# Conclusion

This chapter synthesizes key messages emerging from the report. The next section highlights trends related to the contribution of SAIs to SDG follow-up and review since 2016. Section 6.2 illustrates the richness of the information produced by SAIs on SDG implementation and makes the case for greater take-up of audit findings and recommendations by Governments and other stakeholders. The last section briefly addresses emerging issues for the work of SAIs on SDGs going forward.

# 6.1 SAIs and the SDGs: key trends since 2016

## The current take-up of SDGs in the work of SAIs is the result of coordinated efforts at different levels

Since 2015, the International Organization of Supreme Audit Institutions (INTOSAI) and SAIs have actively positioned themselves on the international sustainable development agenda and identified the contribution to SDG implementation, follow-up and review as a strategic priority. This type of work was, with a few exceptions, new for SAIs when the 2030 Agenda was adopted. The current picture is very different. In 2023, 43 percent of 166 surveyed SAIs reported to have undertaken performance audits on the implementation of the SDGs, and 22 percent reported to have carried out audits for the purpose of informing country reporting against SDG targets.

The report illustrates this progressive incorporation of the SDGs and the principles of the 2030 Agenda into the work of SAIs. The rapid development of SAI expertise on SDGs and more generally on national development targets was made possible through a sustained commitment of INTOSAI and its bodies to support implementation of the 2030 Agenda, expressed at the strategic level and made operational through technical guidance and support, institutionalized knowledge and experience sharing, and capacity-building initiatives at the global and regional levels. The prominent role played by the INTOSAI Development Initiative (IDI) and INTOSAI's Working Group on Environmental Auditing are worth mentioning in this regard, as is the leadership of some of INTOSAI's Regional Organizations. These examples can possibly inspire other types of institutions, such as parliaments, in their quest to better support SDG implementation.

The INTOSAI Development Initiative's 'Auditing SDGs' initiative stands out as a purposeful international effort to promote audits of the SDGs. In an initial step, the initiative supported SAIs across the world to audit the preparedness of governments to implement the SDGs. It achieved critical mass and created momentum for a new line of work in SAIs. The work done to build the capacity of SAIs allowed them to become increasingly familiar with the SDG framework, mirroring developments in national governments. It encouraged SAIs to increase stakeholder engagement and explore a wide range of technical, institutional and methodological issues, which proved invaluable when auditing SDG implementation. In a subsequent step, IDI developed substantive guidance to audit SDG implementation, including the IDI SDGs Audit Model (ISAM), which has provided SAIs with useful benchmarks for SDG audits. In addition, other global and regional SDG-related initiatives, in particular coordinated audits, enabled the sharing of experiences, methodologies and tools among SAIs, which go beyond the SDGs per se.

## The scope of SDG-related work done by SAIs is broad and significant

As shown in Chapter 1 of this report, the work of SAIs covers the whole spectrum of SDGs, even though the vast majority of their audits are not labelled "SDG audits". Many SAIs produce information that is directly relevant to SDG follow-up and review. At the national level, SAIs have done this by assessing the level of preparedness of governments to implement the SDGs; assessing the performance of national action on key sustainable development policies and programmes linked with the SDGs; and, increasingly, assessing government's performance on national SDG targets. Beyond national borders, SAIs have provided original insights at the regional level (in particular through coordinated audits), and at the international level through global initiatives that allow for consolidated pictures of developments occurring at the national level (for instance in terms of environmentally protected areas or climate action).

Even when SAIs do not focus on auditing SDGs as such, the SDG framework has often informed or helped structure their work at different levels, from strategic audit planning to the design of audits to the development of internal competencies. For some SAIs, exposure to the SDGs and the technical support offered to them to work on SDG-related issues provided an incentive to develop their capacities in performance auditing.

As a result of these efforts, SAIs have increasingly been in a position to evaluate the performance of governments on policies and programs to implement the SDGs and to identify institutional constraints that prevent their effective implementation. In some countries, the involvement of SAIs has helped advance the national SDG localization process and contributed to SDGs being more systematically linked with national plans, strategies, budgets, as well as performance and monitoring systems. Many audits have had tangible impacts and led to governments adjusting their institutional setup and mechanisms to implement the SDGs.

## There is growing appreciation of the value of integrated approaches in SAIs

Supreme audit institutions are increasingly embracing the complexity embedded in the SDGs. In particular, many SAIs recognize the need to incorporate a whole-of-government or even whole-of-society approach in their work, especially for assessing governments' performance on national development targets. Similarly, work done on the SDGs has brought to the fore the importance for SAIs of examining policy coherence. These trends can benefit SAIs (and national accountability systems more broadly) in other areas of work.

In relation to this, there may now be an increased familiarity of SAIs with ways to consider interlinkages and cross-cutting issues in their work. For instance, as shown in Chapter 5, the rising importance of work on climate adaptation in SAIs from developing countries directly leads to incorporating climate considerations in sectoral audits (e.g., examining climate-proofing of infrastructure).

The "leave no one behind principle" of the 2030 Agenda seems to be relatively less easy for many SAIs to apply systematically in their work, despite sustained efforts by the INTOSAI Development Initiative to raise awareness of the principle among SAIs and to integrate it into guidance documents and capacity-building initiatives. SAIs have addressed equity, equality, and inclusion in their audits to varying degrees. There are indications of increased consideration of this area in recent years. For instance, many SAIs have undertaken work on issues related to gender as well as poverty and disability, and some SAIs have developed equity-related policies and strategies. Still, the limited take-up by SAIs can be related to several factors, including, for example, the perceptions of their mandates and the risk that they may be perceived as meddling in policy choices, as well as methodological and capacity-related constraints. The audit framework on leaving no one behind is a recent development that may lead to greater integration of equity, equality and inclusion in audit practice in the coming months and years.

Even though the report only examines three sectors in detail, the value of integrated approaches also applies to other SDG areas, for instance in relation to education, health, and poverty.

## New tools and methodologies are helping to assess SDG implementation

The work of SAIs on SDGs has led to the development of methodologies and tools that have application beyond SAIs. For example, the ClimateScanner global initiative, by providing a generic template for tracking and assessing

national climate action, can inform regional and global assessments, provide a benchmark for government actions on climate, and help SAIs identify specific risks and constraints that can be evaluated more in depth through standalone performance audits. The development of technical guidance for SAIs on how to audit "leave no one behind" is also a direct result of INTOSAI's SDG focus. Some tools and approaches that had previously been used by small numbers of SAIs gained global attention due to their relevance to auditing SDG preparedness and implementation – this is the case of tools that enable whole-of-government analysis.

## There is increased engagement of SAIs with stakeholders around SDG audits

Compared with more narrow topics, the interconnected nature of the SDGs and related policy issues provides incentives to engage with a wide range of stakeholders. In addition, wider stakeholder engagement can help SAIs to mitigate the lack of availability of relevant data to conduct audits. Previous chapters in this report provide examples of SAIs engaging with diverse government entities (beyond the ones that are the subject of audits) and various non-traditional, non-State stakeholders (including local communities, thematic experts, academia and other knowledge institutions) to scope their audits better, collect relevant information, and widely disseminate audit findings and recommendations. This increase in stakeholder engagement (which is far from being the norm) can be put in the broader context of long-standing discussions within the SAI community about how to engage with stakeholders to support SAIs' missions of oversight and accountability while preserving their independence.

## The integration of SAIs in formal SDG follow-up and review systems is still limited

As a whole, the trends described above have contributed to strengthening national SDG follow-up and review systems. Through their work, SAIs are able to provide governments with rich and rigorous analysis and recommendations to accelerate SDG implementation, as well as enhance the capacity of Parliaments and other stakeholders to provide effective oversight on sustainable development. It is not always clear, though, that these actors use the information produced by SAIs to its full potential.

Cases of formal integration of SAIs in SDG follow-up and review systems are still rare. In some countries, the SAI explicitly participates in data collection and analysis around SDG implementation. Some SAIs collaborate with National Statistical Offices or with government entities in charge of coordinating SDG implementation. However, this seems to be the exception, not the rule. Only a few SAIs actively

participate in voluntary national review processes. This is not a problem per se, as in many countries SAIs, through their audits, have significantly contributed to strengthening national follow-up and review systems. However, this may mean that SAIs' work on SDGs has not been used to the maximum extent by governments and other stakeholders.

### There is limited evidence of changes in the positioning of SAIs in national accountability systems

As shown in Chapter 1 of this report, in general, the positioning of SAIs within national accountability systems does not seem to have significantly changed as a result of their work on SDGs. However, some SAIs report notable changes in their interactions with specific institutional actors. Many SAIs provided examples of increased exchanges with government entities. A significant number of SAIs noted increased interest of the parliament in their work. A few SAIs indicate that they have established closer relationships with other oversight bodies, including internal control bodies in Government and external audit institutions operating at lower geographical levels.

### SAIs are engaging with SDG-related processes at the United Nations

Another component of INTOSAI's strategic focus on SDGs has been the engagement of the organization, its bodies and groupings and individual SAIs with the international community, especially the United Nations. The participation of INTOSAI in the meetings of the High-Level Political Forum on Sustainable Development, Conferences of the Parties of the United Nations Framework Convention on Climate Change, the fourth international conference on financing for development and other UN high-level events has increased the visibility of SAIs and helped showcase the relevance of their work in these policy areas. Continued engagement of INTOSAI and its members with UN processes in the future may benefit participants on both sides by facilitating exchanges and collaboration. On the other hand, at the national level, the research conducted for this report shows only very limited interactions between SAIs and UN country teams.

### Takeaway

In summary, the influence of the SDGs on SAIs is multi-faceted and certainly not homogeneous.

First, the SDGs as a framework have unambiguously had an impact on SAIs on a symbolic level, among other things by helping them frame narratives of their roles, providing a strong anchor to new lines of work, and creating the space for new interactions among SAIs and to some extent with other institutional actors at the national level and beyond.

Second, in a significant number of SAIs, the SDGs seem to have influenced strategic planning, the internal organization of work, assessments of needed skills and competences, the selection of audit topics, and audits processes.

Lastly, it is clear that the work of SAIs, whether it has an explicit SDG label or not, can greatly benefit SDG implementation.

## 6.2 The scope for enhancing governments' use of SAIs' work on SDGs

As national accountability institutions, SAIs have the mandate to independently oversee and assess government efforts to implement the SDGs. This oversight role allows SAIs to complement the analysis performed by public institutions, which are based on internal monitoring and evaluation systems, as well as efforts undertaken by other actors such as parliaments, civil society and the media. In practice, SAIs contribute to strengthening accountability by providing information that may not be readily available through government channels or national SDG follow-up and review mechanisms. In addition, SAIs enhance transparency by presenting findings about government performance in ways that are both easily comprehensible and actionable. This facilitates increased engagement of the public in monitoring SDG implementation, which in turn reinforces government accountability and public trust in institutions.

In general terms, SAIs have promoted transparency and accountability on SDG implementation through, among other ways: assessing whether governments are effectively implementing policies and programs aligned with the SDGs; examining SDG-related programmes at different tiers of government to hold government agencies accountable for SDG targets; and evaluating whether public funds intended for sustainable development are used as planned as well as effectively and efficiently.

Typical examples of audit impacts reported by SAIs regarding national legal and regulatory frameworks include: changes in legal frameworks to support SDG implementation; the tabling of new legislative bills or changes to the law and regulations made in response to audit recommendations; the development of new sectoral strategies; and commitments made by the government to establish roadmaps with timeline and budget to meet policy goals. In terms of institutional mechanisms, examples of audit impacts mentioned by SAIs refer to governments establishing coordination mechanisms for SDG implementation or for achieving complex policy objectives (for instance, food security and climate change). Examples of impacts of SAI audits on internal working processes in government include: adapting the budget framework to better reflect the gender dimension, better tracking

expenditures in specific areas, or better integrating national sustainability goals into the budget process; changes to the rules of public procurement to include sustainability criteria; improvements in monitoring and reporting systems; more effective use of information systems to manage government programmes; and improved management of public assets.

The four thematic chapters of this report present many examples of audits in specific areas where the work conducted by SAIs since 2016 has provided critical insights, findings and recommendations that governments could leverage to strengthen the implementation of the SDGs. Some of these are reflected in Table 6.1. It is likely that the same depth of information can be found in audit reports covering other SDG areas than those examined in this report. Of course, not all SAIs have covered or would be able to cover all SDGs, if only for lack of resources. Notwithstanding this, the range and importance of subject matters covered in audit reports should be a clear incentive for Governments to pay close attention to SAIs' findings and recommendations.

However, evidence presented in this report suggests that the increasing volume of insights produced by SAIs on SDG implementation often remains underutilized and has the

potential to more directly inform national action, starting with the executive and legislative branches of governments. Gaps that may exist in this regard depend on national political economy contexts, which are highly idiosyncratic and variable over time; as such, there is no universal recipe to incentivize governments to make better use of SAIs' findings. Beyond governments, other institutions could also greatly benefit from using the work of SAIs on SDGs. For instance, given their development focus, UN country teams could systematically consider SAIs' reports as input to their diagnoses and strategies.

A key ingredient for bridging the gap between evidence and uptake is communication between SAIs and other State and non-State actors. Previous chapters of this report illustrate both the efforts made by some SAIs to extend their traditional outreach upstream and downstream the audit process, and the limits that they perceive in terms of how their work is used by governments and other stakeholders. This is an area where increased visibility at the international level of the work done by SAIs (for example, on national climate action) may support efforts made by SAIs in their national contexts.

**TABLE 6.1 |** Examples of topics on which external audits have supported Governments in enhancing SDG implementation

| | **SDG preparedness audits** | **Audits of budgets and financial management systems** |
|---|---|---|
| Planning and institutional arrangements for SDG implementation | Horizontal and vertical coordination for SDG implementation<br>Roles and responsibilities for SDG implementation<br>Existence of relevant laws, regulations and policies | Long-term strategy for public finances<br>Long-term strategy for public debt<br>Alignment of budget processes and SDGs<br>Existence and adequacy of legal and regulatory framework for public debt management |
| Policy coherence | Alignment of national plans with the SDGs<br>Identification of silos and duplication of work | Coordination of responsibilities for public debt management<br>Alignment of debt strategies with fiscal objectives |
| Means of implementation | Mobilization of resources for SDG implementation<br>Alignment of budgets with SDGs and national strategies | Forward-looking analysis of public resources and sustainability of public debt<br>Quality of budget and debt assumptions<br>Soundness of forecasts and borrowing needs assessments |
| Evaluation of government programmes | | Efficiency, economy and effectiveness of national programs |
| Data, monitoring and follow-up systems | Availability of quality and disaggregated SDG data<br>Coherence of the SDG monitoring system<br>Effectiveness of national SDG follow-up<br>Quality of VNR reporting | Quality of fiscal statistics<br>Completeness and reliability of public debt data<br>Regularity and consistency of public finance reporting<br>Effectiveness of information systems to provide timely fiscal information<br>Effectiveness of systems to capture performance information |
| Communication and stakeholder engagement | Effectiveness of SDG awareness-raising efforts<br>Quality of stakeholder engagement around SDG implementation | Transparency and reporting on budget issues<br>Presentation and disclosure of fiscal information according to standards<br>Regularity and consistency of public debt reporting<br>Publication of fiscal statistics<br>Robustness of budget and debt reporting systems and databases |
| Internal processes in public institutions | Capacity constraints in government entities | Public procurement systems<br>Debt management processes<br>Capacity constraints<br>Existence of procedural guidance for public debt management<br>Soundness of internal oversight |

**Source:** Chapters 2 to 5.

| Audits related to "Leave no one behind" | Audits of climate action |
|---|---|
| Planning of government action for marginalized groups<br><br>Integration of gender into planning documents and legislation<br><br>Functioning of governmental structures in addressing equity, equality and inclusion<br><br>Identification of legislative gaps and harmonization of relevant legal frameworks<br><br>New or revised legal frameworks to define institutional responsibilities with regard to equity, equality and inclusion | Existence and adequacy of legal and regulatory framework to address climate change<br><br>Effectiveness of planning arrangements<br><br>Quality of strategies for climate mitigation and adaptation<br><br>Existence of relevant and clear national targets on climate action<br><br>Existence and effectiveness of climate risk management systems |
| Coherence of LNOB policies with other sector and macroeconomic policies and with legislative frameworks | Coherence between climate policies, other sector policies and macroeconomic policies<br><br>Coherence between climate objectives and national targets<br><br>Coordination of information systems for climate action |
| Gender budgeting<br><br>Adequacy of public resources allocated to poverty eradication and other LNOB-related actions<br><br>Budget execution for social programs | Identification of climate-related expenditures in budget<br><br>Credibility of climate budgets<br><br>Assessment of climate finance needs<br><br>Effectiveness of fiscal instruments to address climate change<br><br>Availability and sufficiency of resources and capabilities to implement climate adaptation initiatives |
| Quality of targeting of social programs<br><br>Effectiveness of policies in addressing socio-economic disparities | Prospects for compliance with national commitments<br><br>Efficiency and effectiveness of programs to address climate mitigation and adaptation |
| Adequacy, quality and disaggregation of data<br><br>Measurement of outcomes for disadvantaged groups<br><br>Quality of monitoring and evaluation systems for LNOB-focused programs<br><br>Evaluation of policies and strategies (e.g. on universal access to education and gender-based violence) | Quality of climate data<br><br>Quality of national monitoring and evaluation systems for climate action<br><br>Relevance and adequacy of targets and indicators for climate action monitoring and reporting<br><br>Integration of climate information into policy monitoring and evaluation systems |
| Consultation, dialogue and collaboration with non-governmental stakeholders in programme design, planning, implementation and evaluation of programmes<br><br>Dialogue with non-governmental stakeholders on enhancements to and oversight of legislative reform<br><br>Enhancement of outreach on the availability of benefits and services | Transparency and reporting on climate actions<br><br>Existence and adequacy of stakeholder communication and engagement strategies on climate action |
| Capacity constraints in government entities with regard to equity, equality and inclusion<br><br>Development of relevant guidelines and procedures, e.g. for integrated service delivery | Capacity constraints in government entities on climate issues<br><br>Existence and effectiveness of internal procedures for the implementation of climate strategies and plans |

# 6.3 Looking forward to 2030 and beyond

Going forward, some lessons reflected in this report can inform further work undertaken by SAIs on the 2030 Agenda and its possible successor framework, and the work of SDG follow-up and review systems more generally.

On a general level, the evolution of SAIs' strategies and practices as well as in their positioning within the accountability architecture of the 2030 Agenda - at both national and global levels—is likely to continue, driven by their engagement with the SDGs. The novel types of work initiated since 2016 may well expand further. Many of the methods, tools and capacities developed to audit the SDGs will remain highly relevant in the context of a post-2030 sustainable development agenda, as well as in national contexts, where evaluating government performance in pursuing national sustainable development objectives will continue to be a key priority.

## Emerging issues for the SAI community

In addition to continued work on the areas addressed in this report, some topics have already been earmarked for in-depth focus by INTOSAI in the coming years. One major topic relates to information and communication technologies and artificial intelligence (AI). This area is highly relevant to SAIs in two respects. First, as part of their mandates, SAIs should provide oversight of governments' efforts to embrace technological change in government, inter alia by evaluating the quality of digital services, assessing government strategies and plans for digital transformation, and ensuring transparent and accountable use of data analytics and AI by governments. Second, for SAIs to conduct efficient and effective audits, they need to thoroughly understand technological changes happening around them, assess the implications of technology and digitalization on their work, and leverage digital and data advancements to enhance their audits. The SAI community has shown strong interest in these themes for some time, and SAIs are well aware of the capacity challenges that exist in this highly technical field. The use of artificial intelligence techniques in auditing will be one of the two themes of the next International Congress of Supreme Audit Institutions (XXV INCOSAI) in October 2025. In relation to capacity-building, IDI's "Leveraging on Technological Advancement" (LOTA) initiative aims to enable the effective use of technology for SAI audits. Given the fast pace of technological change and governments' adoption of digital and artificial intelligence systems, it is very likely that this will be a key area of focus for SAIs in the coming decade.

Another topic that is receiving attention is sustainability reporting in the public sector, and specifically, the role of SAIs in providing assurance on sustainability reports produced by public institutions. This area of work is currently *terra incognita* for all but a handful of SAIs. The technical and methodological challenges associated with it are massive and will have to be addressed. The financial sector has achieved major advances in this type of reporting, from which SAIs can benefit.

## Focus on whole-of-government approaches and policy coherence

The use of the whole-of-government approach and the consideration of policy coherence are indissociable from SDG analysis and are highly relevant to the assessment of national policy targets. Because of this, the increased take-up of these by SAIs documented in the chapters of this report is likely to be sustained. In fact, their consideration in audit planning and the mastery of associated skills by SAI staff may be one of the lasting impacts of SDG-related work in SAIs.

The focus on interlinkages, synergies and trade-offs in SDG analysis, which has been consistently emphasized in the guidance and training offered to SAIs since 2016, may have lasting impacts in terms of the willingness of SAIs to integrate cross-cutting issues in their audits on a regular basis. As an example, the SAI of Brazil recently developed a cross-cutting strategy on equity in the oversight of public policies. Efforts made by IDI to promote the integration of "leave no one behind" considerations in SDG audits are another example. As these two examples illustrate, innovative practices can come through individual SAIs or through the global (or regional) level.

## The value of consolidating different types of audits

The thematic chapters of the report provide examples of instances when the findings of multiple audits conducted by SAIs could be combined to provide additional or broader insights to society. Chapter 3, for example, highlights how SAIs could reinforce their messaging on national budgets and public debt by combining the results of different types of audits (financial, compliance and performance) and other work they do in this area. In the climate change field (see Chapter 5), new tools like ClimateScanner offer the potential to serve as a basis for other, more detailed audits whose insights can then be combined more easily. In relation to the principle of "leaving no one behind" (see Chapter 4), there may be scope for more systematic aggregation by SAIs (or other actors) of audit conclusions to enable a more comprehensive view of equality, equity and inclusion. This does not necessarily mean focusing on those as audit topics, but rather combining and synthesizing the information already produced through the analysis of national programs in ways that speak to these dimensions. Although the report does not cover other sectors in

detail, it is likely that similar considerations may also apply elsewhere. In considering whether to develop this line of work, SAIs will have to consider issues of mandate boundaries and capacity challenges that may apply.

### Expansion of forward-looking work in SAIs

It may be expected that some SAIs will increasingly invest in forward-looking work. Current examples covered in this report include assessments of the sustainability of public revenues and public debt trajectories; and assessments of the likelihood of achieving national commitments, for examples in terms of climate mitigation, as well as associated benefits, costs and risks. This type of prospective work may in the coming years become common in other SDG areas.

### Risks to the SDG work of SAIs

The work of SAIs is conditioned by many factors, internal and external, domestic and international. They include, among many others, national and international political and policy contexts and the support that SAIs are able to receive at the strategic, normative and technical levels. Ultimately, the combination of all these factors is a strong determinant of what topics SAIs (whether in group or individually) choose or are able to address, and in turn of the importance they may give in their future work to the SDGs as a whole and to specific SDG areas. Here, three types of risks that may affect the future engagement of SAIs with the SDGs are briefly outlined.

At a sector level, ups and downs in the political currency of specific topics at the national and international levels impact the opportunity (and perhaps the ability) for a SAI to include them in audit plans. This is clear, for instance, for SAIs that respond to requests made by Parliament. Topics that were high on policy agendas in a given period may not be considered priorities in the next. In this regard, there is, for example, a risk that climate change may lose priority within the INTOSAI community in favor of other topics and does not expand beyond SAIs that regularly work on environmental issues. Similarly, the impetus witnessed since 2016 for SAIs to consider issues related to "leaving no one behind" may be blunted if these issues are given less priority in some countries. Another example is the topic of public debt, which is often unpalatable to governments, independent of their political orientation. On the other hand, by virtue of their mandates and their institutional closeness to parliaments, SAIs can help keep important issues - such as those with significant implications for the public budget or societal impact - on the policy agenda beyond political cycles. In itself, this continuity constitutes a valuable service to society.

More broadly, SAIs' engagement with the SDGs would suffer if it became clear that the international community shows limited interest in addressing the shortcomings in SDG implementation noted in recent years or in agreeing on a post-2030 framework for sustainable development.

Most importantly, the risk of SAIs not being allowed to play their oversight roles in an adequately resourced and independent manner is always present and, based on recent trends, increasing. As explained in Chapter 1, lack of independence of SAIs from the executive branch can affect the resources that are allocated to them, the topics they can select for their audits, and the degree to which the government acts on their recommendations. In today's political climate, it is essential to reaffirm the fundamental role of oversight and independent accountability institutions as cornerstones of democracy and sustainable development.

## 6.4 Recommendations

Looking forward, there is potential for greater use of the work of SAIs on SDGs by Governments and other stakeholders. In order to maximize the contribution of SAIs to sustainable development in coming years, national governments, SAIs, and the international community may want to consider the following recommendations.

### For Governments:

1. Governments should ensure that SAIs have the necessary independence, mandate, and resources to fulfil their oversight role effectively and be in a position to audit complex and cross-cutting issues that are characteristic of the SDGs. Without institutional independence and adequate capacity, SAIs may be constrained in their ability to provide meaningful oversight of SDG-related processes.

2. Governments could more systematically leverage SAI findings and recommendations, by:

   a. Integrating audit conclusions and recommendations into the design, implementation, and monitoring of national SDG strategies, budgets, and programmes;

   b. Acting on audit recommendations to update laws, regulations, and institutional arrangements that support SDG implementation, both at a whole-of-government level and in areas such as equity, equality and inclusion, climate action, and sound public finance management;

c. Applying a whole-of-government approach, using SAI insights to coordinate action across sectors, entities and levels of government and ensure that policies are aligned with SDGs and mutually reinforcing.

3. Governments should aim to maximize the contribution of SAIs to national SDG follow-up and review processes. This includes ensuring that audit findings inform national monitoring and reporting systems, and, where appropriate, formally engaging SAIs in voluntary national review processes. Such integration would help enhance the evidence base of national SDG assessments and reinforce accountability.

## For supreme audits institutions:

1. INTOSAI, its bodies and member SAIs can continue to expand SDG-related audit work, building on the experience acquired through SDG preparedness and implementation audits and expanding audit coverage to other SDG areas.

2. SAIs should continue to build the skills to apply a whole-of-government approach and consider policy coherence in their SDG-related work. This includes assessing interlinkages, synergies, and trade-offs across policies and ensuring that audit work captures the cross-cutting nature of the SDGs.

3. There is potential for more systematic integration of the "leave no one behind" principle into audit work. SAIs can continue to strengthen attention to the situation of disadvantaged groups, to disparities in access to public services, and to mainstreaming an equity, equality and inclusion perspective across audits, including through cross-cutting approaches and by applying recent audit methodologies and guidance.

4. SAIs should continue to leverage innovative methodologies and tools to expand audit coverage, enhance audit quality, and add value to their work. Among many others, innovations such as the ClimateScanner, the INTOSAI Development Initiative's SDG audit model (ISAM), data analytics and digital tools are mentioned by SAIs as important areas of focus in auditing SDGs. Aggregating and consolidating audit findings across audits can provide Governments and stakeholders with deeper insights on budgets, climate action, equity and inclusion, and other topics. Moreover, integrating public finance audits with performance audits in specific sectors can provide additional insights to support more informed decision-making.

5. There is potential for SAIs to expand forward-looking work, including prospective assessments of fiscal sustainability and debt trajectories, the feasibility of national climate commitments, and other long-term risks and opportunities.

6. SAIs can continue to strengthen stakeholder engagement around audits of SDG implementation, engaging with government entities and diverse stakeholders—including parliaments, statistical offices, academia and experts, civil society, and local communities—to enrich audit scope, improve data availability, enhance the relevance of audit findings and increase the impact of audits.

7. Building on the massive efforts undertaken since 2015, the SAI community should continue to invest in capacity development on SDG matters. This includes continuing to build expertise in performance auditing and sustaining the successful model of cooperative audits, which have been acknowledged by SAIs as key enablers in the development of their SDG expertise.

8. The SAI community can continue to promote knowledge sharing and collaboration on SDG auditing. Coordinated audits, regional and global thematic initiatives, and global forums such as the UN/INTOSAI Symposium are some of the many channels that can support further diffusion of the experience of SAIs in auditing the SDGs. Financial and technical support from the INTOSAI Development Initiative and INTOSAI Committees and Regional Organizations will continue to be key in this respect.

9. The SAI community, its donors and institutional partners should continue to support SAIs with limited resources and capacities, particularly those from SIDS and LDCs. This includes tailored capacity-building initiatives that respond to the specific institutional constraints and needs of those SAIs, enabling them to contribute meaningfully to auditing the SDGs.

## For the international community:

1. In order to fully benefit from SAIs' insights, the international community, including the United Nations, should continue to engage with INTOSAI and its bodies on matters that are central to SDG implementation, including on the link between public financial management and development outcomes, public debt sustainability, climate action, and the operationalization of the principle of leaving no one behind. Such engagement can help promote the integration of audit evidence into decision-making.

2. United Nations country teams should use relevant work of SAIs on SDG topics to inform country diagnoses and engagement strategies.