



Rechnungshof
Österreich



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Experiences of the Austrian Court of Audit in auditing the SDGs

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Austrian Court of Audit

SDG-related audits of the ACA

- SDG „preparedness audit“
 - Report published in July 2018
- Follow-up audit ongoing
- Audit on the implementation of SDG target 12.3
- Principles:
 - “Whole of government”-approach
 - Inclusiveness
 - Outcome-oriented
- Integration of the SDGs in all performance audits



Audit on „early childhood linguistic advancement“

SDG Target 4.2:

by 2030 ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

The domains included in the indicator for SDG 4.2.1
Learning: expressive language, literacy, numeracy, pre-writing, and executive functioning



Audit on „early childhood linguistic advancement“

Audit Aim:

impact of financial funding on german language skills of children before entering primary school

Audit period:

2016 – 2019

Audited public institutions:

Federal Ministry of Education, 2 provinces, 2 cities



Audit on „early childhood linguistic advancement“

- All three levels of government provide financial support to early childcare in kindergardens
- Common understanding of goals, implementation measures and indicators is essential
- Coordination and cooperation as success factors
- Impact assessment requires concrete (quantified) targets

SDG 4.2 was helpful

- as a framework for orientation and
- to focus on the most relevant audit questions





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Thank you for your attention!

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