

An aerial photograph of a forest, showing a mix of green evergreen trees and bare deciduous trees. A red border frames the entire image.

ACCA

Auditing the SDGs: Progress to 2030

Think Ahead

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Auditing the SDGs: Progress to 2030

About this report

The United Nations Sustainable Development Goals (SDGs) -17 interconnected social, economic, environmental and institutional targets to be achieved by 2030 – were agreed in 2015 by all UN member countries. Supreme Audit Institutions (SAIs) are assessing progress made by their governments towards achieving the SDGs.

Around the world, SAIs are working in collaborative and innovative ways to examine how effective their governments have been at integrating the SDGs into national development plans and in assessing progress that is being made on issues like climate change, gender equality and poverty reduction.

This report explores how SAIs examine the challenges presented by the SDGs to government decision-making and why their ability to hold governments to account on this ambitious agenda matters.



Foreword



The 17 Sustainable Development Goals (SDGs) are a common language roadmap to help countries in their transition towards better models of sustainable and inclusive prosperity creation. And with just ten years left until 2030 – the year by which all countries have agreed to achieve the Goals – they are a guide not just for the future, but also for action today.

Governments need to move rapidly and use the SDGs to tackle many pressing problems that are now too urgent to ignore. These include the rising frequency of increasingly destructive climate change-related events, such as extreme weather, flooding and drought, the impacts of increasing natural capital destruction and species extinction. They also include the interconnected issues of worsening inequality and the growing difficulties for many in earning a living through work that is becoming more precarious and insecure.

Building the systems that the SDGs need for delivery is the defining challenge of the next decade. As governments set out their plans to implement this much needed transition, the complexities and scale of the task ahead are becoming clearer. From the practicalities of achieving SDG-related policy coherence across different parts of government, to using new data sources and establishing agreed-upon metrics where gaps exist, making delivery a reality requires genuine and ongoing commitment. That's why assessment and evaluation of countries' preparedness to take on the SDG-related challenges, and their progress towards achieving them, matters.

Around the world, Supreme Audit Institutions are examining how effective their governments have been at integrating and delivering the SDGs through their activities. They are bringing their skills to bear on this new set of intertwined social, economic, environmental and institutional challenges. And as they work on these cross-cutting issues, they are not only holding their governments to account, but they are also contributing to SDG 16 – to build peace, justice and strong institutions – and laying the foundations for future decades of accountability.

The backdrop to achieving the SDGs is daunting. But thanks to the work of Supreme Audit Institutions, government action that is rightly being demanded by civil society is being scrutinised effectively, with recommendations feeding back into decision making to improve ongoing delivery.

Helen Brand OBE
Chief executive, ACCA

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An aerial photograph of a paved road with white dashed lines, winding through a dense, lush green forest. The trees are vibrant and cover the entire landscape. In the top left corner, there is a red-outlined box containing the text 'Executive summary'.

Executive summary



'The Sustainable Development Goals are relevant for every nation and every community. No country can say that it has no inequality, or no urban poor being left behind, or no problems with pollution or climate change. And no country can say that it is immune from the global forces that will affect its success. Today's challenges to sustainable development and human progress do not respect borders.'

**UN Secretary General,
António Guterres, February 2020**

THE SDGS AND SUPREME AUDIT INSTITUTIONS

- The United Nations Sustainable Development Goals (SDGs) – 17 interconnected social, economic, environmental and institutional objectives to be achieved by 2030 – were agreed in 2015 by all UN member countries. They include many difficult trade-offs alongside welcome synergies.
- As the SDGs reach their five-year anniversary it has been widely reported that governments are far off-track for achieving them by 2030.¹
- Supreme Audit Institutions (SAIs) are assessing progress made by their governments towards preparing to implement and achieve the SDGs. They are also auditing performance on specific SDG targets. And as they complete this work, they proactively create accountable institutions prepared for the future, contributing to SDG 16.²
- SAIs are expected to make a difference to the lives of the citizens in their respective countries through:
 - *strengthening the accountability, transparency and integrity of government and public sector entities;*
 - *demonstrating continued relevance to citizens, parliaments and other stakeholders; and*
 - *being model organisations and leading by example.*³

A DECADE OF ACTION: ASSESSING PROGRESS IN TAKING ON URGENT ISSUES

- The SDGs are needed more than ever because:
 1. **The natural world is undergoing an unnatural process of degradation** due to modern economy-engineered activities.
 2. **Societies are growing more unequal.** They are also becoming more urban and people are living longer.
 3. **The process of globalisation has changed how people interact with each other.** Gains are weighted to those who are able to participate in these exchanges over those that can't.
 4. **Infrastructure demands are straining existing capacity** – from healthcare systems to power networks, and environmental resilience efforts. Both physical and institutional infrastructures are struggling to cope with changing and increasing demands.
- **This 'decade of action' can be alternatively understood as a decade of transition** – transitioning from one model that is no longer fit for purpose, to a more appropriate one. One that is resilient to the risks, corrective of inherent market and governance failures and capable of opening up new opportunities for all. That's why robust and well-communicated assessment of SDG-issue related integration, policy coherence and performance is essential.

SUPREME AUDIT INSTITUTIONS: ADDRESSING SDG DELIVERY CHALLENGES

- SAIs approaches to ways of working and strong engagement with the 2030 Agenda, can be a model for others looking to take on the challenges of today. They achieve this through:
 - Well-developed and articulated global and regional knowledge sharing systems.
 - Strong ethos and practice of cooperative working.
 - Regional and global voice and advocacy coordination.
 - Guidance and processes to support new audit areas presented by the SDGs.
 - Online tools and resources to support the community.
- The steps taken by SAIs to be involved in assessing progress towards these 21st century challenges are a part of the foundations of building a more resilient, SDG-aligned economy and society. Interconnected areas for the future for SAIs, governments and civil society collaboration on achieving the SDGs include:
 - Finding more ways to incorporate SAIs into SDG assessment as early as possible – and stronger advocacy of the case for doing so to improve SDG delivery by government.
 - Engaging with a wider role for SAIs – given the civil society-centred focus of the SDGs.
 - Building resources and thinking for addressing new data challenges that the SDGs present.
 - Continuing to construct a networked approach to the SDGs to fully realise the potential of addressing interconnected challenges together.

1 SDSN, 2019.

2 SDG 16 – to promote peace, justice and strong institutions.

3 INTOSAI P-12 The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.

Introduction



Imagine a real-time dashboard, accessible by mobile phone, that tracked a country's progress towards each of the 169 targets that make up the 17 United Nations' Sustainable Development Goals (SDGs).

It would show information about, for example, how a country was doing on eliminating poverty (SDG 1) and in taking climate action (SDG 13). This dashboard could also display information about a local area or a specific issue, what had been achieved and what was left to do by 2030. It could show, for example, geo-located pollution levels alongside steps taken and plans for the future to improve air quality in that area (SDG 11.6). Easy-to-understand and with integrated feedback functionality, this service could be used by citizens to engage with what their government was doing on the SDGs, at national, regional and municipal level. It would provide SDG snapshots across areas that people believed were important to them, showing how well they were doing in reaching a set of targets.

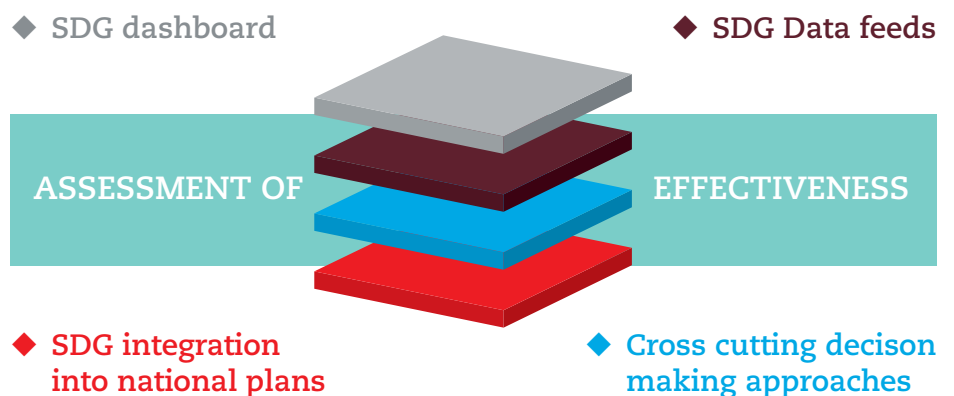
Behind this dashboard would be a range of data feeds from national statistics offices and related agencies. And behind those data feeds would sit a raft of preparation, planning and implementation decisions. These decisions would be

collaboratively agreed upon, taking into account cross-cutting issues along with the potential synergies and trade-offs inherent in the SDGs, to ensure effective use of resources to support delivery. They would be approved at the highest level, where appropriate extending across different government departments

and down through subnational, regional and municipal administrative tiers to reach out to wider institutional and civil society stakeholders.

Users of the dashboard would be reassured to know that the data feeds were accurate. They would also be

FIGURE 1: Data, integration, decision making and assessment to support an SDG dashboard



As with other forms of scrutiny of effectiveness of government plans, or of budgets, that they undertake, SAIs are also tasked with monitoring and evaluating thematic SDG-related issues.

encouraged to know that the decision-making processes behind them would be continuously scrutinised to make sure that they were fit for purpose. They would know that if they wanted to find out more about how a plan was finalised and realised, for example, to tackle modern slavery, or to improve urban mobility, they would be able to find an authoritative and independent evaluation of the steps taken.

This assessment would come under the remit of the country's Supreme Audit Institution (SAI), or National Audit Office. The role of the SAI is to scrutinise government plans, what they achieve through their plans and to make constructive recommendations for improvements.

The SDGs, agreed by all member nations at the UN in 2015, are now in their fifth out of fifteen years. So far, to differing degrees, the SDGs are integrated into countries' plans for achieving progress. Also, in many countries, a type of dashboard is up and running (try Googling: 'SDGs dashboard United Kingdom'). National

SAIs, supported by their international body INTOSAI and other relevant regional and national associations and organisations, have been evaluating the extent to which the SDGs are integrated into country plans (see Figure 1 for regional INTOSAI organisations map). As with other forms of scrutiny of effectiveness of government plans, or of budgets, that they undertake, SAIs are also tasked with monitoring and evaluating thematic SDG-related issues. Government performance on specific thematic social, economic and environmental issues, linked to the SDGs, is an important issue for citizens. This SDG issue-specific assessment is becoming a growing field of work for SAIs that logically follows a first step looking at how prepared governments are to implement them. It is for this reason that INTOSAI included *'Contributing to the follow-up and review of the sustainable development goals within the context of each nation's specific sustainable development efforts'*, as a cross-cutting strategic priority in its Strategic Plan for 2017-2022 (INTOSAI, 2017).

FIGURE 2: INTOSAI Regional organisations



Source: INTOSAI (n.d.)

The interconnection of social, environmental and economic issues and the need for deeper stakeholder engagement require a shift in focus.

Hence, SAIs include explicitly SDG-related issues in their audit plans. They are adhering to SDG-related frameworks and guidance from their regional and international bodies on how to examine specific topics. They are sharing their findings with civil society in their countries in accordance their respective mandates. And, they are putting forward constructive recommendations, where appropriate and consistent with their mandates from their respective governments.

Though some of the SDGs cover new areas for SAIs, some were already covered by previous work. For example, some form part of the work done previously by environmental audit teams. In practice, this means that they are able to draw from the skills, protocols and experiences from existing areas of work and apply them to this new set of topic areas.

But the SDGs are also different. They not only require SAIs to build on the skills and processes that they have developed, but they also demand wider assessment and evaluation skills and new approaches. The interconnection of social, environmental and economic issues and the need for deeper stakeholder engagement require a shift in focus. This report sets out why that is. It aims to explore:

- What the SDGs are and why they are different.
- The role of SAIs in assessment of the SDGs, the scale of the task at hand, the challenges SAIs are facing and what they are doing to overcome them.
- Some of the urgent social and environmental issues faced by many governments today and how SAIs are engaging with these challenges.
- Why SAIs and their cooperative ways of working present models for others to follow and some of the challenges ahead.



The value and benefits of SAIs

According to *The Value and Benefits of SAIs*, the fundamental expectation of SAIs is to make a difference to the lives of the citizens in their respective countries through:

- strengthening the accountability, transparency and integrity of government and public sector entities;
- demonstrating continued relevance to citizens, parliaments and other stakeholders; and
- being model organisations and leading by example.

Source: INTOSAI-P - 12 *The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.*



1. The SDGs are here

The UN Sustainable Development Goals (SDGs or UNSDGs) set out a common roadmap for countries to aim to achieve by 2030 (see Figure 1.1). Also referred to as Agenda 2030, the SDGs were agreed in 2015 by UN member states and they are intended to be interconnected and indivisible. The 17 Goals and 169 targets comprising the SDGs are an aspirational guide to a future for which countries should aim. They span social, environmental, economic and institutional issues.

FIGURE 1.1: 17 UN SDGS



Source: UN nd

For SAIs and for citizens, finding out if governments are being faithful to the principles of the SDGs matters.

WHY ARE SDGs NEEDED?

The SDGs were conceived to address a range of urgent issues and set out a vision for what 2030 ought to look like. Given the social, economic and environmental challenges of today, they are urgently needed.

‘The Sustainable Development Goals are relevant for every nation and every community. No country can say that it has no inequality, or no urban poor being left behind, or no problems with pollution or climate change. And no country can say that it is immune from the global forces that will affect its success. Today’s challenges to sustainable development and human progress do not respect borders.’

UN Secretary General, António Guterres, February 2020 (UN, 2020)

1. The SDGs are needed because the natural world is undergoing an unnatural process of degradation due to modern economy-engineered activities. Adapting to issues including a changing climate, rising sea levels, ocean acidification, and increasing frequency of extreme weather is a challenge that governments must confront now and into the future.
2. Societies are growing more unequal. They are also becoming more urban and people are living longer. Citizen access to public goods is too uneven and too determined by their income per capita. At the same time, new social issues related to, for example, ageing and urbanisation, are compounding problems. Questions including how to fund and deliver healthcare to larger, older groups, or how to provide quality housing and related services to swelling city populations are becoming too urgent to ignore.
3. The ways economic benefits are created, and livelihoods are earned, are also changing. In many parts of the world, they are becoming more Internet-platform-based. This brings to the surface new types of issues linked to technology, such as unequal access, ‘winner takes all’ effects for producers and insecure contingent employment for workers. These are skewing and reforming many traditionally held

certainties about business life and the potential to earn a decent living.

4. The process of globalisation has also changed how people interact with each other – how gains are weighted to those who are able to participate in these exchanges over those that can’t. It has also created new types of networked dependencies across, often vast, supply and value chains that are at once deeply interdependent and fragile.
5. Changing infrastructure demands are straining existing capacity, for example power networks, and requiring new responses, for example extreme weather defences. It is time to invest in and upgrade infrastructure that was, in many cases, designed for a previous era of much lower usage and less environmental stress.

Across these dimensions, much improvement has been made across certain aspects of economic and social wellbeing. For example, the rise in schools years attainment, improving global literacy rates and other areas such as a reduction in people living in poverty. But the systems, institutions and outcomes generated are wholly insufficient to create the type of socially just and environmentally sustainable prosperity that is needed now and into the future. The SDGs provide governments with a framework for taking on these formidable challenges. For SAIs and for citizens, finding out if governments are being faithful to the principles of the SDGs matters. Governments have committed to ‘Leave no-one behind’ – one of the key elements of the SDGs. Citizens ought to be able to know if this principle is being addressed. In Jamaica, for example, the national SAI found that vulnerable groups were considered in each of the government’s priorities to advance the implementation of the SDGs and that a ‘leaving no one behind’ report was developed, in partnership with civil society stakeholders, to assess the extent to which the marginalised groups will impact the achievement of the SDGs (IDI, 2019). The work of SAIs in tracking progress across the multiple levels at which the SDGs are relevant and finding ways to hold government accountable for their progress is vital to **‘transforming our world’** – the phrase used by the UN as the headline to the SDGs Declaration.

SAIs' work on the SDGs can assess the preparedness of governments to act and also audit performance on specific thematic issues.

WHY DO SAIs MATTER FOR THE SDGs?

SAIs' role in delivery of the SDGs was recognised by UN member states in the 2015 SDGs Declaration. It stated: 'Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming fifteen years' (UN, 2015).

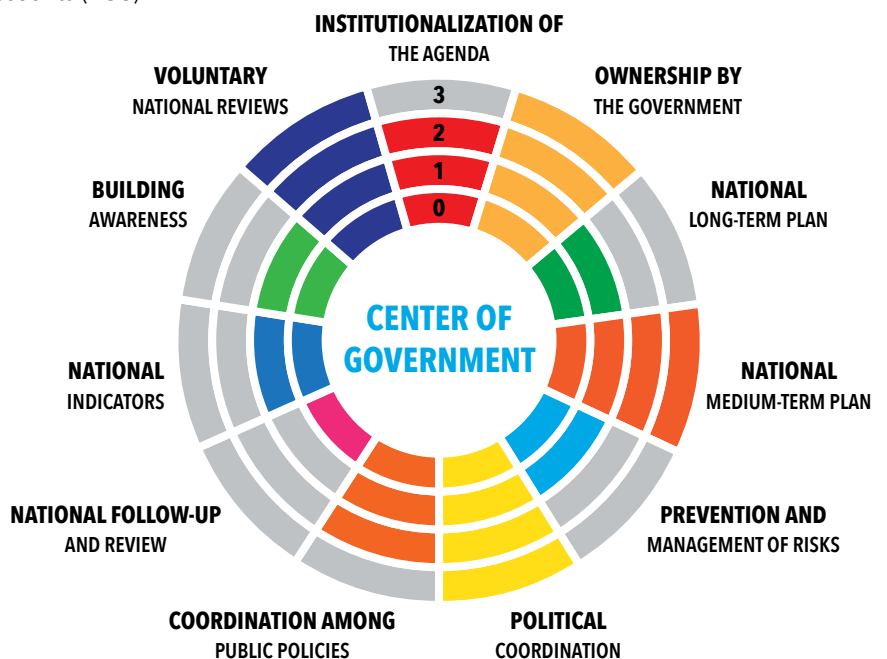
Breaking down the SDGs to understand both their cross-cutting and overarching nature – and looking at what is already being delivered through government spending plans – there is a vast amount being done by SAIs to scrutinise government readiness to deliver these multidimensional and cross-cutting objectives. For example, Brazil's SAI, the Federal Court of Accounts, created the SDG Radar (see Figure 1.2) to score progress made across different domains and to neatly summarise their findings. The SDG Radar was used by other Latin American countries, that are part of the regional INTOSAI body, OLACEFS, to score their own government readiness and communicate this in a simple, easy-to-understand way.

As noted by INTOSAI, 'SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify improvement opportunities across the full set of the SDGs and their respective nations' sustainable development efforts' (INTOSAI, 2017).

And, contrary to assumptions about the SDGs that they are 'goals' for the future (ie not for today), many of the issues they touch on are urgent and contemporaneous, requiring a focus on coordinated action and near-term delivery of results.

SAIs' work on the SDGs can assess the preparedness of governments to act and also audit performance on specific thematic issues. And alongside these two main areas, there is an adjacent and equally important SDG-related role: as they complete their work, they make themselves stronger institutions prepared for the future. This as a standalone issue contributes to SDG 16 – to promote peace, justice and strong institutions.

FIGURE 1.2: Brazil's SDG Preparedness Radar, prepared by the Federal Court of Accounts (TCU)



Source: TCU, 2019

Their effective implementation requires new types of decision-making by governments that is more connected to, and co-designed with, civil society than what has come before.

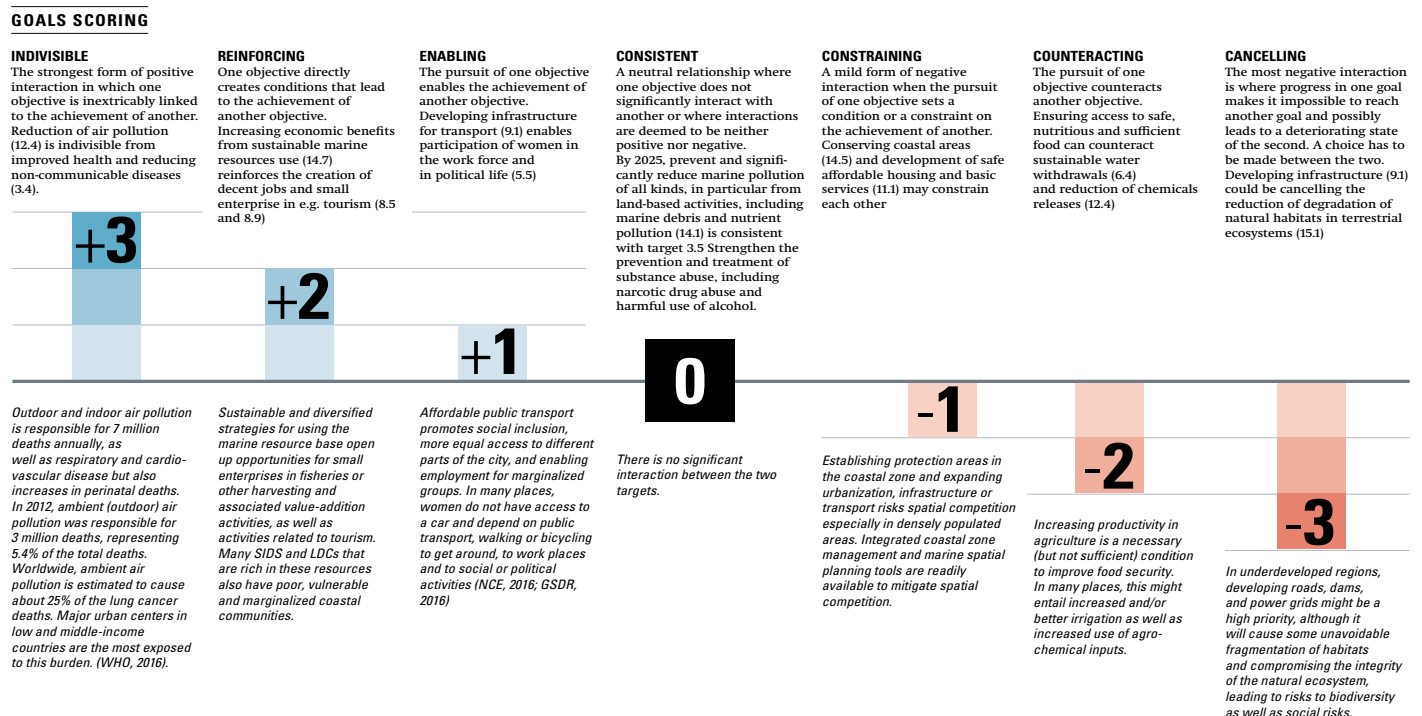
THE SDGs SYNERGIES AND TRADE-OFFS CHALLENGE: TRANSITION SUPPORTED BY SAIs

Though intended to be achieved in full by 2030, the 17 SDGs, made up of 169 indicators and 232 targets, include many difficult trade-offs alongside welcome synergies. The International Science Council (ISC) created a seven-point scale for assessing SDG synergies and trade-offs and then mapped SDGs onto each other to identify levels of positive and negative influence (see Figure 1.3). For example, achieving wider energy access may decrease air quality and have an impact on health outcomes and climate change, depending on, for instance, the type of energy used to give increased access. Improving public education quality will probably have a beneficial impact on quality employment creation and further recurring positive impacts on improving GDP per capita and gender diversity at work.

According to Overseas Development Institute (ODI), 'Any decision they [governments] take could have a mix of positive and negative consequences and defy neat categorisation in terms of synergies or trade-offs' (Donahue, 2019). Hence, the SDGs are far more than a set of 17 blunt prosperity creation instruments. They are more like a complex and difficult-to-follow set of pathways towards a better world. Their effective implementation requires new types of decision-making by governments that is more connected to, and co-designed with, civil society than what has come before. It must follow 'whole-of-government' approaches and prioritise longer-term and multi-dimensional strategic thinking and delivery.

The 2020s have been called 'the decade of action' for the SDGs by the UN. While to some it may appear unrealistic to believe that the 17 SDGs can be met by 2030, for

FIGURE 1.3: ISC Seven-point synergies and trade-offs



Source: International Science Council, 2016 <https://council.science/wp-content/uploads/2017/05/SDGs-Guide-to-Interactions.pdf>

This ‘decade of action’ can be alternatively understood as a decade of transition: transitioning from one model that is no longer fit for purpose, to a more appropriate one.

governments it is the journey towards 2030 that is of equal importance. This ‘decade of action’ can be alternatively understood as a decade of transition: transitioning from one model that is no longer fit for purpose, to a more appropriate one. One that is more resilient to the risks, corrective of inherent market and governance failures and capable of opening up new opportunities for all. This is the SDGs delivery challenge of the decade.

In this regard, for SAls, this means that their role is clear. It is to act on citizens’ behalf to assess progress towards building the systems, institutions, the policymaking fora and delivery channels for outcomes that have real-world impacts by 2030 across these 17 interconnected domains. And from there, it is to evaluate progress on SDG thematic issues, which are the benchmarks that governments have asked that they be held accountable for as they retune their prosperity creation models. And importantly, citizens are engaged in the SDGs and what their governments are doing to achieve them.

Assessing engagement effectiveness matters. In Uganda, for example, SAI Uganda noted that ‘the communication and advocacy working group responsible for SDG-related activities had translated SDGs into ten local languages in the form of brochures and has developed a communication on framework to disseminate this information’ (IDI, 2019).

How can SAls support work to solve these great questions in just ten years? In what ways can SAls through their audits highlight the deficiencies of the systems of which these issues are a part? On one level, measuring progress against the 169 targets is a useful tracking exercise for assessing success or failure in achieving the SDGs. On the other, the risk of failure is a reality, given the nature of the challenge. Making progress towards fixing these problems is the essence of 21st-century state and global institution building. And this will always be an iterative, imperfect and continuous process, not a finish-line-crossing event. For this reason, steps made towards the SDGs, by institutions that have committed to achieving them, are important. For example, in 2019, ECA reviewed the level of sustainability reporting of by the European Commission and EU institutions. It found that outside of reporting on external action, ‘the European Commission does not report on the contribution of the EU budget or EU policy to achieving the SDGs’. It also found that only one EU institution and one EU agency publish a sustainability report (ECA, 2019). Hence, by assessing progress on these essential building blocks, ECA was able to call for better individual institutional performance to enable the Commission as a whole to improve its approach to achieving over-arching commitments.

2. SAIs and the SDGs – preparing for the future

However complicated the challenges ahead, due to the SDGs, countries have agreed that a transformation must take place and they have signed up to a roadmap to make it happen. But without a mechanism for effective review of how this is being put into place – one that responds to national realities, there is little prospect that this transformation can be made.





Opportunities for SAIs to make an impact

SAIs are able to inform governments and their citizens about the progress being made towards the SDGs and make constructive recommendations for improvements. This assessment of preparedness has been integrated into SAI activity since the SDGs were signed into existence through various initiatives by SAIs, INTOSAI, regional bodies and the wider SAI community.

A focus on performance audits of how prepared governments are to address the SDGs provides SAIs with many opportunities to make an impact with their work across relevant areas. According to EUROSAI, SAIs are able to do this in a number of ways (EUROSAI, 2016).

- ‘They can raise awareness of and foster reflection on the challenges for SDG preparations, implementation and reporting arrangements for the next 10 years, thereby contributing to the building of momentum for achievement of the SDGs.’

Why is this important? The quality of the decision-making in the background and the coordination that needs to go into achieving the SDGs over the next 10 years will need to be radically different from what has gone before and requires constant awareness-raising.

- ‘They can promote accountability, transparency and meaningful dialogue with all stakeholders on the implementation of the 2030 Sustainable Development Agenda, including the active involvement and

efficient collaboration of relevant actors at the national and subnational level, from ministries and national statistical bodies to the private sector and non-governmental organisations (NGOs).’

Why is this important? The SDGs are strongly rooted in an appreciation of how a lack of sustainable development affects people in different ways. Achieving them requires a transformation of stakeholder relationships and engagement by governments. It must involve all the institutions and actors that have a role to play.

- ‘They can focus on critical elements, such as the necessary level of leadership and ownership of the SDGs at a national level, explicit recognition of national responsibility, the setting of national priorities and SMART (ie specific, measurable, achievable, realistic and timely) objectives, the alignment of legislation, policies and budget allocations with the respective national sustainable development priorities, and the benefit that can be derived from synergies.’

Why is this important? Accountability, alignment and coherence on these issues is new and multidimensional but also critical if trade-offs are to be identified and engaged with appropriately and synergies taken advantage of.

- ‘They can review the appropriateness of the framework and systems in place for the setting of baselines and for the subsequent

collection and validation of UN-compliant data and analysis, including exploring ways of strengthening the quality, reliability, availability, accessibility and usability of data for future assessment and reporting.’

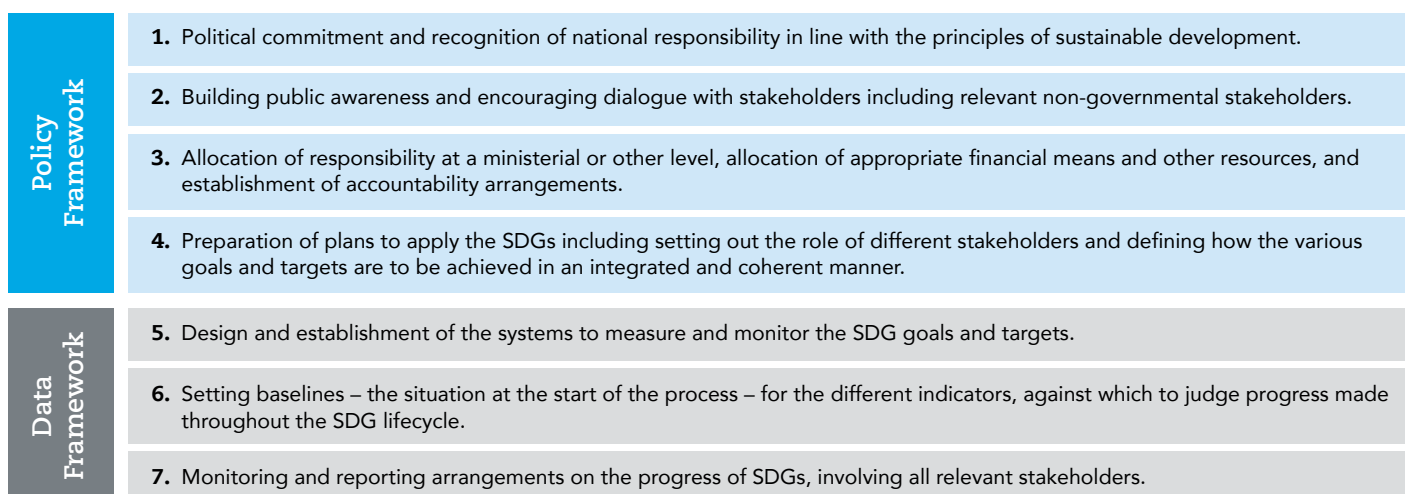
Why is this important? Data appropriateness, availability and quality are central challenges of the SDGs where new subject areas are coming under scrutiny. Innovation and outside of the box thinking will be required to find measures that meet standards required.

- ‘They can reflect on and audit how their country is applying the 2030 Agenda for Sustainable Development by advancing economic, social and environmental sustainability on a local, national, regional and global level, and highlight opportunities, eg to break down silos across government and between the public, private and non-governmental sectors.’

Why is this important? To tackle the different interconnected issues of the SDGs, governments and others must build and operate across new cross-cutting platforms and ultimately create new institutional strength that will endure for the coming decades. Contributing to SDG 16 (to promote, peace justice and strong institutions) by improving the capacity of SAIs will also create an institutional platform that is fit for the future.

Source: EUROSAI, 2016 (italicised text: author’s own)

FIGURE 2.1: Example of assessment approach – Seven steps for reviewing government SDG preparedness



Source: INTOSAI, 2016

A further problem is that the SDGs, for many countries, may seem unrealistic and their achievement a long way off. This is causing a prioritisation problem.

Multiple tragedies of the horizon

A further problem is that the SDGs, for many countries, may seem unrealistic and their achievement a long way off. This is causing a prioritisation problem. For, though many longer-term issues are important, it would be hard to deny governments the room to address the nearer-term problems that their electorates have given them a mandate to tackle. Or, that may not be the most pressing issues their countries face, despite being important issues for many sectors of their own civil societies.

For this reason, the SDGs could easily fall into the cracks between what is urgent and what is important, not being driven by coherent policy, not aligned to existing objectives, and generally suffering from a lack of sufficient resources across the variety of delivery mechanisms that might be deployed.

The UN’s 2030 Sustainable Development Agenda is also threatened by the ‘tragedy of the horizon’ (Carney, 2015) and raises issues needing collective action now, such as tackling climate change or reducing inequality. These issues can seem too complex, long-term or systemically difficult to resolve. But the problems that will arise from not tackling them are potentially even graver than ignoring them for a more short-term and narrow focus. As Mark Carney, former Governor of the Bank of England, put it when he used the phrase ‘tragedy of the horizon’, to refer to climate change, ‘once it has become a defining issue, it may already be too late’.

Hence the SDGs have become an important part of the current and future work plans of SAIs. It is also why a follow up and review mechanism, called ‘Voluntary National Reviews’, has been established by the UN to chart progress by countries towards different outcomes in the areas covered.

VOLUNTARY NATIONAL REVIEWS AND SDG PREPAREDNESS AUDITS

Governments have agreed to report on their progress towards achieving the SDGs by 2030: a date to which 193 states have all committed themselves. The process of Voluntary National Reviews (VNRs), which countries issue to report back to the UN on their progress, act as an annual focal point for country activity on the SDGs.

VNRs are aligned to specific SDG themes each year and governments apply to present their VNR to the UN’s annual, mid-year summit, the High-Level Political Forum (HLPF).

Number of VNRs per year presented at the UN High-Level Political Forum

2016	22
2017	43
2018	46
2019	47
2020	51

Source: UN, n.d.

A VNR allows knowledge to be shared on how progress has been achieved and illustrates the barriers to moving faster and with greater effectiveness. Producing the Review can help to coordinate and align activities within the country concerned. According to the UN, ‘The VNRs also seek to strengthen policies and institutions of governments and to mobilize multi-stakeholder support and partnerships for the implementation of the Sustainable Development Goals’ (Sustainable Development Knowledge Platform, 2020).

Producing a VNR requires coordination and alignment of objectives and creation of linkages to specific SDG outcomes; in addition, the report should adhere to the established voluntary common reporting guidelines. There is also a thematic approach to each year’s VNR process to facilitate comparison and knowledge sharing.

Systems to support a ‘pursuit of good SDG outcomes’ is what SAIs have been trying to assess.

SAIs, in accordance with their respective national mandates and positions can support in VNRs to varying degrees.

But though VNRs have been a useful tool, for some observers they are still not providing evidence of the kind of systemic redesign needed for governments to achieve outcomes and impacts that meet the demands of the SDGs. According to an ODI review of VNRs, ‘although most [countries] have established structures to facilitate internal coordination on SDGs’ implementation, relatively few have provided evidence of actions which have transcended ministerial boundaries in pursuit of good SDG outcomes’ (Donoghue and Khan 2019).

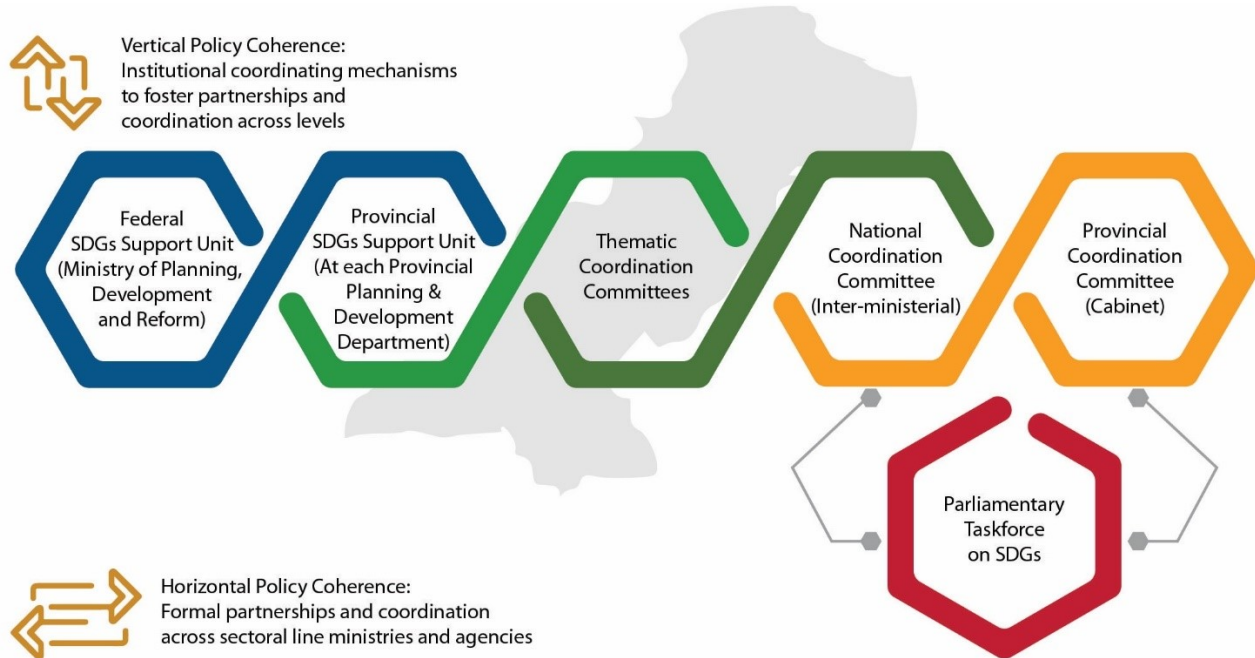
Systems to support a ‘pursuit of good SDG outcomes’ is what SAIs have been trying to assess. Their work is in evidence in a report of over 70 audits of SDG preparedness completed by SAIs so far

through a program developed by INTOSAI Development Initiative (IDI). The audits followed SDG preparedness audit guidance produced by IDI that sets out a detailed framework to be put into practice by SAIs (IDI, 2018).⁴

The three main questions asked by these audits were:

1. To what extent has the government adapted the 2030 Agenda into its national context?
2. Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
3. Has the government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda? (IDI, 2019).

FIGURE 2.2: Example from a VNR: Pakistan: SDG mainstreaming – institutional mechanism for coordination and oversight



Source: Government of Pakistan, 2017.

⁴ The findings from these questions, barriers encountered, progress made and lessons learned by SAIs in improving their own processes have been compiled into the report, ‘Are Nations Prepared for Implementation of the 2030 Agenda?’ (IDI, 2019). A number of findings from have been cited in this report. The report can be accessed here: <<https://www.idi.no/en/idi-cpd/auditing-sustainable-development-goals-programme/sdgs-audit-publication>>.

But though VNRs have been a useful tool, they are still not providing evidence of the kind of systemic redesign needed for governments to achieve outcomes and impacts that meet the demands of the SDGs.

FROM PREPAREDNESS TO MEASUREMENT

It seems there is a long way to go to achieve the transformation that the SDGs are hoped to engender. With ten years left to make this happen, is it realistic to expect that such a change will occur? And outside of preparedness planning and moving to the next stage of implementation, there are further issues. Consider one element of complexity: the 169 targets that lie behind the 17 SDGs. Underpinning these are at present 232 indicators that were agreed at the UN when the SDGs were finalised. Are these a ready-made benchmarking guide for any policymaker to look up, map and publish? Although these indicators were agreed upon by all governments during the process of formulating the SDGs, their application is complicated. The UN's Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs) has grouped the indicators into three tiers (see box below).

According to current classification by the IAEG-SDGs, there are 116 tier 1 indicators, 92 tier 2 indicators and 20 tier 3 indicators. The IAEG-SDGs is working to support indicator methodology development, where gaps exist.

Given the lack of clear and regularly used metrics for almost half of the agreed-upon indicators, how can relevant agencies build the information systems needed to track achievement of the SDGs? And what about the processes SAIs should use to measure progress towards achieving the SDGs in their own countries? This presents a challenge noted by many SAIs including Brazil's Federal Court of Accounts (TCU), which in response to this lack of consensus of data methodologies, stated in their audit of government preparedness:

'one of the biggest challenges of the agenda is specifically the production of information for monitoring, evaluation and communication of advances within countries in relation to the goals and targets' (TCU, 2019). Similarly, in a mapping exercise by SAI Malaysia, 45.1% of indicators were identified as 'available' (IDI, 2019). The data availability issue is a further example of the scale of the SDGs delivery challenge. It is also an area where SAIs, alongside other stakeholders are exploring solutions. This matters as data will play a vital role in the next stage of auditing the SDGs. Indicator relevance and assessment of the range of monitoring and evaluation questions, related to data quality and availability, will be central to the next ten years and beyond of auditing implementation of the SDGs.

IDI's SDG AUDIT MODEL (ISAM) – AUDITING IMPLEMENTATION

Collaboratively developed by IDI, ISAM is aimed at supporting SAIs to conduct audits of SDG implementation. It defines an audit of implementation as 'an audit of the implementation of the set of policies that contribute to the achievement of a nationally agreed target linked with one or more SDG targets'. Focused on quality of results delivered, it also includes 'Leave no one behind' as one of its defining principles. Key attributes of the ISAM model are that it:

- Focuses on outcomes – it aims to assess achievement of nationally agreed targets linked to SDGs.
- Recognises the diversity of SAIs and the need for a flexible approach, related to issues including: mandate, resources available and national contexts.



Tier classification criteria/definitions

Tier 1: Indicator is conceptually clear, has an internationally established methodology and standards are available, and data are regularly produced by countries for at least 50 per cent of countries and of the population in every region where the indicator is relevant.

Tier 2: Indicator is conceptually clear, has an internationally established methodology and standards are available, but data are not regularly produced by countries.

Tier 3: No internationally established methodology or standards are yet available for the indicator, but methodology/standards are being (or will be) developed or tested.

Source: UN Inter-agency and Expert Group on SDG Indicators <https://unstats.un.org/sdgs/iaeg-sdgs/tier-classification>

Robust assessment and evaluation of the plans and performance of the implementation of those plans is vital.

- Complies with International Standards of Supreme Audit Institutions (ISSAIS).
- It is strongly aligned throughout with principles of inclusiveness and gender equality.
- Aims to add value with a commitment to stakeholder engagement (IDI, 2020).

The ISAM guidance sets out how to audit SDG implementation at each stage of the audit process by looking at how to select SDG-relevant topics and then how to design, conduct and report on the SDG implementation audit. It also provides further guidance to support impact by enhancing the quality, acceptance and implementation of SAI recommendations delivered in the audit.

Source: IDI, 2020

citizens, gained by understanding multiple stakeholder perspectives, to reconcile the various factors.

As the SDGs reach their five-year anniversary it has been widely reported that governments are well off-track for achieving them by 2030. In 2019, The Sustainable Development Report that assesses national progress annually, found that no country is on track for achieving all 17 SDGs and that there are many problems for even the most successful countries so far, with 'major performance gaps on SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water) and SDG 15 (Life on Land)'. It also found that 'important policy challenges persist in developing and developed countries alike in addressing income and wealth inequalities, as well as gaps in health and education outcomes by population groups' (SDSN, 2019).

What does this mean for citizens around the world where the SDGs will not be met? And what does it mean for the state of the environmental systems that cross borders and remain in a quickening process of degradation? What of the social and economic inequalities: will they continue to widen as 2030 approaches?

BIG AMBITIONS BUT NATIONAL REALITIES

The 169 targets and 232 indicators that make up the 17 Goals were compiled through a global political process. Despite the gaps for some of the indicators, that they were agreed upon at all, after one of the world's largest stakeholder consultation exercises, was a noteworthy achievement (could the same process happen again today?) But, even if the indicators were widely used and commonly produced, this does not make them readily applicable, usable tools for national policymakers. That they cover such a wide range of interconnected areas for governments to tackle – areas that require alignment of relevant shared objectives and prioritising related activities – presents governments with application difficulties.

National contexts matter. Countries each have their own social, historical, cultural, geographic, legal and economic realities. Tackling the inherent issues in these factors while pursuing the SDGs requires many positive and negative context-specific decisions. This requires judgement, understanding and a deep appreciation of what impact looks like for

Robust assessment and evaluation of the plans and performance of the implementation of those plans is vital. Providing feedback to governments and starting to understand what it will take to achieve the SDGs is a critical part of the exercise. That is because a transformation of the way that governments assess their own capabilities and performance, related to the multidimensional objectives embodied in SDGs, will build resilience and capacity for dealing with upcoming social and environmental issues that are beginning to dominate, and in some cases overwhelm, government agendas.

LINKING NATIONAL PLANNING TO THE SDGs AND ASSESSING COHERENCE

Many governments have set out to map their own activities against the SDGs (see Figure 2.3). This may be done as a way of prioritising and aligning their own national objectives with the SDGs. It may involve mapping the entirety of the SDGs against their own activities. In many cases, national plans or visions may stretch not just to 2030, but also beyond.

FIGURE 2.3: Malaysia – mapping process of SDG targets and eleventh Malaysia plan (11MP)



Source: Government of Malaysia, 2017.

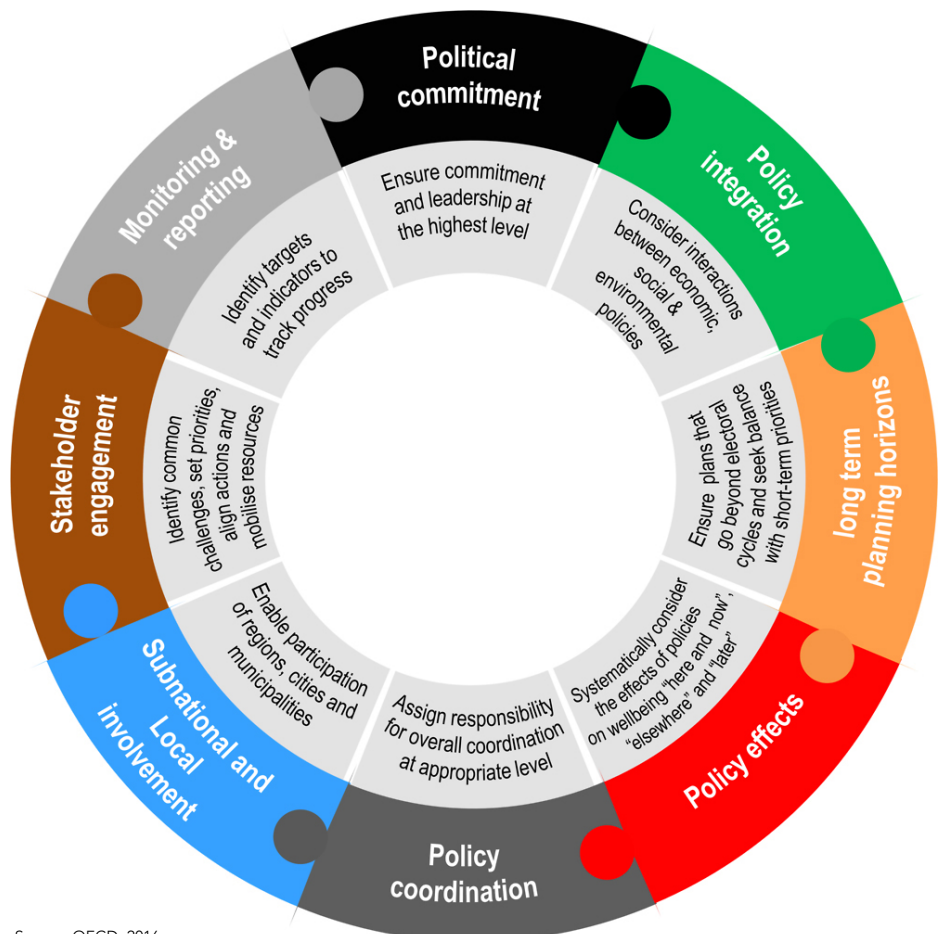
Multidimensional policy coherence assessment has permitted SAIs to understand gaps and achievements.

SAIs have been assessing this critical dimension of integration of the SDGs into national plans. And they have also been exploring whether regional and international agreements also integrate the SDGs in an effective way. Multidimensional policy coherence assessment has permitted them to understand gaps and achievements.

Policy coherence is defined by the OECD as ‘the systematic promotion of mutually reinforcing policy actions across government departments and agencies creating synergies towards achieving the agreed objectives’.

Policy coherence is a way of making sure that policy, departments and agencies are working together effectively. Broadly, policy coherence can happen across both horizontal and vertical dimensions – ie across departments (horizontally) and down through layers of government (vertically). For the SDGs, more elements can be disaggregated from these two levels – as set out in the eight dimensions of the OECD’s policy coherence for sustainable development (PCSD) framework (see Figure 2.4) (OECD, 2016).

FIGURE 2.4: The eight dimensions of policy coherence for sustainable development



Source: OECD, 2016
<https://www.oecd-ilibrary.org/sites/9789264301061-5-en/index.html?itemId=/content/component/9789264301061-5-en>



3. The interconnected challenges and the work of SAIs

What are the challenges that SAIs are seeking to tackle as they assess preparedness, performance and institution building? It is becoming clearer every day that the environmental, social and economic challenges that countries, regions and the world are facing are interconnected, severe and in many cases not only human-generated but also an existential threat to human, animal and other types of life on Earth.

SAIs select topics to audit because they are relevant and because they matter to citizens.

SAIs select topics to audit because they are relevant and because they matter to citizens. SAIs have developed many approaches and knowledge sharing ways of working to engage with these issues. Interconnected sustainable development challenges and a number of SAI approaches in their assessment of government response to them are outlined below.

CLIMATE CHANGE

Rising global temperatures, as result of climate change, will radically disrupt all forms of economic activity around the world and limits to environmental carrying capacity are becoming a more immediate concern for governments and citizens. At present, current policies set the world on course for over 3 degrees of warming (see Figure 3.1).

Climate action and adaptation in Canada

Canada faces many impacts from climate issues, for example, floods, melting sea ice, rising sea levels, forest fires, thawing permafrost and heat waves. A collaborative audit was carried out with provincial audit offices across Canada coming together with the Office of the Auditor General to assess perspectives on climate action between 2016-2018. This audit explored impact *on* climate change and risks *from* climate change.

The SAIs assessed each province to examine whether they had: a climate target, a carbon price and if they were on track for their overall emissions, to meet 2020 targets and for their overall emission target for 2030. They found that most governments have plans but lacked guidance on how to implement actions.

They also examined whether governments had adaptation plans in place that included:

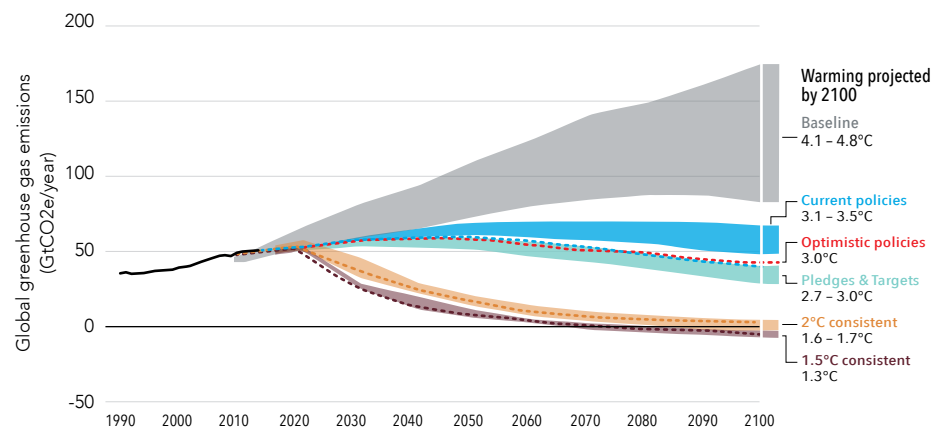
- a detailed government wide assessment of climate change risks to support decision making.
- specific and measurable actions to respond to those risks.
- Regular monitoring and reporting on progress.

The audits found that most governments were not on track to meet their commitments and also not ready for the impacts of climate change. It found that Canada was not expected to meet its commitments and that meeting its 2030 target would need much greater action beyond what is currently planned or in place. Finally, it set out critical questions to be addressed across four areas: mitigation, adaptation, coordination and monitoring and reporting.

Source: Office of the Auditor General of Canada, 2018

FIGURE 3.1: Rising global temperatures projections

Emissions and expected warming based on pledges and current policies



Source: Climate tracker, 2019 <https://climateactiontracker.org/global/temperatures/>

The natural world provides humans with resources and the systems upon which they rely and the means by which these resources and systems are regulated, as well as cultural and well-being benefits.

BIODIVERSITY LOSS AND SPECIES EXTINCTION

Not only do temperature increases threaten our economies and the natural world, but inappropriately managed activities also put them in jeopardy. The natural world provides humans with resources and the systems upon which they rely and the means by which these resources and systems are regulated, as well as cultural and well-being benefits. These are under threat. For example, three-quarters of the land-based environment and about two-thirds of the marine environment have been significantly altered by human actions, and one million species are at risk (IPBES, 2019).

Coastal and marine environments: Africa and Mauritius

In 2017, AFROSAI initiated a cooperative project with SAIs from Liberia, Mauritius, Namibia, Seychelles, Sudan and Tanzania to audit coastal and marine environments in Africa. These countries have a combined coastline of 5,097 kilometres.

The audit objectives were:

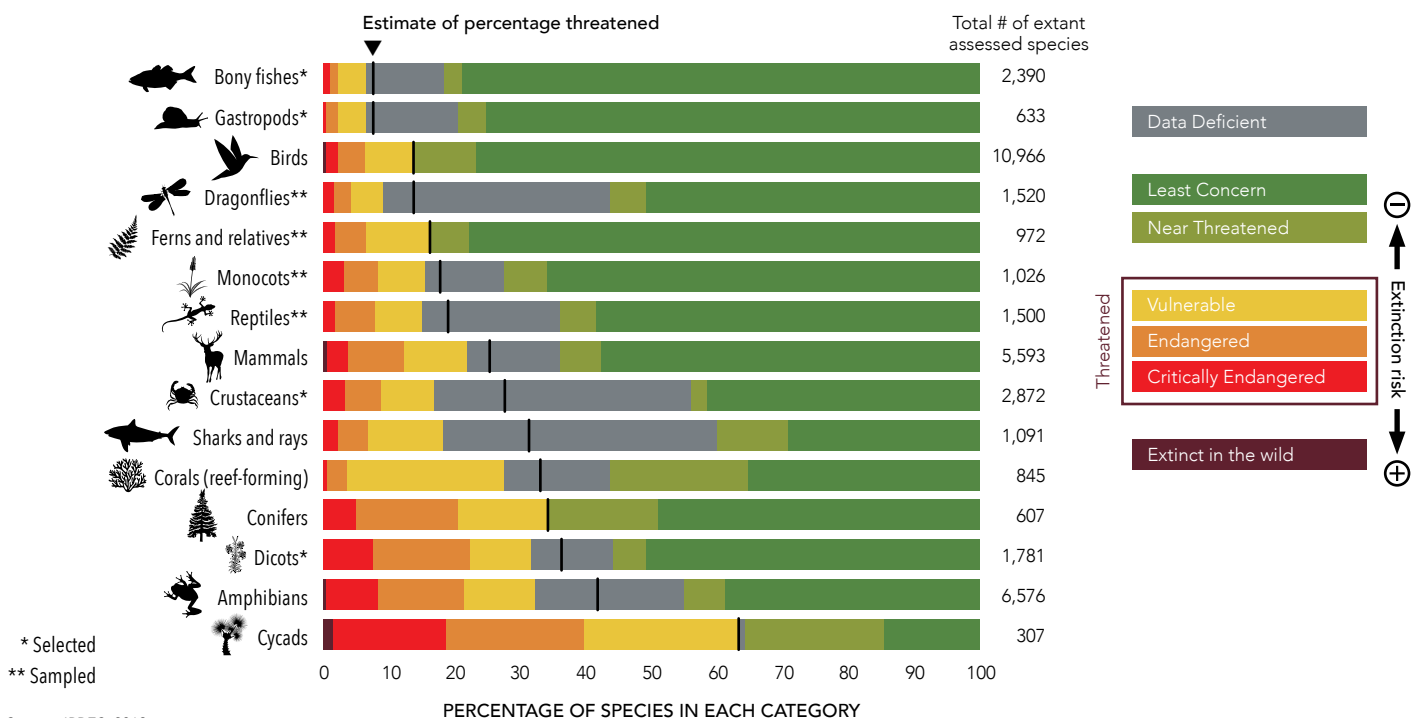
1. To present an overview of key environmental issues and risks pertaining to the coastal areas.
2. To assess whether environmental risks at these coastal areas are being managed effectively.
3. To recommend and provide solutions for improved management of coastlines within the context of good governance and sustainable development

In Mauritius, for example, fisheries provide an important source of income and nutrition and investment. The audit assessed whether measures implemented were effective to support sustainable artisanal fishery.

Questions asked by the audit included:

- Were incentives and direct support to artisanal fishermen effectively contributing to reduce pressure on lagoon fishery?
- Had projects implemented to relocate artisanal fishermen met their objectives?
- Were conservation, protection and enforcement activities adequate and effective to promote sustainable artisanal fishery? (NAO Mauritius, 2017).

FIGURE 3.2: Global extinction risk in different species groups



The overuse of finite environmental goods, balanced environmental services and despoliation of natural habitats is making it harder to achieve a shared prosperity.

Issues identified from the group’s cooperative audit included:

- A lack of public awareness of coastal environmental issues.
- An outdated and insufficient legislation/ policies and poor alignment with international commitments.
- Inadequate human and technical resources.
- Too many silos and too little coordination.
- Inadequate data, statistics and information systems.
- Inadequate monitoring of coastal resources and poor enforcement of legislation.
- Ineffective performance indicators to monitor progress.
- Insufficient coastal response strategies specific to climate change risks.

Each SAI produced an individual audit report that outlines the country-specific findings, risks and recommendations. The individual country audit reports generated awareness and knowledge within the participating SAIs as well as their governments of the environmental

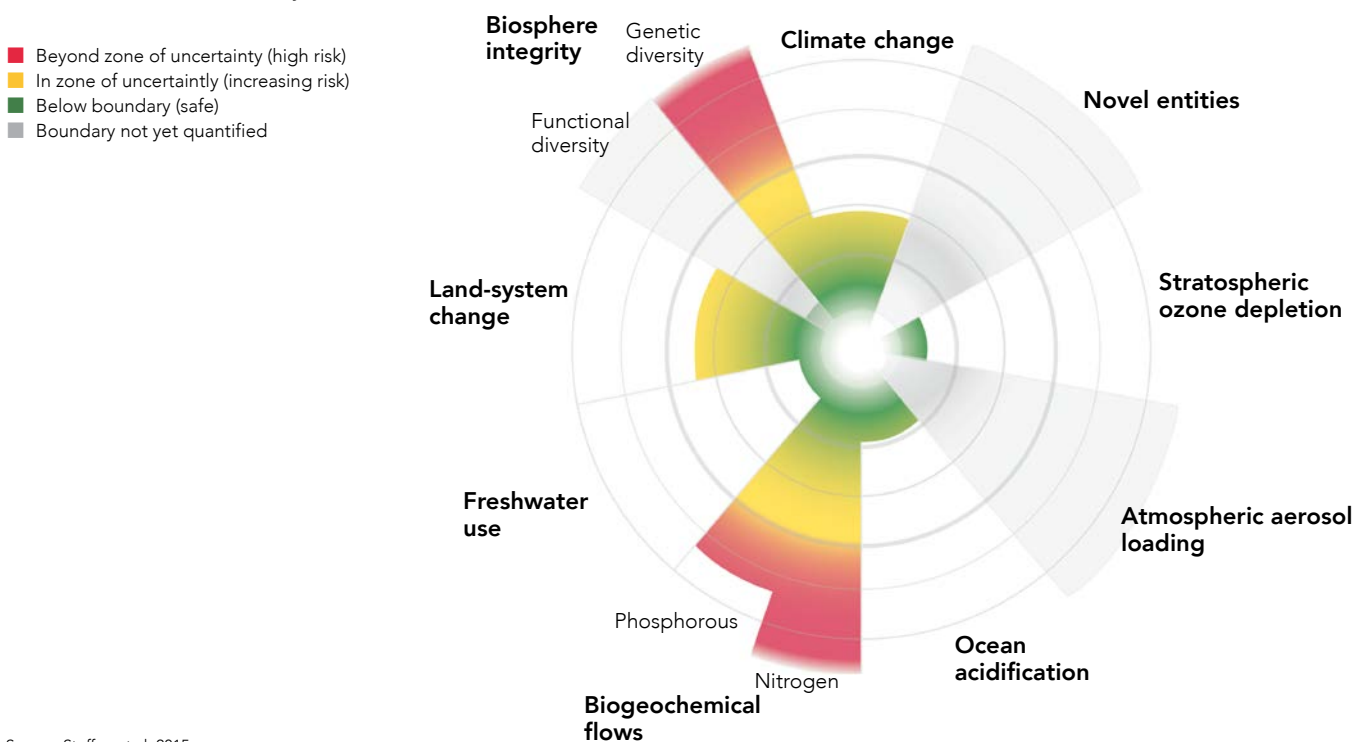
risks to which African coastal countries are exposed. In the case of SAI Liberia and SAI Seychelles, a documentary on the audit was produced with the support of international partners, in order to create more public awareness.

(Source: AFROSAI-e, 2018)

THE ANTHROPOCENE

The overuse of finite environmental goods, balanced environmental services and despoliation of natural habitats is making it harder to achieve a shared prosperity. At the current rate of temperature increases, the world is heading into a less hospitable state. Quantification studies such as the Planetary Boundaries Framework set out nine fundamental global processes that, together, underpin the state of the Earth system (Steffen et al, 2015). The actual boundaries articulated within the Planetary Boundaries Framework define the ‘safe operating space’ for humanity. These are, in turn, based on nine global processes: climate change, biosphere integrity, land-system change, freshwater use, biogeochemical flows, ocean acidification, atmospheric aerosol loading, stratospheric ozone depletion, and novel entities.

FIGURE 3.3: Nine Planetary Boundaries



Source: Steffen et al, 2015

Air pollution problems have become a daily reality, impacting quality of life for many European citizens, particularly in urban areas.

Sustainable food production systems Latin America and Brazil

SDG target 2.4 states: *'By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality'* (UN, 2015).

In 2017, 11 Latin American countries (Argentina, Brazil, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic and Venezuela) participated in a cooperative audit of SDG preparedness coordinated by Brazil's Federal Court of Accounts (TCU). Part of this audit focused on SDG 2.4 which relates to sustainable food production systems. A 'whole of government' approach was used to assess readiness to achieve SDG 2.4. and to identify inconsistencies in current activities that needed to be addressed.

This cross-cutting SDG target involves many ministries and departments making coordination essential. Part of the assessment used a technique developed by the US Government Accountability Office (GAO), to identify fragmentations, overlaps, duplications and gaps among policies and programs objectives, intended beneficiaries, products institutions and budgets in order to assess integration and alignment.

A key finding highlighted in Brazil's assessment, and in evidence in other participating countries, found that while policies did exist to promote sustainable agriculture, for example, organic and low carbon activities, tax reliefs were also provided to products that were acknowledged to be toxic to human health and harmful to the environment. In addition to this conflict, the audit found a lack of follow-up and review routines for the tax exemptions for these harmful products to assess their effectiveness, thereby affecting their transparent application.

(Source: TCU, 2019)

Air quality and pollution in Europe

According to the World Health Organization (WHO), air pollution is the biggest environmental risk to health in the European Union (EU). Each year in the EU, it causes about 400 000 premature deaths, and hundreds of billions of euro in health-related external costs. Air pollution problems have become a daily reality, impacting quality of life for many European citizens, particularly in urban areas. It is a highly local experience, particularly in cities, and an area that demands increasing transparency around action. In many cases civic action on air pollution, ranging from legal challenges to citizen monitoring and publishing of local data, have further raised the prominence of this issue.

This audit assessed whether EU actions to protect human health from air pollution have been effective. To do this, it examined whether:

1. The EU Ambient Air Quality (AAQ) Directive, which sets air quality standards for the concentrations of pollutants, was well designed to tackle the health impact of air pollution.
2. Member States' were effective in their implementation of the Directive.
3. The extent to which the European Commission monitored and enforced implementation of the Directive.
4. Air quality was adequately reflected in other EU policies and adequately supported by EU funds.
5. How well the public was being informed on air quality matters.

The audit found that:

- Although air quality has benefited from emission reductions, citizens' health is still heavily affected by air pollution.
- Several of the EU's air quality standards are weaker than the evidence on health impacts of air pollution suggests and that Member States often do not comply with these standards, and they have not taken enough effective action to improve air quality.

Promoting gender equality (SDG 5) is critical to eliminating discrimination based on gender, protecting human rights, and fostering social progress and economic growth.

- The Commission’s monitoring and subsequent enforcement did not lead to effective change.
- Citizens can play a key role in monitoring the Member States implementation of the AAQ Directive, as seen in successful Court action in several Member States, and public awareness and information was growing (see Table 3.1).

Alongside target implementation dates, the audit recommended the following steps to be taken:

- More action from the European Commission to improve air quality
- Strong revision of the AAQ Directive
- Prioritisation and mainstreaming of air quality in EU policies, and
- More done to improve public awareness and information.

(Source ECA, 2018)

GENDER EQUALITY

As noted by the Canadian Audit and Accountability Foundation (CAAF) in their Practice Guide to Auditing the United Nations sustainable Development Goals: Gender Equality: ‘Promoting gender equality (SDG 5) is critical to eliminating discrimination based on gender, protecting human rights, and fostering social progress and economic growth. It will ensure that people around the world – whether females or males – are able to play an active and meaningful role in their communities, their societies, and their own lives’ (CAAF, 2017).

- Over the past twenty years, progress on women’s access to paid work has ground to a halt as they continue to shoulder the bulk of unpaid care and

domestic work – less than two thirds between the ages of 25-54 are in the labour force.

- Nearly one-in-five women have faced violence from an intimate partner in the past year, fuelled by new technology, such as through cyber-harassment, for which policy solutions are largely absent.
- Approximately 32 million girls are still not in school.
- Men still control three-quarters of parliamentary seats (UN Women, 2020).

Different parts of the SAI community have developed methodologies and assessed gender equality. The CAAF practice guide for auditing gender equality provides a means of assessing gender equality both as a standalone issue and when it is relevant when addressing other issues (CAAF, 2017).

The Ibero-American Audit of SDG 5, coordinated by OLACEFS and including 18 Latin American SAIs and the Spanish Court of Auditors, built on the experience of OLACEFS in auditing this subject from 2014. As part of the programme, it also assessed the perception of gender equality as an issue within the SAIs themselves.

Across three ‘axes’ of planning, financing and follow-up, the audits set out to verify that:

1. Governments evaluated had taken actions to adapt SDG 5 to the national context.
2. Governments had identified and guaranteed the resources and capacities (means of implementation) necessary to achieve the goals of SDG 5.

TABLE 3.1: Evidence of good practices to inform citizens about air quality

Spatial maps using modelling	Brussels, Milan, Ostrava
Notification during pollution peaks (SMS or emails etc.)	Brussels, Krakow, Ostrava
Smartphone apps	Ostrava, Krakow
Display panels in public spaces (streets, metro)	Krakow, Sofia
Downloadable data series for analysis	Brussels, Stuttgart, Milan, Krakow
Early PM alert system based on weather forecasts	Stuttgart

Source: ECA, 2018

SAIs, in performing these multi-disciplinary, wide-ranging and important audits are able to highlight many of the inconsistencies that are often born out of trying to solve issues using formulae designed for a different era.

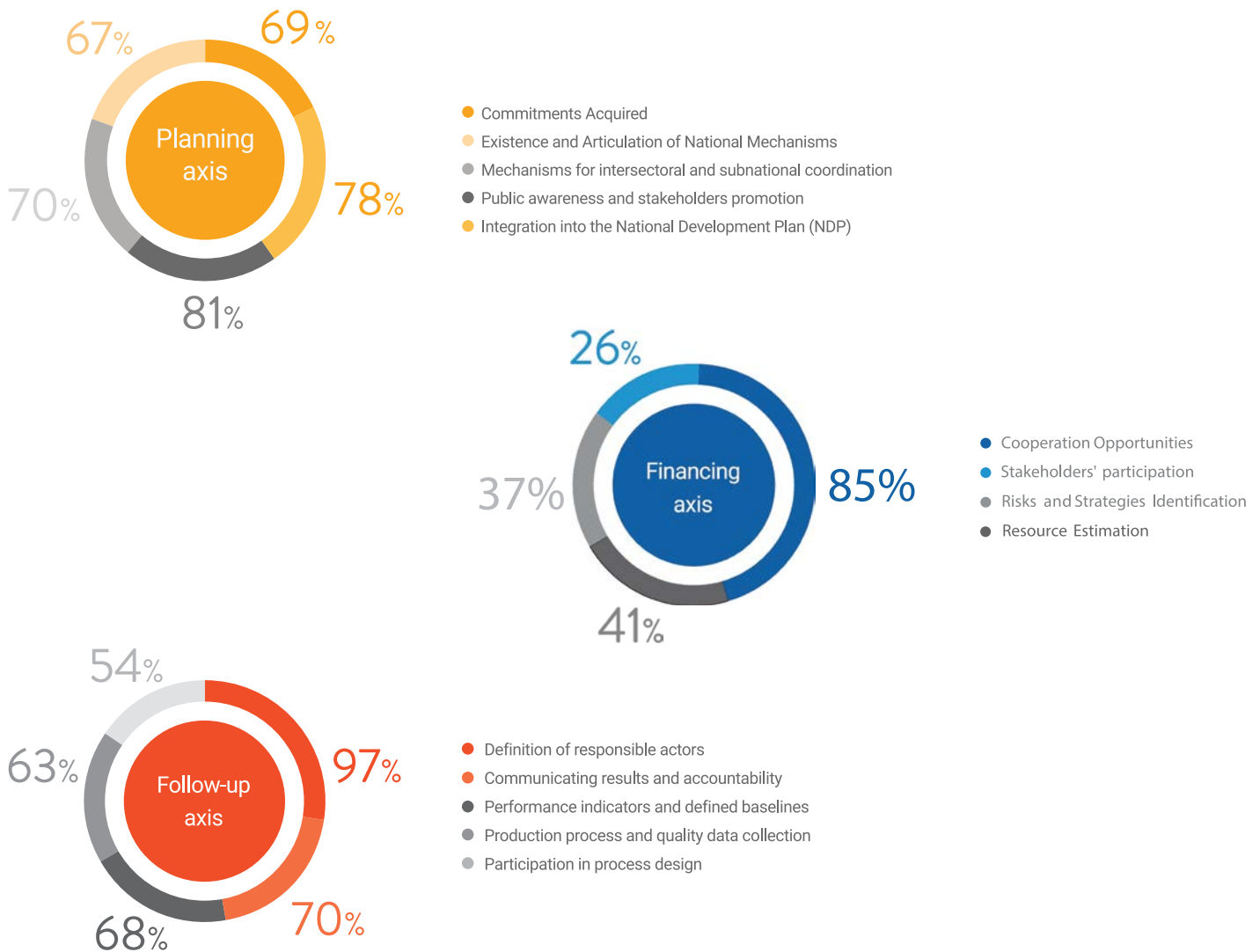
3. Governments had established mechanisms to follow up, examine and submit progress reports on the implementation of SDG 5 in their countries.

Using these axes against a scale, they created an effectiveness measurement tool, the "Integrated Gender Index," which made it possible to assess whether the governments' efforts are aligned and coordinated to provide comprehensive responses to the needs and priorities for achieving gender equality and empower all women and girls (see Figure 4.4).

In sum, SAIs, in performing these multi-disciplinary, wide-ranging and important audits are able to highlight many of the inconsistencies that are often born out of trying to solve issues using formulae designed for a different era. Their innovation in assessment, engagement and communication have helped support the SDGs in ways that provide examples for others to learn from. And through wider stakeholder engagement, they are also helping governments understand what is important for their citizens that is brought to prominence thanks to the SDGs.

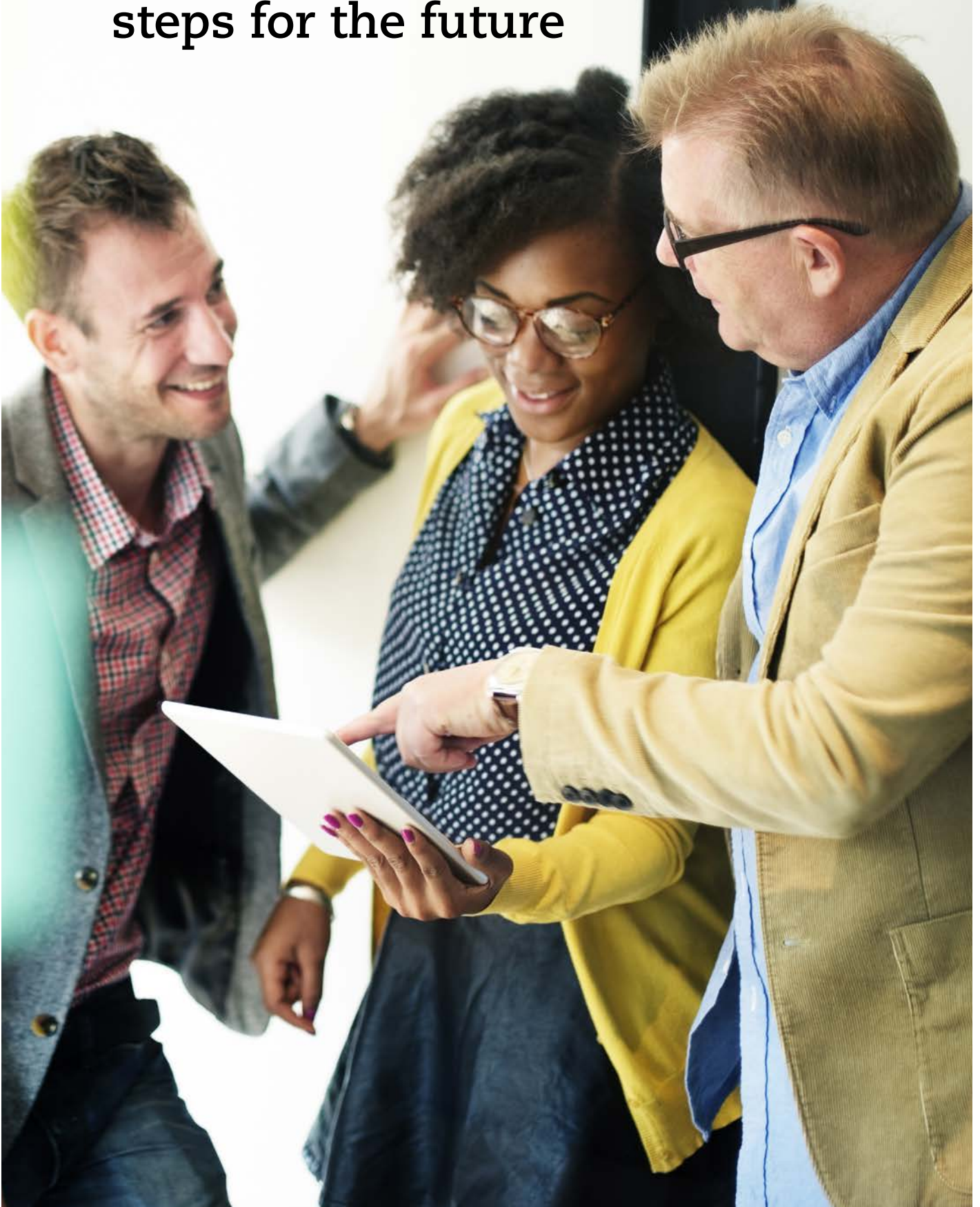
(Source: OLACEFS, 2019)

FIGURE 4.4: OLACEFS Cooperative gender audit performance across three axes of planning, financing and follow-up.



Source: OLACEFS, 2019

4. SAIs as models of cooperation and steps for the future



SAIs' APPROACH: A MODEL FOR OTHERS

SAIs around the world demonstrate a commitment to the SDG Agenda and a level of collaboration that is fit for the challenges that must be overcome to achieve the SDGs. They are proactive in their work to help citizens demand that their governments address a potent mix of environmental, social, economic and institutional capabilities problems.

Their approach to ways of working and strong engagement with the 2030 Agenda, can be a model for others looking to take on the challenges of today. This approach includes the following factors.

- They have well established knowledge-sharing systems and processes, which act as key components of their work. They have already developed peer-to-peer collaboration on SDG audit projects.
- They work cooperatively. Despite constraints of different national languages, geographic diversity, and a variety of cultural, political and economic development contexts, they rely on knowledge sharing and pooling of thinking on new approaches.
- In coalescing through regional bodies and other specialist fora, such as IDI, ECA and INTOSAI-WGEA, and through other parts of the audit community, they can harness efforts to meet shared challenges and advocate their role within their regions in appropriate government fora.
- They can co-create and approve standards, guidance and frameworks for addressing new topics that can be shared, commented upon and approved for others to use in their own work plans. For example, in 2019 alone, INTOSAI-WGEA published auditing guidance on issues including agriculture and food production; land use and soil quality to combat desertification; and biodiversity.
- They can leverage parts of their international networks to use their own strengths and resources to create further learning tools for the wider community. Examples include the environmental audit training centre in Jaipur, India and the massive open online course (MOOC) on SDG auditing created by SAI Estonia.

THE FOUNDATIONS OF AN SDG- ALIGNED FUTURE WITH SAIs

The steps taken by SAIs to be involved in taking on these challenges are part of the foundations of building a more resilient, SDG-aligned economy and society.

Beyond the much-needed task of assessing performance against the individual targets behind the SDGs, this is a system-building process. It requires the support of enabling networks that can cohere, to allocate resources in a way that meets the challenges of the future. This will then allow societies to build on each stage of progress towards the SDGs.

Key interconnected areas for the future include:

- **Whole of government:** Incorporating SAIs into SDG processes as early as possible – and stronger advocacy of the case for doing so can improve SDG delivery by government. Take policy coherence: while SAIs from many regions have identified evidence of horizontal policy coherence in government plans, vertical policy coherence remains a challenge. Broadening this to even a more multidimensional approach is key. Improving how governments understand how to assess these dimensions has the potential to drive more successful and faster coherence through government decision-making. Additionally, integrating an SDG lens into other areas of audit work will improve salience and improve understanding of the benefits for doing so.
- **Whole of society:** This report has made the case that the SDGs are different. And that are also more stakeholder-centric. As noted by INTOSAI, regional SAI bodies, SAIs and others including CAAF, stakeholders can also increase the reach and impact of audits, by raising the visibility of audits and also by applying pressure on government to implement audit recommendations (CAAF, 2019). This new set of issues, the greater focus on stakeholders, alongside their commitment to SDG 16, is building needed new institutional capacity for governments.
- **Building resources for new data challenges:** non-traditional forms of data are becoming increasingly important for governments around the world. And for the SDGs, they are essential. At present, these can be costly to collect, monitor and effectively assess. But this is changing. SAIs have an integral role to play in the development of appropriate SDG-related data infrastructures. An acceleration in the competencies, diffusion and use of effective data tools can be the engine to unlock faster progress on SDG challenges. SAIs can connect with other actors in this space, such as the Global Partnership for Sustainable Development Data, to become active participants in the delivery of an SDG data ecosystem.
- **Networked approach to the SDGs:** the different branches of INTOSAI, such as the Working group on Environmental Auditing (INTOSAI-WGEA), regional groups, IDI and others stakeholders all produce tools and collaborative approaches that have made a significant contribution to filling the gaps in guidance and knowledge on these topics. Some, such as INTOSAI-WGEA, have noted that to continue this learning curve, and to be faithful to the interconnected nature of the SDGs, a 'whole of INTOSAI' approach may be needed to move to the next level of delivery (INTOSAI-WGEA, 2020). And joining activities of wider networks that are also working on SDG delivery challenges can further enhance the impact of the work of SAIs. Building integrated guidance, wider stakeholder engagement, rapidly scaling up SDG data competencies and pooling advocacy voice at a time when audits of specific SDG issues is becoming increasingly important, can help make the decade of transition truly happen. In this way, SAIs can build on their work as the actors that bind the SDG delivery challenge together.

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