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Expert Group Meeting

"Second technical meeting for the elaboration of a model to audit the implementation of the Sustainable Development Goals"

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Organised by

United Nations Department of Economic and Social Affairs (UNDESA)
in collaboration with the INTOSAI Development Initiative (IDI)

The present document is the report of an expert group meeting entitled "Second technical meeting for the elaboration of a model to audit the implementation of the Sustainable Development Goals", held on 24-26 July 2019 at the United Nations Headquarters in New York. The meeting was organised by the Division for Public Institutions and Digital Government of the United Nations Department of Social and Economic Affairs, in collaboration with the INTOSAI Development Initiative.

For more information on the meeting, please consult: https://publicadministration.un.org/en/news-and-events/calendar/ModuleID/1146/ItemID/3018/mctl/EventDetails

The opinions expressed in this report are those of the authors of the report and do not necessarily reflect the views of the United Nations.

Contents

Context and objectives

The present document is the report of an expert group meeting entitled "Second technical meeting for the elaboration of a model to audit the implementation of the Sustainable Development Goals", held on 24-26 July 2019 at the United Nations Headquarters in New York. The meeting was organised by the Division for Public Institutions and Digital Government (DPIDG) of the United Nations Department of Economic and Social Affairs (UNDESA), in collaboration with the INTOSAI Development Initiative (IDI).

The objective of the meeting was to inform the development of a model for supreme audit institutions to audit the implementation of the Sustainable Development Goals (SDGs).

Background

The meeting took place in the context of DPIDG's collaboration with IDI's capacity development programme on "Auditing the Sustainable Development Goals", which supports supreme audit institutions (SAIs) across all regions in conducting audits of the SDGs as per the international standards of supreme audit institutions (ISSAI).

In its first phase (2016-2019), the programme supported more than 70 SAIs and one sub-national audit institution worldwide to conduct performance audits of government preparedness to implement the SDGs.

Given the novelty and distinctive characteristics of auditing the SDGs, the strategic prioritization of SDG audits by INTOSAI and individual SAIs, and the positive experience of the audits of government preparedness for SDG implementation, IDI and its partners have decided to extend the programme to the period 2019-2023, with a focus on auditing the implementation of the SDGs. The programme will include the development of a model and methodology to audit SDG implementation, which will be subsequently used to facilitate support to SAIs to conduct audits of the implementation of selected

SDG targets. The model will also provide guidance to SAIs in their strategic considerations on auditing SDGs. The audit model will be branded as IDI's SDG Audit Model (ISAM).

A core group of experts convened by IDI is developing the audit model, which will be finalised by the end of 2019. A first meeting of the expert group (Oslo, February 2019) discussed the conceptual focus and basic structure of the audit model and agreed on the workplan and initial communication strategy. The results of the initial work were presented to the SAI community in New York on 23 July 2019, as part of the SAI leadership and stakeholder workshop jointly organised by IDI and UNDESA.

Building on the lessons learned from the first phase of the programme, and in order to make the methodological guidance provided as concrete as possible, the model will be piloted through an audit in the area of sustainable public procurement, covered by SDG target 12.7 ("Promote sustainable procurement practices that are sustainable, in accordance with national policies and priorities.").

Objectives

The overarching objective of the Expert Group Meeting was to provide a space for interaction among selected staff from SAIs, thematic experts on sustainable public procurement, and the core team developing the audit model to discuss the proposed approach, methodology and relevant audit issues (e.g., audit objective, criteria, questions and tools) for the model and to receive technical inputs on the subject matter of the pilot audit (SDG target 12.7). The meeting aimed to inform directly the elaboration of the model – both from the angle of the general approach to auditing SDG implementation, and from that of how to audit sustainable public procurement at a whole-of-government level.

Specifically, the meeting sought to achieve the following objectives: (i) discuss various ongoing initiatives and models for auditing SDG implementation to help mutually strengthen the model, and facilitate collaboration and communication going forward; (ii) discuss

relevant technical audit issues, highlighting what is distinctive about auditing SDG implementation; (iii) receive specialized inputs and validation from subject matter experts on sustainable public procurement to help focus the audit model; (iv) discuss the audit model with a wider group of stakeholders interested in SDG implementation and monitoring; and (v) determine modifications to be made in the model based on stakeholder consultation and feedback.

In relation to objective (iii), the meeting was also designed by DPIDG as a pilot for similar meetings that could be organised in the future to develop target-specific audit guidance on other SDG targets. Guidance tailored to specific subject matters will be critical in order to operationalize the audit model. To some extent, such guidance can be developed through short meetings mixing thematic experts in the field considered, representatives of SAIs that have conducted audits in that field, and other stakeholders interested in SDG evaluation. Such meetings can help identify a comprehensive range of generic issues that should be considered in an audit, which should later be refined depending on each country's context.

Target-specific audit guidance could benefit from this type of meetings to:

- Be cognizant of the main parameters that influence the development of strategies, policies and practices at the country level on specific SDG areas such as public procurement (for example, legal or process-related);
- Identify the main levels of intervention at which government can act, and reflect those in the audit guidance;
- Refer to the latest authoritative standards, norms, guidance and practices;
- Use the right terms for specific subject matters in SDG issue areas– this is not a trivial issue, as each sector has their own jargon, and audit is no exception;
- Be calibrated to current levels of proficiency, ambition, and practices in government, distinguishing different levels as appropriate.

Meeting structure and format

The three-day meeting was divided into several segments. The small number of participants facilitated interactive and informal discussions. The detailed agenda of the meeting is included in Annex 1 and the list of participants in Annex 2.

An initial segment was intended for sharing information on existing initiatives to audit SDG implementation. This included a presentation on IDI's SDG audit model, as well as presentations from SAIs that have worked on auditing SDG implementation during the first session. A second session discussed the challenges of adopting a whole-of-government approach to auditing SDGs. This had come up as a difficulty for many if not most SAIs when they conducted the SDG preparedness audits, and has been identified as a critical consideration for the audit model. A third session aimed to provide all participants with an understanding of the latest developments in the area of sustainable public procurement. The objective was to provide all participants with a common background to identify the essential aspects that SDG audits on this topic should address.

The next three sessions examined the experience of auditing sustainable public procurement and procurement by SAIs. The discussion delved more deeply into specific dimensions of audits and considered the various levels at which procurement has been audited, policy coherence and associated policy and institutional mappings, and how to measure performance.

The afternoon of the second day was dedicated to identifying generic aspects of sustainable public procurement that should be included in SDG audits, synthesizing relevant considerations for auditing sustainable public procurement in SDG audits, and needs for auditing, and highlighting key pending issues in relation to the development of the audit model.

Lastly, on the third day of the meeting, the core group met to revisit the draft audit model based on the inputs received and the results of the discussions of the previous two days. The group

also agreed on a schedule for completion of the audit model.

Many experts provided written inputs to the meeting. Those inputs as well as the presentations made during the meeting are available on the meeting webpage on the website of the Division for Public Institutions and Digital Government (see above page ii). Before the meeting, IDI had also shared the current version of the draft audit model. The meeting followed Chatham House rules. The remainder of the report aims to capture the main substantive points discussed and some of the key messages emerging from the discussions. It is organised under broad themes rather than following the order of the sessions. The main issues were discussed recurrently at several points during the meeting, as a common understanding progressively emerged of both the broad objectives of SDG audits and how sustainable public procurement can be audited.

Key methodological questions for auditing SDG implementation

The audits of SDG preparedness conducted in the past three years, ongoing efforts by SAIs to audit SDG implementation, as well as more general considerations regarding SDG monitoring and evaluation all point to a number of critical questions regarding auditing SDG implementation. Several of those questions were discussed at the meeting and the evolving understanding of some of these issues by participants resulted in decisions regarding the audit model; those are reflected in the last section of this report.

Definition of an audit of SDG implementation

Adopting a clear definition of what SDG implementation audits are is important for several reasons. First, it impacts the content of the audit model. Second, it embodies what is distinctive of SDG implementation audits compared to traditional performance audits conducted by SAIs.

Finally, although at a general level SDG implementation audits should contribute to SDG monitoring and evaluation efforts, a clear definition allows to distinguish SDG audits from other types of assessment.

Some of the considerations for defining an audit of SDG implementation include the following: (i) appropriate level of focus for the audit in the SDG hierarchy (e.g., goal versus target); (ii) focus on national versus international targets or objectives; (iii) focus on outcomes, outputs, processes, or a combination thereof; (iv) integrated approaches, including horizontal and vertical integration and engagement of non-state actors; (v) whole-of-government level versus individual programme or entity level; (vi) considerations of what is feasible for SAIs given the variation in their mandates; (vii) data availability and quality. These issues are addressed in turn below.

In addition, strategic considerations, i.e. the factors at the SAI level that would influence its capacity to conduct SDG implementation audits, were also discussed. As an example of these strategic issues, how to select the SDG targets to be included in the SAI's annual audit plans and the organizational setting that may be more conducive for supporting SDG audits going forward were discussed during the meeting.

Scoping SDG audits at the target level

Participants agreed that the appropriate level for SDG audits was that of SDG targets. Auditing a whole SDG goal would make the identification of causal linkages between policies and outcomes too complex, and would defeat the operational purpose of the audit, due to the large number of linkages with other policy areas.

Focus on national or international targets

In the context of the implementation of the SDGs, the question of which target to audit arises quite naturally, because of the international nature of the SDGs and the wide scope of policy issues covered in the SDG framework. In the 2030

Agenda for sustainable Development, goals and targets are defined as aspirational and global, with each government setting its own national targets taking into account national circumstances (paragraph 55). Countries have set and prioritised national targets for the SDGs in different ways. While an SDG target provides a clear reference, in national contexts, there may be no related targets; or, the related targets may be more or less ambitious than the global target. A low-ambition national target might be effectively achieved while the corresponding international target remains distant, and vice-versa.

Participants agreed that SAIs should audit national targets. First, this is consistent with SAIs' mandates, and reinforces the legitimacy of SDG audits. Second, in practice, national targets in relation to any SDG target vary widely, depending on country circumstances. For example, while some countries have gone through the process of aligning their national sustainable development strategies and development plans with the SDGs, including identifying national targets and indicators with SDG targets, others have not. The political importance and ambition of a national target may be a relevant dimension for a SAI to decide on auditing the target in question; SAIs may not want to allocate resources to auditing a policy area that receives little attention in the national context, even though it may be salient at the international level.

Focus on outcomes, outputs, or processes

The draft audit model had envisaged national outcomes as the focus of SDG audits. At a first (conceptual) level, some participants raised questions as to whether outcomes could be audited, as they fall out of the control of any audited entity. An entity can control its outputs; between outputs and outcomes, a range of factors intervene, which are typically outside of an organization's control. Moreover, outcomes are dynamic and change (e.g., in the area of public procurement, the impacts of long tender processes only become evident over time). These factors are very important dimensions to consider

in SDG audits. They are often mapped and analysed by organizations themselves, for example in enterprise risk management (ERM) exercises, or in modelling and simulation of policy scenarios based on currently available information.

Considering processes that contribute to a certain target is also important for audits to provide relevant recommendations based on the audit findings. Also critical for SDG audits are mappings of policies (in a broad sense, including legal and regulatory frameworks) contributing to a specific outcome, and the associated institutional and stakeholder mappings.

Experiences from SAIs shared during the meeting pointed to the fact that the existence of national legislation (or institutional mechanisms, for instance those put in place by governments to coordinate the implementation of the SDGs) is not sufficient for progress. This in turns indicates the importance of looking at efforts made by the government to ensure that its own objectives and commitments can be translated into meaningful action by actors operating at different levels. This includes, for example, clear plans, engagement with critical actors, looking at incentives in the system, and putting in place systems that allow the government to monitor progress.

Policy coherence and integration

Participants agreed that any audit of SDG implementation should consider linkages between policy areas. Prior to defining the audit scope and formulating the audit questions, audit teams need to understand and map such linkages; identify the corresponding policies and the way they impact the area under consideration, including considering their mutual coherence (or incoherence) and identifying policy gaps; and map the institutions whose mandates cover the implementation of the relevant set of policies.

There already are illustrations of how such mappings can be conducted in the context of SDG audits. For example, the mapping of policies related to organic food production done in the audit of preparedness to implement target 2.4 coordinated by the Tribunal de Contas de União (TCU) in Brazil. Specific guidance was

developed to undertake similar exercises as part of a coordinated audit on the same SDG target conducted in Latin America.

In federal states, a multiplicity of laws covers the same policy area (e.g., Federal, State, and sometimes levels below that), which makes the analysis of government objectives difficult. For example, India has 29 states all of which have legislative power, and 7 union territories, thus potentially resulting in more than 30 sets of legislation to analyse on any issue.

Whole of government approach

A major challenge for SAIs when conducting the audits of SDG preparedness was adopting a whole-of-government approach. Understanding the concept of "whole-of-government" itself can be difficult for SAIs, as it involves a change in their unit of analysis since traditional audits focus on one or several well-identified entities or public programmes.

Yet, a whole-of-government approach is critical for auditing the implementation of SDG targets. First, the existence of several effective programmes or entities does not imply that government action in the corresponding area is efficient or effective, as recognised by the draft audit model. Second, beyond what happens within individual entities, a range of functions and services are provided by the government through center of government functions (e.g., coordination) (see illustrations on sustainable public procurement later in this report). The effectiveness of the government in delivering those functions can critically impact the overall effectiveness of individual organizations and of the whole system. Thirdly, there is an even higher level of strategic action by the government, which includes its commitment to action in a given area, and the means it uses to ensure that it can follow upon those commitments. As shown in the context of sustainable public procurement below, weaknesses at this strategic level need to be identified in order to improve government action.

One of the key challenges for SAIs to conduct audits with a whole-of-government approach is how to provide a holistic picture of actions at different levels of government. For most SDG targets, different levels of government will be involved in policy formulation or implementation. In some cases, most of the policies, resources and programmes are decided and implemented below the central level. This is the case, for example, for the education sector in the USA. Yet in many cases, the mandate of the central (or federal) audit office does not cover lower levels of government.

Several strategies to address this problem were mentioned during the meeting. Coordinated (cooperative) audits are one, in which audit offices at different levels of governments conduct audits at their respective levels, with a whole picture emerging from the set of audits in an integrated audit report. This approach has been followed in many countries. Another strategy is to look at the efficiency and effectiveness of the use of national (federal) resources in sub-national programs. This approach has been followed by the GAO in the USA.

Challenges to whole-of-government audits also manifest themselves in the horizontal dimension. This is illustrated below in the case of sustainable public procurement.

Despite the conceptual challenges, in practice SAIs can be guided into auditing with a whole-of-government approach through relevant audit questions, even if those questions do not explicitly include this term. In addition, there are methodological tools available for SAIs. For example, the US GAO uses a framework that considers fragmentation, duplications and overlaps. This framework has been used and adapted by Brazil's TCU. It was also mentioned that the framework used in UNDESA's World Public Sector Report 2018, which considers horizontal integration, vertical integration and engagement with stakeholders, could easily provide audit criteria for SDG audits. There was agreement among participants that the guidance provided in the model to audit target 12.7 should include specific examples of possible audit questions and criteria that reflect a whole-of-government approach, which SAIs could use.

More generally, it was felt that a preliminary step to conducting a whole-of-government audit in an

area where none has been previously done would be conduct a "meta-audit" or review of previous entity or program-level audits done by the SAI on that subject matter. This can not only provide a partial view of the whole landscape, but can also: (i) alert auditors about recurring issues in this area in the national context, thereby helping with the framing of the SDG audit; (ii) help with policy and institutional mappings; (iii) provide a pool of questions and sub-questions which an SDG audit can use or take inspiration from.

Limitations due to SAIs' mandates

The mandates of individual SAIs determine what they are able to do. Many SAIs still do not have the mandate to conduct performance audits. TCU in Brazil does not conduct impact evaluations. As already mentioned above, in many cases, the mandate of the central (or federal) audit office does not cover lower levels of government. Strategic considerations for SAIs in this regard include how to coordinate audits at different levels of governments. At the audit practice level, how to sample sub-national governments and assess their contributions to SDG implementation in the context of whole-of-Government audits is important.

For all SAIs, the fact that their mandates do not cover the private sector is an impediment to auditing SDG implementation, insofar as the contribution of non-governmental actors to SDG-related outcomes is often critical. As an example, in the USA, academic research has found that key drivers of school performance are largely out of the control of governments at different levels, and involve interactions and behaviours within households. In such cases, a key issue for the SAI is to identify leverage points for government action, wherever they might be located in the system.

A strategy followed by the NAO of Finland to address this issue has been to evaluate the quality of legislation as an output of public administration, which is within the SAI mandate, even though it might not be implemented by the central level of government or by the public sector.

Data availability

Lack of appropriate data is often invoked as an impediment in the general context of monitoring and evaluation of policies, and has received much attention in the context of SDG follow-up and review. The issues of data availability and quality have been abundantly discussed in meetings of SAIs on SDG preparedness audits since 2017.

The discussion during the meeting provided a nuanced picture in this regard. Some participants made the case for "good enough data"; SAIs do not need to wait for perfect data to be available. It was mentioned that in its work, the US GAO often tries to emphasize the use of data and evidence to base decisions, rather than the need to improve data quality. It was mentioned that data that is not perfectly "clean" can be good enough at the planning phase of audits, even though it might be inadequate as evidence to be used at later phases of audits.

Impact of audits

Different types of audits may have different impacts. For example, in the Finnish context, compliance audits tend to attract more attention from the media than performance audits, even though the latter are more relevant to SDG evaluation. This may not always be the case, though, and may depend on the country context.

Sustainable public procurement and insights for auditing the implementation of SDG target 12.7

The meeting considered recent developments in the field of sustainable public procurement, and how these can impact SDG implementation audits of target 12.7. Performance measurement was also discussed in relation to sustainable public procurement. This section highlights an illustrative list of topics that would impact, in one way or another, the performance of a country in terms of sustainable public procurement, and hence would be relevant for consideration in SDG audits of target 12.7. Some of these elements have a whole-of-government dimension, in the sense that they are best addressed at a macro level.

Finally, some of these elements can be assessed from a compliance perspective, but others are best addressed through a performance lens.

Public procurement versus sustainable public procurement

Some participants raised the question of whether sustainable public procurement should be seen as separate from public procurement for auditing purposes. Underlying the question was a sense that some countries have not prioritised sustainable public procurement.

In this regard, sustainable public procurement should be looked at within the context of the public procurement system in a specific country context. It was mentioned that the OECD's 12 principles of public procurement do not identify "sustainability" as a separate principle, but rather is addressed under the principle of "balance" – as a secondary policy objective that should be evaluated and balanced against the primary procurement objective. The OECD has developed tools and guidelines to operationalise this principle, and the Methodology for Assessing Procurement Systems (MAPS, http://www.mapsinitiative.org/) has a special module on SPP that is being piloted

A simple answer to the question is that, in countries that do not prioritize sustainable public procurement, it may not make sense for the SAI to choose target 12.7 for an SDG audit, as political salience or relevance should be one of the criteria for selecting the subject matter of the SDG audits.

Environmental and social dimensions of SPP

The degree to which countries emphasize the pursuit of social or environmental objectives through public procurement varies widely. The use of public procurement to promote social objectives was used more than 15 years ago in both developing and developed countries. Target groups in this regard can include women entrepreneurs, small and medium enterprises, indigenous peoples, and others. This means that the relevant legal and regulatory frameworks includes not only procurement law and regulations, but also sectoral legislation. It was mentioned that in the European context, it is easier to use environmental criteria than social criteria in public procurement, as the criteria must show a direct link with the object of procurement.

The influence of international law

Recent years have seen developments in international law that impact the decision space in relation to sustainable public procurement. For example, the WTO's Global Procurement Agreement (GPA) was revised, and now includes explicit space for sustainability considerations. UNCITRAL has issued a template procurement law. In the European Union, the Procurement Directive has defined a framework in which national procurement law has to work. In the case of sustainable public procurement, relevant international law does not only include procurement-centered law, but also trade law, investment agreements, ILO Conventions, environmental treaties, etc.

Accounting and budget rules

Accounting and budgeting rules applying to government entities impact the incentives for public organizations to adopt sustainable procurement. For example, the possibility to account for savings made during the utilisation phase of products may encourage the consideration of sustainable products with higher purchase cost. This was noted long ago, but is still relevant today. Hence, audits should pay attention to the accounting and budget rules and to the way they may foster or impede sustainable procurement practices.

Working with suppliers

Sustainable public procurement often requires collaboration of government departments (or the center of government) with potential suppliers in order to enable them to upgrade to more sustainable products. This can be done in a number of ways.

Mandatory versus voluntary approaches

A complexity that has a direct bearing on audits is the existence of both voluntary and mandatory approaches to sustainable public procurement.

There usually is a juxtaposition of mandatory elements with voluntary instruments, which can vary across agencies. In some countries, some levels of government may face mandatory requirements while others are just encouraged to include sustainability elements in procurement.

Internal capacity in government agencies

In surveys done 15 years ago, lack of capacity at the level of individual procurement officers was identified as a critical bottleneck for the adoption of sustainable public procurement. A 2009 audit from The UK NAO identified centrally-supported training of procurement officers as a need. Participants in the meeting agreed on the relevance of this issue, including in developed countries. In particular, Finland pointed to the lack of capacity of procurement officers to apply the life-cycle cost concept and "sell it" to managers.

Tools to facilitate SPP

A number of tools can support sustainable procurement practices in government; many can be provided by a dedicated unit in government, working with the appropriate partners. Such tools include the following.

Life-cycle analysis of products. This can be performed by academia, the private sector or the government. A critical role for government is to make such analyses available to procurement officers in a user-friendly manner.

Sustainable product catalogues. Such catalogues list sustainable products, making it easier for procurement officers to choose among them. Product catalogues include databases where products are evaluated along multi-dimensional criteria (for instance, electric consumption, CO_2 emissions, hazardous material presence, etc.). Product catalogues can work well or not. For example, one of the sustainable procurement audits conducted by TCU in Brazil recommended to revise the catalogue to include additional products (only 1000 were sustainable) and eliminate duplications.

Central purchasing bodies. Central purchasing bodies are used by a number of governments to procure frequently purchased goods (e.g. vehicle fleets). They can develop technical expertise and serve as role models for other parts of the government.

E-procurement platforms. Electronic procurement platforms have been increasingly used by countries to increase the efficiency and transparency of public procurement. The degree to which those platforms integrate sustainability considerations differs. Some explicitly do (e.g., Estonia). E-procurement platforms are a very valuable source of data, which can be used to measure performance, from the micro level (individual contracts) to the macro level (see below).

Public-private partnerships

An increasing part of public services are delivered through public-private partnerships (PPPs). Infrastructure is an example where direct procurement is often replaced with contracts of various natures with private providers (e.g., concessions). PPPs are typically complex to assess, due to different accounting rules, the presence of contingent liabilities and risks, and other factors. Participants in the meeting agreed that it would be important for audits of target 12.7 to consider how to include PPPs in the scope of investigation when relevant in the country context. Other instruments such as impact bonds, outcome-based contracts, and related arrangements (for example, "pay for success" in the USA) were also discussed. Although these instruments have been widely advertised in recent years, not much information exists regarding their efficiency and effectiveness.

Performance measurement around sustainable public procurement

Generally speaking, public procurement is an area that is much scrutinized, and subject to heavy regulation and reporting requirements. This may include the obligation to set up performance measurement systems. In addition, most countries have national strategies for public procurement or sustainable public procurement, with associated roadmaps that include targets.

There is growing interest in measuring performance in the field of public procurement. OECD's Methodology for Assessing Procurement Systems (MAPS) tool provides a framework for assessing procurement systems in a comprehensive way. The tool will include a sustainable procurement module, which is currently being piloted in Norway. In 2015, OECD issued a recommendation on public procurement, which recommended setting up performance measurement systems. The OECD framework on "productivity in public procurement", which aims to assess the efficiency and effectiveness of public procurement, is currently being piloted in Finland.

However, a recent OECD report found performance management systems lacking in most countries. The report identified a lack of structured data on procurement performance at different levels (from the micro level of individual contracts to the meso level of individual agencies to the macro level).

Some SAIs conduct audits of information systems. For example, SAI India audits business processes, validation controls, and information security. The US GAO conducts audits of quality of performance data.

Studies and individual procurement audits have both pointed to the lack of systems allowing governments to measure how well they do in using procurement in support of social and environmental goals (for instance, to promote small and medium enterprises), even though these objectives are part of formally adopted strategies.

Changing government objectives can pose a difficulty in performance evaluation. This is also the case in fields such as research, where outcomes can be only observed with a very long time lag. In such cases, proxy indicators have to be found.

Participants underscored the importance of instilling a performance-driven culture around public procurement – among public managers and procurement officers, but also among suppliers that have to provide information. Sensitization and awareness raising are important in this regard, as all actors need to understand the

purpose of performance management systems; they also need appropriate incentives.

As mentioned above, e-procurement systems allow for data collection and analysis in a way that is much more economical than traditional approaches. For instance, from electronic data on contracts in multiple agencies, the government can assess how it delivers on objectives to foster the development of SMEs or to stimulate innovation. Data can also easily be mobilised to assess trends in terms of utilization of sustainability criteria in procurement across the government, or to identify other patterns of concern to the Government and risks in the public procurement system. For example, SAI Ukraine has used information from the national e-procurement system to inform the elaboration of audit plans and the identification of risks areas.

Box 1: six areas where the US GAO has looked at performance management

- Agencies need to demonstrate their logical models and theories of change;

- Encourage agencies to focus on (and measure) outcomes, not only outputs. The GAO uses a SMART approach;

- Assess the availability and use of evidence in decision-making in organizations. This includes the existence of a learning agenda, and whether there exist processes for identifying gaps;

- Strategies to identify good practices, for example, combination of funding streams in a given geographic area;

- Analyze performance data, for example through conducting audits of quality of performance data and making sure that performance data is available to decision-makers;

- Transparency of public reporting (performance.gov website). This includes encouraging entities to be transparent about the limitations in their data.

Source: C. Mihm, communication during the meeting.

SAI Experiences in auditing sustainable public procurement

Experiences in auditing public procurement and sustainable public procurement were shared by representatives from the SAIs of India, Brazil, and Finland. This showed the commonalities and differences in approaches adopted by SAIs in different country contexts. Both are relevant to SDG implementation audits focused on target 12.7.

<u>India</u>. In the context of India, there is no holistic audit picture of sustainable public procurement; rather, there are "bits and pieces" coming from entity-level audits (see figure below). Audits of procurement are often conducted as part of audits of individual entities. Vehicular emissions and hazardous waste are audited separately. Social aspects of public procurement have not been systematically audited.

Economic	TCO	TCO	TCO	TCO	Fixed time	Auction
Social						
Environmental	Regulatory authority		Vehicular emission			Hazardous/ E-waste
	Manufacturing	Distribution	Transportation	Delivery	Utilization	Disposal

Legend: Green: compliance audits
Black: performance audits

As mentioned earlier in this report, the existence of more than 30 sets of legislation and rules introduces an additional level of complexity. The maturity of e-procurement systems varies across government agencies. In some government agencies, procurement is still paper-based, while others use e-procurement platforms. The procurement system is in transition to a Government e-Marketplace, which is a one-stop shop for public procurement that matches sellers and suppliers for procuring common goods and services.

A recurring conclusion of the various procurement audits has been the lack of standard operating procedures and manuals.

<u>Brazil</u>. Over the years, TCU has conducted a series of sustainable procurement audits. The legal framework at the federal level has changed overtime. In 2011, an audit found low take-up of sustainable procurement. The audit found that the concept of life-cycle cost was not widely taken into consideration. At that time, there was no definition of sustainable procurement in Federal law, and Federal, State and municipal levels all had regulation regarding it. The audit mapped relevant regulations, but did not analyse their mutual consistency. The audit recommendations led to an executive decree establishing criteria and practices for sustainable procurement.

In 2017, a performance audit evaluated 101 government agencies. In the course of conducting the audit, TCU elaborated its own index to measure sustainable procurement. Conclusions from the audit included the importance of leadership on sustainable procurement. The audits found low institutionalization of sustainable public procurement, with independent initiatives across agencies reflecting the drive of individual public managers. The catalogue of sustainable products was found not to work very well. The audit teams realised the importance of taking into account sector law (e.g. in relation to construction, waste) in addition to procurement-focused law.

<u>Finland</u>. The experience of Finland in auditing sustainable public procurement seems quite typical of a OECD context. Sustainable public procurement is envisioned as a tool to support innovation and environmental outcomes. Finland's SAI had a long experience in conducting compliance audits of procurement; it has been moving to performance audits, asking how well the government is using procurement legislation to promote policy goals. A key insight is that the two types of audits require different competences in audit teams.

Audits found that while the legislative framework for sustainable procurement was enabling and provided a broad range of opportunities to public entities, several gaps prevented the policy objectives from being translated into procurement practices. There was no plan from the central government to follow the commitments through and create pressure on actors at different levels to change their procurement culture and practices. Concrete guidelines for government agencies were missing. The government had not put in place systems to monitor how well it was doing in this regard. Municipalities were found to be more advanced than the central government in

their use of sustainable procurement. Environmental aspects were found to receive more attention than other aspects. Audits also found that even though sustainability criteria might be used to justify spending, this might not result in broad changes in the procurement practices of government entities. Lack of capacity of procurement officers to apply life-cycle cost concepts was identified as a major issue. Separate audits on how well the administration implements the concept of life-cycle cost found wide variation across government agencies.

The importance of audit questions

The experiences of India, Brazil and Finland show that audits of public procurement have focused on different levels, going from management-related issues, to more transversal issues including coherence and consistency across government agencies, to strategic questions on how the government uses sustainable public procurement as a tool to foster various policy objectives. The lesson for SDG audits is that the audit scoping and questions are of critical importance; they should be based on a comprehensive systems analysis of the policy area under investigation.

Both the Brazilian and Finnish case also illustrate the iterative nature of questioning and providing recommendations– some questions may appear only at the end of audits or after they have been concluded.

Looking at the broader environment

Participants underlined the importance of looking at the broader environment in order to understand the performance of sustainable public procurement systems. For example, it was mentioned that public procurement officers were often risk adverse, and without a conducive environment would often not take risks to include sustainability considerations in tenders. The culture of the control and accountability system – including audits and anti-corruption – is very important in this regard, as are the incentives of public procurement officers.

In this regard, a key question is how audits can reflect change and transformation processes. It was mentioned that it can be challenging for SAIs

to move from a traditional control approach that focuses on identifying deficiencies and suggesting remedial actions, to a more supportive approach that encourages culture change in public administration in order to promote broad policy objectives supported by the government.

A generic map of sustainable public procurement for the consideration of auditors

SAI audit teams would benefit from detailed guidance on how to conduct SDG audits in any policy area associated with an SDG target. The guidance should detail the various steps that have to be taken at different phases of the process, from preliminary work to scoping to choosing audit questions and sub-questions to later phases.

In the case of SDG audits, a critical part of the task of auditors lies at the planning stage of the audit. Because of the breadth of target-level policy areas and the transversal nature of the audit, it is necessary to elaborate a map of the policy area that reflects not only the most important linkages with other policy areas, but also the main processes and actors in the system.

Reflecting variations in national legal, institutional and policy contexts, such maps, in order to be relevant, should be elaborated at the national level. Audit teams can do this work using different methodologies (for example, in a multi-stakeholder context, or through an iterative process).

This work can be facilitated by providing to audit teams generic maps (or "meta-maps"). Such maps include issues that are always present independently from country context, as well as others that may or may not be present in a given country, but should be part of the audit if they are. These issues are referred to in a generic way (for example, "e-procurement platform"), with possibility to provide as much detail as needed when zooming on an area of the map.

A generic map can show in a clear manner the types of issues that are relevant at the entity level; at the center of government level; and at the

strategic, policy level. It can also serve to guide the development of audit objectives, questions, and criteria with potential audit questions and sub-questions being linked to specific items (for instance, examples of questions pertaining to the performance of the central e-procurement platform in relation to the other features of the procurement system).

An example of generic map of sustainable public procurement was constructed based on the discussions during the first day of the meeting and discussed by participants (see Figure 1). This showed that generic maps that are relevant to audits can be built in a short time by convening thematic experts and auditors. In many cases, existing tools (such as OECD's MAPS) can also be used as a starting point.

The following paragraphs aim to succinctly describe the map of sustainable public procurement.

At the top of the figure, layers of laws, norms and regulations, at both the international and national levels, are represented. Those should be part of any map of the sector, even though their composition will differ across countries. The international layer also includes development aid. In many countries, procurement practices to some extent will be determined by the rules and practices of donors; therefore, overlooking those would likely affect the relevance of audits.

At the national level, beyond procurement-centered law, relevant law is also to be found at the sector level (e.g. in construction, labour). Accounting and budgeting rules should also be part of the scanning, as they influence the possibilities and incentives for adopting sustainable procurement practices.

Within the box labelled "Procurement", which aims to represent the country's procurement system, three levels are distinguished. Going from the bottom up, the third level maps issues that occur at the level of individual entities or programmes. Those include, among others, contract management; internal capacity of procurement officers; staff incentives to do sustainable procurement; internal monitoring and
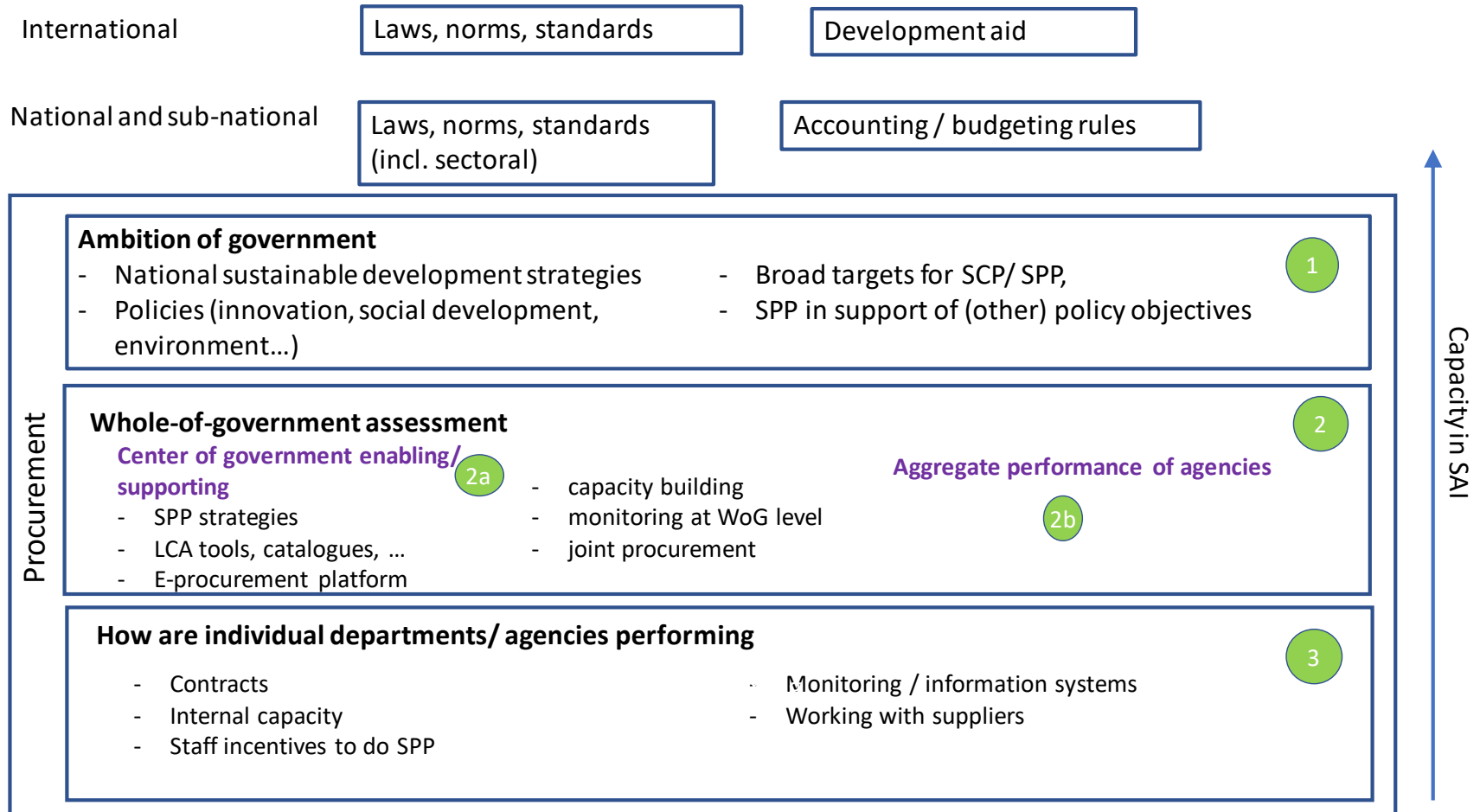
evaluation systems; and how agencies work with suppliers.

The second level lists issues that are relevant across government, and for some of them are centralised. This includes support functions such as e-procurement platforms, life-cycle analysis tools and product catalogues, and also joint procurement activities (e.g. central purchasing units), centrally administered capacity building. It also includes sector-level and whole-of-government strategies and actions plans, targets for sustainable procurement, and monitoring systems.

Lastly, the first level is that of the government strategy and ambition. It includes the inclusion of sustainable procurement in the national sustainable development strategies, other related strategies and action plans on e.g. innovation or SME development, government-wide targets in relation to public procurement, and the mechanisms and tools that he government has put in place to effectively use public procurement in support of other policy objectives. This level also includes issues relating to change in administrative culture to make the latter more supportive of structural transformation in public administration (see above).

The three levels (and four main "blocks") of the map clearly show options that are available for SAIs to audit sustainable public procurement. Most SAIs conduct most of their audits at the lower level (level 3) (individual entities or programmes). Level 2 includes both an assessment of performance at a cross-agency level, and an evaluation of the performance of center-of-government functions. This level of audit is exemplified by the audit of sustainable public procurement conducted by the NAO of the United Kingdom in 2019. At this level, the government's ambitions and own targets are taken as given. Lastly, level 1 focuses on the ambition of the government (for instance, in relation to global norms or aspirations), and the effectiveness with which it fosters the realisation of its objectives. Audits at this level adopt a much broader perspective. For example, they can

Figure 1: A simplified representation of a national sustainable public procurement system, with entry points for audits

International | Laws, norms, standards | | Development aid |

National and sub-national | Laws, norms, standards (incl. sectoral) | | Accounting / budgeting rules |

Ambition of government
- National sustainable development strategies
- Policies (innovation, social development, environment…)
- Broad targets for SCP/ SPP,
- SPP in support of (other) policy objectives

(1)

Whole-of-government assessment

Center of government enabling/ supporting **(2a)**
- SPP strategies
- LCA tools, catalogues, …
- E-procurement platform
- capacity building
- monitoring at WoG level
- joint procurement

Aggregate performance of agencies
(2b)

(2)

How are individual departments/ agencies performing

- Contracts
- Internal capacity
- Staff incentives to do SPP
- Monitoring / information systems
- Working with suppliers

(3)

Procurement

Capacity in SAI

examine how the government is using sustainable public procurement strategically to further other policy objectives. Audits at this level have been conducted by the NAO of Finland, for example.

Moving from audits at level 3 to audits at level 2 then at level 1 is likely to require higher levels of capacity within a SAI. But other factors also matter, including the SAI's mandate and the country context and institutional environment of the SAI.

The way forward for IDI's SDG audit model

During the third day of the meeting, the core group of experts had an opportunity to reflect on the discussions of the first two days. They took several decisions regarding the model itself. It was also discussed how to broaden the group of experts providing inputs to and feedback on the model, in order to benefit from the insights of other initiatives around SDG audits and continue to mobilise thematic expertise for the development of the target-specific guidance. Lastly, the group defined a schedule for the final stages of the elaboration of the model.

Definition of SDG audits and related aspects

The definition of an audit of SDG implementation included in the draft audit model was revisited. A whole-of-government approach and a focus on policy integration were identified as the dimensions that most critically distinguish SDG implementation audits from other audits, and therefore, should be part of the definition and mandatory for an audit to qualify as an SDG implementation audit. While broad principles of the 2030 Agenda such as leaving no one behind and stakeholder engagement are also important, it might not be practical to include them in a concise definition. The importance that they are given in an audit would depend on the policy area (target) under consideration. These two principles would be mentioned in the audit model as highly desirable, but not constitutive of an SDG implementation audit. In the audit model, these considerations will be included immediately below the definition of SDG implementation audits.

The draft definition that was discussed by the group is the following (pending changes in wording to reflect appropriate audit terms):

Audit of SDG implementation: "*Audit of implementation of the set of policies that contribute to the achievement of a nationally agreed target linked with one or more SDG targets.*"

Because it refers to "the set of policies…", this definition implies the consideration of policy integration and a whole-of-government approach. It also addresses the difference between international and national targets. Because the two are mentioned in the definition, it implies that a judgment has to be made on the adequacy of the national target in relation to the SDG target. In order to make these links more explicit, the definition will be followed by the following explanation:

The audit of SDG implementation needs to conclude on:
- *progress made towards the achievement of the nationally agreed target;*
- *how likely the target is to be achieved based on current trends;*
- *the adequacy of the national target in comparison with the corresponding SDG target(s).*

The audit of SDG implementation needs to conclude on the extent of coherence and integration in the implementation of policies.

To the extent possible, the audit of SDG implementation could include objectives and questions that allow to conclude on
- *inclusiveness;*
- *multi stakeholder engagement.*

The audit of SDG implementation needs to be planned and conducted considering a whole-of-government approach.

Type of audit

Whereas the draft audit model contemplated both compliance and performance audits, the

discussion on the concrete case of sustainable public procurement made clear that the type of questions involved in a target-level, whole-of-government audit, were primarily revolving around performance, and that therefore SDG audits should be performance audits. In particular, the two questions of the level of ambition of the government's objectives in relation to an SDG target, and of the progress made towards the achievement of the nationally agreed target, are clearly performance-related. This does not mean that compliance-related questions are not relevant; on the contrary, they may be part of the questions that should be asked as part of the audit. The development of the guidance specific to target 12.7 will include a bank of questions coming from both performance and compliance audits.

Considerations for the selection of SDG audits in a SAI

The discussion during the first two days emphasized the need for SAIs to include SDG implementation audits in their annual (and longer-term, as applicable) audit plans. All SAIs have their own criteria for prioritization of audits. Some models and templates for selection of SDG audits have been or are being developed, including by the Working Group on Values and Benefits of INTOSAI, by SAI Indonesia and by TCU in Brazil.

During the meeting, it was suggested that Governments sometimes signal the importance that they attach to a policy objective or target by linking it to the planning and budget processes, e.g. through performance indicators. The commitment to make Finland carbon neutral by 2050 was mentioned as an example of this. Such objectives and targets would be relevant for SDG audits due to their political salience, and could be easier to audit, as the linkages with other official processes should generate more relevant data.

An additional consideration that emerged during the last day was the importance of conducting repeat audits on the same SDG target after the initial one and before 2030, as this is the soundest way to assess progress towards the achievement of the SDGs.

Time frame for the finalization of the audit model

A tentative schedule for the finalization of the audit model is as follows. The objective for the core team is to produce a revised draft of the audit model in September, which incorporates references and illustrations on target 12.7 in addition to revisions to the generic part of the model. The revised model would be presented at the International Congress of SAIs (INCOSAI) in late September 2019. Feedback received from SAIs at the Congress would be incorporated in the final draft of the model, which will be finalised at a meeting of the core team of experts in early December.

Annex 1. Agenda

19-20 July 2018

United Nations Headquarters, New York

	24 JULY 2019

09:30 - 10:00 HRS.   REGISTRATION

10:00 - 10:20 HRS.   **OPENING SESSION**
Welcoming statement: Mr. Juwang Zhu, Director, Division for Public Institutions and Digital Government (DPIDG), UNDESA

Expectations for the meeting: Mr. David Le Blanc, Chief, Institutions for Sustainable Development Goals Branch (ISDGB), DPIDG/DESA

10:20 - 11:30 HRS.   **SESSION I: CONTEXT – AUDITING THE SDGS**

This session will review ongoing efforts to conduct audits of SDG implementation. IDI will present preliminary work on the model to audit SDG implementation. Participants from other SAIs will share ongoing or planned work on SDG audits in their respective SAIs and/or INTOSAI regions and working groups. Following the exchange of information, participants will discuss how to facilitate coordination and communication among the initiatives and will provide initial reactions to the audit model, which may help identify relevant points for discussion during the EGM.

GUIDING POINTS
- IDI's SDG audit model – reactions, gaps and issues for further discussion
- Other initiatives (ongoing/planned) on auditing SDGs
- Communication and coordination among initiatives

Written input
- Ms. Archana Shirsat, IDI

SPEAKERS

Ms. Archana Shirsat, Deputy Director General, IDI

Remarks on relevant activities:

Ms. Vivi Niemenmaa, Deputy Director, Sustainable Governance & Public Administration, Management of Impact Areas, National Audit Office of Finland (NAO)

Mr. Carlos E. Lustosa da Costa, Director, Environmental & Agricultural Audit Department, Brazilian Court of Accounts (TCU)

Moderator: Mr. David Le Blanc, DPIDG/DESA

11:30 - 11:45 HRS.   BREAK

11:45 - 13:00 HRS.   **SESSION II: AUDITING THE IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS – AUDIT APPROACH**

One of the challenges audit teams faced when conducting the audits of preparedness for SDG implementation was how to apply a whole of government approach and to examine issues of policy coherence. Drawing on the experience of the preparedness audits, this session will reflect on the guidance to be provided to audit teams to help them understand and apply a whole of government approach and to analyze policy coherence in audits of SDG implementation. Sustainable public procurement (SPP) and SDG target 12.7 will be used to illustrate the discussions.

Mr. Christopher Mihm, Managing Director, Strategic Planning, United States Government Accountability Office (GAO)

Moderator: Ms. Aranzazu Guillan Montero, DPIDG/DESA

GUIDING POINTS
- Whole of government approach in SDG audits
- From entity- /program-based to outcome-driven audits
- Policy coherence in audits of SDG implementation: building blocks

Written input
- Mr. Christopher Mihm, United States Government Accountability Office (GAO)

13:00 - 15:00 HRS.   LUNCH BREAK

15:00 - 16:30 HRS.   **SESSION III: RECENT DEVELOPMENTS IN SUSTAINABLE PUBLIC PROCUREMENT**

This session will provide an overview of sustainable public procurement (SPP) in the context of the 2030 Agenda and the SDGs. It will take stock of trends, progress, implementation, tools and results, considering both the national and local levels. Specific examples and good practices will be presented. Emerging issues and challenges in SPP in the context of the SDGs will be identified. Potential implications of recent developments for audits of target 12.7 will be discussed.

Ms. Oshani Perera, Director, Public Procurement and Infrastructure Finance, International Institute for Sustainable Development (IISD)

Moderator: Mr. David Le Blanc, DPIDG/DESA

GUIDING POINTS
- SPP and the SDGs
- SPP and implementation of target 12.7: trends, progress (drivers and barriers, implementation), tools
- Emerging issues and potential implications for audits

16:30 - 16:45 HRS.   BREAK

16:45 - 18:00 HRS.   **SESSION IV: AUDITING THE IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS – AUDITING POLICY COHERENCE**

Drawing on the discussions of the previous sessions, this session aims to further understand how to audit policy coherence and what guidance and tools can be used to audit policy coherence. Specific attention will be paid to how to map relevant targets, entities, programs, regulations and stakeholders in an audit of SDG implementation. Sustainable public procurement (SPP) and SDG target 12.7 will be used to illustrate the discussions.

Ms. Srilata Rao, Chief, Evaluation Section, Inspection and Evaluation Division, Office of Internal Oversight Services (OIOS-IED)

Mr. Carlos E. Lustosa da Costa, Director, Environmental and Agricultural Audit Department, TCU

Moderator: Ms. Aranzazu Guillan Montero, DPIDG/DESA

GUIDING POINTS
- Auditing policy coherence
- Mapping targets, entities, programs/policies, rules/regulations and stakeholders
- Application: SPP governance and accountability

25 JULY 2019

10:00 - 11:30 HRS.   **SESSION V: PERFORMANCE IN SDG AUDITING**

The focus of this session will be on how to assess performance in audits of SDG implementation. It will consider the state of the art and recent

Ms. Erika Bozzay, Senior Policy Adviser, Organisation for

developments in terms of measuring performance related to sustainable development. Building on examples and existing SAIs' experience, discussions will consider the use of performance indicators in audits and the guidance to be provided for their application in audits of SDG implementation.

Guiding points
- Innovative approaches to performance measurement related to sustainable development
- Performance indicators in audits
- Application to audits of SDG implementation

Written input
- Ms. Erika Bozzay, Organisation for Economic Co-operation and Development (OECD), Support for Improvement in Governance and Management (SIGMA)
- Mr. Christopher Mihm, GAO

Economic Co-operation and Development (OECD), Support for Improvement in Governance and Management (SIGMA)

Mr. Christopher Mihm, Managing Director, Strategic Planning, GAO

Moderator: Ms. Maria Lucia Lima, IDI

11:30 - 11:45 HRS.	BREAK

11:45 - 13:00 HRS.	**Session VI: Experiences in auditing (sustainable) public procurement**

Participating SAIs will share their experience in auditing sustainable public procurement (SPP) and/or procurement more generally. They will present the objectives, methodology, audit tools and findings of the work conducted, and reflect on the main challenges and lessons learned in conducting this work. Based on this experience, SAIs will identify key elements of and considerations for auditing SPP in relation to SDG target 12.7.

Guiding points
- Experiences in auditing (S)PP: objectives, methodology, findings
- Challenges and lessons learned
- Key considerations for auditing SPP in relation to SDG target 12.7

Written input
- Mr. Marko Männikkö, NAO
- Mr. Carlos E. Lustosa da Costa, TCU
- Ms. Monica Rajamanohar, Accountant General (Economic & Revenue Sector Audit), Tamil Nadu & Puducherry

Mr. Marko Männikkö, Change Manager, National Audit Office of Finland (NAO)

Mr. Carlos E. Lustosa da Costa, Director, Environmental and Agricultural Audit Department, TCU

Ms. Monica Rajamanohar, Deputy Accountant General for the Revenue Sector Audit for the Accountant General (Economic & Revenue Sector Audit), Tamil Nadu & Puducherry

Moderator: Lisa Ainbinder, DPIDG/DESA

13:00 - 15:00 HRS.	LUNCH BREAK

15:00 - 16:15 HRS.	**SESSION VII: ELEMENTS OF AND GUIDANCE FOR AUDITING THE IMPLEMENTATION OF SDG TARGET 12.7**

Session VII will aim to synthesize the information presented during the first six sessions, both in terms of generically mapping the field of sustainable public procurement for the benefit of future audits, and in terms of discussing more in depth cross-cutting questions that the SDG audit model should consider.

Moderator: Mr. David Le Blanc, DPIDG

16:15 - 16:30 HRS.	BREAK	
16:30 - 17:30 HRS.	**SESSION VII (CONTINUED): ELEMENTS OF AND GUIDANCE FOR AUDITING THE IMPLEMENTATION OF SDG TARGET 12.7**	*Moderator:* Ms. Aranzazu Guillan Montero, DPIDG
17:30-18:00 HRS.	**CLOSING (FIRST SEGMENT OF THE EGM)** • Next steps in audit model development and consultation around the audit model • Concluding remarks	Ms. Archana Shirsat, Deputy Director General, IDI Mr. David Le Blanc, DPIDG/DESA

26 JULY 2019

10:00 - 11:45 HRS.	**SESSION IX: REVISITING THE AUDIT MODEL** The core expert group working on the audit model will revisit the discussions and inputs received during the previous two days to identify changes in the draft audit model and its application to SPP as well as main points to be incorporated. **GUIDING POINTS** • Identify what has changed in our understanding of the issues • Main points to be incorporated into the audit model • Reflect on the use of specific audit tools (e.g., data analytics)	Core expert group *Moderator:* Ms. Maria Lucia Lima, IDI
11:45 - 12:00 HRS.	BREAK	
12:00 - 13:00 HRS.	**SESSION X: AUDIT OBJECTIVE AND SCOPE** The core expert group working on the audit model will specifically discuss the guidance to be provided on the scope of the audits of SDG implementation and work on further developing the audit objectives for the compliance audit on SPP and a performance audit. **GUIDING POINTS** • Delimiting the scope of the audits • Defining audit objectives	Core expert group *Moderator:* Mr. Shofiqul Islam, IDI
13:00 - 15:00 HRS.	LUNCH BREAK	
15:00 - 16:30 HRS.	**SESSION XI: AUDIT QUESTIONS, CRITERIA AND TOOLS** The core expert group working on the audit model will specifically discuss the guidance to be provided and work on developing the audit objectives and questions/sub-questions, as well as discuss audit criteria and audit tools that can be used for conducting the audits of SDG implementation. **GUIDING POINTS** • Defining main audit questions and sub-questions • Audit criteria • Audit tools	Core expert group *Moderator:* Ms. Maria Lucia Lima, IDI
16:30 - 16:45 HRS.	BREAK	

16:45 - 17:45 HRS.	**SESSION XII: WAY FORWARD**

The core expert group will discuss the way forward to finalize the audit model and develop the materials to support the audit teams in conducting the cooperative audit on SPP. Responsibilities, timeline, and milestones will be identified.

Core expert group

Moderator: Mr. Yudi Budiman, IDI

GUIDING POINTS
- Next steps
- Timeline, deliverables and responsibilities

Annex 2. List of participants

Name	Organization
Vivi Niemenmaa	National Audit Office of Finland
Marko Männikkö	National Audit Office of Finland
Joseph Christopher Mihm Jr.	U.S. Government Accountability Office
Carlos Eduardo Lustosa Da Costa	Tribunal de Contas da União (Brazil)
Monica Rajamanohar	Office of the Accountant General, Tamil Nadu & Puducherry (India)
Oshani Perera	International Institute for Sustainable Development
Erika Bozzay	Organisation for Economic Co-Operation and Development
Shofiqul Islam	INTOSAI Development Initiative
Maria Lucia De Oliveira Feliciano De Lima	INTOSAI Development Initiative
Archana Shirsat	INTOSAI Development Initiative
Yudi Ramdan Budiman	INTOSAI Development Initiative
Aranzazu Guillán Montero	UNDESA - Division for Public Institutions and Digital Government
David Le Blanc	UNDESA - Division for Public Institutions and Digital Government
Lisa Ainbinder	UNDESA - Division for Public Institutions and Digital Government
Srilata Rao	UN Office of Internal Oversight Services