's powers, functions, and independence more precisely.

4 SAls undertake three main types of audits. *Financial audits* focus on determining whether an entity's financial information is presented in accordance with the applicable financial reporting and regulatory framework. *Compliance audits* focus on whether a particular subject matter is in compliance with authorities identified as criteria. These authorities may include rules, laws and regulations, budgetary resolutions, policy, established codes, agreed terms or the general principles governing sound public sector financial management and the conduct of public officials. *Performance audits* focus on whether interventions, programmes and institutions are performing in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement. See INTOSAI, 2019, ISSAI 100 – Fundamental principles of public sector auditing, <https://www.intosaiifipp.org/wp-content/uploads/2022/06/ISSAI-100-final-edits.pdf>.

5 Source: INTOSAI Global Survey 2023, question 19. Over 166 responding SAls, respectively 1, 7 and 4 SAls reported not having the mandate to conduct financial audits, compliance audits, and performance audits.

6 UNDESA and INTOSAI, 2024, Report of the 26th UN/INTOSAI Symposium, Vienna and New York. Available at: [https://www.intosai.org/fileadmin/downloads/news\\_centre/events/un\\_int\\_symposia/reports\\_un\\_int\\_symp/en/EN\\_26\\_Symp\\_2024\\_Report.pdf](https://www.intosai.org/fileadmin/downloads/news_centre/events/un_int_symposia/reports_un_int_symp/en/EN_26_Symp_2024_Report.pdf).

7 On the other hand, there does not seem to be a clear correlation between the Gross Domestic Product (GDP) per capita of a country and the size of its SAI. For instance, the SAls of Ireland and Switzerland, two countries with very high GDP per capita, are of a similar size to those of Mauritius, Guyana and Azerbaijan, and smaller than those of Zimbabwe and Rwanda, whose GDP per capita are much lower. This likely reflects the very disparate mandates of SAls across countries.

8 Specifically, under a certain size in terms of number of staff, the SAI will not be able to undertake more than a few audits per year. This was mentioned, for instance, during the UN/INTOSAI Symposium 2024 in the context of a discussion on SAls in SIDS and audits of climate change (see DPIDG and INTOSAI, 2024, footnote 3).

9 Respectively adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17–26 October 1977, and the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5–10 November 2007.

10 INTOSAI Development Initiative (IDI), 2024, Global SAI Stocktaking Report 2023, Oslo.

11 This proportion is not statistically different in SIDS and LDCs compared with the global average.

12 Among other things, this may include being presented with staff by executive agencies or having to use the hiring processes of executive agencies to select staff.

13 This section is based on Aránzazu Guillán Montero and David le Blanc, 2019, The Role of External Audits in Enhancing Transparency and Accountability for the Sustainable Development Goals, DESA Working Paper 157, UN Department of Economic and Social Affairs. See that reference for more details.

14 Tribunal de Contas da União (TCU) 2016, "Auditoria coordenada sobre indicadores educacionais: América Latina/OLACEFS", Brasília.

15 UNEP 2010, Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors, Nairobi.

16 As an illustration of these political sensitivities, the 2030 Agenda does not use the words "accountability" or "monitoring and evaluation" when it refers to follow-up and review. However, the Agenda recognizes that one of the objectives of the follow-up and review framework is to promote "accountability to our citizens" (para. 73).

17 Such changes are documented in various UN documents. See, for example, Chapter 1 in United Nations, 2021, Institutions for the Sustainable Development Goals: A five-year stocktaking, World Public Sector Report 2021, Department of Economic and Social Affairs, New York; and the annual synthesis reports of voluntary national reviews published by UNDESA.

18 See Chapter 2 in United Nations, 2021, Institutions for the Sustainable Development Goals: A five-year stocktaking, World Public Sector Report 2021, Department of Economic and Social Affairs, New York.

19 INTOSAI has had special consultative status at ECOSOC since 1967 and actively participates in UN fora such as the Committee of Experts in Public Administration (CEPA).

20 These resolutions have been complemented by General Assembly resolution A/79/231, adopted in December 2024, which, in addition to restating language from prior resolutions, also highlights the contribution that SAls can make in the area of climate change.

21 See the report of the Symposium at: [https://www.intosai.org/fileadmin/downloads/news\\_centre/events/un\\_int\\_symposia/reports\\_un\\_int\\_symp/en/EN\\_23\\_Symp\\_Seminarbericht.pdf](https://www.intosai.org/fileadmin/downloads/news_centre/events/un_int_symposia/reports_un_int_symp/en/EN_23_Symp_Seminarbericht.pdf)

22 See INTOSAI's strategic plan 2017–2022: <https://www.eurosai.org/en/databases/products/Strategic-Plan-of-INTOSAI-20172022/>

23 See Abu Dhabi declaration: [https://www.intosai.org/fileadmin/downloads/about\\_us/Organs/Congresses/2016\\_Abu\\_Dhabi\\_Declaration/EN\\_AbuDhabiDeclaration.pdf](https://www.intosai.org/fileadmin/downloads/about_us/Organs/Congresses/2016_Abu_Dhabi_Declaration/EN_AbuDhabiDeclaration.pdf)

24 See INTOSAI's strategic plan for 2023–2028, available at: [https://www.intosai.org/fileadmin/downloads/news/2022/08/310822\\_EN\\_2023-2028\\_INTOSAI\\_Strategic\\_Plan.pdf](https://www.intosai.org/fileadmin/downloads/news/2022/08/310822_EN_2023-2028_INTOSAI_Strategic_Plan.pdf)

25 In 2019 ISSAI 5130 was updated and renamed GUID 5202, available at: <https://www.issai.org/pronouncements/guid-5202-sustainable-development-the-role-of-supreme-audit-institutions/>

26 Available at <https://www.intosai.org/system/sdg-atlas.html>. The atlas provides access to more than 100 audit reports.

27 INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, Vienna, November.

28 <https://www.intosaijournal.org/>.

29 See Resolution 8/13 at <https://www.unodc.org/corruption/en/cosp/conference/session8-resolutions.html>. One fruit of this collaboration was a practical guide on enhancing cooperation between SAIs and anti-corruption bodies released in 2022, available at: [https://www.unodc.org/documents/corruption/Publications/2022/Enhancing\\_collaboration\\_between\\_Supreme\\_Audit\\_Institutions\\_and\\_Anti-Corruption\\_Bodies\\_EN.pdf](https://www.unodc.org/documents/corruption/Publications/2022/Enhancing_collaboration_between_Supreme_Audit_Institutions_and_Anti-Corruption_Bodies_EN.pdf).

30 Other characteristics of SDG audits potentially make them different from the usual practice of SAIs. For an exposition on this, see David Le Blanc and Aránzazu Guillán Montero, 2020, Some considerations on audits of SDG implementation, DESA working paper 166, New York.

31 A synthesis report from these audits was published by IDI in 2019, under the title “Are Nations prepared for the implementation of the 2030 Agenda? Supreme Audit Institutions’ insights and recommendations”, Oslo.

32 The reports from those meetings are available at <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>.

33 The documents are available respectively at: [https://idi.no/wp-content/uploads/resource\\_files/isam-2024-final-ecopy.pdf](https://idi.no/wp-content/uploads/resource_files/isam-2024-final-ecopy.pdf); [https://idi.no/wp-content/uploads/resource\\_files/pc-audit-framework-final.pdf](https://idi.no/wp-content/uploads/resource_files/pc-audit-framework-final.pdf); <https://idi.no/resource/2041-leave-no-one-behind-lnob-framework/>

34 INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, p. 86.

35 For an overview of INTOSAI’s structure, see INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, pp. 57-58.

36 Taking as a reference the latest versions of the strategic plans of the INTOSAI Regions, the visibility given to SDG work varies greatly. The strategic plan for 2022-2027 for SAIs of the Asia region (ASOSAI) contains the most references to SDGs, with “encouraging SAIs’ efforts for the achievement of the SDGs” reflected as one of four cross-cutting priorities. The strategic plan of OLACEFS (SAIs of Latin America) for 2023-2028 refers to the SDGs 11 times, with specific focus on strengthening the role of SAIs in the area of the 2030 Agenda for Sustainable Development Goals. The strategic business plan 2023-2025 for the Caribbean region (CAROSAI) mentions SDG audits for climate change under one of its strategic priorities. The plan for Africa’s English-speaking SAIs (AFROSAI-E) for 2025-2029 refers to SDGs under two of its five workstreams. The plan for the SAIs of francophone Africa (CREFIAP) for 2019-2023 mentioned SDGs as an emerging area where SAIs should build capacity. SDGs appear only once in an annex of the strategic plan of Pacific SAIs (PASAI) for 2024-2034. The strategic plan of EUROSAI for 2024-2030 does not mention the SDGs.

37 See <https://olacefs.com/en/coordinated-audits>. For other examples of SDG-related work done by the INTOSAI Regional Organizations, see INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, pp. 91-116.

38 For a list and description of the working groups, see <https://www.intosai.org/what-we-do/knowledge-sharing/working-groups.html>.

39 The SAIs chairing those groups have often played a key leading role in this regard, by providing resources for work coordination and convening space, and through the impulsion they gave to the choice of work programmes for the Working Groups that gave high importance to SDG-related topics. Interestingly, in some cases this has happened even though these SAIs do not prioritize audits of the SDGs in their national context.

40 INTOSAI, 2019, Sustainable Development: The Role of Supreme Audit Institutions, GUID 5202. Also, in 2021 the SAI of Russia launched a Digital University for the INTOSAI community (U-INTOSAI). U-INTOSAI is an open online educational platform for all INTOSAI members to share experience and best practices. As of December 13, 2024, the platform contained 68 courses on the topic of SDGs, produced by various organizations.

41 Source: INTOSAI Global Survey 2023, question 149. There may be overlap among these categories, in the sense that support on SDGs may include support for SAIs to work on topics related to environment and climate, for instance disaster management.

42 [https://wgea.org/media/auzf4emi/wgea-wp5-sustainabledevelopmentgoals\\_2022.pdf](https://wgea.org/media/auzf4emi/wgea-wp5-sustainabledevelopmentgoals_2022.pdf)

43 <https://wgea.org/media/mkoj2l4k/nexus-literature-review-final-2023.pdf>

44 IDI, 2023, INTOSAI Global Survey 2023, question 83.

45 Source: INTOSAI Global Survey 2023, question 153.

46 According to the Global Survey of INTOSAI in 2023, more than 95 percent of SAIs having participated in coordinated audits say that their participation was “very effective” or “somewhat effective” in enhancing the SAI’s methodologies and staff skills. This proportion does not depend on which type of organization (peer SAI, INTOSAI Region, IDI, or international development partner) led the cooperative audit. Source: INTOSAI Global Survey, question 158.

47 See Guillán Montero and Le Blanc, 2019.

48 For example, SAIs with a collegiate structure may find it more difficult to build up the internal commitment necessary to advance SDG audits. Some SAIs could face internal resistance to incorporate SDG audits in their annual audit plans. SDG audits may be perceived by SAI leadership as “international distractions”, which are not relevant in the SAI’s national context. There are also trade-offs for SAIs with limited resources between investing in SDG audits and doing traditional audit work. Also, SAIs that mainly focus on compliance may lack the human capacity to conduct performance audits of SDG implementation.

49 This is a key objective for SAIs and INTOSAI, as reflected in the norm ISSAI 12, The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. See <https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/>.

50 See for example, UNDESA, 2021, World Public Sector Report 2021. See also VNR synthesis reports published every year by UNDESA.

51 Republic of Croatia, 2023, Voluntary national review report.

52 See World Public Sector Report 2021, Chapter 2, sections 2.3.2. and 2.4.1.

53 See World Public Sector Report 2021.

54 SAI Indonesia, 2021, Review report on the 2021 “Voluntary National Review (VNR) of the sustainable Development Goals” at the Ministry of National Planning/ National Development Planning Agency, Jakarta, May.

55 <https://www.bpk.go.id/news/bpk-submits-review-report-on-indonesia-vnr-sdgs-2021-to-the-government>

56 Depending on their mandates, some SAIs also involve the judiciary in their audit follow-up systems.