Aide Memoire

SAI LEADERSHIP AND STAKEHOLDER MEETING

"AUDITING PREPAREDNESS FOR THE IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)"

Organised by the INTOSAI Development Initiative (IDI) and the United Nations Department of Economic and Social Affairs (UNDESA)

20-21 July 2017, New York

1. Background

Implementing the 2030 Agenda for Sustainable Development will require efforts from countries in multiple areas, including adapting the Agenda and the Sustainable Development Goals (SDGs) to national contexts, devising integrated and multi-stakeholder approaches to the implementation of the SDGs, mobilizing adequate financial resources for SDG implementation, as well as setting up appropriate monitoring and review frameworks to ensure effective SDG implementation.

Given their independence, professionalism and reliability, Supreme Audit Institutions (SAIs) are uniquely positioned to serve the public by promoting effective public governance, increasing the efficiency of public administration, helping improve development outcomes and promoting trust in government. The Addis Ababa Action Agenda resolved to "strengthen national control mechanisms, such as supreme audit institutions, along with other independent oversight institutions, as appropriate" (paragraph 30). The General Assembly, in its resolutions A/66/209 (22 Dec. 2011) and A/69/228 (19 Dec. 2014) acknowledged the role of SAIs in promoting an efficient and accountable public administration conducive to the implementation of development priorities and SDGs.[1] It also encouraged Member States and relevant United Nations institutions to continue and intensify their cooperation, including in capacity-building, with INTOSAI to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened SAIs. The General Assembly reiterated in its resolution A/69/237 of 2014, its call upon Member States to "give due consideration to independence and capacity-building in respect of supreme audit institutions, and to the improvement of public accounting systems in the post-2015 development agenda."[2]

The Strategic Plan 2017-2022 of the International Organisation of Supreme Audit Institutions (INTOSAI) acknowledges "supporting and contributing to the follow-up and review of the SDGs" as a cross-cutting priority. INTOSAI has identified four approaches through which SAIs can contribute: 1) Assess the readiness and audit national systems to follow-up and review progress toward the SDGs;

[1] Cf. http://www.un.org/en/ga/search/view_doc.asp?symbol=%20A/RES/66/209 and http://www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/69/228
[2] Cf. http://www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/69/237

2) Conduct performance audits of the economy, efficiency and effectiveness of government programmes which contribute to the SDGs; 3) Assess and support the implementation of SDG 16; 4) Be models of transparency and accountability in their own operations.

The outcome document of the XXII International Congress of Supreme audit Institutions (INCOSAI) (Abu Dhabi Declaration, Dec. 2016) highlights INTOSAI's resolution to strengthen collaboration with the United Nations and other stakeholders in the context of the 2030 Agenda. INTOSAI committed to supporting the implementation of the four approaches outlined in the Strategic Plan through a dedicated framework to compile the key findings from SAIs' work and report on SDG progress. INTOSAI also pledged to provide regular feedback, analysis, and insight on audit and accountability issues related to the SDGs, informed by SAIs' collective audit work.

In 2016, the INTOSAI Knowledge Sharing Committee (KSC) and the INTOSAI Development Initiative (IDI) launched the "Auditing SDGs" capacity development programme as a contribution to INTOSAI's efforts for supporting the role of SAIs in contributing to the SDGs. The main objective of the programme is to support SAIs in conducting performance audits of preparedness for implementation of the SDGs in their national contexts according to the International Standards of SAIs (ISSAI). As part of the programme, the KSC and IDI launched the SDG community portal, advocated the role of SAIs in auditing SDGs, and have developed "A guidance for auditing preparedness for Implementation of SDGs" (to be published soon).

The next phase of the programme is supporting SAIs to conduct cooperative performance audits of preparedness for implementation of the SDGs.[3] The IDI will use its cooperative audit support model as a capacity development tool to help SAIs in conducting an audit of preparedness for SDG implementation in their national context. As a part of this model, SAI teams are provided blended support through eLearning, online support and peer reviews. The model also provides for a quality assurance mechanism to ensure that the audit is conducted as per applicable standards (i.e. ISSAIs). Each SAI includes the audit in its Annual Audit Plan and issues its audit report, as per applicable legal requirements.

Such audits are envisaged as one of the first responses of SAIs in contributing to SDG implementation, follow-up and review by providing independent oversight on the government's efforts in the early implementation of the SDGs. It will also give SAIs a voice in the implementation and follow-up and review of the SDGs in their countries. More than 100 SAIs from all INTOSAI regions have expressed interest in participating in the cooperative audit.

Against this backdrop, the INTOSAI Development Initiative (IDI) and the United Nations Department of Economic and Social Affairs (UNDESA), which partners with the KSC-IDI programme along with other institutions, will organize a meeting of SAI leadership and stakeholders from 20 to 21 July 2017, in New York, on "Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)". This meeting aims to foster substantive discussions and knowledge-

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[3] Cooperative audits are carried out by two or more SAIs participating from one region or across the regions. Teams work cooperatively in developing and reviewing the audit methodology, matrices and audit plan, but each SAI team conducts the audit in its country context.

sharing on critical issues related to preparedness for SDG implementation at the national level. It aspires to provide opportunities to enhance the capacity of SAIs to conduct sound performance audits of the SDGs and to discuss challenges and opportunities for SAIs' contributions to SDG follow-up and review. Moreover, the meeting will also provide an opportunity to affirm the commitment of SAI leadership and stakeholders to carry out the cooperative performance audit of preparedness for SDG implementation.

2. Main themes

Discussions will be organized around the main objectives of the cooperative performance audit of preparedness for SDG implementation to be conducted by SAIs and will also consider the distinctive nature of the audit approach to be used for the audit. The themes will include:

Auditing SDG preparedness through a whole-of-government approach: The 2030 Agenda recognises the interlinkages and the integrated nature of the SDGs and calls for integrated solutions to sustainable development challenges. Effective SDG implementation requires integrated and coherent policies and programmes and coordinated approaches. Consequently, the performance audit of preparedness will adopt a "whole-of-government approach" to look at government's early efforts in the implementation of the SDGs. Participants will discuss how auditing preparedness for implementing the SDGs differs from audits traditionally performed by SAIs and reflect on the implications of taking a whole-of-government approach for conducting a performance audit, which shifts the focus of government performance toward the results that government seeks to achieve rather than the operations of any single programme or agency. Several SAIs that are conducting performance audits of SDG preparedness (e.g., Brazil, Canada) will share their experiences and discuss the challenges and emerging lessons from the audit process.

Auditing the integration of the 2030 Agenda into national contexts: Countries are in the process of adapting their national development plans and policies to incorporate priority national targets drawn from the SDGs and national/local objectives, reviewing and adapting their institutional frameworks for implementing the SDGs, setting coordination structures to ensure the continued engagement of the highest level of Government, and identifying mechanisms for enhancing policy coordination and integration in SDG implementation. The meeting will present some of the country experiences gained in integrating the SDGs into national contexts. Emerging good practices are critical for SAIs to further develop the audit objectives into audit questions and to identify relevant audit criteria for auditing preparedness for SDG implementation. SAIs' varied approaches to auditing institutional arrangements for enhancing an integrated implementation of the SDGs will be discussed. The meeting will also reflect on the capacities, knowledge, resources and tools that SAIs would need in order to effectively audit SDG preparedness in their national contexts.

Auditing inclusiveness and leaving no one behind: Leaving no one behind is a central principle of the 2030 Agenda, which emphasizes the need of addressing all forms of inequality and discrimination to ensure the inclusion of marginalized, excluded and disempowered groups. Moreover, the Agenda calls for meaningful and active participation of people and stakeholders at all stages, from SDG integration into national strategies, to implementation, to national monitoring and review. The meeting will reflect on how to audit inclusiveness and gender equality and how SAIs can expand their traditional focus on effectiveness to enquire about equity and equality considerations and how

these are being met. SAIs focusing their audits on preparedness for implementing Goal 5 on Gender equality will share their experience. Discussions will also consider how in examining inclusiveness, participation and leaving no one behind, SAIs may have to look beyond their traditional mechanisms for collecting evidence and consult with a wider set of stakeholders throughout the audit process.

Auditing means of implementation for the 2030 Agenda: The 2030 Agenda includes a strong commitment to its full implementation, which requires the effective mobilization and effective use of financial resources, capacities, technology, data and partnerships. One critical challenge for SDG implementation is to ensuring that resources are not lost due to corrupt transactions and illicit financial flows (IFF). The meeting will reflect on the steps countries are taking to mobilising and securing the resources and capacities needed for an effective implementation of the SDGs. Discussions will highlight how SAIs and the information they produce through their audits can contribute to enhancing good financial governance, ensuring fiscal responsibility and sound management of public debt, and fighting corruption and IFF (e.g., by auditing the role of tax and custom agencies in countering mis-invoicing and tax evasion).

Monitoring, follow-up, review and reporting on progress on the 2030 Agenda: The 2030 Agenda commits to engage in systematic follow-up, monitoring and review of progress. It encourages countries to conduct regular and inclusive reviews of progress towards the SDGs at the national and subnational levels. National country-level reviews and reports will also feed into regional dialogues and voluntary national reviews of progress at the HLPF. Moreover, a framework of global indicators will be used to review the global progress on goals and targets. The meeting will discuss how SAIs can audit country's efforts to monitor, review and track progress on SDG implementation (e.g., building on existing monitoring systems, aligning indicators to the Global Framework of SDG indicators, defining national indicators, setting baselines), including by auditing the statistical capacity of countries to produce indicators to report on progress on the SDGs. Moreover, the discussions will also consider how the information produced by SAIs through their different types of audits can contribute to the SDG follow-up and review processes at different levels, including by aggregating the results of audits to provide regional/global inputs on SDG implementation.

3. **Expected accomplishments**

- Facilitate SAIs' understanding of current trends and emerging practices regarding the integration of the 2030 Agenda into national contexts, integrated and multi-stakeholder approaches to the implementation of the SDGs, , financial resources mobilization for SDG implementation, as well as ensuring that the principle to Leave No One Behind cuts across SDG-related programmes and policies.

- Enhance understanding of the capacities, knowledge, resources and tools SAIs need for conducting SDG-related audits, including on preparedness for SDG implementation and early implementation.

- Share knowledge, views and lessons learned regarding the opportunities and challenges for SAIs to contribute to the implementation and follow-up and review of the SDGs at different levels.

- Highlight the role of SAIs in contributing to the implementation and review of the 2030 Agenda and SDGs.

- Strengthen the commitment of SAIs participating in the programme on Auditing SDGs to conduct the ISSAI-based cooperative performance audit of preparedness for SDG implementation in their respective country contexts.

4. Expected outcome

It is expected that the discussions at the meeting will inform the IDI-KSC "Auditing SDGs" programme, in particular the eLearning component and the planning and implementation of the cooperative performance audit on preparedness for SDG implementation. Furthermore, the discussions will also inform ongoing initiatives to support SDG implementation, follow-up and review undertaken by INTOSAI and its members SAIs and SDG follow-up processes at the United Nations.

A final report of the meeting, summarizing the discussions, main contributions, conclusions and action points emanating from the discussions will be prepared by UNDESA and IDI. The report will be available on the UNDESA/DPADM and IDI websites.

5. Participants

The meeting will be closed. Approximately 100 participants are expected to attend, including heads of SAIs, members of SAI leadership teams, representatives from the INTOSAI Bodies, INTOSAI Regions, as well as other representatives and experts from the SAI community along with officials from governments from capitals and UN Headquarters. Selected representatives from civil society, academia, UN system agencies and other key stakeholders are also invited to participate as experts.

6. Date and venue

The meeting will take place in New York, at UN Headquarters, Conference Room 11, from 20 to 21 July 2017.

7. Language

The working languages of the meeting will be Arabic, English, French and Spanish. Simultaneous interpretation and translation will be provided.

8. Documentation

Concise contributions and presentations will be prepared by SAI representatives and experts at their own expense. By submitting their contributions to the meeting, they will authorize IDI and UNDESA to reproduce these works in related publications. All the documents of the meeting will be posted online at the event website: https://bit.ly/2tmhzNT

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