



Ensuring effective and innovative implementation, monitoring and impact evaluation of the policies identified in support of the SDGs



Ensuring effective and innovative implementation, monitoring and impact evaluation of policies identified in support of the SDGs -

The Contribution of SAIs as Oversight Institutions

15th session of CEPA

Dr. Josef Moser,

Secretary General of INTOSAI



Introduction

- **Ensuring the effective implementation, monitoring and evaluation of the policies identified in support of the SDGs will be of essential importance for the successful achievement of the SDGs – because:**
- **The UN Task Team on Sustainable Development identified the main weaknesses of the implementation of the MDGs: Shortcomings in governance and capacity in public administration, lack of transparency, lack of accountability and lack of ownership**
- **Therefore I agree with Mr Massina, that it will be essential to expand and professionalise oversight institutions.**



Role of SAIs in strengthening monitoring and review of the SDGs

- **In particular, SAIs can essentially contribute to an efficient monitoring and review process with regard to the use of public resources for sustainable development - how these resources are used, by whom and in what way.**
- **SAIs can play a substantial role as public oversight institutions in the monitoring and review of the implementation of the 2030 Agenda for Sustainable Development, which will be a major global challenge for public administration during the next 15 years.**



Contribution of SAIs to effective an innovative implementation and monitoring of the SDGs

With their audits SAIs disclose

- whether public resources are used regularly, economically, efficiently and effectively
 - which mistakes were made and
 - how mistakes can be avoided in the future
- financial audits: giving insight into the financial situation of the state

Therefore SAIs substantially contribute to safeguarding sustainability for development by creating the necessary transparency and holding responsible parties accountable.



Necessary framework conditions for SAIs (1)

- **To this end, it is important that we create the necessary framework conditions to ensure that SAIs can fulfill their task and contribute to the follow-up and review of the implementation of the SDGs in the best possible way.**
- **Central framework conditions for SAIs to do their work properly are**
 - **the independence of SAIs,**
 - which is necessary to make government actions concerning sustainable development more transparent and accountable by independent and objective information provided to the executive and to Parliaments;



Necessary framework conditions for SAIs (2)

- **a public accounting system, which allows an accurate and relevant view of the fiscal sustainability, including**
- **a clear view of**
 - perspective on liquidity
 - the use and inflow of resources and
 - assets and liabilities.
- **and an outcome-oriented budgeting, which allows to measure the result of the spending of public money against a predefined performance targets**



Necessary framework conditions: SDG indicators

- **Therefore, it is of considerable importance to ensure that the necessary framework conditions mentioned before are also anchored in the indicators for monitoring the implementation of the SDGs.**
- **Against this background INTOSAI proposed to include 2 essential indicators for the implementation of Target 16.6:**
 - 1) **Percentage of Supreme Audit Institutions (SAIs) meeting the criteria of independence set out by the declaration of Mexico**
 - 2) **Percentage of (national) governments applying improved public accounting systems.**



Because

Conclusion (1)

- **Only independent SAIs can provide reliable, objective and unbiased information related to an effective review and monitoring mechanism.**
- **Only a measureable and true and fair view of the state budget will**
 - **enable the budget authority to take fact base decisions, and**
 - **essentially support national governments in taking their responsibilities for executing the budget and**
 - **guarantee unbiased and objective institutions also related to the review and monitoring mechanism of the SDGs.**



Concluding appeal (3)

That's why it would be so important for the effective monitoring of the implementation of the SDGs, that CEPA this year calls in its final document's suggestion for an ECOSOC resolution for the inclusion of

- **the central role of SAIs in public oversight**
- **the 8 principles of independence of SAIs and**
- **the improvement of public accounting systems in terms of perspective on liquidity, resources and assets and liabilities as well as**
- **performance oriented budgeting**

in the indicators for the monitoring of the SDGs.



Thank you



Thank you very much for your attention!



www.intosai.org