



INTOSAI

WG SDG KSDI

Newsletter

Second issue

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Content

1.	Foreword	3
2.	WGSDG KSDI documents	5
	<ul style="list-style-type: none">• Philosophy & Principles - Final version	
3.	Strategic Planning Leaders Forum 2020-2021	7
4.	WGSDG KSDI Webinar on PFM Reporting framework and Guidance on audit of reliability of macroeconomic forecasts	11
5.	WGSDG KSDI Projects	14
	<ul style="list-style-type: none">• GUID 5202 update• Promotion of ISAM in SAIs of CIS Member States	
6.	INTOSAI Initiatives on the SDGs	18
	<ul style="list-style-type: none">• Communities of Practice on the SDGs on INTOSAI community portal	
7.	WGSDG KSDI Survey on the Experience of SDG 4 and SDG 8 Audit	20
8.	SAI's Experience	24
	<ul style="list-style-type: none">• Auditing the SDGs: Turkish Court of Accounts' perspective and practices	
9.	Looking forward	26

Foreword



Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

Dear colleagues,

I am glad to present to you the Second Issue of WGSDG KSDI Newsletter.

Since the first Issue of the Newsletter back in August, our Working Group has made considerable progress in reaching its goals and we are happy to share with you some of the WG achievements.

The WGSDG KSDI activity is aimed at delivering practical results and the enhancement of cooperation with other INTOSAI working and governing bodies.

In this Issue of the Newsletter we will share with you the results of the Survey which was conducted in October 2020 among the WG Members on the experience and plans to audit SDG 4 and SDG 8, and on the GUID-5202 update.

According to the Survey results, SAIs see the need to update the GUID-5202. In this light we conducted a meeting with the WGEA Secretariat and introduced a new item into the WGSDG KSDI Action Plan dedicated to the joint project with the WGEA on the GUID-5202 review.

Within the implementation of the point 2 of the WGSDG KSDI Action Plan we prepared a questionnaire on the assessment of macroeconomic forecasts and kindly ask you to fill it out. We are planning to present the results of the analysis at the next meeting of the group.

The WGSDG KSDI Secretariat is also working on a possibility of collaborating with IDI on the translating ISAM into the Russian language and its implementation by the SAIs of CIS Member States.

We see our main achievement in contributing to the constant dialogue among the WG Members and meeting more than once a year.

Information on these initiatives is presented in this Issue of the Newsletter.

Besides, here you can find the final version of the WGSDG KSDI Action Plan for 2020–2021.

We appreciate SAI Turkey's contribution to this Issue by way of sharing its national experience on SDGs audit.

We believe that SAIs will benefit from our joint efforts and together we can help the international community to promote the SDGs implementation.

The Secretariat Team is always open for your suggestions on the WG activities and we welcome any ideas or projects you might come up with!

WG SDG KSDI documents

The WGSDG KSDI Secretariat has introduced several changes into the WGSDG KSDI Philosophy & Principles in accordance with the ideas and suggestions provided by the WG Members through the Questionnaires. So, the aspect of auditing the SDGs “Developing approaches to future-oriented recommendations as programs aimed at SDGs implementation should have a long-term strategic perspective” now includes examination of the principle of “leave no one behind.”

The Principle “Continuity” was renamed as “Effective Communication” and a new Principle “Innovation” was added.

You can see the final version of the document below.

[WG on the SDGs and Key Sustainable Development Indicators](#)

[Philosophy & Principles](#)

WGSDG KSDI Philosophy & Principles outlines the group’s vision for the future. The document marks a complete reorientation and should be regarded as its high-level ToR. The WGSDG KSDI Philosophy & Principles shall complement and specify the four broad categories of SAI activities supporting the implementation of the SDGs set forth in the Abu Dhabi Declaration and the INTOSAI Strategic Plan 2017–2022.

The Working Group on the SDGs and KSDI as the successor of the Working Group on KNI will continue its work refocusing on the Sustainable Development Agenda. Meanwhile KNIs will remain a useful tool, which will, additionally, assess SDGs implementation at the national level.

The implementation of the Sustainable Development Agenda is not only a matter of achieving specific SDGs, but it is also a philosophy that focuses on the implementation of a number of sustainable development principles i.e. inclusiveness, balance and interdependency of policies. This concept also largely affects SDG audit processes.

The Group’s activities will **mainly focus** on the following aspects of auditing of the SDGs:

[analyzing the interlinkages and cross-impact of the SDGs, specific targets and key indicators](#)

When conducting audits, it is important not only to evaluate the implementation of the SDGs, but also to analyze the interlinkages between specific Goals. Determining and evaluating the cross-impact of the SDGs, specific targets and key indicators is an important part of an integrated whole-of-government national audit approach.

Therefore, we see the WG SDG KSDI mission in cooperating with other INTOSAI Working Groups and Task Forces in order to identify the SDG interlinkages. While launching the WG pilot projects we also underline that sustainable development cannot be achieved by implementing particular Goals at the expense of the other ones.

developing approaches to future-oriented recommendations as programs aimed at SDGs implementation should have a long-term strategic perspective

When conducting the audits, it is important to remember that programs aimed at SDGs implementation should have a long-term strategic perspective and recommendations should be future-oriented.

The WGSDG KSDI shall pay particular attention to applying strategic approaches to auditing, including examination of the principle of «*leave no one behind*» in audits of SDGs implementation and emphasize independence of SAIs when evaluating policies, strategies and programs, as set forth by the Moscow Declaration.

The Working Group on the SDGs and Key Sustainable Development Indicators affirms the commitment

to **the following principles** to maintain its relevance for the international auditing community:

Practical applicability

Focusing on the development of practical case-specific applicable recommendations based on different guidelines, including the ISAM. The group shall also highlight the importance of an active engagement of experts and main stakeholders, including auditees, in its activities and projects.

SAIs can greatly benefit from sharing experiences on the application of ISAM, conducting consultations or joint audits on the SDGs with other SAIs that have successful SDG audit experience.

Effective communication

Reporting regularly about our activities.

Publication of our best practices could help in drawing more attention to the topic of SDG audit among INTOSAI community and to emphasize its relevance and importance. The Moto “Publish or Perish” should become a driver of our work.

Openness and inclusiveness

Involving INTOSAI's specialized committees and working groups in the development of approaches, methods and criteria for the SDGs audit.

The Group welcomes new members from all regional organizations of INTOSAI. It will benefit from the membership diversity to make its activities more effective in rapidly changing economic, social and political circumstances, i.e. the consequences of the COVID-19 pandemic.

Involving INTOSAI's specialized committees and working groups, external stakeholders, including the UN (incl. UNDESA), the OECD, the World Bank and the IMF in the development of approaches, methods and criteria for the SDGs audit would allow the Working Group to become a center of competence.

Project management

Organizing the Group's activities in line with key project management principles. Carefully set milestones and deadlines as well as responsible parties along with the development of planning maps for individual tasks and projects would allow managing the group's activities in the most effective and efficient way.

Innovation

Innovative approaches to all the activities within the Group are highly encouraged. This may include but is not limited to innovative approaches to audit design, sharing audit results and approaches as well as applying existing and developing new approaches to measurement of progress in SDGs implementation.

Strategic Planning Leaders Forum 2020-2021

The Panel Discussion “Implementing the SDGs in Russia: Challenges and Opportunities”

[Panel Discussion “Implementing the SDGs in Russia: Challenges and Opportunities”](#) was held on 27 October under the Strategic Planning Leaders Forum 2020-2021. Discussion was moderated by Mr. Dmitry Zaitsev, Head of the WG SDG KSDI Secretariat.

The Panel Discussion welcomed representatives of the UN, World Bank, Council of the Baltic Sea, Central Bank of the Russian Federation, Russian Union of Industrialists and Entrepreneurs, Federal State Statistics Service, Ministry of Economic Development of the Russian Federation and Analytical Center for the Government of the Russian Federation.

Ms. Tytti Yli-Viikari, Auditor General of National Audit Office of Finland, and Ms. Archana Shirsat, IDI Deputy Director General, also participated and delivered presentations.

Participants discussed the following issues:

Contribution of various institutions to the implementation of the 2030 Agenda for Sustainable Development;

Impact of COVID-19/crisis on the achievement of the SDGs;

Integrating the SDGs into Russia’s strategic planning system;

Monitoring the SDGs implementation in Russia;

Contribution of Russian business companies to achieving the SDGs;

UN goals and objectives for the 2020–2050 period.

[Materials](#) of the Forum are available at the official web-page. You can watch the record of the Panel Discussion [here](#).

Speeches and presentations



Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

The crisis caused by the COVID-19 pandemic has seriously slowed down the progress towards the SDGs implementation. And now we have to maximize our efforts and resources in order not to lose time and to achieve the goal of the 2030 Agenda for Sustainable Development.

Based on the results of our analysis, we can state say that Russia is substantially ready to implement the Agenda. But there are problems related to the mechanisms of the implementation and sharing responsibility. Therefore, we are initiating this discussion. It is important to understand what can be the impact of each of us in achieving one's goals, and which role each institution has to play in this process.



Archana Shirsat

Deputy Director General & Head of Capacity Development at IDI

We recommend SAIs to think strategically and to develop strategic audit portfolio: what do you want to audit, how do you want to contribute to SDG's implementation in the next 3, 5, 10 years. Think about it. How will you focus on building back better? Is it the government focusing on building back better? How will you audit match that focus? What kind of capacity do you need in order to do this kind of audit? How does the SAI build stakeholder's coalition? How does the SAI mainstream gender and inclusiveness concentration into audit? These are some reflections that can encourage SAIs, a leadership and staff to have as they look at the subject matter of auditing SDG's implementation.



Tytti Yli-Viikari
Auditor General of Finland

The SDG framework as such gives a very good criteria also to audit progress. And one of the issues that we can see is that now, with this pandemic crisis, there is a big risk that governments throughout the world do not keep on track and do not step up their efforts to actually fulfill what they had in mind for the roadmap to 2030. And auditors can be in transparency, can make it public openly what is the track record of the government, in which issues they are excellent, what is going well and which issues they are lagging behind. And sometimes also shading lights on what is behind the policy making and what are the real impacts of the policy. So, I think auditors can add value to that public debate. And the SDGs and the Agenda 2030 on the sustainability is about leaving no one behind. It's about integrating different people and different groups' interests in the length of the policymaking. It's about making sure that the future generations are not forgotten when we make political decisions today. And I think auditors can help to see what is really happening, what steps are being taken today, and what we should be more careful with or more worried about.

WGSDG KSDI Webinar on PFM Reporting framework and Guidance on audit of reliability of macroeconomic forecasts

AFROSAI-E and GIZ, the WGSDG KSDI Observers, initiated a joint webinar for the WG Members which took place on 30 October 2020.

More than 70 participants from around 20 SAIs, AFROSAI-E and GIZ joined the webinar.

Mr. Kosyanenko, WGSDG KSDI Secretariat, Mrs. Meisie Nkai, AFROSAI-E CEO, and Mr. Peter Jonath, GIZ GFG Deputy Programme Manager, delivered the welcoming remarks.

The webinar's agenda included two items: Presentation of the PFM Reporting Framework and Presentation of the WGSDG KSDI Secretariat on the development of the Guidance on audit of reliability of macroeconomic forecasts.

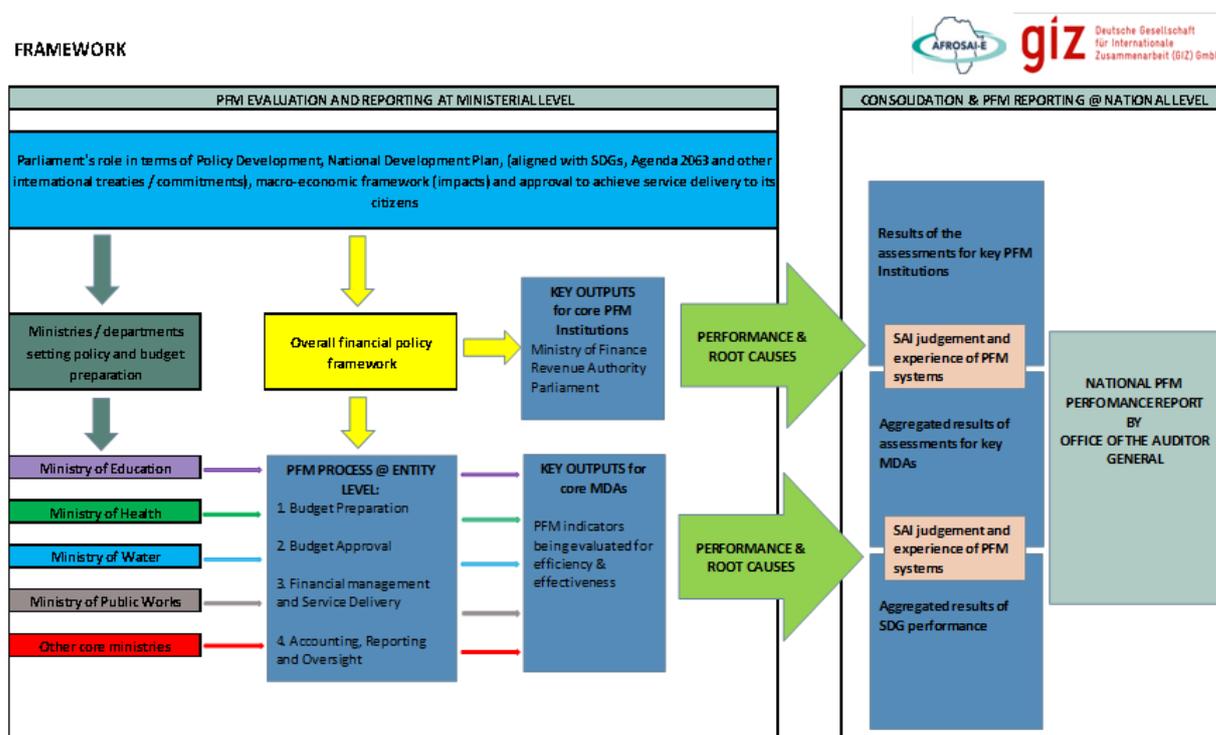
Presentation of the PFM Reporting Framework

Functioning public financial management (PFM) systems are central in the contribution to the achievement of the Sustainable Development Goals, as highlighted under SDG 16 which emphasizes the importance of effective and accountable institutions. In simple words: funding the goals will only work if PFM systems function efficiently. Against this backdrop, AFROSAI-E and GIZ developed a new tool for auditors, the PFM Reporting Framework assessment tool, which is currently used by Supreme Audit Institutions in over 15 countries in Africa, Europe and Latin America.

The PFM Reporting Framework is an excel-based tool which allows auditors to assess the performance of public financial management processes along the whole budget cycle. It targets specifically the readiness of the PFM system to enable the realization of all the SDGs. Moreover, it allows auditors to verify the degree of disaster preparedness of the national PFM system. It is inspired by existing assessment frameworks like the Public Expenditure and Financial Accountability, while catering for the specificities of the work of SAIs. The assessment tool focuses on core PFM institutions such as the Ministry of Finance, Parliament and Revenue Authority, as well as important sector ministries and departments. These sector ministries were identified due to their potential contribution to the achievement of the SDGs and typically include the Ministries of Health and

Education. With a root cause analysis, auditors go beyond symptoms and develop meaningful audit recommendations. The results of the audit are summarized in simple dashboards facilitating easy communication of institutional performance to the audited entities as well as actors in the wider accountability ecosystem, particularly parliament, civil society and media. SAIs are encouraged to integrate the PFM Reporting Framework into their annual audit plans to enable the tracking of PFM performance over time. Consistent and continuous reporting allows SAIs to provide meaningful recommendations to government and parliament to facilitate a systemic response to identified root causes in the PFM system impeding the SDGs. Through SAIs' continuous application of the PFM Reporting Framework, the tool can unfold its full potential in prompting holistic and sustainable PFM reforms.

Figure 1: PFM Reporting Framework



SAI Zimbabwe and SAI Kenya provided testimonies during the online workshop as to how they applied the PFM Reporting Framework to their specific context. SAI Zimbabwe shared their lessons learnt and underlined the importance of management buy-in for the successful implementation of the tool. Moreover, they stressed the benefits of effective stakeholder engagement and ensuring that the objectives and processes are clear to audited entities and accountability actors. SAI Zimbabwe emphasized that the root cause analysis significantly improved audit recommendations also beyond the PFM audit. SAI Kenya provided a useful insight how they embedded the PFM Reporting Framework into their annual audits and how it was integrated into the TeamMate software.

A website and new virtual learning materials are being developed. Once up and running, the website will be hosted on www.pfmreporting-tool.com. The website functions as a resource page where all information, training materials, and PFM reports are readily accessible or can be requested.

The global SAI community of practice is encouraged to get in touch with AFROSAI-E to inquire for further information, training resources as well as online and physical training.

The recording of the webinar will be shared on AFROSAI-E's [website](#).

Presentation of the WGSDG KSDI Secretariat on the development of the Guidance on audit of reliability of macroeconomic forecasts

WGSDG KSDI Secretariat is conducting a comprehensive survey in order to analyze the experience of a large number of countries and obtain the information about the roles and responsibilities of institutions involved in an assessment of macroeconomic forecasts, contents of forecasts analysis, methods applied and published reports and supplementary documents.

The project aims to:

- enhance SAIs' role in the assessment of reliability and soundness of macroeconomic forecasts;
- expand the scope of analysis of fiscal projections conducted by SAIs with an auditors' opinion on the reliability and soundness of macroeconomic forecasts;
- highlight the importance of reliable macroeconomic forecasts in policy development and achievement of strategic goals;
- support feasibility of strategic goals attainment via application of reliable macroeconomic forecasts in decision making process.

Under the development framework of the Guidance on Audit of Reliability of Macroeconomic Forecasts WGSDG KSDI Secretariat has developed the questionnaire on the assessment of macroeconomic forecasts and sends it along with the Newsletter.

In this light we kindly ask you to complete it and provide your answers by **February 15, 2021**. The questionnaire results as well as key concepts of the Guidance will be presented during the next annual meeting of the Working Group.

WGSDG KSDI Projects

Update of the GUID-5202 – Sustainable Development: The Role of Supreme Audit Institutions

The virtual meeting of the WGSDG KSDI and WGEA Secretariats took place on 5 October 2020 to discuss possibilities of a cross-functional INTOSAI partnership between two working groups regarding the update of GUID-5202.

WGSDG KSDI Secretariat believes that GUID-5202 is a very concise and useful document, but it clearly needs some updating. FIPP recommends updating guides every 6–7 years that have already passed, and the approaches to the sustainable development in the audit community have changed, which should be reflected in this document.

During the meeting WGSDG KSDI and WGEA Secretariats exchanged opinions and arrived at a consensus on further actions towards updating GUID-5202.

On October 2020 the WGSDG KSDI Secretariat conducted a survey related to the future Working Group's participation in the GUID–5202 update.

The Secretariat received responses from 8 SAIs: Austria, Azerbaijan, Belarus, Bulgaria, China, Peru, Slovakia and Turkey.

The WG Members believe that GUID-5202 need to be updated accordingly.

Box 1.

Do you believe there is a need to update GUID-5202?

SAI Turkey: YES. Although this guide includes general sustainable development principles mainly focus on the environmental dimension, it will be useful to update the document by taking into account the SDG principles including the social and economic aspects as well.

Moreover, the document may be better to be updated considering the recent developments in the audit of the SDGs.

SAI Peru: YES. Since the publication of the last version of the guide, the situations have changed and there is more experience of SAIs in related interventions. A section could be included with updated

case studies of SAIs that have conducted individual audits on the implementation and follow-up of specific SDGs, as well as coordinated audits for this purpose.

Furthermore, the examples cited in the development of the guide could be updated, since several of them date back to the 1990s.

Moreover, it should be added that during this year, many governments of INTOSAI countries have reallocated resources and have not planned their actions towards the SDGs as a result of the COVID-19 pandemic. This represents a new variable to be considered in the definition and development of strategies aimed at measuring the SDGs.

SAI Austria: YES, all SDG-relevant matters should be taken into account.

SAI Slovakia: YES. Although we believe there is no significant need to update this document, it is always useful to update these kinds of materials over some period of time with new knowledge. The GUID-5202 is very thorough but if updating would take place, we recommend adding more of specific examples from SAIs everyday work.

SAI China: YES. It can help SAIs focus on key government activities of the 2030 Agenda for Sustainable Development.

The WG Members also support the Secretariat's initiative to include the work on the GUID-5202 update into the Working Group's Action Plan.

Box 2.

Do you support the proposal of the Secretariat to include an item on the update of GUID-5202 in the Working Group's Action Plan?

SAI Turkey: YES. Including an item regarding the updating of GUID-5202 in the action plan of the working group is directly related to the purpose of the group and we think that it is necessary.

However, the task should be planned in due care considering the time constrict, the human resources and the workload of the working group.

SAI Peru: YES. Indeed, for the above reasons, the SAI of Peru supports the Secretariat's proposal to include in the Working Group's Plan of Action an item on the updating of GUID-5202. In addition,

the SAI of Peru makes itself available to support the work required.

SAI Slovakia: YES. We support this idea and believe that while working on it, new valuable ideas would be generated to bring it to even higher quality level.

The WG Members' responses also show that they are ready to contribute to this project at all stages of its implementation.

Promotion of ISAM in SAIs of CIS Member States



Under the WGSDG KSDI Action Plan for 2020–2021 the WG and IDI are going to implement the following steps in terms of cooperation with the SAIs of CIS Member States:

a) [Sharing the Russian version of ISAM with SAIs of CIS Member States](#)

We plan to share and promote ISAM among the CIS SAIs and conduct a workshop on the SDGs with the CIS SAIs in March 2021.

b) [Support for SDG Auditing in CIS Member States in 2021](#)

In order to promote ISAM in CIS countries, it is necessary not only to translate the document, but also to provide necessary support for the CIS SAIs during the implementation of the model.

IDI has a comprehensive cooperative audit support model through which it helps SAIs in conducting actual audits of SDGs implementation. IDI will cooperate with SAI Russia as the Chair of WGSDG to support such an audit in Russian language.

SAI Russia will lead the effort aimed at identifying a priority SDG target within the CIS auditing community.

INTOSAI Initiatives on the SDGs

Communities of Practice on the SDGs on INTOSAI community portal



The INTOSAI Strategic Plan 2017-22 (ISP) designates Knowledge Sharing committee (Goal-3) as a hub for sharing knowledge on the SDGs related efforts put in by the Supreme Audit Institutions. As envisaged in the ISP, KSC has been partnering with IDI on a comprehensive capacity development program on audit of the Preparedness in the implementation of the SDGs. The program included advocacy and awareness raising under fourfold framework, which included development of Guidance on Auditing preparedness for implementation of the SDGs, a cooperative performance audit of preparedness for implementation of the SDGs, a compendium of audit findings and lessons learned and a community of practice to enable gathering information and exchange ideas and experiences about auditing implementation of the SDGs.

The program brought publication “Are Nations Prepared for Implementation of the SDGs?” and a Guidance on Auditing Preparedness for Implementation of the SDGs. The program was successful in providing education and audit support to more than 70 SAIs across INTOSAI regions in auditing preparedness for implementation of the SDGs.

As next step in the plan, to enable Knowledge centric initiatives on the SDGs, a Community of Practice (CoP) on the SDGs is being launched in the [INTOSAI Community Portal](#). CoP is envisaged as a closed group to enable members of the group to communicate among themselves and to share documents, messages, photos, videos within the group.

The primary aim of this online community is to build a network of SDG experts from SAIs across the globe and provide them facilities to discuss about various development and share knowledge and views amongst them. As part of this initiative, apart from the experts from SAIs, experts from various academic institutions non-governmental organizations as well as UN organizations will be invited to be part of this network.

The CoP on the SDGs will provide a platform for experts of different fields to discuss on the matters relating to audit of the SDGs. Apart from exchange of knowledge on the SDGs, this CoP will also keep the members updated with recent developments, initiatives and events related to the SDGs. IDI and SAI Russia as the Chair of the WG SDGs KSDI have been of tremendous support to this initiative. We will pool in resources and experts from all the Working groups which are centers of excellence in their respective domains of public audit to be part of this group

The International Institute of Environmental audit and Sustainable Development, (iCED), Jaipur, an international Training centre of SAI India in Environmental Audit and the SDGs and the Global training centre for the INTOSAI Working Group on Environmental Audit and Audit of Extractive Industries is managing this CoP.

This CoP will be launched soon to the INTOSAI community and each SAI will be requested to nominate at least two experts who are interested and willing to contribute to this CoP on the SDGs.

If you are interested and willing to participate by of your contribution and sharing experience in the CoP on the SDGs, please, email on ir@cag.gov.in or iced@cag.gov.in and join the international community interested in and working for the SDGs. While writing please mention about your experience and interest in the SDGs.

WGSDG KSDI Survey on the Experience of SDG 4 and SDG 8 Audit

The WGSDG KSDI Secretariat prepared and disseminated the Survey among the WG Members on the audit of SDG 4 and SDG 8, including the audit of the innovation development institutions.

The survey was aimed to analyze the WG Members' experience on the the SDGs audit and to outline possibilities on conducting joint parallel audits.

8 SAIs provided answers for the questionnaire: Austria, Azerbaijan, Belarus, Bulgaria, China, Slovakia, Kuwait, Peru.

The survey shows that SAIs have already been conducting or plan to conduct an audit of SDG 4 and SDG 8 implementation.



All SAIs except one have conducted or plan to conduct audit of SDG 4 in 2021, and 4 SAIs are ready to participate in joint parallel audits.

Box 1.

Has your SAI audited SDG 4 or any issues related to the implementation of SDG 4?

SAI of Bulgaria: YES.

Vocational training for adults (currently underway) Improving the quality and access to pre-primary education (published 2018).

Management effectiveness and control of the Operational Program “Science and Education for Smart Growth 2014 – 2020”(published 2018).

Monitoring the realization and migration of higher education graduates (published 2018).

Social and economic effects on the school network optimization (published 2017).

Vocational employment education (published 2016).

Educational integration of children and students from ethnic minorities (published 2016).

SAI of Austria: YES, the SDGs are an integrated part of several performance audits.

SAI of Slovakia: YES. SAO SR conducted several audits regarding SDG 4. For example, audits of:

Activities of selected organizations in the field of regional education;

Financing and financial management of public universities;

Audit of the funding of schools and school facilities.

SAI of China: YES. We just audited the vocational education funds and revealed the problems in the use of funds.

Box 2.

Is your SAI planning to audit SDG 4 or any issues related to the implementation of SDG 4 in 2021?

SAI of Bulgaria: YES. The audit Vocational training for adults will be completed and published.

SAI of Peru: YES. The National Audit Plan of the SAI of Peru has considered for the present year, to carry out 528 audits of ex ante, simultaneous and ex post control, through the Subdirectorate of Control of the Education and Universities Sector.

SAI of Slovakia: YES. SAO SR plans to conduct 4 audits:

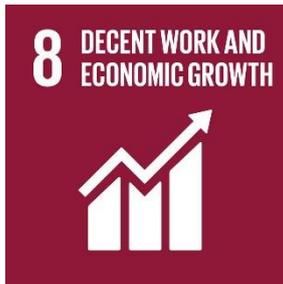
Rationalization of expenditures on public universities;

Availability of pre-primary education for children from socially disadvantaged groups;

Efficiency and effectiveness of secondary education in the field of health care;

Teachers' assistants.

SAI of Belarus: Yes. Audits of the use of funds for the general secondary education development (international loans, purchases paid for from the budget in certain areas).



Most of the responded SAIs had already conducted the audit of SDG 8, including the audit of institutions of innovative development, and plan to continue their audit activities in 2021.

4 SAIs are ready to participate in the joint parallel audits.

Box 1.

Has your SAI audited SDG 8 or any issues related to the implementation of SDG 8?

SAI Bulgaria: YES.

Effectiveness of implementation of the Operational Program "Good Governance" - Axis 1 "Administrative Services and e-Governance" (published 2020).

Management effectiveness and control of Operational Program "Science and Education for Smart Growth 2014 - 2020 " (published 2020).

"Efficiency of planning and negotiating funds under Priority Axis 1 "Sustainable and integrated urban development" of the Operational Program "Growing Regions"(published 2020).

Conditions for balanced and sustainable regional development (published 2019).

Relieving the administrative burden for tourism businesses (published 2019).

Control over the provision of healthy and safe working conditions for employees (published 2018).

Effectiveness and efficiency of measures taken by national and local authorities to combat the main sources of air pollution in large cities (published 2018).

The contribution of the "Horizon 2020" to achieve the objectives of the National Development Program Bulgaria 2020 and national strategic documents (published 2016).

SAI Peru: YES. On September 24, 2019, the Subdirectorate of Control of the Productive and Labour Sector of the SAI of Peru carried out an ex officio orientation to the Occupational Safety and Health Indicator with indicator 8.8.1 of the Sustainable Development Goals.

SAI Austria: YES, the SDGs are an integrated part of several performance audits.

SAI Slovakia: YES. SAO SR conducted several audits regarding SDG 8. For example, audits of:

Promoting employment and reducing unemployment;

Social services for seniors;

Effectiveness of introducing REPAS (retraining courses) in applying jobseekers.

SAI China: YES. We are carrying out real-time audit of the implementation of employment stabilization policy.

SAI Belarus: Yes. Performance audit of the subprogram 1 "Promotion of employment" of the State program on social protection of the population and promotion of employment for 2016-2020.

Box 2.

Is your SAI planning to audit SDG 8 or any issues related to the implementation of SDG 8 in 2021?

SAI Bulgaria: YES.

Effective and transparent use of public funds to overcome the consequences of the COVID 19 pandemic - economic measures for micro, small and medium-sized enterprises (currently underway).

Effective and transparent use of public funds to address the effects of the COVID 19 pandemic - social support and employment measures (currently underway).

SAI Peru: YES. The National Audit Plan of the SAI of Peru has considered for the present year, to carry out 370 audits of ex ante, simultaneous and ex post control, through the Subdirectorate of Control of the Productive and Labour Sector.

SAI Slovakia: No in 2021. SAO SR plans to conduct 1 audit, but it has been postponed to 2022: Social enterprises.

SAI China: YES. We will give priority to implementing macro policies to keep businesses and employment stable.

SAI's Experience



Auditing the SDGs: TCA's perspective and practices

The TCA (Turkish Court of Accounts) attributes great importance to the 2030 Agenda and the SDGs as well and we are quite aware of the evolving role of SAIs especially according to the INTOSAI Strategic Plan and the Moscow Declaration. While preparing our strategic plan, the relationship between the SDGs and SAIs envisaged in the INTOSAI strategic plan and the need to reflect this relationship to the audit work have always been taken into consideration primarily.

As a natural consequence of this perspective, we started to take necessary concrete steps to meet the requirements stemming from the 2030 Agenda. We conducted an audit on the preparedness of the SDGs in Turkey. The Audit was carried out in line with the 7-Step model proposed by INTOSAI. The main sources we followed during the audit process were the "Guidance for Theme Based Audits" prepared by the TCA and "Auditing Preparedness for Implementation of Sustainable Development Goals: A Guidance for Supreme Audit Institutions" prepared by IDI-KSC. During the audit process, we assessed to what extent the legal base and the infrastructure of Turkey are ready for the achievement of the SDGs. According to our audit findings, Turkey has the necessary infrastructure to implement the SDGs, monitor the global indicators and evaluate results, but there is still room for improvements in some areas. (For example, there is a need for a roadmap for unproduced indicators.) We finally prepared the audit report named as "Evaluation of Preparation Processes for the implementation of the Sustainable Development Goals". The process of quality check has just been completed. It will be published as soon as possible.

Now we focus on the audit of the implementation of the SDGs within the scope of our current audit program. Just before the ISAM was published by the IDI, the TCA selected the audit topic bearing in mind the selection criteria in line with the international auditing standards. And the TCA decided on conducting an audit of the implementation of the SDGs on the renewable energy policies of Turkey. Now we are at the planning stage and engaging in preparing the requirements of this stage.

At the point we have reached, we feel lucky because the ISAM, such a comprehensive and a guiding

model, was published by the IDI at the beginning of our long journey. We believe that we will mutually develop and enhance this multi-dimensional and layered audit model, which is quite new for all of us, thanks to the professional cooperation and effective communication platform provided by the INTOSAI Working Group on the SDGs and Key Sustainable Development Indicators.

Looking Forward

WG SDG KSDI Action Plan for 2020-2021

	Activity	Time	Coordinator/ Participants
1.	Pronouncements on the SDGs auditing	the whole period	WG Secretariat, WG Members
	Discussion on the need for more pronouncements on SDGs auditing	September 2020	WG Secretariat, WG Members
	GUID-5202 update	the whole period	WG Secretariat, WG Members, WGEA
2.	Guidelines on audit of the reliability of macroeconomic forecasts	2020-2022	SAI Russia
	Presentation of interim results	April 2021	SAI Russia
3.	Pilot Project on Support of SDG Auditing in CIS Member States	2020-2022	SAI Russia, IDI
	Discussion on the project concept	September 2020 – February 2021	WG Secretariat, IDI
	Online session of the Council of the Heads of Supreme Audit Institutions of the CIS Member States on the “SAIs Role in the SDGs implementation during the COVID-19 pandemics”	26-27 March, 2021	WG Secretariat, IDI
4.	Cooperation with INTOSAI working groups (WG on Environmental Auditing, WG on IT Audit, WG on Big Data, WG on Fight Against Corruption and Money Laundering)	the whole period	WG Secretariat, WG Members
	Discussion on the project concept with the heads of working groups	September 2020 – March 2021	WG Secretariat, WG Members
5.	Cooperation with INTOSAI regional organizations	the whole period	WG Secretariat, WG Members
	Discussion on the project concept	November 2020 – March 2021	WG Secretariat, WG Members

6.	Contribution to the ISAM model	the whole period	WG Secretariat, WG Members
	Formulation and discussion of WG proposals	October 2020 – February 2021	WG Secretariat, WG Members
7.	WG SDG KSDI Newsletter, Second Issue	November, 30	WG Secretariat, WG Members
	Information about SAIs’ SDG audit experience	October–November	WG Members
	Proposals for pilot projects	October–November	WG Members
8.	Social Network	the whole period	WG Secretariat
	WG SDG KSDI websites update	the whole period	WG Secretariat
	News about the WG SDG KSDI activities in XXIII INCOSAI twitter	the whole period	WG Secretariat

Taken that no WG Members volunteered to coordinate the “Survey on SAIs’ approaches to assessing the impact of the COVID-19 crisis on the implementation of the Agenda 2030” this item was excluded from the WG SDG KSDI Action Plan for 2020–2021.

However, the WG Secretariat will gladly update the Plan should any WG Member wish to lead this project in future.

The WGSDG KSDI Secretariat appreciates all your ideas and initiatives!

Accounts Chamber portal

<http://audit.gov.ru/en/page/the-intosai-working-group-on-sdgs-and-key-sustainable-development-indicators>

INTOSAI Community Portal page

<https://www.intosaicommunity.net/KeyNationalIndicators/>

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