

CHAPTER

2

# Auditing the preparedness of governments to implement the SDGs

## 2.1 Introduction

In September 2015, Member States adopted the 2030 Agenda for Sustainable Development. In 2016, countries started putting in place initial institutional arrangements to support its implementation, with many progressively aligning their national development plans with the Sustainable Development Goals (SDGs). Led by INTOSAI, between 2016 and 2019 the Supreme Audit Institutions (SAI) community undertook major efforts to conduct audits of the preparedness of governments to implement the SDGs, with the aim to provide independent external oversight and offer governments constructive recommendations at an early stage. According to the IDI Global SAI Stocktaking Report 2023, 49 percent of the 166 SAIs surveyed had undertaken performance audits of the preparedness of their national governments to implement the SDGs.<sup>1</sup>

While since 2019 the focus of SAIs has largely shifted from SDG preparedness audits to audits of SDG implementation<sup>2</sup>, the impact of the former has been important for at least three reasons: (1) SDG preparedness audits provided Governments with independent information and recommendations that helped them adjust institutional arrangements to implement the SDGs; (2) SDG preparedness audits increased the visibility of some SAIs and helped position them in the 2030 Agenda accountability landscape at the national and sometimes at the global level; and (3) SDG preparedness audits provided a critical stepping stone for SAIs in terms of adapting their methodologies and tools, which were later applied to audits of SDG implementation. In addition, the collective effort by SAIs to conduct SDG preparedness audits stands out as a purposeful international initiative that created impetus for a new approach to auditing in SAIs from all regions, offering inspiration for other types of institutions involved in SDG follow-up and review.

This chapter aims to present this first global initiative of the SAI community in relation to auditing the SDGs. It starts with a brief historical overview of SDG preparedness audits. This is followed by details on how the SAI community approached this new type of audit and the challenges involved in planning and conducting them. The chapter then illustrates common findings and recommendations that emerged from SDG preparedness audits. It also analyzes the long-lasting effects of these audits on SAIs in terms of changes to their audit methodologies, competencies and skills, as well as the need for them to

focus on cross-cutting processes, while also highlighting the external impacts of preparedness audits. Finally, the chapter underlines the seminal nature of this work for later efforts undertaken by the SAI community to audit SDG implementation.

This chapter uses three main sources of data. The first source is a report published in 2019 by the INTOSAI Development Initiative (IDI), which benefitted from the contributions of 73 SAIs and one sub-national audit office.<sup>3</sup> The second is the analysis of 62 SDG preparedness audit reports published by SAIs, comprising most of the publicly available SDG preparedness reports as of 2025. The third source is the result of a survey sent by UNDESA to INTOSAI members in 2024 in preparation for this report (referred to as "UNDESA survey" below). Additionally, the chapter uses material collected from interviews conducted by UNDESA with SAI resource persons as well as other background materials and reports. The reader is referred to Annex 1 of the report for details on the methodology.

## 2.2 A brief history of SDG preparedness audits

As mentioned in chapter 1, the International Organization of Supreme Audit Institutions (INTOSAI) was an early supporter of the 2030 Agenda, including the SDGs as cross-cutting priority in its Strategic Plan 2017- 2022. It called upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each country's specific sustainable development efforts and the individual SAI mandates. This comprised assessing national readiness to implement the SDGs.<sup>4</sup>

In 2016, the INTOSAI Development Initiative (IDI), in cooperation with the INTOSAI Knowledge Sharing Committee (KSC), the United Nations Department of Economic and Social Affairs and other partners, launched the 'Auditing SDGs' initiative to build the capacity of SAIs and enable them to conduct performance audits of the government preparedness for implementing the 2030 Agenda. In total, 73 SAIs and one sub-national audit office from different regions were supported in conducting SDG preparedness audits between 2016 and 2019. All these audits were conducted as performance audits.

In parallel to the IDI initiative, some SAIs undertook individual efforts to audit SDGs (e.g., Austria, Canada and the Netherlands) (see Box 2.1).

### BOX 2.1 | The audit of SDG preparedness in Canada

In 2018, the Office of the Auditor General of Canada issued one of the first SDG preparedness audit reports. The auditors concluded that, although the Government of Canada made a clear commitment to implement the 2030 Agenda and had taken some action at the departmental level, it was not adequately prepared to implement it. Main reasons identified by the auditors were a missing governance structure, limited national consultation and engagement on the SDGs, and the lack of an implementation plan with a system to measure, monitor, and report on progress nationally.<sup>5</sup> The audit findings and recommendations were presented at an INTOSAI side event on the margins of the United Nations High-level Political Forum on Sustainable Development (HLPF) in 2018, which was attended by other SAIs that were in the process of conducting SDG preparedness audits themselves.

**Source:** SAI Canada

In 2016, a five-year cooperation programme on SDG preparedness entitled “Sharaka”, meaning partnership in Arabic, was launched between the SAIs of the Netherlands and six Middle East and North Africa (MENA) countries. It led to the SAIs conducting government preparedness reviews in accordance with a seven-step model. The programme also led to the development of a practical guide for auditing government preparedness, based on the experiences and reflections of the seven SAIs.

Under the IDI initiative, the Office of the Comptroller General of the Republic of Chile also led the Ibero-American

Audit on Sustainable Development Goal 5 (gender equality) in 2018, involving 17 SAIs from Latin America and the Caribbean, 1 subnational audit institution and 1 SAI from Europe.<sup>6</sup> The audit assessed the preparedness of participating governments in implementing Goal 5.

In addition, coordinated audits of government preparedness involving a number of countries from different regions took place. While some examined the preparedness of governments to implement all SDGs, others focused on specific SDGs (See Box 2.2).

### BOX 2.2 | Selected coordinated SDG preparedness audits from around the world

In 2017, the Federal Court of Accounts (TCU) of Brazil led a coordinated audit involving 10 Latin American SAIs<sup>7</sup> and the audit institution of the province of Buenos Aires, supported by the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). Apart from evaluating the preparedness of Latin American governments to implement the SDGs, the audit also meant to assess the preparedness for the implementation of Target 2.4, which aims to, by 2030, ensure sustainable food production systems and implement resilient agricultural practices.

The same year, 13 SAIs<sup>8</sup> participated in the 6<sup>th</sup> PASAI-IDI Cooperative Performance Audit focusing on reviewing national preparedness for implementing the SDGs in the Pacific region.

In 2022, 7 Supreme Audit Institutions of Mercosur and Associated Countries (EFSUR)<sup>9</sup> and the Office of the Comptroller of Bogotá conducted a coordinated audit to assess the effectiveness of governments in preparing for the implementation of SDG 1 (no poverty), with an emphasis on target 1.2 (1.2.2 multidimensional poverty) and target 1.4 (1.4.1 basic services), from a gender perspective.

## 2.3 How SAIs conducted SDG preparedness audits

### 2.3.1 A new approach to auditing

Under the IDI initiative, SDG preparedness audits were conducted as performance audits. They were based on the flexible common reporting guidelines of the Voluntary National Reviews (VNRs) and adhered to the International Standards of Supreme Audit Institutions (ISSAIs) for performance audits.

SAIs conducted SDG preparedness audits to determine whether the necessary institutional arrangements, the mobilization of resources, and monitoring and evaluation frameworks were in place for countries to be able to implement the 2030 Agenda. This forward-looking approach represented a departure from traditional audits, which focus on actual implementation.<sup>10</sup> Other new aspects included:

- **the need to take into account the interconnected nature of the SDGs:** Given that the SDGs are interlinked, SDG preparedness audits needed to look at the interconnections between the different Goals and targets, taking into account their synergies and trade-offs. At the same time, SDG targets often fell under the responsibilities of different ministries and entities and levels of government, therefore, conducting SDG preparedness audits entailed considering the interconnections between different actors, institutional arrangements, programmes and initiatives, versus reviewing individual programmes, projects and entities.<sup>11</sup>
- **the need to audit inclusiveness:** SAIs needed to expand their traditional audit scope to inquire whether governments were prepared to act on their commitment to ensure inclusiveness in line with the principle of leaving no one behind. Among other factors, SAIs needed to consider whether strategies and policies were in place to include people at risk of being left behind, and whether data disaggregation and collection mechanisms were available to monitor inclusiveness.<sup>12</sup>
- **the need for wider stakeholder engagement in the audit process:** SAIs had to go beyond their traditional mechanisms for collecting evidence and had to consult with a wider set of stakeholders, including civil society and beneficiaries, throughout the audit process.<sup>13</sup>

In essence, SAIs needed to transition from an entity-based approach to a whole-of-government approach in performance auditing, with SDG preparedness audits being “boundary-spanning” and assessing the performance of all

levels of government, while also examining policy coherence and potential risks. Such whole-of-government approach recognized the cross-cutting nature of the 2030 Agenda and related national sustainable development efforts and aimed to shift the focus of government performance toward the results that governments sought to achieve rather than the operations of any single programme or agency.

The extensive scope of the 2030 Agenda and the fact that the whole-of-government concept was new to many SAIs represented methodological and institutional challenges for many of them (see section 2.4 for more details). At the same time, while the SDGs were new to some SAIs, the issues they encompassed were not, as many SAIs had already accumulated experience in conducting performance audits of SDG-related areas, such as education and health (see chapter 1).

SAIs received a range of resources and support—both technical and institutional—to conduct SDG preparedness audits, particularly under IDI’s “Auditing SDG” initiative. They were offered professional education through its eLearning platform and comprehensive audit support throughout the planning, conducting, and reporting phases, including expert and peer review of audit plans. The focus was on awareness raising, advocacy for the role of SAIs in auditing the SDGs, stakeholder engagement, and quality assurance. Participating SAIs reported that they highly valued the support provided by mentors and experts during the eLearning course and then during different phases of audit.<sup>14</sup> Some SAIs also benefited from peer exchanges and communities of practice and participated in regional cooperative audits which allowed them to share tools, compare results across countries and align with international audit practices.

### 2.3.2 Guidelines and standardized approaches

Some SAIs developed guidelines or used existing reference handbooks and methodologies to ensure a standardized approach when conducting SDG preparedness audits.<sup>15</sup> The Netherlands Court of Audit, for instance, in collaboration with other SAIs and organizations, developed a seven-step model specifically designed for rapidly reviewing a government’s preparedness for the SDGs.<sup>16</sup>

In 2017, the INTOSAI Development Initiative (IDI) and the United Nations Department of Economic and Social Affairs elaborated a “Guidance for Supreme Audit Institutions on Auditing Preparedness for Implementation of Sustainable Development Goals”. The Guidance aimed to provide advice to SAIs and to ensure a uniform approach.<sup>17</sup> In line with a traditional performance audit, it suggested key planning steps to be undertaken by SAIs when conducting SDG preparedness audits albeit emphasizing different aspects and tools and the whole-of-government approach (see Figure 2.1).

**FIGURE 2.1 | Main planning steps to conduct preparedness audits**

PLANNING					
Define timeline	Understanding Agenda 2030	Determine audit scope	Develop audit design matrix	Develop tools for data collection and analysis	Complete audit plan
<ul style="list-style-type: none"> <li>• Activity</li> <li>• Responsible</li> <li>• Deadline</li> </ul>	<ul style="list-style-type: none"> <li>• Desk review</li> <li>• Interviews</li> <li>• Focus groups</li> <li>• Stakeholder analysis</li> <li>• RACI analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Entire 2030 Agenda</li> </ul>	<ul style="list-style-type: none"> <li>• Audit objectives</li> <li>• Questions (whole-of-government) <ul style="list-style-type: none"> <li>- Sub questions (Local context)</li> <li>- Criteria</li> <li>- Data collection and data analysis methods</li> <li>- Limitations</li> <li>- Expected findings</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Document analysis</li> <li>• Content analysis of interview and focus groups</li> <li>• Analysis of roles and responsibilities to identify overlapping, fragmentation or duplication</li> </ul>	<ul style="list-style-type: none"> <li>• Audit topic</li> <li>• Audit objectives</li> <li>• Audit design matrix</li> <li>• Audit team</li> <li>• Deadline</li> <li>• Costs</li> </ul>
Communication: Main stakeholders, Panel of experts, considerations about the report					

**Source:** UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Auditing Preparedness for Implementation of SDGs – Guidance for Supreme Audit Institutions.

The audit scope of SDG preparedness audits was of a systemic nature and covered the entire 2030 Agenda, maintaining a whole-of-government approach and considering the principles of the 2030 Agenda and the interlinkages between the Goals. However, the Guidance gave the option to audit teams to decide if the audit would only cover the national level or also examine sub-national levels.

The following audit questions were defined in the Guidance, which had to be tailored by SAIs to their specific contexts:

- To what extent has the government adapted the 2030 Agenda into its national context?
- Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
- Has the government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?<sup>18</sup>

Although the Guidance's recommendation was to conduct the audit of SDG preparedness for the entire 2030 Agenda, SAIs also had the option to ask these questions in reference to specific SDGs or targets. Some SAIs chose this option (see Box 2.2).

### 2.3.3 Tools and methods

This holistic approach to auditing required the use of different tools to manage the complexity and high-volume data requirements of SDGs. Some tools were also useful to raise SDG awareness and for auditing whether stakeholder engagement, institutional coordination, policy coherence and risk management were taking place.

#### Data collection

The main data collection methods used by SAIs in the context of SDG preparedness audits are reflected in Table 2.1. These methods enabled SAIs to gain a better understanding of the 2030 Agenda and gain the data and information needed from a broad range of stakeholders.

**TABLE 2.1 | Examples of data collection methods used by SAIs**

<b>Desk review</b>	<ul style="list-style-type: none"> <li>Review of existing documents, reports, and data related to the SDGs being audited, such as studies, academic evaluations, internal reports from Ministries or agencies, norms and regulations, performance reports, previous audits, official databases, and expert opinions.</li> <li>Research UN websites and other official websites to collect information on the SDGs.</li> <li>Research government websites to identify the steering body and the government entities involved in implementing the 2030 Agenda.</li> <li>Read VNR reports.</li> </ul>
<b>Interviews and focus groups</b>	<ul style="list-style-type: none"> <li>Interviews with government officials involved with preparedness and implementation of the SDGs and other stakeholders, including representatives from the United Nations, civil society and academia, to gather information about the audit topic.</li> <li>Focus groups with stakeholders, among other goals, to help define the audit objectives and questions. Both tools were valuable for gathering qualitative data and understanding experiences, beliefs, or opinions on the topic or audit question.</li> </ul>
<b>Observations</b>	Direct observations, including site and field visits, enabled auditors to verify data and provided real-time information about implementation processes or environmental conditions related to the SDGs.
<b>Questionnaire and citizen surveys</b>	These tools were effective for collecting structured data from a larger group of stakeholders, including government officials, the private sector, or citizens, to assess SDG preparedness.

**Source:** Interviews with SAIs for the WPSR 2025 and other background materials and reports.<sup>19</sup>

## Mapping tools and methods

Different mapping tools and methods were used (some existing and others newly developed), which were crucial given the interconnected nature of the SDGs and the variety of government entities involved in their implementation and the need to communicate with and involve a broad range of stakeholders. Selected examples are included in table 2.2.

## Data analysis

The IDI initiative encouraged SAIs to use multiple sources of data in accordance with the whole-of-government and multi-stakeholder approaches. Audits of SDG preparedness, therefore, involved gathering and analyzing data from numerous sources, such as from different branches of government and from civil society, the private sector and other partners. Data analysis aimed to evaluate the effectiveness of national frameworks, data collection systems, and government performance in relevant areas. Different types of analytical tools were used by SAIs to analyze data, summarize findings and make tailored recommendations to governments. Selected examples are listed in Table 2.3.

**TABLE 2.2 | Examples of mapping tools and methods used by SAIs for SDG preparedness audits (cont.)**

<b>Mapping interlinkages between specific SDG targets (or related issues) and other SDG goals and targets</b>	SAIs mapped the interlinkages between specific SDG targets (or related issues) and other SDG goals and targets, which highlighted both synergies and trade-offs between Goals, and gave them the information needed for designing the SDG preparedness audits.
<b>Mapping entities, strategies, programmes and policies</b>	SAIs mapped SDG-related government strategies, programmes and policies and the relations among the government entities responsible for or involved in those activities, which led to identifying fragmentation, overlaps, duplications and gaps and supported recommendations on policy coherence and integration. To support the mapping, SAIs often used RACI analysis, which consists of a matrix describing and clarifying the roles and responsibilities of different government entities. The Government Accountability Office (GAO), the SAI of the United States of America, developed an Analysis of Fragmentation, Overlap and Duplication (FOD) tool, which was later adapted by the SAI of Brazil for a coordinated audit conducted by countries from the Latin American and Caribbean region. <sup>20</sup> SAI Brazil subsequently developed a guidance on how to use this tool.
<b>Associated stakeholder mapping</b>	SAIs also identified the key stakeholders from government, civil society, academia and the private sector to understand their interests, roles and agendas and gain SDG-related information. This helped define which people should be interviewed, receive questionnaires or surveys, or participate in focus groups as well as people and groups which could later support the changes proposed by the audit. Following the identification of stakeholders, some SAIs also compiled prioritization matrixes, classifying the different stakeholders based on different criteria, such as their level of interest and influence. SAIs also examined whether the government had structures and processes in place to engage with different stakeholders in preparing for and implementing the 2030 Agenda and what the best ways to communicate with the different stakeholders were.

**Source:** Interviews for the WPSR 2025 and other background materials and reports.<sup>21</sup>

**TABLE 2.3 | Selected analytical tools used by SAIs for SDG preparedness audits**

<b>Budget analysis</b>	This analysis helped assess whether the government's budget planning, resource allocation, and public financial management systems were aligned with the SDGs. The goal was to determine if SDG targets were adequately funded; whether budgets reflected national SDG priorities, and if monitoring of SDG spending was possible and transparent.
<b>Policy analysis</b>	This type of analysis helped auditors assess whether a country's laws, development strategies, sectoral plans, and policy instruments were adequately aligned with the 2030 Agenda. It allowed auditors to verify whether policies reflected SDG principles, such as leaving no one behind; whether they were cross-sectoral and integrated; and whether they provided clear mandates and coordination mechanisms. By analyzing policies, auditors could determine the level of government commitment, coherence, and readiness to implement the SDGs.
<b>Gap analysis</b>	This methodology was used to assess the extent to which a government was ready to implement the SDGs by comparing current frameworks, systems, resources and capacities with what was required for effective SDG implementation. This sometimes led to the identification of gaps in legislation, institutional responsibilities, capacities and resources.
<b>Risk analysis</b>	Risk assessment tools helped SAIs identify and evaluate potential risks that could hinder a government's ability to implement the SDGs. These tools were typically adapted from performance audit risk frameworks and aligned with the unique challenges of SDG integration, coordination, financing, and monitoring.
<b>Data analysis</b>	Data analysis techniques, like statistical analysis, data visualization, and trend analysis, were used to identify strengths, weaknesses, and areas needing improvement.
<b>Root cause analysis</b>	This method was used by auditors to identify the causes of existing gaps in a government's readiness to implement the SDGs. It helped auditors uncover underlying systemic or structural problems that might hinder the integration, implementation, or monitoring of the SDGs.

**Source:** Interviews for the WPSR 2025 and other background materials and reports.<sup>22</sup>

## Use of new technologies

In 2016, when SDG preparedness audits were just beginning, SAIs were only starting to explore the use of new technologies. At that time, the emphasis was not yet on cutting-edge technologies, like artificial intelligence (AI), but rather on basic digital tools that supported data collection, analysis, and document management, such as excel-spreadsheets, online surveys and stakeholder engagement tools. Some SAIs also used technology for innovative outreach approaches. Indonesia's SAI, for example, disseminated its questionnaires via mobile phones to gather input from subnational governments more efficiently.<sup>23</sup>

## 2.4 Challenges and enabling factors for SAIs in conducting audits of SDG preparedness

Conducting SDG preparedness audits presented a wide range of challenges to SAIs, some of which were internal and related to their set-up, capacities and methodologies, while others were external. At the same time, a number of enabling internal and external factors were facilitating their work.<sup>24</sup> Table 2.4 presents an overview of the main constraints and enabling factors identified through the research done for this report.

**TABLE 2.4 | Main challenges and enabling factors in conducting SDG preparedness audits**

Challenges	Enabling factors
<p><b>Internal</b></p> <ul style="list-style-type: none"> <li>• Lack of SDG awareness among SAI leadership and staff</li> <li>• Internal setup and coordination issues</li> <li>• Difficulties in applying the whole-of-government approach and translating the concept and scope into audit design</li> <li>• Lack of or weak audit criteria</li> <li>• Time and resource constraints</li> <li>• Uneven experience in performance auditing</li> <li>• Lack of competencies and skills</li> <li>• Difficulties in ensuring multi-stakeholder engagement</li> </ul>	<p><b>Internal</b></p> <ul style="list-style-type: none"> <li>• Commitment by SAI leadership and staff</li> <li>• Auditors' experience in conducting performance audits</li> <li>• Accumulated experience in auditing sectoral programmes in SDG and MDG areas</li> <li>• Setting up multi-disciplinary teams and strengthening internal communication lines</li> </ul>
<p><b>External</b></p> <ul style="list-style-type: none"> <li>• Government resistance and political sensitivities</li> <li>• Lack of SDG awareness among auditees</li> <li>• Lack of alignment between national plans and SDGs</li> <li>• Silos and duplication of work in government</li> <li>• Weak national monitoring and reporting systems</li> <li>• Lack of and quality of data</li> </ul>	<p><b>External</b></p> <ul style="list-style-type: none"> <li>• INTOSAI priorities</li> <li>• United Nations General Assembly resolutions, such as A/RES/66/209, A/RES/69/228 and A/RES/79/231</li> <li>• Support from IDI, INTOSAI Regional Organizations and INTOSAI Committees, and individual SAIs</li> <li>• Cooperation from auditees and other stakeholders</li> <li>• Collaboration with other SAIs</li> </ul>

**Source:** Interviews for the WPSR 2025 and other background materials and reports.<sup>25</sup>

### 2.4.1 Challenges

A significant barrier for many SAIs to effectively audit government preparedness was low SDG awareness among SAI leadership and auditors, mirroring the lack of awareness in public institutions and society. Among other issues, this hindered their ability to understand the need to break

internal silos and conduct a more holistic audit according to the whole-of-government approach while engaging with a broader range of relevant stakeholders.

Most SAIs were using a whole-of-government approach for the first time and found its complexity as well as the

cross-cutting nature of the 2030 Agenda difficult to grasp, while struggling with the shift from auditing one single entity to auditing numerous entities and considering their interrelation.<sup>26</sup> Some SAIs had difficulties in translating this new whole-of-government concept and scope into audit design.<sup>27</sup> The lack of or weak audit criteria also created challenges for some auditors.

Many SAIs faced time and resource constraints, with some of them reporting having underestimated the resource-and time-intensive nature of the SDG preparedness audits.<sup>28</sup> While some lacked the financial resources and infrastructure to perform preparedness audits, others did not have the competencies required to analyze large amounts of data as well as complex governance and policy issues and to assess the integrated approaches required by the SDGs.<sup>29</sup> In addition, SAIs worldwide had uneven experience in performance auditing, resulting in some of them struggling to successfully conduct preparedness audits.

For some SAIs, especially smaller ones in developing countries, there were conflicting schedules with mandatory audits to be completed. Some SAIs aimed to address this by offering incentives, creating recognition systems and providing promotion opportunities. Paired with the limited flexibility of their work programs, time constraints prevented many SAIs from examining the readiness of the national processes and arrangements to support the implementation of the entire 2030 Agenda.

Also, SDG preparedness audits required wider stakeholder engagement throughout the audit cycle and a more collaborative interaction with government institutions. This was new to many SAIs, and some perceived it as overwhelming due to the sheer number of stakeholders in relation to any given issue, the existence of multiple perspectives and claims, and the different perceived legitimacy of various stakeholders. Some SAIs struggled with the identification of key stakeholders. Engaging non-State stakeholders as sources of evidence for the audit was also perceived as a challenge by some SAIs, especially in view of the need to preserve their independence.<sup>30</sup>

With regard to external challenges, some SAIs had difficulties securing cooperation and timely response from auditees. In some cases, the government did not understand the interest of SAIs in the SDGs and the reason why they should assess preparedness instead of actual implementation.<sup>31</sup> Some SAIs experienced resistance from government officials, who questioned whether the SAI might be unduly stepping into a policy-making role.<sup>32</sup>

A significant obstacle in auditing government preparedness was the lack of awareness and understanding among auditees of the SDGs and their relevance to their specific

contexts. This sometimes hindered them from providing relevant information, participating effectively in the audit process, and implementing suggested improvements.

The lack of alignment between national plans and the SDGs was also a challenge, as it left some SAIs without a sound foundation and mandate to conduct the audits.<sup>33</sup>

In some countries, lack of institutional coordination in government and weak data collection, monitoring and reporting systems significantly delayed the SDG preparedness audits, mainly due to missing or fragmented information and data. Data and information silos within government made it difficult for SAIs to gain a comprehensive view of government operations, hampering their ability to assess overall preparedness effectively.<sup>34</sup> In some countries, consolidating data across jurisdictions was also a challenge (e.g., in India).<sup>35</sup> Even when data was available, lack of quality and credibility were persistent issues in many countries and sometimes caused delays in initiating or completing the audit.<sup>36</sup>

Many of these external and internal challenges were later addressed by SAIs in the context of conducting SDG implementation audits (see chapters 3, 4 and 5 for examples).

## 2.4.2 Enabling factors

In many countries, SAI leadership showed strong commitment to audit SDG preparedness, as evidenced by the large number of SAIs joining IDI's 'Auditing SDGs' initiative and taking part in cooperative SDG preparedness audits. This commitment later cascaded down to the auditor level.<sup>37</sup>

The experience of auditors in conducting performance audits and their exposure to related skills, methodologies, and frameworks provided a valuable foundation for many SAIs to conduct SDG preparedness audits. In addition, even if not yet familiar with the concept of SDGs, some auditors had gained relevant experience in auditing sectoral programmes in SDG areas (e.g. health, water and sanitation, education) and, in a few cases, auditing subjects related to MDG implementation. This meant that the knowledge of the underlying substantive issues was often present in SAIs.<sup>38</sup>

In order to be able to effectively conduct SDG preparedness audits, some SAIs broke down internal organizational silos and sectoral organization. Among other measures, they set up multi-disciplinary teams with diverse skill sets to address the interconnectedness of the SDGs and strengthened internal communication lines.<sup>39</sup>

From an external perspective, United Nations General Assembly resolutions<sup>40</sup> recognizing the important role

of SAIs and reinforcing their mandate on sustainable development issues provided an enabling framework for INTOSAI to impulse work on the SDGs. The fact that INTOSAI had called upon member SAIs to contribute to the implementation of the SDGs in its strategic plan for 2017–2022 was another important enabling factor.

Participation in IDI's "Auditing SDGs" initiative made a critical difference in building the capacities of SAIs to conduct SDG preparedness audits. SAIs participating in the IDI initiative had the opportunity to learn from other SAIs through partnerships and peer support. In addition, cooperative audits facilitated the sharing of knowledge, audit methodologies and tools, and lessons learned among SAIs, while strengthening their capacity to audit national preparedness. They fostered common audit approaches and enabled the aggregation of audit findings and recommendations at the regional level.

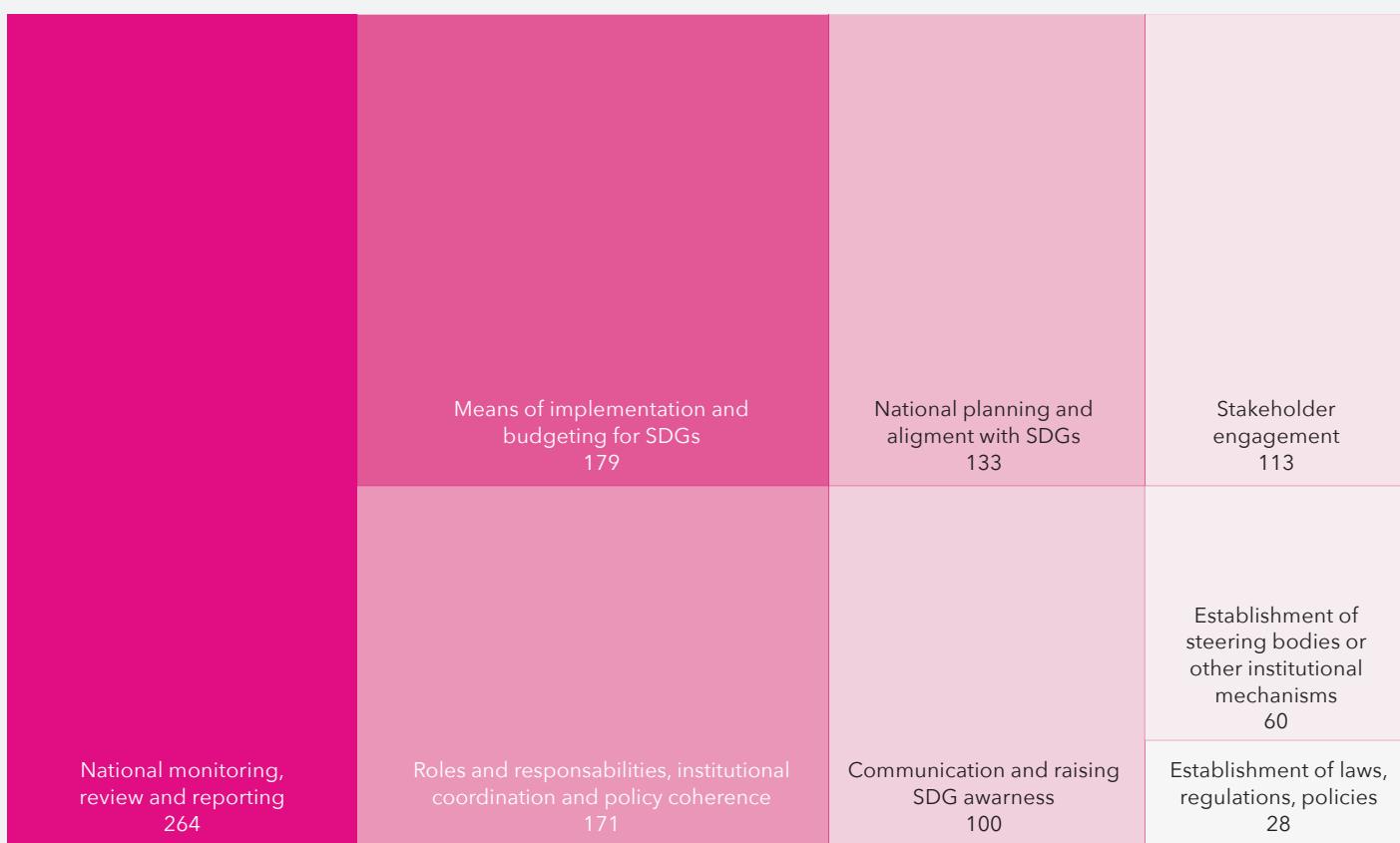
Cooperation from auditees and other stakeholders such as civil society and academia enabled some SAIs to

successfully conduct preparedness audits, facilitating access to data and information and eventually allowing for an easier uptake of audit recommendations.<sup>41</sup>

## 2.5 Key findings and recommendations of SDG preparedness audits

The following section elaborates on commonly observed findings and recommendations found in SDG preparedness audits. The findings and recommendations appear broadly similar across developing and developed countries. The main categories of positive findings, challenges and recommendations featured in the sample of audit reports are almost identical. Figure 2.2 shows the 10 categories most frequently found in the audit reports. The remainder of this section illustrates positive findings, challenges and recommendations commonly found in the audit reports in relation to these broad themes.

**FIGURE 2.2 | Main recommendations identified across audit reports by theme**



**Source:** Number of observations is 1048 findings found in 62 audit reports.

## 2.5.1 National planning and alignment with SDGs

Most of the SDG preparedness audits found that the national government was committed to implementing the 2030 Agenda. Governments had started putting processes and institutional arrangements in place to adapt the SDGs to their national contexts by setting national priorities and targets and aligning their national development plans, strategies and programmes.<sup>42</sup> For example, Burkina Faso's SAI reported that the SDG targets had been integrated into the National Economic Development Plan (PNDES) and sectoral policies and strategies. In addition, several SAIs reported that countries had arrangements in place for specifically integrating the three dimensions of sustainable development. Mexico's SAI noted that the new Planning Act provided for the inclusion of the three dimensions, as well as the principles of equality, inclusion and non-discrimination. According to the reports, some countries had also undertaken efforts to include different stakeholders in the planning process. The SAI from Malaysia, for example, reported that the National SDGs Roadmap 2016-2020 had been developed considering the inputs received from States, government agencies, NGOs, CSOs and the private sector.

Some SAIs, however, reported that their countries did not refer to the SDGs at all and had no aligned plans or strategies in place, or only referred to a subset of the SDGs. Canada's SAI, for instance, noted the lack of a national implementation plan for the SDGs. According to the SDG preparedness audits, political will or commitment from leadership in entities responsible for implementing the 2030 Agenda was also lacking in some countries. In addition, even in countries with national SDG plans and strategies in place, reports found that limited attention had sometimes been given to policy synergies and tradeoffs and work continued in silos. Some SAIs also noted a lack of guidelines or resources to complete the process of aligning plans with the SDGs at the subnational level. In Georgia, the SDG preparedness audit found that municipalities did not have their own development plans causing the SDGs to not be integrated at the sub-national level.

Recommendations by SAIs included establishing in a timely manner medium-and long-term plans and strategies with concrete objectives to achieve the SDGs; aligning existing national development plans with the SDGs; establishing detailed roadmaps and clearly allocating roles and responsibilities. They also recommended the engagement of different State and non-State actors in the planning process. In addition, several audits recommended that subnational governments be empowered and provided with the necessary resources needed to develop local development plans in line with the SDGs.<sup>43</sup>

## 2.5.2 Establishment of laws, regulations and policies

Several SDG preparedness audits found that, to facilitate the incorporation of the SDGs into national development plans and strategies, numerous countries had updated and modernized their laws and policies or developed new ones. Indonesia's SAI, for instance, noted that Presidential Regulation No. 59/2017 had outlined the 17 SDGs and incorporated them into a national policy framework with 94 specific national targets to be achieved by 2030. These national targets served as guidance for various governmental bodies and institutions, including ministries, agencies, and local governments, in their efforts to plan, implement, monitor, and evaluate national and sub-national action plans designed to achieve the SDGs. Colombia's SAI reported that the government had taken steps toward gender equality and the empowerment of women and girls through regulatory development and public policies.

Audits also identified several challenges faced by governments when updating and modernizing laws and policies to effectively implement the 2030 Agenda. These included the need for a holistic, coherent and integrated approach to policymaking due to the complexity and interconnectedness of the SDGs. Additionally, challenges arose from the need to adapt policies to diverse local contexts, amplified by the lack of resources in some cases.

Common recommendations contained in the audits included implementing regulatory instruments and policies that addressed the different aspects of the SDGs and facilitated their achievement, while also taking into account cross-cutting issues, such as gender equality.

## 2.5.3 Establishment of steering bodies and other institutional mechanisms

According to the SDG preparedness audits, different institutional structures for SDG implementation had been put in place across countries, which often included inter-ministerial Committees or Commissions, a Head of State or Government office, or a designated ministry. These bodies were designed to break down silos, foster coordination, and oversee the implementation of the 2030 Agenda. Austria's SAI reported that a national steering body had been established to ensure coherent, nationwide implementation. Malaysia's SAI reported that the National SDGs Council, chaired by the Prime Minister of Malaysia, had been made responsible for establishing direction for SDGs implementation, setting the national agenda and milestones, and preparing the VNRs. The audit reports found that, while some countries had created new institutional mechanisms, others had adapted existing bodies, structures and frameworks by incorporating SDG-related mandates.

In some countries, SAIs found that the government had not established a steering body or another institutional mechanism to guide or monitor the implementation of the 2030 Agenda, while in other countries steering bodies or institutional mechanisms were not yet operational, among other issues due to the lack of clear terms of reference or composition issues.

SAIs recommended that governments establish dedicated steering bodies or other institutional mechanisms to lead the implementation of the 2030 Agenda and coordinate, manage and monitor SDG-related activities in a coherent manner. In this context, audits recommended that clear instructions should be given regarding terms of reference, meeting and reporting frequency and composition.<sup>44</sup>

#### 2.5.4 Roles and responsibilities, institutional coordination and policy coherence

Several audits found that countries had clearly allocated roles and responsibilities to dedicated government entities with regard to the implementation of the 2030 Agenda. In Honduras, the audit found that plans to promote gender equality had clearly outlined the parties responsible for contributing to improving the situation of women and girls in the country. In Argentina, the report noted that the National Council for the Coordination of Social Policies, the key body responsible for implementing the 2030 Agenda, had defined responsibilities at different levels of government and had also entered into cooperation agreements with some provincial and municipal governments.

The SDG preparedness audits noted that a number of governments had undertaken efforts to improve the capabilities of the centre of government<sup>45</sup> to strategically manage cross-cutting efforts and engage and coordinate with different government entities, with the aim to ensure policy coherence (see sub-section 2.5.3). Most reports found that governments placed a greater emphasis on horizontal coordination. For example, Maldives' SAI noted that the SDG Division within the Ministry for National Planning and Infrastructure had been made responsible for coordinating all efforts related to SDGs including by grouping ministries and other government agencies into clusters (economic, social, infrastructure development, environment, and governance and partnership) and identifying and allocating responsibility to lead agencies/ministries at the goal level.

Only a few audits noted that governments had also made efforts toward improving vertical coordination. Poland's SAI reported that the Ministry had begun preparation of a multi-level system of cooperation between State institutions and regional and local governments to monitor and report on the implementation of the 2030 Agenda.

At the same time, many audits noted that the government was struggling with improving horizontal institutional coordination and ensuring a coordinated and coherent approach across different levels of government in the implementation of the 2030 Agenda. Some reports found that government entities continued to operate in silos, with different ministries and agencies focusing on their specific mandates without adequately considering the broader implications for the SDGs. In some countries, audits also noted that the roles and responsibilities in the implementation of the 2030 Agenda were not clearly defined or communicated to the responsible government entities and key stakeholders. This led to duplication of efforts or gaps in coverage, inefficient resource allocation and lack of accountability and policy coherence in some countries. In Spain, the audit found that two separate institutional structures working on SDG 5 had been established in the country - one responsible for the overall coordination of SDG implementation and another specifically for SDG5. Burkina Faso's SAI noted that two different bodies had been created for coordinating the monitoring of the implementation of the national development plan and the SDGs, with overlapping responsibilities.

In addition, reports found that, although subnational governments were critical for SDG implementation, they were not always part of integrated institutional arrangements as most governments placed less emphasis on the need for vertical integration or had difficulties ensuring it. SAI Indonesia noted that there is room for improvement in coordination between the central government and local governments to ensure vertical coherence and integration for SDG implementation.

Several audits recommended that governments enhance coordination and communication lines between government entities at all levels, while clearly defining their roles and responsibilities. Apart from establishing clear lines of accountability, this would also generate greater ownership and commitment for the successful implementation of the 2030 Agenda. In this context, some SAIs highlighted the need for national governments to empower and assign clear roles and responsibilities to sub-national and local governments, to ensure the alignment of national and sub-national SDG action plans and ensure their successful implementation. In addition, preparedness audits recommended that roles and responsibilities should be defined for non-State actors. Some SAIs also recommended that the national steering body should meet frequently with the heads of the various public sector agencies involved in the implementation of the 2030 Agenda to ensure a coordinated approach and policy coherence, while supporting entities which were unable to keep up.<sup>46</sup>

## 2.5.5 National monitoring, review and reporting systems<sup>47</sup>

SDG preparedness audits found that many governments had set up dedicated mechanisms, processes and strategies to monitor, review and report on SDG progress and had assigned responsibility to specific entities, such as Committees or Councils, a dedicated Ministry, the National Statistical Office, planning departments or other special units or working groups. Chile's SAI, for instance, found that the Technical Secretariat of the National Council, under the Ministry of Social Development, had been tasked with producing progress reports on the implementation of all SDGs. According to the audits, some countries had also created new monitoring bodies and processes. Jamaica's SAI, for example, reported that the government had established an institutional framework, which included the National 2030 Agenda Oversight Committee and the National SDG Core Group to provide oversight for monitoring the implementation of the SDGs. The Oversight Committee comprised different representatives from government ministries, departments and agencies, civil society, academia and the private sector.

The reports reflected the fact that countries were at different stages of identifying performance indicators and baselines and setting milestones for the implementation of the 2030 Agenda. The preparedness audits for Slovakia and the Philippines, for example, found that the respective government had aligned the SDG indicators with national indicators and were in the process of identifying gaps and baselines. According to Ecuador's SAI, the government used the Integrated Gender Index developed under the previously mentioned Ibero-American Audit on SDG 5, which made it possible to assess whether the government's efforts were aligned and coordinated to provide comprehensive responses for achieving gender equality and empower all women and girls.

Many audits also found that the government was working on putting in place mechanisms and processes to ensure the timely production, quality, availability and disaggregation of data necessary for monitoring and following up on the implementation of the 2030 Agenda. Ghana's SAI, for instance, reported several initiatives, including the development of a national data roadmap to assess current data production; a partnership with Statistics South Africa to develop a data quality assessment framework; the launch of an indicator tracking platform with open datasets; and the introduction of a data innovation programme to combine private sector with survey data to produce key metrics.<sup>48</sup> Other reports noted the establishment of regulatory instruments to enable data production and the strengthening of national statistical systems. In addition, some governments engaged with different stakeholders in the process of monitoring, review

and reporting on the SDGs. For example, Colombia's SAI noted the creation of inter-sectoral working groups aimed at developing national indicators to complement the global SDG indicators and enhance national SDG monitoring. Several audit reports noted that the government was planning to present, or had already presented, voluntary national reviews (VNRs) at the High-level Political Forum on Sustainable Development (HLPF).

On the other hand, preparedness audits in many countries identified significant challenges. Some SAIs noted that governments were behind in setting up monitoring mechanisms, processes and strategies; aligning national performance indicators with global SDG indicators; identifying baselines; and setting milestones for the implementation of the SDGs. SAIs also reported that data availability, accessibility and quality as well as the timely production of data were common challenges that hampered effective monitoring and follow-up of the 2030 Agenda. Even in countries where data collection and analysis mechanisms and processes had been established, limited data disaggregation was a major obstacle to assessing governments' commitment to inclusiveness. Some SAIs also highlighted resource constraints, noting insufficient financial and human resources to improve data collection, storage and availability. In some cases, outdated national statistical data further undermined efforts to track progress on SDG indicators.

In addition, audits from many countries highlighted challenges in achieving coherent monitoring and evaluation across different levels of government, sectors and entities, as well as in the consolidation and sharing of data between them. Jamaica's SAI noted that the legislative and policy frameworks did not mandate adherence to common statistical standards or required coordination and collaboration between the national statistics office and other entities, which was not conducive to ensuring data production, accessibility and quality for monitoring SDG progress. Micronesia's SAI reported poor data flows from State to national agencies, undermining effective SDG monitoring. Audit reports also found that some subnational governments lacked the necessary resources to prepare monitoring reports (e.g., in Cabo Verde). Audits also identified room for improvement in stakeholder engagement, especially the involvement of non-State actors, in the monitoring, review and reporting processes (e.g., in Georgia, Jordan and the Maldives).

Many SAIs recommended that countries establish or strengthen monitoring, review and reporting bodies, mechanisms, frameworks and processes at all levels, which often included empowering and building the capacity of responsible entities and National Statistical Offices to improve data collection and availability. In addition, they

recommended the alignment of national indicators with SDG indicators and the identification of baselines and concrete milestones. SAIs also recommended improving the generation of disaggregated data and enhancing information sharing between different data producers. In addition, audits emphasized the importance of identifying key stakeholders who could contribute to monitoring, review and reporting processes. SAIs encouraged governments to regularly report on progress and participate in the global VNR process. Some SAIs mentioned the need for enhancing the oversight role of Parliament.<sup>49</sup>

## 2.5.6 Means of implementation and budgeting for SDGs

At the time the SDG preparedness audits were conducted, most governments were in the process of identifying the necessary resources and capacities, among other steps, by integrating the SDGs into their national planning and budgeting processes. Austria's SAI, for example, reported that the government had integrated the SDGs into its federal budget outcome targets. The audits also found that some governments were using "budget tagging" to allocate funds to specific SDGs (e.g., Uruguay).

According to the audits, many governments had formulated dedicated strategies to mobilize resources and capacities for the achievement of the SDGs, while others had merely reformed or updated their existing tax systems and budgeting processes. Ghana's SAI noted that the government had introduced a revenue mobilization strategy and tax reform to secure internal resources based on the implementation needs. In Uganda, the audit found that the government had formulated a revenue mobilization strategy and formed a committee for regional integration resulting in jointly financed projects in the East African community.

Some SAIs reported that the government had established partnerships with international donors, multilateral development banks or other stakeholders to secure the resources and capacities needed for SDG implementation, while also undertaking risk assessments. Jamaica's SAI reported that public private partnerships (PPPs) had been a major source of funding for SDG-related priority projects, whereas diaspora bonds and venture capital funding were in exploratory stages. In Slovakia, the audit found that financial resources for overall coordination of the 2030 Agenda were secured within European Union project financing.

The audits showed that not all countries had aligned their budgets with the SDGs. In some countries, a disconnect between the national development plans, the SDGs and national budgeting processes occurred, with national budgets being based on budget proposals submitted by line agencies without consideration of the integrated approach

required by the SDGs. SAI Indonesia reported that public spending should be a focus area for increased collaboration.

SAIs found that substantial gaps existed in many countries regarding the identification and mobilization of financial and human resources needed for implementing the 2030 Agenda. In most cases, no needs assessments had been conducted. Many countries lacked a holistic, long-term approach or strategy for mobilizing and securing resources and often failed to engage different stakeholders, such as civil society and the private sector, in the process. While some progress had been made in identifying risks associated with mobilizing and securing resources, SAIs noted that much remained to be done in this area.

In addition, the reports found that most governments primarily focused their attention on financial resources and paid insufficient attention to the human resources needed for implementing the 2030 Agenda.<sup>50</sup> Many governments failed to address existing capacity constraints within line ministries. In the Solomon Islands, for instance, the audit noted significant capacity deficits in line agencies for budgeting, planning and project management. In addition, the reports showed that in some countries, even when entities were sufficiently staffed, they were missing the required competencies.

Many audits recommended conducting budgeting for the SDGs by identifying implementation costs and potential resource gaps and translating national development plans into budget allocations, noting that this would require collaboration among ministries of finance, planning, economy, and individual line ministries.

Apart from the recommendation to conduct comprehensive development finance needs assessments and gap analyses, many SAIs recommended that the government define long-term strategies for mobilizing resources for the implementation of the 2030 Agenda. In this context, apart from considering traditional financing sources, such as taxation, some audits recommended exploring new innovative financing mechanisms to increase funding. Several audits recommended increased collaboration and partnerships with civil society and the private sector, including through the establishment of public-private partnerships (PPPs). Some reports recommended that countries call upon donor partners for support in securing resources.

Regarding human resources, the most common recommendation across audits was to identify and urgently address the capacity and competency gaps in government entities responsible for implementing the 2030 Agenda, including by developing and implementing capacity-building plans. Many audits also recommended that these responsibilities be assigned to a single entity, which should conduct risk assessments and establish risk mitigation

strategies. These strategies should consider not only the risks associated with financial resources, but also the lack of human resource capacity and other risks affecting SDGs implementation.<sup>51</sup>

### 2.5.7 Stakeholder engagement

The majority of audits found that countries had some form of dialogue with and engagement of stakeholders in place, often coordinated through high-level SDG taskforces consisting of State and non-State actors. Related stakeholder engagement mechanisms and processes included national consultations, focus groups and multi-stakeholder advisory committees. According to the audits, some countries also made an effort to include stakeholders in the actual planning and monitoring processes. In the Solomon Islands, for instance, the audit found that the government had held multi-stakeholder consultations and established a multi-stakeholder committee for the development of the national development strategy. Some reports noted that the government was developing programmes to specifically involve the private sector in SDG implementation.

Despite existing efforts to raise SDG awareness, audits found that stakeholder engagement around the SDGs was challenging in many countries, among other challenges, due to resource constraints, limited understanding of the SDGs and communication barriers. Reports also noted a lack of involvement of different stakeholders in national consultation and planning mechanisms and processes, hampering ownership and commitment to implementing the SDGs. Some audits also found that the role of non-State actors in implementing and following up on the SDGs was not clearly defined, further hindering their engagement.

In line with the whole-of-government approach, one common recommendation found in audit reports was that countries needed to do more to reach out to non-State actors in order to actively involve them in planning, implementation and monitoring efforts. In this context, the engagement and involvement of vulnerable groups, civil society and the private sector were particularly recommended. Another recommendation was to develop partnerships with national and international stakeholders to support the formulation of national plans and securing the necessary resources.<sup>52</sup>

### 2.5.8 Communication and raising SDG awareness

On the positive side, many SDG preparedness audits found that governments had developed communication strategies to disseminate information and raise awareness about the SDGs, targeting public employees, parliamentarians, the general public and other non-State stakeholders. Related efforts included public awareness campaigns, sensitization events, training, and educational programs

aimed at fostering a broader understanding of the SDGs. In Honduras, for example, the audit found that the entity responsible for national planning - the Government Coordination Secretariat - had involved regional development councils, universities, NGOs, the private sector, religious groups, and international organizations in the 2030 Agenda information dissemination processes.

The reports also noted that governments used different tools and methods, such as radio and TV shows, online portals and social media, to reach, educate, consult with and receive feedback from different stakeholders. Efforts were also made to make information accessible and easily understandable. Uganda's SAI, for instance, reported that the communication and advocacy working group responsible for SDG-related activities had translated the SDGs into ten local languages in the form of brochures and developed a communication framework to disseminate information.

However, in many countries SAIs found that a large portion of stakeholders remained unaware of the SDGs, due to ineffective communication strategies and inefficient information and communication channels. In some cases, even when awareness-raising efforts had been undertaken, they failed to target and reach all relevant stakeholders, such as subnational governments, vulnerable groups, rural communities, or the private sector, limiting broader engagement in SDG implementation.

SAIs recommended that governments develop an overarching communication and dissemination strategy aimed at reaching all relevant stakeholders to raise their awareness of the SDGs and keep them abreast of progress regarding the implementation of the 2030 Agenda. To make the information easily accessible and understandable, a variety of tools were recommended in the audits, such as infographics, simple, non-technical language, and cartoons.<sup>53</sup>

## 2.6 Impacts of SDG preparedness audits

The following section provides a snapshot of the impacts of SDG preparedness audits. It illustrates impacts of SDG preparedness audits at the national and global level and also covers their impacts on SAIs themselves.

It is worth noting that several SAIs highlighted the difficulty of assessing the actual impact of SDG preparedness audits, as governments might not make specific reference to audit recommendations while de facto adopting them. Many SAIs used existing internal systems to track the implementation of their recommendations by the audited entities.<sup>54</sup> Some SAIs conducted follow-up audits to check the status of the recommendations they had made in the preparedness audit.

## 2.6.1 External impacts of SDG preparedness audits

Preparedness audits provided governments with important insights on institutional arrangements, means of implementation and monitoring and evaluation systems for the SDGs, while highlighting challenges and gaps. Audit findings complemented information produced by government agencies and other stakeholders. As mentioned in chapter 1, it seems very likely that audits of SDG preparedness allowed governments in many countries to significantly improve their readiness and adjust policies and institutional arrangements in response to audit findings and recommendations more easily and quickly than would have been possible otherwise.<sup>55</sup> There is therefore no doubt that many audits had impacts within the SAI's jurisdictions, albeit to varying degrees.<sup>56</sup> By virtue of conducting SDG preparedness audits, some SAIs were also able to contribute to the review of progress on the 2030 Agenda at the national level. In addition, coordinated SDG preparedness audits provided a unique regional perspective and common approach, which would have been difficult to realize through other means.<sup>57</sup>

### Take-up of SDG preparedness audit findings and recommendations by governments

Many governments adopted the SDG preparedness audit findings and recommendations to improve their processes, structures and programmes for the implementation of the 2030 Agenda. According to IDI, in 2019, a majority of SAIs participating in the 'Auditing SDGs' initiative (65 percent) reported that their governments had accepted the recommendations made, with a variety of actions being initiated in the follow-up to the audits.<sup>58</sup> The following sub-section covers the main impacts at the national level.

#### National planning and alignment with SDGs

SDG preparedness audits demonstrably influenced national planning and alignment with the SDGs, with many governments initiating action after receiving the recommendations made by SAIs. In Bosnia and Herzegovina, following the preparedness audit, the Council of Ministers adopted the "Framework for the Implementation of the Sustainable Development Goals" in 2021 which was then incorporated into the strategic documents of the institutions of the country.<sup>59</sup> In Brazil, the government established the Federal Development Strategy (EFD 2020-2031) in 2020, which seemed to be based on the recommendations contained in the SDG preparedness audit report. In Uganda, soon after the SDG preparedness audit, its results and recommendations were discussed with audited entities and the Roadmap for SDG implementation 2021-2025 was revised to include activities initially not thought of as important, especially with regard to leaving no one behind.<sup>60</sup>

Some governments initiated action or made adjustments to existing national development plans during the audit process itself. In Botswana, for instance, an SDG roadmap was launched in February 2018, coinciding with the SDG preparedness audit covering the period from September 2015 to March 2018. In Georgia, the national framework for implementing the SDGs was significantly improved following queries raised during the SDG preparedness audit by the State Audit Office.<sup>61</sup>

#### Establishment of laws, regulations and policies

In some cases, SDG preparedness audits led to the establishment of new laws, regulations and policies and the adoption of new legislative frameworks. In Costa Rica, several institutions took steps towards the approval of their respective gender policies after the SDG preparedness audit conducted in 2018. In the Solomon Islands, the government established relevant policies and set up institutional arrangements as a follow up to the SDG preparedness audit conducted in 2018.<sup>62</sup> In India, the preparedness audit recommendations contributed to the strengthening of the country's Direct Benefit Transfer (DBT) model, increasing accountability and allowing auditors to better track the flow of resources.<sup>63</sup>

#### Establishment of steering bodies and other institutional mechanisms

In response to the recommendations of the SDG preparedness audits, some governments established steering bodies or other institutional coordination mechanisms, such as national steering committees, inter-ministerial or multi-stakeholder committees and high-level commissions, to facilitate the implementation of the 2030 Agenda.<sup>64</sup> In Morocco, a steering and governance body for the implementation of the SDGs was created by decree under the supervision of the Head of government.<sup>65</sup> Other governments improved existing bodies or mechanisms by clarifying their mandates, responsibilities and reporting lines, increasing their engagement with stakeholders and building their capacities. In Spain, the government changed the composition of the High-Level Group, the highest coordinating body on SDGs in the country, following one of the recommendations included in the SDG preparedness audit conducted in 2021.<sup>66</sup>

Some preparedness audits also contributed to enhanced engagement of governments with non-State actors in the preparation for the implementation of the 2030 Agenda. In Brazil, for example, the government had not included subnational stakeholders in the draft bill creating the National Commission for SDGs. Upon questions from the SAI conducting the SDG preparedness audit, the bill was revised to include them.<sup>67</sup>

## Allocation of roles and responsibilities, institutional coordination and policy coherence

Some countries used the SDG preparedness audits as a basis for clearly allocating roles and responsibilities with regard to implementing the 2030 Agenda. In Morocco, for instance, the role of the High Commission for Planning (HCP), the body responsible for statistics, was clarified and strengthened by mandating it to prepare national reports and organize national consultations.<sup>68</sup>

SDG preparedness audits also helped governments to identify institutional silos, duplications and bottlenecks, resulting in enhanced internal coordination and communication. This in turn fostered better collaboration and increased policy coherence both horizontally and vertically. For example, in Chile, the Ministry of Women and Gender Equality initiated actions to improve its internal coordination and communication procedures.<sup>69</sup>

## National monitoring, review and reporting

Based on the SDG preparedness audits, some countries made changes to their national monitoring and review bodies, mechanisms and processes, while other countries established new ones. In Portugal, a new steering body responsible for monitoring and evaluating the implementation of the SDGs was established following the preparedness audit.<sup>70</sup>

The reports also enticed many countries to identify performance indicators and baselines and set milestones for the implementation of the 2030 Agenda. In Belgium, based on the preparedness audit, the government organized a public debate to identify the targets that were relevant for the SDGs, after which some indicators were eliminated and new ones identified. In Uganda, the number of indicators measured was increased following the preparedness audit.<sup>71</sup>

## Means of implementation and budgeting for SDGs

In some countries, the SDG preparedness audits caused governments to assess the resources needed to implement the 2030 Agenda and/or align their budgets with the SDGs. In Morocco, for example, the government developed an action plan to accelerate the implementation of the SDGs, which included an assessment of the budget resources needed to achieve them.<sup>72</sup> In Ghana, a program-based budgeting approach was adopted to integrate the SDGs into the national budget.<sup>73</sup>

## Increased SDG awareness among government entities and other stakeholders

The preparedness audits contributed to increasing the awareness of SDGs among State and non-State

stakeholders. On the one hand, they helped governments understand their current state of readiness for SDG implementation, including by identifying gaps in policies, institutional arrangements, and resource mobilization. On the other hand, they informed the parliament and non-State actors about the SDGs and raised their awareness for the need for collective action to achieve them.<sup>74</sup> In addition, the preparedness audits contributed to raising the awareness of State and non-State actors about the role of SAIs in relation to the SDGs. In some cases, SAIs played a direct role in raising awareness about the SDGs in their national contexts, for instance, through workshops (e.g., in Algeria and Guatemala).<sup>75</sup>

## Use of audit findings and recommendations by other stakeholders

In many countries, other stakeholders, such as legislatures, civil society and the general public, received the audits with great interest and used their findings and recommendations to hold the government accountable and inform their own activities in support of the implementation of the 2030 Agenda. Many parliaments, civil society and other actors, initiated actions based on the findings of the preparedness audits. In Brazil, for example, the findings and recommendations from the SDG preparedness audit contributed to the formulation of the UN country team draft action plan for supporting SDG implementation in the country.<sup>76</sup>

## Informing the global 2030 Agenda follow-up and review process

Some SDG preparedness audit reports informed the 2030 Agenda follow-up and review process at the global level. In Belgium, Costa Rica, Saint Lucia, and the Philippines, the findings and recommendations of the preparedness audits were used as an input to the VNRs presented at the United Nations.<sup>77</sup> In Palestine, the recommendations of the preparedness audit were taken into consideration by the government to revise the VNR report presented in 2018.<sup>78</sup> In 2019, Indonesia's SAI reported that the VNR had been aligned with the conclusions and recommendations from the preparedness audit. Later, the government requested SAI Indonesia to evaluate the country's VNR process.<sup>79</sup>

## 2.6.2 Impacts of preparedness audits on SAIs

Conducting SDG preparedness audits positively impacted SAIs internally, allowing them to increase their familiarity with the SDGs and improve their competencies, methodologies, tools and internal processes. The INTOSAI Development Initiative (IDI) was also significantly impacted by its work on SDG preparedness audits, which led it to integrate sustainability into its strategic planning and expand its work on cross-cutting topics like gender.

The following section provides a snapshot of the impacts of the audits on SAIs and related lessons learned.

### SDG awareness of auditors and whole-of-government approach

Conducting SDG preparedness audits led to the sensitization of auditors, enhancing their awareness and understanding of the SDGs. SAIs were able to gain familiarity with new concepts, such as the whole-of-government approach and the leaving no one behind principle (see chapters 1 and 4). While it was initially a challenge for many SAIs to fully understand and integrate these concepts in their work, it proved to be useful when conducting SDG implementation audits at a later stage. The INTOSAI Knowledge Sharing Committee (KSC) supported the impact of the preparedness audits by widely disseminating related information, facilitating the replication of national experiences at the international level.

### SAI internal setup and competencies

Many SAIs realized the importance of breaking internal organizational silos and their traditional sectoral organization to foster interdisciplinary work. Efforts in this direction were backed by SAI leadership. Some SAIs set up multi-disciplinary teams, while others worked on strengthening internal communication lines. Some SAIs saw the SDG preparedness audits as an opportunity to strengthen performance auditing as a core audit discipline. Several SAIs worked on building the competencies required, including by sending auditors to specialized training courses in recognition of the need for cross-cutting competencies. In some SAIs, external experts were recruited for specific expertise areas, such as stakeholder engagement and data collection and analysis. In India, for example, the Comptroller and Auditor General entered into several Memoranda of Understanding with specialized institutions to enhance the auditing capabilities of SAI personnel through external expertise.<sup>80</sup> On the other hand, some SAIs from developing countries, such as SIDS, reported that it was harder to mobilize and secure external expertise. Engagement with other SAIs, including through cooperative audits, also facilitated the sharing of knowledge, audit methodologies, tools, and lessons learned and helped strengthen the capacity of many SAIs.<sup>81</sup>

### Strategic planning, methodologies and tools

Several SAIs reported that planning and conducting the preparedness audits led to the incorporation of the SDGs into their strategic plans and internal regulations. Some also aligned their workplans to the timeline of the global review of the SDGs. Many SAIs used different new tools and technologies or adapted existing ones, for example to expand stakeholder engagement. Transfers of methodologies among audit teams within SAIs also took

place. As a lesson learned, several SAIs noted that, in line with performance audits, preparedness audits required a long planning process. Some SAIs also noted that, just as they would do for traditional audits, it was important for them to follow up on audit findings and monitor remedial actions taken to address the audit recommendations.<sup>82</sup>

### Increased engagement of stakeholders around SDG preparedness audits

The SDG preparedness audits saw many SAIs increase stakeholder engagement. Through conducting the audits, many SAIs learned to better communicate and engage with a broader range of stakeholders, including government entities, the parliament and non-State actors, throughout the entire audit process from the planning to the reporting phase. Some SAIs also actively engaged with National Statistical Offices in relation to SDG-related data. This led to stronger collaboration with different partners, providing a strong basis for future SDG implementation audits.<sup>83</sup> In the Netherlands, while the executive did not respond to findings and recommendations of the preparedness audit, the report contributed to strengthening the collaboration with the parliament and legislators on the SDGs.<sup>84</sup> Saint Lucia's SAI increased its engagement with parliament, which led to greater interest from the Public Accounts Committee in its audits. This was part of a collaborative effort with regional and international partners to improve public accountability and governance.<sup>85</sup>

One lesson learned reported by SAIs was that to effectively review SDG preparedness, they needed a better understanding of the roles and responsibilities of different stakeholders and go beyond traditional mechanisms for collecting evidence. This allowed them to learn not only from government agencies with experience in evaluating performance, but also to benefit from the expertise and information from non-State stakeholders. In this context, several SAIs noted the importance of preserving their independence. Others noted that SAIs should be careful not to duplicate the work of existing institutions, such as National Statistical Offices. Many SAIs saw stakeholder engagement as an opportunity to enhance the relevance and impact of their preparedness audits, guarantee stakeholder buy-in and ensure action and follow-up on findings and recommendations.<sup>86</sup>

### Improved communication of audit results

Many SAIs developed communication plans and strategies outlining how the SDG preparedness audit findings and recommendations should be communicated and when. In order to reach as many relevant stakeholders as possible, different tools and methodologies were used to disseminate audit reports and recommendations (e.g., online platforms, social media), while an emphasis was also placed on

communicating audit content in an easily understandable manner, for example, through the use of infographics or non-technical language. Efforts were also made to publish the audit results in a timely and accessible manner. As a lesson learned, some SAIs noted that audit reports should be communicated to all critical stakeholders to increase the chance of the government acting upon findings and recommendations. They also highlighted the need to explore the use of online channels for publicizing audit results to a wider audience, including channels provided by national and international NGOs. Some SAIs noted that collaborating with the media could help build pressure on the government and the parliament to consider audit results and take remedial actions.<sup>87</sup>

### **Increased visibility of SAIs and positioning in national and global accountability frameworks for the SDGs**

Conducting preparedness audits led to increased visibility for many SAIs and in some cases enabled them to position

themselves in national accountability frameworks. Although not formally recognized in the global SDG accountability system, their proactive engagement since 2016 and the value-added of the SDG preparedness audits also helped some SAIs become more active partners of the government in the VNR process and gain recognition by other stakeholders. Several SAIs were invited to participate in government events held at the United Nations or added to official delegations (e.g., SAI Bhutan, SAI Finland), while others were able to contribute to the VNR process itself (e.g., SAI Brazil).<sup>88</sup> Cooperative preparedness audits also contributed to improving the public perception of SAIs and led to them being perceived as strong and credible actors at the national level.<sup>89</sup>

### **2.6.3 An example: The audit of SDG preparedness in Saint Lucia**

As an illustrative example, Box 3 summarizes key challenges, enabling factors and impacts of the SDG preparedness audit conducted by the SAI of Saint Lucia in 2018.

#### **BOX 2.3 | The audit of SDG preparedness in Saint Lucia**

The SAI of Saint Lucia conducted an audit of SDG preparedness as part of the “Auditing SDGs” initiative of IDI. The SAI used interviews and review of source materials, as well as focus groups and field visits. Stakeholder mapping was an important part of the preliminary work for the audit. None of these tools and methods were new for the SAI, which had used them for some of its performance audits. The SAI noted that having staff with prior experience with performance audits and receiving support from IDI and peers to conduct the audit were key success factors. Another enabling factor was the presence of key personnel in the Ministry of Sustainable Development specifically responsible for SDG implementation, and the positive attitude in government about the audit and how its results could help guide the way forward on SDG implementation.

Challenges encountered by the SAI included understanding the terminology of the SDGs and how to conduct an audit focused on the SDGs. Other key challenges in relation to the whole-of-government approach were the identification of all relevant stakeholders and getting information from ministries and government departments.

In 2021, the SAI conducted a follow-up audit. It concluded that meaningful progress had been made in implementing the nineteen recommendations of the preparedness audit, with eleven of the recommendations being partially and five being fully implemented. Among other efforts, the Government conducted a rapid assessment with support from the United Nations to produce a plan for SDG implementation. It also changed the composition of stakeholders in the coordination committee and started holding quarterly meetings of the committee, where all ministries provide updates on SDG implementation. This improved the coordination of government entities with regards to SDG follow-up. The committee used the preparedness audit report as reference to gauge progress on this and other aspects. The SAI was invited by the committee to its meetings. At the same time, the follow-up audit noted that the government had not yet taken action to implement the remaining three recommendations and that challenges remained, including that SDG-related activities continued to be undertaken in silos and that the country’s budget, policies and programmes had not been aligned with the SDGs. As a result, the SAI issued three new recommendations calling for greater collaboration between all government agencies and other key stakeholders, financial support for the Sustainable Development Goals National Coordinating Committee as well as interest in and commitment towards the SDGs from the highest political level.

**BOX 2.3 | The audit of SDG preparedness in Saint Lucia (cont.)**

For the SAI itself, having conducted an SDG preparedness audit translated into concrete internal changes. The SAI incorporated the whole of government approach more broadly in its audits. It also started conducting stakeholder engagement more broadly, using more channels to contact relevant stakeholders, such as letters, notifications, inquiries, focus groups, and questionnaires, thereby increasing its reach compared with the past. The SAI also tried to include more infographics in its audit reports. In terms of human resources, the SAI has broadened its approach, from primarily looking for accounting skills to seeking cross-cutting technical competencies (for instance, economists) and offering training in technical aspects beyond accounting.

Following the audit of SDG preparedness, the SAI participated in another IDI-led initiative on SDGs, the cooperative audit on strong and resilient national public health systems (see chapter 1), as well as the ClimateScanner initiative (see Chapter 5). The SAI reports that while it may not be able to do SDG audits as often as it would like, it started incorporating SDG considerations in regular audits, including compliance audits and audits of government ministries.

**Source:** Interview with SAI Saint Lucia done for the report.

## 2.7 Conclusion: SDG preparedness audits as a stepping stone to auditing implementation

The SDG preparedness audits put a spotlight on the 2030 Agenda and gave SAIs visibility and an opportunity to play a role in national SDG monitoring ecosystems. The audits produced important insights into government readiness to implement the 2030 Agenda, and on institutional mechanisms for the follow-up and review of SDGs at the national level. Many governments were able to quickly establish or adjust policies and institutional arrangements based on the recommendations received. At the same time, conducting preparedness audits positively impacted the SAIs themselves, allowing them to increase SDG awareness internally and gain familiarity with new concepts and approaches, while improving their competencies, methodologies, tools and internal processes.

The IDI 'Auditing SDGs' initiative was instrumental in this global effort. It achieved critical mass and created impetus for a new line of work in SAIs from all regions, offering inspiration for other types of institutions involved in SDG follow-up and review. The work done to build the capacity of SAIs allowed the community to become increasingly familiar with the SDG framework, mirroring developments in national governments. The initiative also allowed SAIs and other actors to increase stakeholder engagement

and explore a wide range of technical, institutional and methodological issues, which proved invaluable when auditing SDG implementation.

Many SAIs found value in conducting preparedness audits and later applied and integrated related elements in their audit work. In many countries, the SAI leadership showed a strong and unequivocal commitment to advancing SDG auditing and saw the audits of preparedness as the foundation for auditing the implementation of SDGs. In 2019, more than 80 percent of SAIs that participated in the IDI's 'Auditing SDGs' initiative indicated that they were planning to move from auditing preparedness to auditing implementation of the 2030 Agenda by including audits of SDG implementation in their annual audit plans. Among other steps, SAIs conducted assessments of their past audits to identify their alignment with the SDGs and prioritize SDG areas for new audits.

Using the SDG preparedness audits as a stepping stone towards auditing the implementation of the 2030 Agenda, SAIs and their regional and international organizations developed new methodologies and models to audit the SDGs, such as IDI's SDGs Audit Model (ISAM) (see chapter 1), and started implementing them. This development constituted an important milestone on the path to strengthening transparency and accountability in the implementation of the 2030 Agenda. Today, IDI continues to support SAIs' engagement in auditing SDGs. The next three chapters of the report present SDG-related audits in different sectors.

## Endnotes

1 INTOSAI Development Initiative (IDI), 2024, Global SAI Stocktaking Report 2023, Oslo, p.52. Available at: [https://gsr.idi.no/download/GSR2023\\_EN.pdf](https://gsr.idi.no/download/GSR2023_EN.pdf).

2 Several SAIs did conduct preparedness audits after 2019 (e.g., Belgium, Croatia).

3 INTOSAI Development Initiative (IDI), 2019, Are Nations prepared for the implementation of the 2030 Agenda? Supreme Audit Institutions' insights and recommendations, Oslo. Available at: <https://idi.no/resource/949-are-nations-prepared-for-implementation-of-the-2030-agenda/>

4 INTOSAI Development Initiative (IDI), 2019, Op.cit.

5 Office of the Auditor General of Canada, 2018, Independent Auditor's Report: Canada's Preparedness to Implement the United Nations' Sustainable Development Goals. Available at: [https://www.oag-bvg.gc.ca/internet/English/parl\\_cesd\\_201804\\_02\\_e\\_42993.html#](https://www.oag-bvg.gc.ca/internet/English/parl_cesd_201804_02_e_42993.html#).

6 Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua, Mexico, Paraguay, Peru, Venezuela, and Uruguay together with Office of the Comptroller General of Bogotá D.C., Colombia and Court of Accounts of Spain.

7 Argentina, Chile, Costa Rica, the Dominican Republic, Ecuador, Guatemala, Mexico, Paraguay, Peru, and Venezuela.

8 Cook Islands, Fiji, Federated States of Micronesia (FSM) National, FSM Pohnpei, FSM Kosrae, FSM Yap, Kiribati, Palau, PNG, Samoa, Solomon Islands, Tonga, and Tuvalu.

9 Argentina, Bolivia, Chile, Colombia, Ecuador, Paraguay, Peru and the Office of the Comptroller of Bogotá.

10 Interviews for the WPSR 2025.

11 UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Auditing Preparedness for Implementation of SDGs - Guidance for Supreme Audit Institutions. Available at: <https://idi.no/our-work/initiative/auditing-the-sdgs/>

12 UNDESA and INTOSAI Development initiative (IDI), 2018, Report of SAI Leadership and Stakeholder Meeting on "SAI contributions to the 2030 Agenda and the Sustainable Development Goals". Available at: <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>.

13 UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

14 INTOSAI Development Initiative (IDI), 2019, Op.cit.

15 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. Available at: <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>.

16 The model was intended for a light, preparatory review rather than a comprehensive, in-depth evaluation. It did not adhere to International Standards of Supreme Audit Institutions (ISSAIs) for performance audits. See also: A Practical Guide to Government SDG Preparedness Reviews -Based on the experiences and reflections of seven supreme audit institutions, 2018. Available at: [https://www.intosai.org/fileadmin/downloads/focus\\_areas/SDG\\_atlas\\_reports/Netherlands/SDGs\\_Netherlands\\_Sharka\\_prep\\_EN.pdf](https://www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharka_prep_EN.pdf).

17 UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.Cit.

18 Please refer to the Guidance for sub-questions used.

19 INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.; Aránzazu Guillán Montero and David le Blanc, 2020, Some considerations on external audits of SDG implementation, DESA Working Paper 166, UN Department of Economic and Social Affairs. Available at: <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>.

20 Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), Executive Summary, Coordinated audit Sustainable Development Goals, 2018. Available at: <https://www.olacefs.com/wp-content/uploads/2018/09/Executive-Summary-Latin-America-SDG-Audit-web.pdf>, p. 14.

21 INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

22 INTOSAI Development Initiative (IDI), 2019, Op.cit; Aránzazu Guillán Montero and David le Blanc, 2020, Op.cit.; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

23 Interviews for the WPSR 2025.

24 For examples of the challenges and enabling factors encountered by the SAI community please refer to the reports of three international meetings organized by UNDESA and IDI in 2017, 2018 and 2019. Available at: <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>.

25 INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI initiative (IDI), 2018, Op.cit. UNDESA and INTOSAI initiative (IDI), 2017, Report of SAI Leadership and Stakeholder Meeting on "Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)". Available at: <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>.

26 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

27 Interviews for the WPSR 2025.

28 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit;

29 Interviews for the WPSR 2025.

30 Interviews for the WPSR 2025; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

31 Interviews for the WPSR 2025.

32 UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

33 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

34 Interviews for the WPSR 2025; UNDESA survey.

35 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

36 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

37 Interviews for the WPSR 2025.

38 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

39 Interviews for the WPSR 2025.

40 Specifically, A/RES/66/209 and A/RES/69/228.

41 UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

42 See Chapter 1 in United Nations, 2021, National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, UNDESA, World Public Sector Report 2021 Department of Economic and Social Affairs, New York. Available at: <https://www.un.org/en/desa/world-public-sector-report>; and Voluntary National Reviews synthesis reports produced annually by UNDESA. Available at: <https://hlpf.un.org/vnrs>.

43 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

44 See also: UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

45 The Centre of Government is the body or group of bodies that provide direct support and advice to Heads of Government and the Council of Ministers, or Cabinet. See: OECD, 2015, Centre Stage: Driving better policies from the Centre of Government. Available at: [https://www.oecd.org/content/dam/oecd/en/publications/reports/2015/04/centre-stage\\_44217199/1ac01bba-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2015/04/centre-stage_44217199/1ac01bba-en.pdf)

46 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

47 For a comprehensive view of developments in this area, see Chapter 2 in United Nations, 2021, National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, UNDESA, World Public Sector Report 2021 Department of Economic and Social Affairs, New York.

48 By 2019, several countries had put in place open dashboards of national SDG indicators; see Chapter 1 in United Nations, 2021, National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, UNDESA, World Public Sector Report 2021 Department of Economic and Social Affairs, New York.

49 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

50 In this context, it is important to note that at the time the SDG preparedness audits were conducted, many countries were under pressure to reduce the size of their public administration.

51 INTOSAI Development Initiative (IDI), 2019, Op.cit.

52 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

53 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

54 In Bhutan, for example, an audit clearance system is in place, and is used in the implementation of audit recommendations. Source: Interviews for the WPSR 2025.

55 Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

56 See for example: 6<sup>th</sup> PASAI-IDI Cooperative Performance Audit: The Pacific Regional Report of the Cooperative Audit of Preparedness for Implementation of Sustainable Development Goals. Available at: <https://static1.squarespace.com/static/57019a6db6aa607cb-b909ab2/t/5fd95039feb2f74f160883d9/1608077375010/The+Pacific+regional+report+of+the+Cooperative+Audit+of+Preparedness+for+Implementation+of+Sustainable+Development+Goals.pdf>

57 Aránzazu Guillán Montero and David le Blanc, 2020, Op.cit.

58 INTOSAI Development Initiative, 2019, Op.cit.

59 UN DESA survey.

60 Interviews for the WPSR 2025.

61 INTOSAI Development Initiative, 2019, Op.cit.

62 Ibid.

63 Interviews for the WPSR 2025.

64 INTOSAI Development Initiative (IDI), 2019, Op.cit.; UNDESA and INTOSAI Development Initiative (IDI), 2018, Op.cit.

65 UNDESA survey.

66 INTOSAI Development Initiative (IDI), 2019, Op.cit.

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74 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.

75 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

76 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

77 Interviews for the WPSR 2025.

78 Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

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80 Interviews for the WPSR 2025.

81 Interviews for the WPSR 2025; UNDESA survey; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

82 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

83 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.

84 Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

85 Interviews for the WPSR 2025.

86 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

87 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

88 Interviews for the WPSR 2025; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

89 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.