



SDGs AUDIT PERSPECTIVE and PRACTICES of TCA

**AUDIT of IMPLEMENTATION of the
SDGs**

THE BASES of AUDIT of SDGs IMPLEMENTATION



THE GLOBAL GOALS
For Sustainable Development

- **INTOSAI Strategic Plan 2017-2022**
- **Moscow Declaration INCOSAI/2019**
- **ISAM (IDI/SDGs Implementation Audit Model-March/2020)**

SELECTING AUDIT TOPIC

Mandate

Significance

Auditability

Audit capacity

Audit impact

National priorities





RENEWABLE ENERGY



Media
coverage

Public
interest

Political

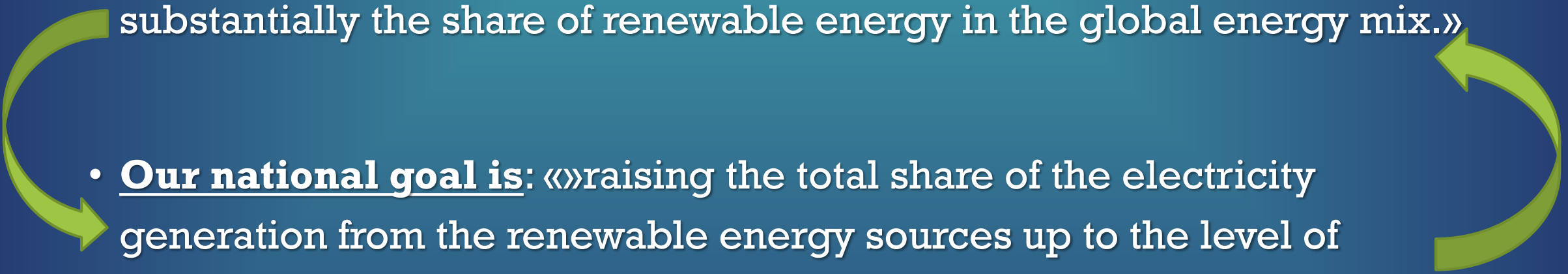
Economic

Social

Environmental



THE LINK BETWEEN THE NATIONAL TARGET AND THE SDG

- **SDGs 7.2 Affordable and Clean Energy:** «By 2030, increase substantially the share of renewable energy in the global energy mix.»
 - **Our national goal is:** «»raising the total share of the electricity generation from the renewable energy sources up to the level of %38,8.» (11th Development Plan of Turkey)
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PLANNING STAGE

Audit objective

Scope of the audit

Audit approach

Audit questions

Audit criteria

Audit risk

Methodology

Audit matrix

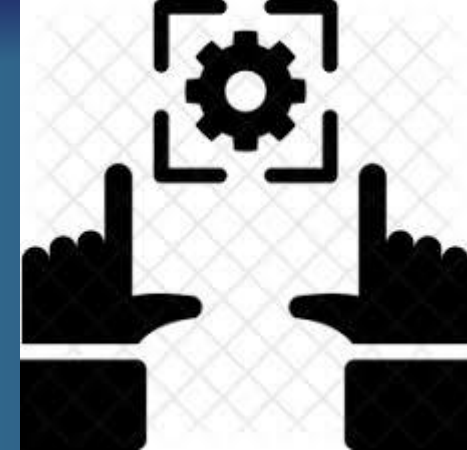


AUDIT OBJECTIVE



To evaluate the efficiency of Turkey's policy and practices regarding the selected national targets which aim to increase the share of renewable energy sources in the total electricity generation of Turkey, within the framework of SDGs principles.

DEFINING AUDIT SCOPE



- **ISSAI 5130 (GUID 5202)**
- **keep the scope of SDGs implementation audit as narrow as possible**
- **to make a deep evaluation of the government practices by taking into account not only the achievement of the national target but also the achievement of the SDGs considerations.**

ISAM and the “SDG CONSIDERATIONS”

Multi stakeholder engagement

Inclusiveness (leaving no one behind)

Policy coherence between vertical and horizontal levels of the government within the framework of the whole government approach



AUDIT APPROACH

- Program Base + Output Base



We evaluate the efficiency of policy and practices as well as the achievement of the SDGs considerations



We evaluate the achievement/ the likelihood of achieving the national target

SETTING AUDIT CRITERIA



good practices of countries

international agreements

expert organizations and stakeholder reports

strategic documents of institutions

plans and programmes of the government

etc..

AUDIT RISK



not possessing the competence to conduct sufficiently broad or deep analysis

lacking access to quality data

obtaining inaccurate information

METHODOLOGY



Performance Audit Methodology

(ISSAI 300/3000/3100) +ISAM

The SDG implementation audit is a kind of performance audit which also includes essential aspects of fundamental principles of 2030 Agenda and SDGs.



CONCLUDING REMARKS

Each country's SAI s should give particular importance to its national priorities in selecting the national target to be audited and even at every stage of the audit.

CONCLUDING REMARKS



**Both programme and output base audit approach:
We should both evaluate the achievement of the national target and
the fulfilment of the SDGs considerations:**

multi -stakeholder engagement,

inclusiveness (leaving no one behind),

**coordination and integration between vertical and horizontal levels of
the government within the framework of the whole of government
approach.**

CONCLUDING REMARKS

SDG implementation audit is a kind of performance audit which also includes essential aspects of fundamental principles of 2030 Agenda and SDGs.



THANKS A LOT FOR YOUR LISTENING....

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