The Contribution of Supreme Audit Institutions to the Achievement of the Sustainable Development Goals

Current Issues and Opportunities

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Federal Ministry for Economic Cooperation and Development
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Bonn October 2021
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Abbreviations

ACCU    Anti-Corruption Coalition Uganda
ACIJ    Asociación Civil por la Igualidad y la Justicia (Civil Association for Equality and Justice)
AFROPAC African Organisation of Public Accounts Committees
AFROSAI African Organisation of Supreme Audit Institutions
CSBA6    Civil Society Budget Advocacy Group
CSO    Civil Society Organisation
FNP    Frente Nacional de Prefeitos (National Front of Mayors)
GIZ    Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
IDI    INTOSAI Development Initiative
INTOSAI International Organisation of Supreme Audit Institutions
IPU    Inter-Parliamentary Union
MP    Member of Parliament
NGO    Non-Government Organisation
OAG    Office of the Auditor General
OPM    Office of the Prime Minister
P4R    Partners for Review
PAC    Public Accounts Committee
PBO    Parliamentary Budget Office
SAI    Supreme Audit Institution
SDG    Sustainable Development Goal
UNDP    United Nations Development Programme
VNR    Voluntary National Review
WOG    Whole of Government

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Acknowledgements

The study was prepared by Dr. James G. Bennett, international development policy advisor, trainer, researcher and university lecturer based in Cologne, Germany, with significant guidance and support from Joern Geisselmann and technical inputs from Leonie Grunau (both P4R).

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Executive summary

The present report, prepared under the auspices of the global multi-stakeholder network Partners for Review (P4R), draws on the results of desk research and interviews held with around 40 representatives of Supreme Audit Institutions (SAIs), Parliaments, civil society, and other Sustainable Development Goal (SDG) audit stakeholders based in 7 countries: Argentina, Bhutan, Brazil, Georgia, Kenya, Malaysia, and Uganda. The purpose of the investigation is to deepen our understanding of how the conclusions and recommendations derived from SDG audits are being put into practice, i.e. adopted and implemented through uptake by governments and other SDG-relevant actors to make a difference in the lives and livelihoods of their constituencies.

The report considers two types of SDG audit:

1. **SDG preparedness audits** (aka SDG readiness audits) that assess the integration of the United Nations’ 2030 Agenda into national contexts, and
2. **SDG implementation audits** that are performance audits relating to the implementation of individual SDGs and their targets. While the first type of audit has been implemented in many countries world-wide and in all of our case study countries, the second category is still in an early stage of application. Hence, practical experience with this second type of audit is limited. The present study focuses therefore on stakeholder expectations regarding the potential uptake of SDG implementation audit results.

The thematic core of the report is SDG audit uptake from the SAI perspective. According to our SAI respondents, there are some major differences between conventional (i.e. non-SDG) auditing and SDG auditing: The respondents reported that, while the topics of conventional audits are selected according to standard audit planning procedures and criteria and tend to be quite concrete and narrow in their scope, SDG audits are planned and executed outside the conventional audit topic selection process and require a whole-of-government.

The report also provides detailed insight into SDG-related interactions and communication from the perspective of other SDG actors, including Parliaments, civil society, and the media. The results of our exchanges underline the importance of internal SAI structures for the management of public relations, strategic partnerships, and stakeholder communications on a trajectory to full SDG achievement.

Most of these other SDG actors tend to have a positive view of the quality of the work of their respective SAI. At the same time, they point to numerous general issues in external auditing that may affect the quality and impacts of future SDG audits and the uptake of their results, and therefore merit further attention. Some of the main issues cited are limited SAI capacities, limited SAI powers to sanction non-compliance with audit results, insufficient mainstreaming of the 2030 Agenda into government policies and SAI strategies and plans, weak monitoring and follow-up of audit results, limited ability to track progress in SDG implementation, weak awareness of SDGs and SDG auditing among members of Parliament, weak media involvement in audit processes, and difficulties in understanding audit reports.
Against the background of these and other issues, the report’s final chapter draws on the good practices and lessons learned identified in the 7 case study countries to highlight important opportunities that SAIs may seize to strengthen their institutional frameworks and capacities to conduct high-quality SDG audits and to promote their effective uptake. These opportunities are presented here as recommendations that may be adopted by SAIs in accordance with their specific contexts and priorities. With this, the following 15 opportunities have been identified:

1. Define roles and responsibilities clearly and ensure that SDG auditors are sufficiently competent and self-confident,

2. Negotiate amical solutions and/or adapt SAI’s mandate regarding jurisdictional activities,

3. Integrate SDGs into conventional audits as subject matter topics,

4. Apply existing strategic objectives to take SDGs into account,

5. Include SDG audits in annual audit planning and risk assessment processes,

6. Involve diverse local stakeholders in annual SDG audit planning,

7. Establish strong SDG audit follow-up capacities in SAIs,

8. Collaborate closely with national statistics offices and SDG-oriented research communities,

9. Develop new and/or existing databases to monitor and follow up SDG audit uptake and share them with other stakeholders (Parliament, auditees etc.),

10. Advise government bodies through audit processes to integrate SDGs into their strategic and operational planning frameworks,

11. Establish and apply SDG audit methodologies for local government and state-owned enterprises,

12. Monitor and follow up SDG preparedness audits periodically and visibly,

13. Support measures to build Parliamentarians’ awareness of SDGs and SDG auditing,

14. Facilitate media involvement in all stages of SDG auditing, and

15. Prepare condensed SDG audit reports using simple terminology, media, and languages adapted to needs of user groups.

The report also concludes that, while SDG preparedness audits may still play a guiding role if they are regularly monitored and followed up, more efforts are required to mainstream SDG implementation audits into existing SAI audit processes including SAI collaboration with external partners. Furthermore, given the increasing proximity of the 2030 Agenda’s target year, SDG audits may be expected to focus more on the attainability of the SDGs, and to advise governments regarding the measures and time required to close the existing gaps.
The Contribution of Supreme Audit Institutions to the Achievement of the Sustainable Development Goals – Current Issues and Opportunities

The UN’s 2030 Agenda for Sustainable Development resonates well with the main purpose of Supreme Audit Institutions (SAIs) to contribute value and benefits to the lives of citizens. As such it was quite natural for the SAI community to engage with the 2030 Agenda right since its adoption in September 2015. Recognising the significance of the Agenda, the International Organisation of Supreme Audit Institutions (INTOSAI) called upon its member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates. At the INTOSAI Congress in 2019, the SAI community reaffirmed its interest in continuing to engage with audits of SDG implementation. INTOSAI’s Moscow Declaration underlines this commitment. As the outbreak of the COVID-19 pandemic led to considerable backslide in the gains made towards SDG targets, SAI audits, supported by IDI, are now focused on contributing to national efforts to build back better. While SAIs have a key responsibility of providing independent oversight and constructive recommendations, the value of SAI audits lies in the extent to which governments act on SAI recommendations. Against this background, I congratulate P4R on raising this crucial issue of uptake of SAI audit recommendations through this study report. At the IDI, we plan to facilitate the impact of SDG audits by supporting SAIs in conducting impact driven audits, having in place robust follow-up mechanisms, and building strong stakeholder coalitions.

Archana Shirsat
Deputy Director General
INTOSAI Development Initiative

Non-state actors to create awareness and advocate for the role of SAIs in the 2030 Agenda. At the joint meeting of IDI and the United Nations Department of Economic and Social Affairs (UNDESA) in 2017, SAI leaders called for governments to give their institutions a ‘seat at the table’. Since then, the SAI community has come a long way in contributing to the 2030 Agenda by providing independent, external oversight on SDG preparedness and implementation.

At the INTOSAI Congress in 2019, the SAI community reaffirmed its interest in continuing to engage with audits of SDG implementation. INTOSAI’s Moscow Declaration underlines this commitment. As the outbreak of the COVID-19 pandemic led to considerable backslide in the gains made towards SDG targets, SAI audits, supported by IDI, are now focused on contributing to national efforts to build back better.

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Achieving audit impact is a shared responsibility of SAIs and their key stakeholders. I urge all SAIs to engage extensively with state and non-state actors throughout the audit process for enhanced audit impact.

The 2030 Agenda’s underlying principle of ‘Leave No One Behind’ (LNOB) is also a key aspect of any SDG implementation audit and its impact. Hence, I would also like to take this opportunity to encourage the SAI community to reflect on this principle in their audits of SDG implementation and to reach out to stakeholders who are at risk of being left behind.

Finally, I hope to see more engagement between SAIs and governments for evidence-based voluntary national review processes. Such engagement will, of course, be determined by the SAI mandates and the context of each nation. I look forward to SAIs working together with their stakeholders in contributing to the implementation of the SDGs for the benefit of people and planet.

Archana Shirsat
Deputy Director General
INTOSAI Development Initiative

Foreword by the INTOSAI Development Initiative (IDI)
Foreword by the African Organisation of Public Accounts Committees (AFROPAC)

This is the opportune time for countries to pay attention to the SDGs. With the prevalence of the COVID-19 pandemic and its impact globally, Supreme Audit Institutions (SAIs) and legislative oversight institutions have an uphill task ahead. Measures that most countries implemented have unfortunately been detrimental to their economies with debt and unemployment rising and reversing the progress made to narrow the inequality gap.

With this report shedding light on the work of SAIs on the SDGs, it is important to leverage on the existing relationship between the audit and oversight institutions in the promotion of the goals to guarantee effective delivery of resources to the citizens. As a key accountability institution, Parliament with help from SAIs are called upon to ensure country budgets and implementation frameworks are in line with the 2030 Agenda, echoing the principle ‘leaving no one behind’.

On a regional scale, the African Public Accounts Committee (PAC) umbrella body, the African Organisation of Public Accounts Committees (AFROPAC), has incorporated the SDGs in its workplan as it strives to promote accountability and transparency across the continent. The organisation takes pride in its Kampala Declaration 2018 on Fighting Corruption, Illicit Financial Flows and Managing Debt, adopted by the Pan African Parliament, which cuts across SDGs 10 and 16. Notably, it has engaged in various activities capacitating the PACs to ensure effectiveness in the application of public funds. The organisation has also cultivated close ties with the African Organisation of Supreme Audit Institutions (AFROSAI) through which both organisations leverage on each other’s strengths.

Through the Voluntary National Review (VNR) approach developed by the UN, countries are sharing their success and challenges on SDG implementation, creating a platform to engage and share knowledge on regional and global levels.

As more countries embrace the SDGs as part of their national priorities, I look forward to extensive knowledge sharing and reforms in the budget and oversight cycles across Parliaments.

Hon. James Opiyo Wandayi
Member of the National Assembly, Kenya
General Secretary, AFROPAC
The 2030 Agenda for Sustainable Development aims to bring about a fundamental change towards more sustainability worldwide. It provides political orientation for sustainable development in all policy areas and serves as a framework for international cooperation. The responsibility for reporting on the implementation progress of the 2030 Agenda lies primarily with governments. Accountability is one of the key implementation principles of the 2030 Agenda. Many governments have conducted Voluntary National Reviews (VNRs) to assess progress towards achieving the Sustainable Development Goals (SDGs) that involve both state and non-state actors.

From the outset, Supreme Audit Institutions (SAIs) have played an important role in this process by conducting SDG preparedness audits and, increasingly, SDG implementation audits, i.e. performance audits relating to the implementation of individual SDGs and their targets.\(^1\) Partners for Review (P4R) is a global multi-stakeholder network for government representatives and other stakeholders, including civil society, the private sector and academia, involved in the national follow-up and review of the 2030 Agenda for Sustainable Development. Initiated in 2016 on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) and the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU), the network’s objective is to contribute to developing effective global and national review and accountability mechanisms for achieving the SDGs.

With a view to strengthening the effectiveness of SDG audits, P4R has conducted a global study of SAIs, Parliaments, and civil society organisations to assess how in different countries SAIs have worked to ensure the uptake of their SDG audit conclusions and recommendations. The specific aim of this initiative is to deepen our understanding of how the conclusions and recommendations derived from SDG audits are being put into practice, i.e. adopted and implemented through uptake by governments and other SDG-relevant actors to make a difference in the lives and livelihoods of their constituencies.

Beginning in early February 2021, online interviews were conducted with representatives of SAIs and other concerned institutions in 7 countries: Argentina, Bhutan, Brazil, Georgia, Kenya, Malaysia, and Uganda. Interviews were conducted with individuals and in groups. Current issues and opportunities in the realm of SDG auditing that were identified in the course of these investigations will be reviewed and summarized in the chapters that follow.

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1 The term ‘SDG Implementation Audit’ (rather than ‘SDG Performance Audit’) has been adopted in several international publications, e.g. Le Blanc and Montero 2020.
Accountability is one of the key implementation principles of the 2030 Agenda.

Figure 1 SDG audit stakeholder landscape

Source: Author

Link
- Partners for Review (P4R)
According to the International Organisation of Supreme Audit Institutions (INTOSAI), a SAI is ‘a public body of a state or supranational organization which, however designated, constituted or organized, exercised, by virtue of law, or other formal action of the state or the supranational organization, the highest public auditing function of that state or supranational organization in an independent manner, with or without jurisdictional competence’.  

SAIs conduct external audits in organisations that are fully or in part in the public sector. External audit is performed by auditors external to the organization to be audited (auditee). SAIs conduct various types of audit, the main categories being financial, compliance and performance audits. Forensic audits for the investigation of fraud are less common. Within the context of budgetary processes, it is common that Parliamentary Budget Committees and Independent Fiscal Institutions focus on budget preparation and adoption (ex-ante stage), while SAIs ensure external supervision during and after execution of the budget (ex post stage).

SAIs are commonly divided into two or three categories, referred to as SAI types or models:

1. The Westminster (Parliamentarian or Auditor General) model,
2. The Court (Napoleonic or Judicial) model, and
3. The Board (or Collegiate) model.

Some authors (e.g. AFROSAI/GIZ 2016) treat the Board model as a sub-category of the Westminster model.

According to the INTOSAI Donor Cooperation group, the SAIs in our case study countries fall into all three categories:

1. The SAIs of Bhutan, Georgia, Kenya and Uganda follow the Westminster model,
2. The SAIs of Brazil and Malaysia follow the Court model, and
3. The SAI of Argentina follows the Board model.

The above categorisation implies that SAIs based on the Court model have jurisdictional powers, while the other two categories have none. In reality, many SAIs are hybrids of these three categories. INTOSAI assigns the SAI of The Gambia, for instance, to the Westminster model, but the country’s Constitution empowers SAI Gambia to apply monetary sanctions (surcharges) against persons whose negligence or misconduct have incurred loss or deficiency in public expenditure. The Auditor General’s judgement, however, can be challenged in a high court. In the case of Ghana, whose SAI is also based on the Westminster model, the Auditor General can impose surcharges on persons responsible for misappropriation of public funds, but only at the federal level. The SAI of Sri Lanka has the power of surcharge, but only in relation to local bodies and universities. The SAI of Japan, which INTOSAI assigns to the Board model, has the power to recommend a surcharge to another entity (cf. Transparency International 2017).

A SAI exercises the highest public auditing function of a state or supranational organization.
INTOSAI estimates that around the world, 26% of the SAIs undertake jurisdicational activities over public finance managers to challenge their accountability through judgement and sanctions. Until recently, there was a lack of standardisation of SAI jurisdicational activities performed by INTOSAI members (cf. INTOSAI 2018a). In 2019, INTOSAI published international principles relating to the jurisdicational activities of SAIs (cf. INTOSAI 2019a).

The 2030 Agenda (UNGAA/RES/70/1) includes no explicit references to SAIs, nor does it explicitly indicate the potential role of audits in the implementation of the Agenda. Nevertheless, it sends clear signals to SAIs worldwide. According to SDG 16, UN Member States commit themselves to ‘promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels’. Targets 16.5 and 16.6. aim to ‘substantially reduce corruption and bribery in all their forms’ and ‘develop effective, accountable and transparent institutions at all levels’, respectively. Similar aims were proposed in previous UNGA resolutions (A/66/209 in 2011 and A/69/228 in 2014) that explicitly addressed the potential role of SAIs in ensuring transparency and accountability. Important lessons had been learned from implementation of the Millennium Development Goals (MDGs), during which the potential contributions of SAIs were largely ignored; UN General Secretary Ban Ki-Moon demonstrated strong leadership in engaging support from INTOSAI in the context of the post-2015 Agenda.\(^4\)

One of the first major steps undertaken by the governments of UN member states in reaction to the adoption of the 2030 Agenda was the initiation of Voluntary National Reviews (VNRs). The aim of these reviews is to ‘facilitate the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda’ (cf. [link]). The relevance of these reviews for the work of SAIs was in reaction to the adoption of the 2030 Agenda (cf. [link]). The relevance of these reviews for the work of SAIs was in reaction to the implementation of the 2030 Agenda (cf. [link]).

In 2016, Uganda was one of the first countries to publish a VNR report. The report includes no reference to the Office of the Auditor General (OAG), and a single reference to audit, namely in a goal to ‘identify and pursue appropriate collaboration and networking with audit, ethics and anti-corruption institutions at regional and international levels’. The first VNRs of Argentina (2017), Bhutan (2018), Georgia (2016), Kenya (2017), and Malaysia (2017) were similarly silent on the expected contributions of SAIs to the achievement of the SDGs. Brazil is the only country among our case studies whose first VNR recognized the potential importance of SAIs in the achievement of the SDGs. In their second round of VNRs, some other case study countries indicated the SDG-relevance of their national SAIs, these being Argentina, Kenya, and Uganda, whose second VNR reports were published in 2020.

Although Indonesia did not participate in the SDG audit uptake review, it is interesting to note that the country’s most recent VNR (2021) was reviewed by SAI Indonesia (Badan Pemeriksa Keuangan, BPK) before its submission to the UN. This was done upon request of the Government with a view to ensuring a rigorous and evidence-based approach to the VNR.

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\(^4\) Source: Author’s personal communication with Paula Hebling Dutra, TCU Brazil, International Relations Department, on Dec 14, 2015
Many SAIs world-wide have recognized and actively seized the opportunity offered by the SDGs, inter alia through the elaboration and publication of **SDG preparedness audits** (aka SDG readiness audits). The IN-TOSAI Development Initiative (IDI) facilitated these audits by supporting SAIs across the world through awareness raising, stakeholder engagement, training, and substantive audit support. The SDG preparedness audits are performance audits that apply a whole-of-government approach (WOG) – something quite new and innovative for most SAIs. They assess among other things the integration of the 2030 Agenda into national contexts, means to audit implementation for the 2030 Agenda taking inclusiveness (leaving no one behind) into account, and means to monitor, follow-up, review, and report on progress in achieving the 2030 Agenda. All of the SAIs under review in the present study conducted SDG preparedness audits during the period 2017 – 2020 (cf. Published Audit Reports of Performance Audit of Preparedness for Implementation of SDGs).

So far, not many SAIs have finalised **SDG implementation audits**, at least not in the sense of audits explicitly dedicated to and focussed on specific SDGs. Currently, 55 SAIs are undertaking such audits, expected to be completed in 2021 and 2022. IDI has provided guidance in this process through its Integrated Education and Audit Support (IEAS) platform and with the publication of its IDI SDG Audit Model (ISAM). IDI’s support comprises education, audit support, stakeholder engagement, and advocacy.

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5 Source: Information provided by Siri Hellevik (IDI) on August 11, 2021.
Furthermore, we note that some SAI’s have taken the 2030 Agenda into account in the formulation of their Strategic Plans, but this is not yet a common practice. Nevertheless, some good practices are available. In the Strategic Plan of Bhutan’s Royal Audit Authority (RAA), covering the period 2020–2025, the Auditor-General recognizes the importance of the SDGs: ‘During the next five years, RAA will engage with Royal Government on reporting on the progress of SDGs and other priority areas in the Government’s Planning Framework. Besides, the RAA will look for cross sectoral themes such as gender equality, inclusiveness and diversity to assess the overall performance of the Government in realising the SDGs’ (p. 7). SAI Argentina’s Institutional Strategic Plan 2018–2022 dedicates a large section to its third strategic goal, which is to contribute to the implementation, fulfilment, and control of the SDGs. Other SAI’s considered in the present study, however, have yet to publish Strategic Plans that embrace the SDGs and define in precise terms the SAI’s contributions to the achievement of the SDGs. Despite this gap, most of the SAI’s reviewed here have dedicated ample space on their websites to issues of SDG preparedness and implementation auditing, and in several cases have also addressed the SDG relevance of their work in annual reports and other publications. (The role of the SDGs in SAI’s strategic audit portfolios was not within the scope of the present review, although it is also relevant.)

Some SAI’s have taken the 2030 Agenda into account in the formulation of their Strategic Plans.

Links
- 2030 Agenda
- UNGA resolutions A/66/209 in 2011
- UNGA resolutions A/69/228 in 2014
- Voluntary National Reviews
- VNR Indonesia (2021)
- Published Audit Reports of Performance Audit of Preparedness for Implementation of SDGs
- Integrated Education and Audit Support (IEAS)
- IDI SDG Audit Model (ISAM)
- Strategic Plan of Bhutan’s Royal Audit Authority (RAA)
- SAI Argentina’s Institutional Strategic Plan 2018–2022
In the present report, the term ‘SDG audit’ is used in reference to both SDG preparedness audits and SDG implementation audits relating explicitly or implicitly to specific SDGs and their targets.

The choice of countries as case studies was based on two main criteria: Experience with SDG preparedness audits and SDG implementation audits, and the basic model of external audit applied by the national SAI: Westminster, Judicial, and Board (see above). The aim was to include at least 2 SAIs for each model from 3 or more major regions. Initial contacts were established to more than a dozen SAIs, but due to various factors such as non-responsiveness and reluctance to participate given lack of progress in SDG auditing, only 7 case study countries were finally retained. In each of the selected countries, the respective SAI was willing and able to contribute to one or more interviews. In the cases of Bhutan and Malaysia, however, no other stakeholders beyond the SAI were interviewed. In total, around 40 persons were interviewed.

For the purposes of the SDG audit uptake review, attempts were made to contact Members of Parliament (MPs) and representatives of structures within or close to Parliament in all case study countries. These efforts succeeded in three countries:

- **Georgia**: A former MP (up to 2020) was interviewed. Also, the head of legislative direction in the Finance and Budget Committee participated in a separate interview.

- **Kenya**: A senior MP who is currently chairperson of the PAC and Secretary General of the African Association of Public Accounts Committees (AFROPAC) was interviewed. Also, the Senior Deputy Director in charge of the Economic Analysis Department of the Parliamentary Budget Office (PBO) contributed his perspective to our study.

- **Uganda**: We interviewed the Director of Uganda’s PBO.

SDG audit uptake interviews were carried out with civil society organizations (CSOs) in 4 of the 7 case study countries, and with 6 CSOs in total:

- **In Argentina**, with Poder Ciudadano (Citizen Power) and the Asociación Civil por la Igualdad y la Justicia (Civil Association for Equality and Justice, ACIJ),

- **In Brazil**, with the Frente Nacional de Prefeitos (National Front of Mayors, FNP),

- **In Kenya**, with the SDG Kenya Forum, and

- **In Uganda**, with the Anti-Corruption Coalition Uganda (ACCU) and the Civil Society Budget Advocacy Group (CSBAG).
Requests for participation in the survey were sent by email, together with the draft agenda including Fact Sheets with background information on the overall status of SDG auditing in the concerned countries. The interviews were not recorded: Minutes were taken in writing, in some cases visualized ‘live’ on-screen during the interviews, and then shared with the interview partners for their review, comments and final approval.

Interviews with SAI representatives were structured around 15 key questions (see Annex 1) that addressed current practices, issues and perspectives related to the nature and importance of SDG audits, the monitoring of progress in SDG achievement, the perceived role of Parliaments, civil society, and the media, and communication of SDG audit results in audit uptake processes.

During the first interviews, it was recognized that some key questions were repeating themselves. At first, this appeared to be a weakness in the question catalogue. Later, however, it revealed itself to be a strength: Similar questions gave rise to new and sometimes eye-opening facets of previously discussed issues.

The same agenda and key questions were shared with non-SAI interview partners, but the interviews were only loosely structured around the proposed formats.

At the conclusion of each interview, space was provided for eventual comments and questions from the interviewee side. Also, interviewees were prompted to provide suggestions regarding other state and non-state actors that might be willing and able to contribute their own knowledge and perspectives to the SDG audit uptake review.

The methodological focus of our investigations on interview results is admittedly subject to several caveats. For one, the subjective perceptions of the interview partners permeate the interview results. In political and economic contexts where diverse power relations may affect SDG audit uptake, some interview partners may have been reluctant, for personal or other reasons, to address important contextual issues. Furthermore, some interview partners shared their insights into institutional factors such as SAI mandates and the limits of their practical application, and the role of formal and informal channels of communication, but the number of persons who addressed such aspects was quite limited. Finally, the participating interview partners were not necessarily representative of the community of individuals and organisations actively engaged in the promotion of the 2030 Agenda in their countries. Hence, the results of our investigations provide only limited insight into the ‘big picture’ of progress towards achievement of the SDGs in these countries.

It should also be noted that SDG preparedness audits have been implemented in many countries worldwide and in all of our case study countries, but SDG implementation audits are still in an early stage of application. Hence, practical experience with this second type of audit is limited. The present study focuses therefore on stakeholder expectations regarding the potential uptake of SDG implementation audit results.

Despite the above caveats, the present report may incite interested parties to conduct similar investigations and thereby expand our knowledge and understanding of factors that may help or hinder the achievement of SDGs.
4.1 SDG Audit Uptake from the SAI perspective

4.1.1 The nature of SDG audits

As mentioned above, SDG audits come in two categories: SDG preparedness audits, and SDG implementation audits. SDG preparedness audits are conducted across all dimensions of the 2030 Agenda based on the frameworks established through the Voluntary National Reviews (VNRs). SDG implementation audits are performance audits explicitly dedicated to and focusing on specific SDGs targets. Both types of audit are expected to use a whole-of-government (WOG) approach, and both are also expected to take the principles of coherence, multi-stakeholder engagement, and ‘leaving no one behind’ into account. Against this background, we asked our interview partners whether SDG audits, from the SAI perspective, differ significantly from conventional audits, i.e. audits that do not focus on SDGs.

Although many respondents, in their initial reactions to this question, tended to suggest that there is no significant difference between conventional (non-SDG) audits and SDG audits, some important points were made regarding the specific expectations assigned to SDG audits. For example, SDG audits are expected to emphasize the need to achieve impacts, to consider the integration of SDGs and related targets into government policies and strategies, and to address specific issues that often require support from external specialists. The respondents reported that, while the topics of conventional audits are selected according to standard audit planning procedures and criteria and tend to be quite concrete and narrow in their scope, SDG audits are planned and executed outside the conventional audit topic selection process and require a WOG approach.

In their reactions to the above question, our respondents also noted that SDG audits look at government pronouncements related to SDGs and targets and how government has mainstreamed this information into various government interventions, activities, and programmes. Under the SDGs, for instance, gender is mainstreamed into government programmes giving more local ownership to these programmes. Also, SDG audits are expected to assess how the government is committed to leaving no one behind (LNOB). In SDG audits, policy coherency is assessed regarding how different actors contribute to the same goal, and how certain goals interact positively or negatively with other goals. In SDG audits, the SAI looks at the adequacy of targets and assesses how to catch up if necessary. These are important expectations that often surpass those assigned to conventional audits in terms of thematic scope and required expertise.

Our respondents’ assessments of the difference between conventional audits and SDG implementation audits are largely compatible with IDI’s own definition of an SDG implementation audit:

‘An audit of SDGs implementation is 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. It concludes on the progress made towards the achievement of the nationally agreed target; how likely the target is to be achieved based on current trends; and the adequacy of the national target in comparison with the corresponding SDG target(s). An audit of SDGs implementation needs to be conducted using a whole-of-government approach. It needs to conclude on the extent of coherence and integration in the implementation of policies and to the extent possible, the audit could include objectives and questions that allow the SAI auditor to conclude on leave no one behind; and multi-stakeholder engagement’

(cf. IDI 2020).

4.1.2 The importance of SDG audit results

Importance can mean different things: SDG audit conclusions and recommendations might be taken seriously, or even considered to be obligations.

Our interview partners were requested to indicate the extent to which their country’s government considers SAI conclusions and recommendations based on the results of SDG audits to be binding and asked if non-
implementation of the conclusions and recommendations of SDG audits is sanctioned in their country. The responses indicated that in most of the case study countries, SAI recommendations are non-binding. Bhutan, however, is one exception, despite its classification according to the Westminster model: In Bhutan, all SAI recommendations are legally binding. At the same time, it was noted that Bhutan’s SAI strives to find amicable solutions: It can forward cases to a Court of Law, but in practice such cases are rare.

Other participating SAIs indicated that they do have at least some leverage in sanctioning non-compliance with SAI recommendations. For instance, a SAI might have no jurisdictional powers. But SAI audit findings can have an impact in the media especially when dealing with corruption. Sometimes findings are used to initiate judicial investigations. According to our respondents, the SAI’s recommendations are sometimes taken up seriously in government strategic plans.

One review respondent emphasized the basic principle that, when a Parliament adopts SAI audit reports, the Executive is obligated to implement the audit recommendations. If a country has officially assented to the SDGs, then its government is obliged to take implementation of the SDGs into account. The extent to which this principle is applied in practice, however, tends to vary.

Some review respondents noted existing procedures for dealing with non-implementation of SAI recommendations. The main procedures are summarized in the following:

- Based on standardized reports, if a recommended action is not taken after one year, the SAI may forward the case to the Court of Law.
- The Public Accounts Committee (PAC) of Parliament must deliberate, adopt, or even add recommendations: If there is non-compliance, action must be taken.
- A committee that reviews audit reports works with various oversight bodies including the police. Punitive actions relating to specific matters are considered. The department in charge of civil service can complement the actions undertaken by the PAC.
- Parliament can use SAI reports for specific actions, e.g., sanctions and litigation.
- The Inspectorate of Government can use SAI reports to pursue litigation and prosecution when necessary.

One main concern articulated by our respondents was that the SDGs must be integrated into the country’s legislation, at best into the Constitution, as a pre-requisite for their use as audit criteria. Unfortunately, in several case study countries, this has not yet been the case.

4.1.3 The monitoring and follow-up of SDG audit results

Once a SAI presents an SDG audit report with specific conclusions and recommendations, it may be expected that these results will be used by Parliament and other oversight actors. The extent to which this expectation is fulfilled should be observed, documented, and reported based on monitoring and (b) supported, if necessary, through appropriate measures as a part of follow-up. With this expectation in mind, the SDG audit uptake review posed the following three interrelated questions to the participating SAI representatives:

- Does your country’s SAI monitor the implementation of SDG audit recommendations? If yes, how?
- Does your country’s SAI undertake or plan to undertake audits or other measures to follow-up actions taken based on the results of SDG audits?
- To what extent have you been able to observe the effects of SAI efforts to improve your government’s SDG preparedness and its implementation of the SDGs? Please give some examples.

Follow-up in this context refers to the process of verifying the extent to which auditees have implemented audit recommendations (cf. INTOSAI 2018b). Monitoring (sometimes referred to as tracking) is an important prerequisite for robust fol-
low-up. According to INTOSAI, ‘SAIs have a role in monitoring action taken by the responsible party in response to the matters raised in an audit report. Follow-up focuses on whether the audited entity has adequately addressed the matters raised, including any wider implications. Insufficient or unsatisfactory action by the audited entity may call for a further report by the SAI’ (cf. INTOSAI 2019b).

In their responses to our survey questions, some interview partners appeared to use the terms ‘monitoring’ and ‘follow-up’ as synonyms. This may have given rise to a relatively ‘loose fit’ between some questions and responses. Furthermore, language differences may explain, at least in part, the undifferentiated understanding and use of these two terms. 6

Responses to the first question were for the most part positive. Most SAIs have developed and applied a systematic approach to post-audit monitoring and follow-up, using dedicated information management systems, auditee reporting templates, status reporting schedules, databases, and other instruments and mechanisms. In Argentina and Uganda, procedures for the ranking (prioritization) of recommendations have been developed and applied. In Malaysia and Uganda, the SAIs have dedicated follow-up audit units. (Follow-up audits assess the extent to which the recommendations derived from previous audits have been implemented.) In these and other SAIs participating in the present review, monitoring and follow-up are a part of conventional auditing processes and may be applied in SDG-specific auditing as well. To a limited extent, this has been the case in SDG preparedness auditing. Once the results of SDG implementation audits are available, the same may be applicable there as well.

Responses to the second question relating to monitoring and follow-up on action taken suggest that many SAIs lack adequate systems and tools for SDG audit uptake monitoring and follow-up, and that most of the concerned systems are still in an early stage of development or foreseen for introduction in the near future. But some good practices may already be identified. In Argentina, for instance, a law was adopted in 2018 that requires the SAI to conduct at least 5 audits annually that focus on the SDGs. The same law requires the SAI to also take the SDGs into account in audits that do not focus on specific SDGs. In the case of Kenya, conventional audits may relate explicitly to the SDGs but do not necessarily focus on them. The SDGs are thereby referred to as ‘subject matter topics’.

Monitoring and follow-up standards and practices vary widely. Some SAIs have adopted standard schedules for monitoring and follow-up, e.g. the requirement that auditees submit a report on follow-up actions taken 3 months after finalization of the concerned audit report, issuance of letters to auditees twice a year to remind them of their follow-up obligations, execution of follow-up audits 3 to 5 years after presenting an audit report to Parliament, and completion of follow-up measures 5 years after publication of the concerned audit report. Such schedules apply to all auditing processes and may be expected to apply to future SDG auditing as well.

The third question relating to monitoring and follow-up concerns the observed effects of SDG preparedness audits and SDG implementation audits. Regarding the first type of SDG audit, some important effects have been observed, such as setting up an effective government-wide coordinating body in Uganda. At the same time, it was noted that in some countries the recommendations derived from SDG preparedness audits have been only partially implemented. In Uganda, the process of integrating the SDGs into government strategies and plans has been perceived as too slow.

As for the contribution of SDG audits to the achievement of the 2030 Agenda, some conceptual as well as practical challenges were highlighted in the interviewees’ responses. On the conceptional side, the difficulty of attributing progress in SDG achievement to SAI audit reports was pointed out. With regard to practical

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6 According to the 2030 Agenda, governments have the primary responsibility for follow-up and review in relation to the progress made in implementing the SDGs and their targets (cf. UNGA 2015, para. 47). SAIs can contribute to their government’s SDG follow-up and review efforts (INTOSAI 2015).
The Contribution of Supreme Audit Institutions to the Achievement of the Sustainable Development Goals – Current Issues and Opportunities

4 Main Results

4.1.4 The monitoring of progress in SDG achievement

The potential value added of SDG auditing may be seen not only in the short and medium-term translation of SDG audit conclusions and recommendations into action by auditees and other state and non-state actors, but also in the contribution of such actions to the achievement of the SDGs. Hence, the survey participants were asked: Does your country’s SAI monitor progress in the achievement of the SDGs and related targets?

The responses to this question were for the most part negative. Systematic monitoring of SDG achievement is a task generally attributed to other institutions, such as high-level SDG coordinating bodies, specialized units in planning and/or sector ministries, and the national statistics office. Nevertheless, progress in SDG implementation can play an important role in SAI audit processes. SDG progress status may be reviewed during audits, and progress or lack thereof may be considered in the formulation of audit conclusions and recommendations. SDG implementation tends to enjoy high priority for SAI auditing in countries where Parliament has officially adopted the 2030 Agenda and/or integrated it into existing legal-regulatory frameworks, and where governments have aligned their own policy targets to those of the SDGs.

Against this background, we may conclude that SAIs should not necessarily be expected to monitor progress towards SDG achievement. But they can and should review and assess government capacities and efforts to ensure adequate monitoring of SDG implementation in their countries.

4.1.5 The role of Parliament in SDG auditing

Parliaments are the main direct recipients and users of SAI audit reports. Parliaments may also be involved in various stages of SAI audit processes. Hence, SAI representatives participating in the SDG audit uptake review were requested to respond to the following questions:

○ To what extent does collaboration with Parliament take place during the SDG audit process and influence the quality and acceptance of the SDG audit results in your country?

○ To what extent is your country’s SAI collaborating with Parliament to increase the uptake of the SDG audit results? How?

The responses relate to the role of Parliament before, during, and after SAI audits are conducted:

○ Collaboration during audit planning: One respondent noted that the SAI must do any audit that the Parliament asks it to do. In another case, the SAI receives proposals from Parliament, but is not required to adopt all proposals. Due to limited capacities, the SAI cannot be expected to conduct all audits proposed by Parliament. Members of Parliament and specific committees may be invited to contribute to the SAI’s annual and multi-annual audit planning exercises.

○ Collaboration during audit execution (including reporting): Only one participating SAI noted that members of Parliament and specific committees are consulted, when necessary, during the execution of audits. Referring to the SDG preparedness audit, another SAI reported valuable information provided by Parliamentarian staff (advisors) during the SDG audit.

○ Collaboration after audit execution: SAIs submit their reports to the speaker of Parliament and/or specific committees, such as the PAC. Members of Par-
liament and specific committees review audit reports and ask questions. They can organize public hearings and make sure that the recommendations are tabled and acted upon. Members of Parliament can consult SAI reports and the responsible auditors in person to prepare decisions regarding legal reforms and budget allocations.

It was also noted that collaboration between Parliament and the SAI may depend on political moods and alignments.

In response to the question regarding collaboration with Parliament to increase SDG audit uptake, there were some suggestions that more could be done on both sides. Parliaments could be more active in ensuring SDG audit result uptake by writing to auditees to encourage them to implement SDG audit recommendations. Parliaments can also work through government oversight bodies that monitor the status of SAI recommendations and how ministries act on audit results.

Kenya’s Parliamentary Budget Office (PBO) was established in 2007. Originally conceived as a secretariat to Parliament’s Budget Committee, its current functions are like those of an independent Fiscal Council. During exchanges held with head of the PBO’s Economic Analysis Department, it was noted that about one third of the Kenyan government’s own financial resources is earmarked for financing the county level of public administration. Counties are required to formulate 5-year plans, called Integrated Development Plans (IDPs). In the past, IDPs have been required to take the SDGs into account, but so far, this requirement appears to be on paper only. Admittedly, there is very little evidence available indicating to what extent local IDPs are aligned to the SDGs. Given the significant percentage of public resources dedicated to the county level in Kenya, this paucity of information is a major challenge to SAI Kenya’s oversight functions and its attempts to ensure effective SDG audit uptake at all levels of government.

4.1.6 The role of civil society in SDG auditing

Two questions posed during interviews with SAI representatives addressed the role of civil society:

- To what extent does collaboration with civil society organizations (CSOs) take place during the SDG audit process and influence the quality and acceptance of the SDG audit results in your country?

To what extent is your country’s SAI collaborating with civil society to increase the uptake of the SDG audit results? How?

As in the previous subsection, a distinction is made here between three stages in audit processes:

- **Collaboration during audit planning:** In the case of SAI Brazil, the respondent indicated that CSOs may participate in audit planning. In Kenya, a Citizen Accountability Audit Unit has been established within the SAI to enable its cooperation with CSOs during audit planning, execution, reporting and follow-up. This unit was established only 3 years ago. The experience is reported to have been positive so far. (For more information, see the OAG’s Annual Corporate Report 2019 – 2020, pp.14f.)

- **Collaboration during audit execution (including reporting):** One respondent reported CSO involvement during execution of its SDG preparedness audit, while another respondent claimed CSOs were not involved because the audit concerned government preparedness only. Otherwise, consultation of CSOs during audit execution is common but not universal. Stakeholder mapping was mentioned as an entry point for
CSO involvement. CSO representatives may play a role as audit interviewees, and/or as experts in their domains of specialization. In one case, a certain reluctance to involve CSOs in audit execution was explained as follows: External party involvement might influence the way audits are conducted, given the particular agendas of certain stakeholders, and thereby jeopardize the credibility of the audit results. One other respondent suggested that this risk was real but could be mitigated if the auditor is sufficiently competent and self-confident, and if the roles and responsibilities of different actors in the audit processes are clearly understood and accepted.

4.1.7 The role of independent media in SDG auditing

In a manner similar to that of the previous two subsections, the following two questions addressed the role of independent media in SDG auditing:

- To what extent does collaboration with independent media take place during the SDG audit process and influence the quality and acceptance of the SDG audit results in your country?
- To what extent is your country’s SAI collaborating with the media to increase the uptake of the SDG audit results? How?

It seems that most SAIs have specialized communication units, in some cases with communication strategies, that ensure among other things a formal interface between the SAI and the media. The results of the study did not reveal, however, if these units are performing well or taking matters of SDG audit uptake into account.

As in the previous subsections, we distinguish here between three stages in the audit process:

- Collaboration during audit planning: Collaboration with the media in this stage is rare. SAI Uganda foresees that planned audits will be announced on the SAI’s website. This recognizes that journalists can help create public interest if their role is not limited to the end of audit processes.

- Collaboration during audit execution (including reporting): In Uganda, pilot experience is being gathered through two ongoing SDG audits that have already attracted much media attention. For the purposes of the SDG audit regarding violence against women (see below), a communication plan was prepared that covers all stages of the audit process. Otherwise, the role of the media during audit execution was not mentioned by any of the survey respondents.

- Collaboration after audit execution: This is quite common, in the sense that SAI audit reports are shared with media journalists who are expected to share this information with a broad public. Not all participating SAIs, however, publish press releases or organize press conferences. In one case, concern was expressed that SAI audit results might be politicized. Nevertheless, some SAIs are quite proactive in their relations to the media. For example, SAI auditors in Georgia have appeared on television to explain SAI audit results.

Media can help disseminate SAI reports. Journalists can help to create public interest. In many countries, the media are involved at the end of audit processes only. In the case of Uganda, it is foreseen that planned audits will be announced on the SAI’s website. The Ugandan Office of the Auditor General (OAG) has developed a Value-For-Money (VFM) communication plan to be used during the audit process, and
this is to be implemented on a pilot basis and to select audits including the audit on Elimination of Intimate Partner Violence Against Women (EIPVW). Communication with media actors is planned in the EIPVW audit. The OAG Communications Department (currently with only 2 staff members) has good working relations with media houses, and shares write-ups with the media. There has been much media attention paid to the EIPVW audit. The interaction of the OAG communication department throughout the audit process, however, is still in its pilot stage.

Although one SAI reported that media agencies are especially interested in audit results that relate to the SDGs, most survey respondents reported no specific plans for enhanced collaboration between their SAIs and the media to promote SDG audit uptake.

4.1.8 The communication of SDG audit results to external stakeholders

Once SAIs have completed SDG audits, their results can be presented to a spectrum of external stakeholders, including Parliament, the main potential user, in a variety of manners.

Communication with Parliament is part of the ‘core business’ of most SAIs. Typically, Parliamentarian committees for specific sectors receive reports formally from SAIs, in the form of full reports or press notes. The SAI can write, for instance, a Parliament Brief for each SDG audit report when the respective report is going to be discussed in Parliament, including key findings, in various forms: leaflets, booklets etc. on the results of audits. These can also be shared with media houses. Audit teams can also present audit results directly to members of Parliament. The SAI can conduct special sessions with PAC members to brief them on audit processes and results. Subsequently, sessions can be held with the responsible ministries, departments, and agencies of the executive branch of government.

In one case study country, it was reported that auditees (ministries etc.) can go to court after 30 days to contest the audit results. If they do not, then SAI reports are sent to Parliament and published on the SAI website.

Understanding of the SDGs was also cited as an issue: The SAI can conduct special sessions with members of Parliament to brief them on audit processes and results. While some MPs already understand SDGs, others need to be briefed on the 2030 Agenda and SDG auditing by the SAI. In Uganda, SAI auditors have participated in TV talk shows to present and explain audit findings, albeit not specifically related to the SDGs.

Communication with civil society on audit results tends to be weak: Communication with civil society is often unilateral, i.e. through the SAI’s website, where the results of SAI meetings and workshops may be presented. At the same time, it is often noted that civil society makes good use of SAI reports, for instance to formulate and propagate their own summaries of SAI audit results.

In a similar fashion, SAI contact with media (whether independent or not) is limited to unilateral website publications. Sometimes SAIs’ videos are posted on the Internet.

Some SAIs reported that their communications products, including reports on audit results, are published in more than one language. SAI Brazil publishes its communication products derived from audit results into Portuguese, Spanish, and English. In Uganda, both the SDG Secretariat and one of the civil society respondents reported the use of local languages in their work. Our respondents in Brazil and Georgia emphasised the importance of easily understandable, non-technical language for SDG awareness building and SAI outreach to diverse stakeholders.

Links

- OAG’s Annual Corporate Report 2019-2020
Main Results

Figure 2 SDG Radar 2017 Latin America – Center of Government Level

Source: SAI Brazil (Federal Court of Accounts – Brazil).
4.2 SDG Audit Uptake from the perspective of Parliament

In most countries of the world, SAIs are expected to actively support their country’s Parliament to ensure efficient and effective oversight of public resource mobilization and allocation. The uptake of SAI audit reports, whether they are explicitly or implicitly SDG-related or not, depends in many instances on the willingness and capacities of Parliaments to absorb the content of these reports and translate that content into actionable resolutions and recommendations. At the same time, other factors such as the negotiation of ‘amicable solutions’ between SAIs and audited entities (as in Bhutan) and the engagement of CSOs as pressure groups (as reported in Argentina and Uganda) can influence the degree to which SDG audit recommendations are effectively translated into action. Ultimately, SDG audit uptake can result from the interaction of multiple factors of influence, including Parliamentary debate and action.

Despite the limited scope of interviews conducted with Parliaments and associated structures, our interviews revealed some interesting aspects and opportunities for SDG audit uptake.

In general, the quality of SAI audit reports and the level of SDG awareness in Parliament are seen as two important factors in ensuring effective uptake of SAI audit results through Parliaments. In all three case study countries where Parliamentarians were interviewed, perceptions of the quality of SAI audit reports tend to be positive. SAIs are seen as strong and autonomous institutions that produce high-quality reports, but their reports can be difficult to understand, given their volume (up to several hundred pages each) and technical language that even thematic experts may find difficult to comprehend. Considerable time and effort may be required for MPs to absorb the content of these reports. In one country, our respondent indicated that this has led to a significant backlog of audit report reviews in Parliament. Furthermore, if the audit reports address SDGs, but the MPs are not familiar with the 2030 Agenda, then the uptake of audit reports in Parliament can be difficult. High rates of MP fluctuation in the wake of elections are another important challenge to the effective uptake of SAI audit reports in Parliaments.

Against this background, the Parliament of Georgia has introduced new and innovative practices that may inspire other Parliaments to take similar steps to enhance MPs' awareness of the SDGs and ensure effective uptake of SDG audit results:

- SDG awareness is strong in Georgia’s Parliament thanks to dedicated training and workshops. The Finance and Budget Committee has prepared a special report on the SDGs. Donor agencies are supportive of Ministry of Finance plans to integrate SDGs into its future budget proposals. In Georgia, the SAI has produced no SDG audit reports so far, but Parliament will welcome the introduction of SDG auditing.
Given support from the Inter-Parliamentary Union (IPU) under the umbrella of UNDP, Georgia’s Parliament adopted an SDG Strategy and Action Plan in 2019. Among other things, the plan takes Parliament’s SDG-related oversight functions into account. The Open Governance Permanent Parliamentary Council was set up to deal with SDG implementation. New oversight tools have also been introduced. For instance, there are now Special Thematic Inquiries, which are series of hearings over specific topics, sometimes relating to one or more SDGs. Each hearing is conducted over a period of about three months with civil society participation.

During an interview held with Uganda’s SDG Secretariat, reference was made to the country’s Parliamentary Forum on SDGs. According to our respondent, during the last legislative period, around 50 per cent of Uganda’s MPs participated in the SDG Forum. Furthermore, 17 MPs were elected as SDG Champions, one for each SDG. The tasks of the SDG Champions in Uganda’s Parliament are defined as follows:

- To ensure that national policies and legislation on SDGs are implemented,
- To advocate for adequate national resource allocations for SDG implementation,
- To monitor appropriate utilization of resources allocated for SDG interventions, and
- To ensure that the central, local authorities and communities work towards achieving SDGs.

Recently, a new Parliament was elected, replacing 80 per cent of the previous MPs. In collaboration with the SDG Secretariat, the SDG Forum is carrying out orientation activities for all new MPs. In addition, Chief Administrative Officers in over 60 districts have been chosen as SDG Champions at the local government level.

Interviews with MPs and persons closely associated with Parliaments reveal some SDG auditing ‘blind spots’ that might merit more attention in future studies. These include the roles and responsibilities of subnational government bodies (provincial governments and Parliaments, public administration at the local level etc.) and state-owned enterprises (parastatals etc.) in SDG implementation and the application of SDG auditing at these levels. Regarding the work of the PACs, interest was expressed to know more about the potential contributions of the IPU and regional PAC networks to mainstreaming the SDGs into national agendas and to strengthening the role of Parliaments in SDG audit uptake.

**Links**
- Inter-Parliamentary Union (IPU)
- Open Governance Permanent Parliamentary Council
- Parliamentary Forum on SDGs
4.3 SDG Audit Uptake from the perspective of civil society

Civil society can provide important inputs into SDG audit uptake processes in a variety of manners. Firstly, they can work directly with their country’s SAI to initiate, prepare, carry out, and report on SDG audits. Secondly, they can support SAI audit uptake indirectly, through advocacy in Parliament and support to other national and local actors in good financial governance. Thirdly, they can advocate with significant credibility through diverse media (television, radio, Internet), raising SDG awareness among citizens in general, drawing on their understanding of local attitudes and local languages. The experience of civil society ‘on the ground’ is often eye-opening and highly relevant for the ultimate benefits of SDG implementation, given many NGOs’ proximity to the potential beneficiaries of SDG implementation.

According to our findings, CSO perceptions of the work of their country’s SAI vary. In some cases, the SAIs are deemed to be very professional, open, participatory, critical, and well-known throughout the country. In other cases, the SAIs are perceived to be weak, especially in terms of audit results monitoring and follow-up, lacking enforcement capacity in general, with weak influence over Parliament and the government, and little if any impact at the local level. In one case study country, the SAI was criticized for not automatically communicating its audit reports to local authorities but providing them upon request only.

In some cases, CSOs see important audit uptake bottlenecks in Parliament. PAC capacities may be too limited to meet the requirements of reviewing SAI audit reports and preparing own recommendations. Views regarding PAC leadership can be ambiguous: While in one case the role of the political opposition in chairing the PAC is seen as an advantage, in that it ensures a critical stance. In another case, the same set-up is perceived to create bias in the selection of SAI reports for review. Some CSOs point to weaknesses in other oversight actors, such as the State Treasury, Inspectorates General, Public Procurement Offices, and government-run anti-corruption offices. In some cases, the current governments appear to have the SDGs low on their agendas, while transparency and accountability are eroding, in particular during the ongoing COVID-19 pandemic.

Some CSOs have introduced new and innovative advocacy approaches that might contribute directly or indirectly to SDG audit uptake:

- Argentina’s ACIJ has been active in the Open Government Partnership. This involves country-wide advocacy based on two-year action plans. Argentina has adopted its 4th action plan. One current action concerns SAI Argentina’s monitoring of audit recommendations. The ACIJ has also advocated successfully for the SAI audit of government policies and programs to contain the Chagas disease, which is closely related to SDG 3 to ‘ensure healthy lives and promote well-being for all at all ages’.

- Brazil’s mayors’ association, the FNP, aims to implement the SDGs in Brazilian municipalities especially through the alignment of municipal management instruments to the 2030 Agenda. The FNP helps municipalities to comply with SAI Brazil’s requirement that municipal plans are aligned to the SDGs. With local governments, the FNP supports the SDG-oriented revision and elaboration of planning instruments. So far, 86 cities have achieved the expected results. FNP’s execution partners are the Abrinq Foundation and Public Agenda.

- The SDG Kenya Forum has established itself as the voice of Kenyan civil society in promoting the SDGs, working with different arms of government including the county level. The Forum’s members send representatives to their General Assembly and elect 2 representatives for each SDG. The Forum also publishes its own progress reports on SDG implementation.
In Uganda, ACCU and CSBAG work together with SAI Uganda, reviewing SAI audit reports, communicating the results to local authorities and civil society partners, and proposing specific actions for implementation of SAI audit recommendations.

In some countries, CSOs have produced so-called ‘shadow reports’ that reflect on SDG progress from the citizens’ perspective. Such reports may complement and/or challenge information, conclusions and recommendations provided in the country’s official VNR report. In Ghana, a comprehensive VNR shadow report was published in 2019 by the Ghana Civil Society Organisations Platform on the Sustainable Development Goals. During the interviews held with respondents in our 7 case study countries, no other VNR shadow reports were brought to our attention.

CSOs that advocate for SDG implementation face many constraints. One major constraint may be seen in their own limited human and technical capacities. In serving as a bridge between central government and local actors in SDG awareness building and SDG implementation, the scope of their actions is often limited to a small percentage of the concerned localities. In some constituencies, they are also confronted with a lack of commitment to transparency and accountability on the part of the local authorities. The SDGs are sometimes perceived to be the UN’s goals, not those of their own country, and not a priority for local policy and decision makers. National and international support to the work of these CSOs is important. In two of the 6 CSOs reviewed here, support is provided by Transparency International. The work of Brazil’s FNP is supported by the European Union.

Links
- Argentina’s Open Government Partnership
- FNP Abrinq Foundation, execution partner of Brazil’s mayors’ association
- Public Agenda, execution partner of Brazil’s mayors’ association
- VNR shadow report, Ghana
4.4 SDG Audit Uptake from the perspective of other actors

Beyond the spheres of SAIs, Parliaments, and CSOs covered in the previous chapters, many other actors can exercise an important influence over SDG audit uptake. Depending on the specific country contexts, these may include:

1. Audit and oversight bodies anchored in the executive branch of government, such as SDG coordinating bodies, inspectorate generals, internal auditors, public procurement oversight bodies, and anti-corruption offices,

2. Jurisdictional entities that deal with litigation and sanctions resulting from audit results,

3. Public sector planners and managers who are responsible for public revenues and/or expenditures at national and subnational levels of government, including state-owned enterprises,

4. Opinion leaders and the media,

5. Institutions of higher education and professional training,

6. International and regional bodies that promote good financial governance, and

7. International cooperation organizations that support the work of SAIs and their partners.

With a view to investigating the role of SDG coordinating bodies in SDG audit uptake, information was exchanged with Uganda’s SDG Secretariat. This is a compact structure within the Office of the Prime Minister (OPM). The establishment of such an entity was referred to as a key reform in the National Planning Authority’s SDG readiness review report of 2016. The need for an SDG Secretariat at the Prime Minister’s level was reiterated in the OAG’s SDG Preparedness Audit of 2018. The Secretariat became operational in 2019. Given that Uganda’s Constitution requires the Prime Minister to be the leader of government matters in Parliament and to coordinate all government programmes, the SDG Secretariat is well placed in the OPM to coordinate SDG implementation. Hence its relevance for SDG auditing and the uptake of SDG audit results. Its mandate is:

a. To steer, support, oversee and harmonize the implementation of the SDG coordination framework,

b. To coordinate monitoring and assessment of progress in implementation of the 2030 Agenda in Uganda,

c. To build strategic partnerships with the private sector on financing and innovation for SDGs,

d. To provide technical support, advice and expertise to government ministries, departments and agencies, private sector, civil society, and academia to accelerate the implementation of the 2030 Agenda, and

e. To serve as a hub for SDG-relevant information and data provided to the government and other stakeholders.
Under the auspices of the SDG Secretariat, SDG Working Groups hold quarterly meetings, review reports from various ministries and agencies, and prepare their own reports for presentation to the National SDG Task Force. The SDG Secretariat has also organized meetings with 78 out of almost 140 districts to increase their awareness of the SDGs. For this purpose, it has translated many relevant documents into local languages. The SDG Secretariat plans to scale up its approach to the districts. This multi-level approach is relevant for SDG audit uptake that requires audit recommendations to be adopted at various levels of the public sector.

With the context of the present SDG audit uptake review, some preliminary information was gathered regarding SDG relevance in the external audit of public procurement in Kenya. Information was exchanged with a representative of Kenya’s Public Procurement Administrative Review Board (PPARB), which is a high-level dispute resolution body with a mandate similar to that of a court and members with judge-like functions. The Review Board has 15 members appointed by the government’s Cabinet Secretary including a chairperson whose qualifications and experience are those of a Judge of the High Court, and 14 members who are nominated by designated professional bodies. PPARB has a mandate to hear all public procurement disputes and give decisions or rulings. It provides public financial management oversight inter alia in matters of ministry-level procurement plans that as such should take the SDGs into account. To date, however, the SDGs have not been mainstreamed into the work of Kenya’s PPARB.

Links
- Uganda’s SDG Secretariat
- Kenya’s Public Procurement Administrative Review Board (PPARB)
Current Issues and Opportunities

Drawing on information gathered through extensive desk research and numerous stakeholder interviews, several current issues and opportunities in SDG audit uptake have been identified. For the purposes of our study, these current issues and opportunities will be attributed to 5 domains of institutional capacity development that are commonly applied in the realm of SAI performance management (see for example INTOSAI 2018b, Chapter 3). The results are presented in Table 1.

The format of Table 1 may also lend itself well to peer review processes based on existing SAI maturity models that have not yet taken the need for SDG auditing into account. It can also be used for SAI strategic planning exercises that take the current SDG audit preparedness of SAIs into account when updating SAI strategic plans.

These current issues and opportunities are relevant for SAIs of all types. SAIs with jurisdictional powers (cf. INTOSAI 2019a) may opt to apply their current mandates more effectively to give SDG audit results more ‘teeth’. SAIs with no or only limited jurisdictional powers may strive to extend their powers through regulatory, legal, or even constitutional reforms. At the same time, they may collaborate more closely with external structures endowed with jurisdictional powers.

At the same time, there is no doubt that sanctions for non-compliance with SDG audit results are not a guarantee for SDG achievement. SAIs must engage with a diverse oversight bodies and other stakeholders in Parliament, civil society, the media, the private sector, and international cooperation to optimize change processes that will ultimately enable SDG achievement. This conclusion underlines the importance of internal SAI structures for the management of public relations, strategic partnerships, and stakeholder communications on a trajectory to full SDG achievement.

While SDG preparedness audits may still play a guiding role if they are regularly followed up, more efforts are required to mainstream SDG implementation audits into existing SAI audit processes including SAI collaboration with external partners. Furthermore, given the increasing proximity of the 2030 Agenda’s target year, SDG audits may be expected to focus more on the attainability of the SDGs, and to advise governments regarding the measures and time required to close the existing gaps. For many countries, this will involve, among other things, assessing the impacts of the COVID-19 pandemic on the capacities of state and non-state actors – including the SAIs themselves – to contribute to the effective, inclusive and timely achievement of the SDGs.
## Current Issues and Opportunities

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<tr>
<th>Institutional domain</th>
<th>Current Issues</th>
<th>Opportunities</th>
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| 1. Independence and legal framework | a. SAI independence may be at risk if external stakeholders have undue influence in SDG audit processes  
    b. Many SAIs have no or limited powers to sanction non-compliance with SDG audit results  
    c. Mainstreaming of SDGs into government strategies and plans is slow | a. Define roles and responsibilities clearly and ensure that SDG auditors are sufficiently competent and self-confident  
    b. Negotiate amicable solutions and/or adapt SAI’s mandate regarding jurisdictional activities  
    c. Integrate SDGs audits into SAIs strategic and annual audit plans. |
| 2. Organisation and management | a. SAI strategic plans do not take SDG auditing into account  
    b. SDG auditing is not yet integrated into audit planning processes  
    c. SDG audit plans lack transparency and local stakeholder ownership  
    d. Follow-up of SDG audit results is weak | a. Apply existing strategic objectives to take SDGs into account  
    b. Include SDG audits in annual audit planning and risk assessment processes  
    c. Involve diverse local stakeholders in annual SDG audit planning  
    d. Establish strong SDG audit follow-up capacities in SAI. |
| 3. Human resources | a. SAIs lack mandate and human resources to track progress in SDG achievement for SDG auditing purposes  
    b. SAI staff lack adequate systems and tools for SDG audit uptake monitoring and follow-up | a. Collaborate closely with national statistics offices and SDG-oriented research communities  
    b. Develop new and/or existing databases to monitor and follow up SDG audit uptake and share them with other stakeholders (Parliament, auditees etc.) |
| 4. Audit standards and methodology | a. SDGs are not yet mainstreamed into government policies, strategies, and programmes  
    b. SDG audit results are not translated into action across different levels of government and specific areas of public sector expenditure | a. Advise government bodies through audit processes to integrate SDGs into their strategic and operational planning frameworks  
    b. Establish and apply SDG audit methodologies that take local government (vertical integration) and state-owned enterprises into account |
| 5. Communication and stakeholder management | a. Government SDG preparedness is persistently weak  
    b. Parliamentarians’ awareness of SDGs and SDG auditing is weak  
    c. Media involvement in SDG auditing processes is weak  
    d. SDG audit reports are difficult for many users to understand | a. Follow up SDG preparedness audits periodically and visibly  
    b. Support measures to build Parliamentarians’ awareness of SDGs and SDG auditing  
    c. Communicate with external stakeholders, including media in all stages of SDG auditing  
    d. Prepare condensed SDG audit reports using simple terminology, media, and languages adapted to the needs of user groups |

Source: Author
Key References


Annex

List of Key Questions

1. To what extent does your country's government consider SAI conclusions and recommendations based on the results of SDG audits to be binding?

2. Does your country's SAI monitor the implementation of SDG audit recommendations? If yes, how?

3. Does your country's SAI undertake or plan to undertake audits or other measures to follow-up actions taken based on the results of SDG audits?

4. Does your country's SAI monitor progress in the achievement of the SDGs and related targets?

5. Is non-implementation of the conclusions and recommendations of SDG audits sanctioned in your country?

6. To what extent does collaboration with parliament take place during the SDG audit process and influence the quality and acceptance of the SDG audit results in your country?

7. To what extent does collaboration with civil society organizations take place during the SDG audit process and influence the quality and acceptance of the SDG audit results in your country?

8. To what extent does collaboration with independent media take place during the SDG audit process and influence the quality and acceptance of the SDG audit results in your country?

9. Does your country's SAI communicate SDG audit conclusions and recommendations to the Parliament, civil society, the media, and other audiences? If so, how?

10. To what extent is your country's SAI collaborating with stakeholders such as Parliament, civil society, and the media to increase the uptake of the SDG audit results? How?

11. To what extent have you been able to observe the effects of SAI efforts to improve your government's SDG preparedness and its implementation of the SDGs? Please give some examples.

12. Do SDG audits differ from traditional (conventional) audits in your country? If so, how?

13. Which practices have proven to be particularly effective in strengthening the uptake of SDG audit conclusions and recommendations in your country?

14. In your opinion, what are the main success factors in ensuring effective uptake of SDG audit conclusions and recommendations in your country?

15. Based on the experience of your country's SAI, what are the main good practices and/or lessons learned regarding optimizing uptake of SDG audit conclusions and recommendations?