

Introduction

The World Public Sector Report 2025 focuses on the role of supreme audit institutions (SAIs) in the implementation of the Sustainable Development Goals (SDGs). Supreme audit institutions are key components of national accountability systems. As the apex external oversight bodies in a country, their primary role is to ensure the legality and accuracy of public accounts, the compliance of government operations with the law, and to assess the economy, efficiency and effectiveness of government operations. Given their mandates and key position in national accountability systems, SAIs are in a unique position to provide evidence-based inputs and insights and to make recommendations to help accelerate SDG implementation. This role and contribution have been recognized in several resolutions of the United Nations General Assembly.

Since 2015, the International Organization of Supreme Audit Institutions (INTOSAI) and SAIs have actively positioned themselves on the international agenda on sustainable development and identified the contribution to SDG implementation, follow-up and review as a strategic priority. Supreme audit institutions have increasingly been able to evaluate government performance on policies and programs to implement the SDGs and to identify institutional constraints that prevent their effective implementation.

The main objectives of the World Public Sector Report 2025 are to: (i) provide a global picture of SAIs' contribution to SDG implementation, follow-up and review, both in general and in specific SDG areas; and (ii) to examine how the positioning of SAIs in national accountability systems has evolved since 2016 due to the work of SAIs on SDGs. The report aims to present a comprehensive analysis of SAIs' work related to the SDGs since 2016; analyze the impact of the prioritization of SDG audits on SAIs' strategies, audit plans and methods of work; identify emerging trends and innovative approaches in this regard; and reflect on how SAIs' contribution may have influenced SDG implementation.

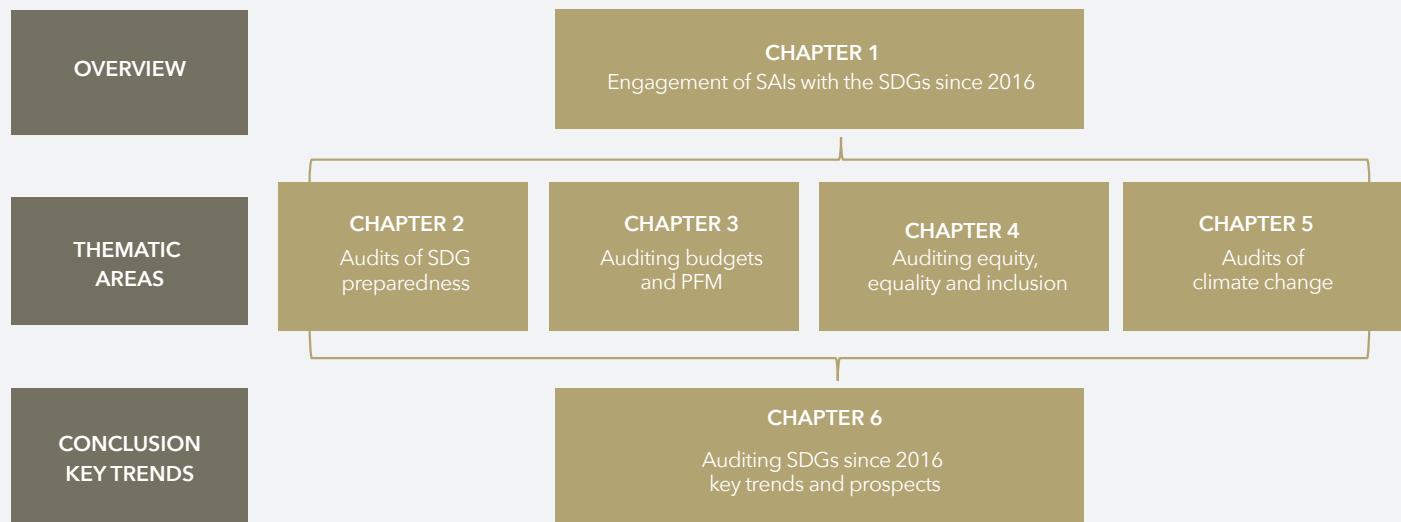
The report synthesizes audit findings and recommendations in various SDG domains and presents examples of audit impact in terms of improving and advancing

SDG implementation, with special focus on Least Developed Countries (LDCs) and Small Island Developing States (SIDS) when relevant. The report also examines the challenges and opportunities for SAIs associated with their work on SDGs. This approach aims to inform national and intergovernmental efforts to accelerate SDG implementation from now to 2030.

Content of the report

The report starts with an overview chapter, followed by thematic chapters on four areas where SAIs have conducted work: the preparedness of national governments to implement the SDGs; national climate action; budgets and public financial management; and leaving no one behind. The choice of these themes was based on a combination of criteria: (1) issues that figure high on the UN agenda and will be addressed at forthcoming international conferences, such as the fourth Conference on Financing for Development and the World Summit for Social Development; (2) SDG areas that have been prioritized by INTOSAI members and INTOSAI groupings and regions; and (3) SDG areas in which UNDESA has collaborated with INTOSAI and its members on global audit initiatives. The last chapter synthesizes key messages emerging from the report.

The four thematic chapters follow a common structure. They start with an exposition of the evolution of SAIs' audit work in those areas since 2015, pointing to associated innovations and challenges in terms of strategy, methodology, and capacity-building. They present syntheses of conclusions and recommendations commonly found in audit reports, as well as examples of impacts that audit reports have had on policies, strategies and institutional arrangements adopted by Governments. The final chapter enquires into some of the key trends related to SAIs' contribution to SDG implementation, follow-up and review with a prospective approach. Readers primarily interested in the findings and recommendations commonly found in audit reports can focus on the relevant sections of the thematic chapters (2.5, 3.5, 4.6, and 5.5).

FIGURE I.1 | Structure of the World Public Sector Report 2025

Source: Author's elaboration.

Chapter 1 presents an overview of the work of SAIs on the SDGs since 2016. It introduces the nature and function of SAIs and presents selected trends that influence SAIs' ability to contribute to SDG implementation. The chapter describes the efforts of the SAI community since 2015 to put the 2030 Agenda at the forefront of its agenda. It maps SDG areas where SAIs have contributed and provides a general overview of the policy impact of SDG audit work. The chapter also discusses benefits, challenges and opportunities that SAIs associate with their work on SDGs. The chapter also describes SAIs' involvement in institutional arrangements for SDG implementation, follow-up and review and examines how their work on SDGs may have changed SAIs' positioning in broader national accountability systems.

Chapter 2 documents the global effort of SAIs to conduct performance audits of government preparedness to implement the SDGs between 2017 and 2019. Results from these audits made it clear that SAIs could provide original insights on institutional arrangements, means of implementation and monitoring and evaluation systems for the SDGs, which complemented those produced by government agencies and other stakeholders. The chapter examines this initiative as well as its results and impacts. It also discusses the challenges involved in planning and conducting SDG preparedness audits and analyses the long-lasting effects of this work in terms of audit methodologies, focus on cross-cutting processes, and required audit competencies and skills.

Chapter 3 focuses on SAIs' contributions to sound public financial management (PFM) and stronger budgets to deliver on the SDGs, which are the focus of SDG target 16.6. The chapter identifies different approaches through which SAIs are contributing to enhance the performance of public financial management systems and budget processes, including by identifying and addressing budget credibility issues. It considers different methodological approaches and available tools and highlights the main findings, results and impacts of SAIs' work in this area. The chapter also reflects on some of the challenges that SAIs face in assessing the performance of budgeting processes and PFM. This chapter aims to directly inform the implementation of the outcome of the fourth International Conference on Financing for Development (FfD4).

The 2030 Agenda put the imperative to "leave no one behind" (LNOB) at its heart. **Chapter 4** examines how equity, equality and inclusion have received increased attention by SAIs since 2016. The chapter identifies entry points used by SAIs to examine these issues. It also examines various ways in which SAIs are integrating the "leave no one behind" principle in their own work. The chapter addresses challenges experienced by SAIs in auditing these issues as well as opportunities to advance the application of the LNOB principle in auditing. Common findings and recommendations of LNOB-related audits are presented. This chapter aims to directly inform the implementation of the outcome of the second World Summit for Social Development.

Chapter 5 reviews ongoing work done by SAIs to strengthen national responses to climate change. It shows that SAIs play a growing and important role in this area. The chapter identifies entry points used by SAIs to examine policies and programmes related to climate change mitigation and adaptation. The chapter analyzes the findings and recommendations commonly found in audit reports addressing national climate action and related SDG areas such as biodiversity, water, and energy, and illustrates the range of topics that they cover in relation to climate governance, policy design and implementation, monitoring and evaluation, climate finance, and the performance of public programmes. The chapter also reflects on challenges experienced by SAIs in auditing these issues as well as the progress made by SAIs and the opportunities to advance climate-related work in the future.

Chapter 6 synthesizes key messages that emerge from the report. The chapter highlights key trends related to the role and contribution of SAIs to SDG follow-up and review since 2016. It illustrates the richness of the information produced by SAIs on SDG implementation and makes the case for greater take-up of their work by Governments. Lastly, it briefly addresses possible trends for SAI work on SDGs going forward, and their implications.

Methodology

The World Public Sector Report 2025 was written by the Division for Public Institutions and Digital Government of the United Nations Department of Economic and Social Affairs (UN DESA).

The report uses primary and secondary data. Primary data included: (i) the latest Global Survey of INTOSAI, conducted by the INTOSAI Development Initiative in 2023;¹ (ii) a short survey of INTOSAI members conducted by UN DESA in 2024 for this report; (iii) interviews of resource persons in SAIs across the world, which were primarily focused on the thematic chapters of the report; (iv) audit reports published by SAIs; and (v) other inputs, including written contributions from SAIs. Details on these various sources are provided in Annex 1. The reader is referred to the acknowledgements section for details on the contributions received for the report. Secondary data included reports published by UN DESA, INTOSAI, IDI, and other organizations, voluntary national review reports published by countries, as well as academic and grey literature.

The report relied on peer review by UN and non-UN experts, in addition to internal review in the Department of Economic and Social Affairs.

Endnotes

1 Key results from the Survey are available in INTOSAI Development Initiative (IDI), 2024, Global SAI Stocktaking Report 2023, Oslo.