16th Session of the Committee of Experts on Public Administration (CEPA)

24 to 28 April 2017

Written Statement by INTOSAI

Agenda item 3: Ensuring effective implementation of the Sustainable Development Goals through leadership, action and means, (c) Institutional arrangements for the Sustainable Development Goals

The role of Supreme Audit Institutions in ensuring effective implementation of the Sustainable Development Goals

Introduction

The adoption of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) with their unprecedented scale and universality presents both opportunities and challenges for the global community. The implementation of this ambitious and comprehensive development agenda as well as the achievement of the SDGs can only succeed if effective, accountable and inclusive institutions are in place. Supreme Audit Institutions (SAIs) can support the implementation of the SDGs in many ways.

The broad scope of the 2030 Agenda as well as the fact that the responsibility lies within national governments gives SAIs the possibility to play a key role in supporting the implementation, follow-up and review of the SDGs.

Contribution of SAIs to the implementation of the SDGs

Through their audits and consistent with their mandates and priorities, SAIs can make valuable contributions to national efforts to track progress, monitor the implementation and identify improvement opportunities across the full set of the SDGs and their respective nations' sustainable development efforts. The broad scope of the SDGs means that many of the issues they address already fall within the scope of SAIs' work in financial, compliance and performance audits. Through all these types of audits, SAIs are providing advice and assessment of the preparation, implementation as well as the monitoring and reporting on progress on the SDGs. Therefore, SAIs can play an effective role in supporting their countries' preparation for the SDGs, their implementation and reporting on progress.

This important role of SAIs has been repeatedly recognized by the global community, inter alia by three Resolutions of the UN General Assembly. Resolutions A/66/209, A/69/228 and A/69/327 of the UN General Assembly

•   Recognize the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives as well as the internationally agreed development goals (like in particular the SDGs),

•   Encourage the UN Member States to give due consideration to the independence and capacity-building of SAIs as well as to the improvement of public accounting systems in the context of the 2030 Agenda on Sustainable Development, and

•   Encourage the UN Member States, observers and institutions to continue to intensify their cooperation with INTOSAI in order to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through strengthened SAIs.

Contribution of INTOSAI to the implementation of the SDGs

The International Organization of Supreme Audit Institutions (INTOSAI) is well aware of the growing global recognition of and the expectation towards the central roles of INTOSAI and SAIs in promoting good governance and accountability in the implementation of the 2030 Agenda. INTOSAI has an important supporting and leveraging role to play in national, regional, and global efforts to implement the SDGs and to review the progress that is being made.

The XXI International Congress of Supreme Audit Institutions (INCOSAI) 2013 decided in the Beijing Declaration that INTOSAI should take a role in the UN Post-2015 Development Agenda (now 2030 Agenda for Sustainable Development). In order to successfully fulfill the task set out by the Beijing Declaration, INTOSAI has already contributed and will further contribute in the future - to the implementation of the SDGs through a number of initiatives, inter alia by engaging with the UN in various forums, or by dedicating the biennial UN/INTOSAI Symposia to the involvement of INTOSAI in the 2030 Agenda.

The jointly organized UN/INTOSAI Symposia provide capacity building for participants from SAIs - especially from developing countries - through the exchange of subject-specific experiences and information in all relevant fields of public sector auditing, including the new challenges associated with the SDGs. In line with this focus, the forthcoming 24th UN/INTOSAI Symposium, which will take place from 31 May to 2 June 2017, will address in detail the further contribution of SAIs and INTOSAI to the implementation of the SDGs.

In July 2016, INTOSAI organized a side-event at the UN High Level Political Forum (HLPF) on "The contribution of SAIs to ensuring that no one is left behind in the implementation of the SDGs". This roundtable discussion highlighted the opportunities and potential contributions of SAIs to the follow-up and review of the 2030 Agenda and the SDGs at different levels.

INTOSAI approaches to the implementation of the SDGs

The great importance INTOSAI attaches to the contribution SAIs can make to the monitoring of the implementation of the 2030 Agenda, including the follow-up at a global, national and regional level, is also prominently reflected in INTOSAI's new Strategic Plan 2017-2022: one of the five crosscutting priorities of INTOSAI for the next six years is "Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates".

In this context, the Strategic Plan identifies the following four approaches where SAIs can expect to make valuable contributions to the implementation of the SDGs:

1. Assessing the readiness and preconditions of national systems to report on progress towards the achievement of the SDGs;

2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs;

3. Assessing and supporting the implementation of SDG 16 which relates to transparent, efficient, and accountable institutions; and

4. Being models of transparency and accountability in their own operations, including auditing and reporting.

These four approaches were also intensely debated by the participants of the XXII INCOSAI, which took place in Abu Dhabi, United Arab Emirates, in December 2016. The question of "How can INTOSAI contribute to the 2030 Agenda for Sustainable Development, including good governance in order to strengthen the fight against corruption?" was one of the two main themes of the Congress.

The contribution of SAIs to the SDGs as a main theme of the XXII INCOSAI

As a result of these discussions, the XXII INCOSAI identified the importance of - and the interest of SAIs in - undertaking audit and review work on the SDGs through the four different approaches defined by the Strategic Plan.

Each of the four above mentioned approaches shall be supported by a dedicated framework, which will help INTOSAI compile the key findings from SAIs' work in the respective areas. Overall, INTOSAI aims to become an authoritative independent voice on the challenges facing the global community in planning and implementing the SDGs and reporting on their progress.

To this end, INTOSAI plans to provide regular feedback to its member SAIs on SDG-related audit issues, such as approaches, methodologies and results, in order to inform and encourage SAIs to do effective work in this area. In addition, INTOSAI will provide analysis and insight on a periodic basis to international stakeholders on audit and accountability issues related to the SDGs based on the collective experience and work of SAIs.

For this purpose, an expert group to be composed of both internal and external experts will address the following key priorities in the period leading up to the next INCOSAI in 2019:

• Developing and delivering frameworks for implementing the four above mentioned approaches based on SAIs' initiatives as well as a mechanism for monitoring progress and collecting information;

•   Supporting the production of high-quality SDG-related information through these frameworks; and

•   Ensuring effective relations with the UN and other external partners, including informative and accessible reporting.

Proposed frameworks for the implementation of the four approaches

The proposed frameworks to be developed for the implementation of the four approaches include in detail

1.   An auditing preparedness model containing seven key elements in order to assess the preparedness of national governments to implement the SDGs. This model could also be used to provide a baseline from which to measure progress over the course of the SDG implementation and to report back to the UN.

2.   An audit findings framework providing INTOSAI with a tool to aggregate performance audit results at regional as well as the global level;

3.   A PFM (public financial management) framework assessing the functionality of the national public financial management systems, which builds on existing experiences of SAIs and takes into account the knowledge gathered from international assessment tools;

4.   A global SAI performance evaluation framework that can showcase how SAIs across the globe are performing and how this performance is improving by reporting on a few essential indicators.

Conclusion

Through their oversight and control functions, SAIs will play a fundamental role in guaranteeing accountable and effective governance for sustainable development. Thus, capable and independent SAIs can make a substantial contribution to the follow-up and review of the implementation of the 2030 Agenda for Sustainable Development at national, regional and global level.

The overall goal of INTOSAI is to support SAIs in making a decisive contribution to the success of the 2030 Agenda. By this means as well as through regular information of and close cooperation with the UN, INTOSAI strives to be a reliable partner for the UN in our common task to sustainably improve the lives of the citizens around the world.