

To ensure adequate implementation of SDGs and Agenda 2063 there is a need to strengthen oversight function by strengthening the role of SAIs in auditing the two Agendas.

SAIs have two roles to play through assessing and supporting the implementation of SDG 16, and being a modal institution of transparency and accountability in their own operations.

- Implement some of the goals particularly SDG 16 and the corresponding one for Agenda 2063
- Conduct audits to assess if Government entities have implemented different goals from two agendas. The audits conducted by SAIs could either be FINANCIAL, COMPLIANCE or PERFORMANCE AUDITS. But, the type of audit will depend much on the nature of audit. But, Compliance and Performance Audit methodologies are mostly applied by SAIs when auditing SDGs.

Eg. SAIs have conducted performance audits on the Preparedness for Implementation of Sustainable Development Goals under the support of IDI (INTOSAI Development Initiative) and come up with the recommendations on what need to be done for improvement.

SAI can strengthen the implementation of the SDGs and objectives of Agenda 2063 by evaluating:

- institutional arrangements put in place to implement the SDGs,
- public policies along the entire policy process, considering the interrelations between policies, assessing their results, and enhancing the level of transparency and accountability on how governments implement international commitments on sustainable development.
- the mobilization of resources, and monitoring and evaluation frameworks.

Reports produced by SAIs can lead to enhanced transparency and accountability in the implementation of the SDGs 16 and Agenda 2063 and to improved and more effective structures, processes and programmes, which may lead to better results.

As such, audit recommendations can be a powerful tool to help governments improve SDG implementation.

To facilitate the second role of SAIs, UN and AU are required to work very closely with the Auditing Community through their Bodies to:

- Develop guides on how these two agendas can be audited
- Agree on the approaches to be used
- Come up with some focus areas that could be critical for enhancing implementation of the two Agendas e.g. audit of preparedness in early years, audit of institutional set up, and then proceed with audit of implementation of various goals
- Provide trainings to auditors on how best they can audit these two agendas.

In doing so, AU has to collaborate with AFROSAI and its regional bodies to see how best they can audit preparedness and implementation of Agenda 2063.

For SDGs, UN has extensively interacted with INTOSAI and now a lot of efforts are underway to integrate issues regarding auditing of SDGs in the audit plans.

Therefore, this calls for AU to follow the same efforts made by UN.

Similarly, African countries have ratified both 2 agendas and they are required to implement both of them. This calls for finding a way of harmonizing them since there are some overlaps and if they can be linked together then it will be easy for the countries to implement them but if they are treated different and yet there are some similarities in some areas it might amount to the duplication of efforts

For audit to be effective there is a need to make sure that performance indicators are well defined, measurable and easily comparable to provide better picture of the government performance.

Secondly, implementation timelines of different goals in the two Agendas need to be laid down to allow auditors to have a good benchmark on reporting the results of implementation of different goals.

***The issue of whether International indices give a sufficient picture of institutional capacity for implementation of the SDGs in Africa, taking into account national realities and priorities?***

- There is a need of strengthening collaboration between the Custodian Agencies and countries in this area; particularly on capacity building in producing the indicators but also indicators estimated by custodian agencies should be validated by the country experts

***Do governments and civil society stakeholders have an adequate analytical basis for assessing the impact of specific governance improvements on implementation of the SDGs and objectives of Agenda 2063?***

- Need for investing more on this area;
- There is a need of putting strategies at national and at Regional level on reporting the progress for Agenda 2063; much has been done on SDGs than Agenda 2063;

***How could a set of indicators associated with each of the 11 principles of effective governance help governments and other stakeholders identify solutions to institutional challenges?***

- Stakeholders involvement in the whole process is critical
- Conduct data gaps assessment in thematic areas
- Prepare baseline report
- Measure progress

At country level based on the posed challenges in the implementation of SDG 16 and Agenda 2063, the following may be considered:

1. Localization. Localization need to be participatory, consultative and interactive in nature. This will be achieved if Agenda 2030 and 2063 are translated into country's context and make them available and accessible to stakeholders. And incorporate them to national development planning and monitoring systems.
2. Develop national implementation strategy which will guide the implementation and achievement of the 2030 Agenda at the national level in line with its successor plans.
3. Involve multi stakeholders including local communities and citizens in awareness creation campaigns so as to enable the wide reach in order to enhance ownership of the process of implementation and tracking the progress of SDGs.
4. Conduct assessment of priority interventions with high impact to attain SDGs and Agenda 2063 and determine the sequence of their implementation in order to have a guidance to build the implementation capacities.

5. Establish a responsive and inclusive mechanism of coordinating, monitoring and reporting the progress of implementation of SDGs and Agenda 2063.
6. Conduct stakeholders mapping to identify the potential stakeholders to be involved and their prospective roles and responsibilities for implementation of the SDGs and Agenda 2063 in the long term and short term plans without losing sight of the importance of community level.
7. Translate the set targets into guidelines and ensure all sector ministries and LGAs review their strategic plans to integrate SDGs targets in line with national priorities and the resource envelop.
8. Assess the effectiveness of resource mobilization efforts currently in place, and identify innovative methods with the view of widening the tax base for mobilizing resources needed for implementation of SDGs and other national priorities.
9. Conduct needs assessment for the capacity needed for implementation of SDGs in long term and short term plans.