

# The role of external audits in enhancing transparency and accountability for the Sustainable Development Goals

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## ABSTRACT

This paper examines the involvement of supreme audit institutions (SAIs) in auditing the preparedness of governments for implementing the Sustainable Development Goals (SDGs) since 2015. These audits have covered institutional arrangements put in place to implement the SDGs, the mobilization of resources, and monitoring and evaluation frameworks. SDG preparedness audits have produced valuable information that is not necessarily available from other national processes linked with SDG follow-up and review. As such, audit recommendations can be a powerful tool to help governments improve SDG implementation. The paper reflects on the impact that SDG audits have made, and on the challenges and opportunities for SAIs that have engaged in this exercise. While many of these challenges are generic to the work of SAIs, SDG audits also present specific political, institutional and technical problems. Finally, the paper explores questions that this new area of engagement poses for SAIs, including the long-term prospects for institutionalization of SDG audits and the relationship with other accountability mechanisms for the SDGs at the national level.

**JEL Classification:** F55; H83; O19; O20

**Sustainable Development Goals:** 16; 16.6; 17.14

**Keywords:** Sustainable development goals; sustainable development; government accountability; supreme audit institutions.

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## CONTENTS

I	Introduction	3
II	Supreme audit institutions and internationally agreed development programmes	5
III	Current initiatives of supreme audit institutions to audit SDGs	7
	IDI's "Auditing SDGs" programme	7
	Individual efforts and coordinated audits	8
	Other initiatives	8
	Emerging results	9
IV	Impact of SDG audits on transparency and accountability in SDG implementation	11
V	Challenges and opportunities related to SDG audits	14
	Institutional	14
	Technical	15
	Political	17
	Communication	18
	Collaboration	18
VI	The positioning of supreme audit institutions in national accountability ecosystems around SDG implementation	19
	Relevance	21
	Legitimacy	22
	Credibility	23
	Conclusion	24
	References	26

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Typesetter: *Nancy Settecasì*

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## **I** Introduction

This paper is concerned with the involvement of supreme audit institutions (SAIs) in the accountability systems that have developed around the implementation of the recently adopted 2030 Agenda for Sustainable Development.

In 2015, Member States of the United Nations adopted the 2030 Agenda, which includes the Sustainable Development Goals (SDGs) (United Nations, 2015). The SDGs are a set of 17 goals with 169 targets, which cover the whole universe of sustainable development issues. The goals are universal – they apply to all countries, regardless of their state of development. Most of the targets in the SDGs include relatively precise objectives to reach by 2030 or specific actions or policies to be put in place by then.

Concomitant with high international exposure, the Agenda and the SDGs have received high attention from national governments. Beyond signing off on the Agenda in September 2015 in New York, many countries have adopted the SDGs as a reference framework for their own actions. This has encompassed determining nationally adapted objectives and targets and aligning national development strategies and plans and even budget processes to the SDGs. In such countries, this brings the Agenda and the SDGs squarely into the domestic policy sphere.

The question of national governments' accountability around the commitments included in the Agenda is complex (for a short description, see Karlsson-Vinkhuyzen et al., 2018). As was the case for previous intergovernmentally agreed development frameworks, and contrary to international treaties negotiated under the UN, the 2030 Agenda is not legally binding. How Member States should be held accountable for the delivery or progress on the goals was one of the most contentious issues during the negotiations of the Agenda (Persson et al. 2016), in part a legacy of tensions between developed and developing countries around national sovereignty and official development assistance during past decades.<sup>1</sup> As a result, in the multi-level follow-up and review system that was adopted, national monitoring efforts are largely left to the discretion of individual countries, with the possibility for them to present voluntary reviews at meetings of the High-level Political Forum on Sustainable Development (HLPF) held each year at United Nations headquarters in New York. Therefore, national accountability systems for the SDGs will be very diverse and involve different actors (Karlsson-Vinkhuyzen et al. 2018).

Supreme audit institutions perform a central function within government accountability systems. They are generally aimed at promoting transparency, efficiency, effectiveness and accountability of the public sector and improving the performance of government institutions (Stapenhurst & Titsworth 2006; Santiso 2007; 2009; Melo et al. 2009). Initially focused on compliance and financial auditing, SAIs' mandates have been expanded to assess the economy, efficiency and effectiveness of public spending and government performance (DFID 2005).<sup>2</sup> Supreme audit institutions with appropriate mandates, independence and capacity produce relevant information and evaluations of the strengths and limitations of government institutions, processes and policies.

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<sup>1</sup> As an illustration of these political sensitivities, the Agenda does not use the words “accountability” or “monitoring and evaluation” when it refers to follow-up and review. However, the Agenda recognizes that one of the objectives of this follow-up and review framework is to promote “accountability to our citizens” (para. 73).

<sup>2</sup> See Guillan Montero (2013).

In support of the 2030 Agenda, SAIs could potentially play a key role in building accountability for the SDGs. First, they are established domestic accountability institutions with the mandate of holding national governments to account. Second, they contribute to improving government performance by informing national monitoring and evaluation (M&E) systems with independent evaluations of the effectiveness of policies and programmes related to the SDGs (Karlsson-Vinkhuyzen et al. 2017). Third, they can provide new information that would not be otherwise available through the SDG follow-up and review system and make recommendations for improving implementation. Finally, they enable the role of the public in monitoring SDG implementation. They can translate complex information about government performance and frame it in ways that are comprehensible and actionable by the public (Eckersley et al. 2014; Karlsson-Vinkhuyzen et al. 2018).

The role of SAIs in auditing the SDGs must be understood in this context. As national accountability institutions, they can use their formal mandate to oversee and assess government efforts to implement the SDGs, complementing other accountability institutions and actors (e.g. Parliaments, civil society and the media) and governments' internal monitoring and evaluation systems. The jurisdiction of the SAI is reinforced when a Member State has translated the SDGs into domestic implementation tools such as national legislation, policies and programmes.

Far from being of a theoretical and legal nature, this debate on the accountability of the SDGs is being empirically tested around the world. As explained below, in many countries, SAIs have moved fast to audit the preparedness of their governments to implement the SDGs. Some SAIs are now moving into auditing SDG implementation. These efforts stem in a large part from the strong and early commitment of the international association of supreme audit institutions (INTOSAI) to the SDGs, and a coordinated effort by the INTOSAI Development Initiative (IDI), which since 2016 has supported more than 80 SAIs from all regions to undertake audits of preparedness for SDG implementation.

This paper takes stock of SAIs' involvement in SDG audits over the past three years. It illustrates how SAIs have pursued different strategies to audit SDG implementation, the challenges that they have faced, and the role that SAIs may play in the future in the institutional landscapes that have emerged at the national level around accountability for SDG implementation. This paper largely draws from materials produced by SAIs in the context of conducting SDG audits during the past three years, including audit plans, draft audit reports, and communications made at capacity building workshops, as well as on the discussions that occurred at two worldwide meetings of SAIs, focused on SDG audits, organised at UN headquarters in July 2017 and 2018 (UNDESA and IDI, 2017 and 2018). Both meetings were webcast and their content is therefore publicly available.<sup>3</sup>

The rest of the paper is constructed as follows. Section 2 describes some factors that have facilitated SAIs' involvement on the SDGs. Section 3 presents the current initiatives on auditing SDGs and their emerging results. The impact of these audits is discussed in Section 4. Section 5 reflects on the challenges and opportunities around SDG audits, while Section 6 discusses the position of SAIs in the national accountability ecosystems that have developed around SDG implementation. Section 7 concludes.

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<sup>3</sup> For the 2017 meeting, see <https://publicadministration.un.org/en/news-and-events/calendar/moduleid/1146/ItemID/2947/mctl/EventDetails>. For the 2018 meeting, see <https://publicadministration.un.org/en/news-and-events/calendar/moduleid/1146/ItemID/2959/mctl/EventDetails>.

## **II Supreme audit institutions and internationally agreed development programmes**

The involvement of SAIs in auditing SDGs benefits from their previous experience in auditing national implementation of international development programmes, including the Millennium Development Goals (MDGs), national development plans (and similar instruments), and sustainable development issues. However, these efforts had not been as systematic as they are around the SDGs; nor had they concerned a large number of SAIs, as shown below.

Important differences in terms of accountability systems exist between the MDGs and SDGs. The MDGs were concerned only with developing countries, and their implementation was largely conceived as part of international development assistance. The follow-up system was centralized, led by the UN and mainly focused on the status of targets at both national and global levels (Persson et al. 2016). Many programmes linked with the MDGs had their own reporting and accountability systems.<sup>4</sup>

Given these characteristics, SAIs were not systematically involved in accountability around the MDGs. Early in the MDG implementation period, a UN report concluded that. "...as far as the audit function is concerned, there seems to exist little concerted and dedicated effort at the global, country or local level to engage and mobilize the external and internal audit community around the MDG processes, targets and indicators... Where donor contributions are involved, auditing, like financial reporting, usually conforms to the specific donor requirements for audited financial statements. Where government resources are used, audits seem to be planned according to existing institutional audit regimes and are usually sector or project based, without special regard for the targets and indicators of the MDGs" (UN, 2004). Results from a 2016 INTOSAI Survey confirm this perception. Out of 115 SAIs, only 17% reported having been involved in the review or audit of systems and information for reporting progress on MDGs and other sustainable development issues (INTOSAI 2016). Among those, many referred to the MDGs only as the motivation for conducting the audits.

However, there are some notable examples of audits of progress on the MDGs. A coordinated audit of 11 Latin American SAIs evaluated country progress on MDG 2 ("ensure that, children everywhere, boys and girls alike will be able to complete a full course of primary schooling") (TCU 2016). In other countries, SAIs were engaged in auditing specific programs or projects falling under the scope of the MDGs (e.g., China, Indonesia, Malaysia, Pakistan, Tanzania) (Chatterjee 2018). SAIs from developed countries such as the US GAO and the European Court of Audit audited MDG-related issues as part of audits of development aid (INTOSAI 2016).

In some developing countries, SAIs have a broad mandate and their jurisdiction includes auditing programmes financed by international financing and development institutions (e.g., Argentina, Bangladesh, China, Ghana, Indonesia, Tanzania) (OCDE 2011, 2012). These audits have helped SAIs become more familiar with development issues and acquire the skills and capacities to assess the performance of development programmes. In fact, this is an area where SAIs from developing countries may have more experience than their counterparts from developed countries, with some exceptions.<sup>5</sup>

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<sup>4</sup> At the international level, discussions among developed and developing countries resulted in successive frameworks for development assistance that articulate development effectiveness principles, namely the Rome Declaration, the Paris Declaration, the Accra Agenda for Action and the Busan Partnership for Effective Development Cooperation (<http://www.oecd.org/dac/effectiveness/thehighlevelforaonaideffectivenessahistory.htm>)

<sup>5</sup> For example, in 1995, the Canadian Parliament expanded the mandate of the General Auditor of Canada and created the Commissioner for the Environment and Sustainable Development, who is responsible for auditing sustainable development issues (Auditor General Act, Dec. 1995).

In general, SAIs and other accountability institutions are also expected to evaluate and collect data on specific policies and programs and development challenges when countries are signatories to international agreements. For example, some SAIs are focal points for the follow-up and review mechanism of international instruments such as the Inter-American Convention against Corruption (Paraguay), and others are important sources of data on corruption and maladministration practices in countries which are signatories to the United Nations Convention against Corruption (UNCAC). This is directly relevant to the follow-up of SDG 16. Supreme audit institutions have also been involved in auditing the implementation of multilateral environmental agreements (MEAs), which are legally binding. These agreements are also used as sources of audit criteria and information. Examples from Iceland, Poland, Estonia, Brazil, and several coordinated audits involving multiple SAIs show the important role SAIs can play in evaluating gaps, compliance and effectiveness of international instruments, and the value of the information and recommendations they can provide to improve implementation (UNEP 2010). Supreme audit institutions can build on this experience to conduct SDG audits. Some SDG targets incorporate targets from binding MEAs, such as from the Convention on Biological Diversity under SDG 15. Supreme audit institutions that have audited these targets in the past are now building on this experience to audit the corresponding SDG targets (e.g., audit on protected areas in Latin America).

SAIs have also accumulated experience in auditing the performance of national development instruments, policies and programmes. In Brazil, China, Colombia, Hungary, Indonesia, Jamaica, and Norway, among other countries, SAIs have conducted performance audits of National Development Plans and development policies to identify strengths and gaps (Contraloría General de la República de Colombia 2015; OECD 2017; State Audit Office of Hungary, 2012). This experience has helped enhance their capacity to assess the performance of development policies and programmes and opened the door for SAIs to engage with the SDGs.

Beyond these experiences, a critical enabling condition for SAIs to become involved in auditing the SDGs has been INTOSAI's aggressive strategy to position itself on the international agenda for sustainable development. This strategy draws on the long-standing collaboration of INTOSAI with the UN and its active presence in intergovernmental processes.<sup>6</sup> INTOSAI has advocated for UN recognition of its role and that of national SAIs on sustainable development, as indicated in UN Resolutions A/66/209 and A/69/228 on SAIs' role in promoting an efficient and accountable public administration. Based on these resolutions, INTOSAI's interest was articulated in the conclusions and final declaration of the 23rd joint UN-INTOSAI Symposium on "The Role of SAIs and Means of implementation for Sustainable Development" (Vienna, March 2015).<sup>7</sup> Following the symposium, INTOSAI advocated to have a role in the follow-up and review mechanism of the 2030 Agenda at the HLPF 2015 and developed auditing guidelines (ISSAI 5130) on the role of SAIs regarding sustainable development.<sup>8</sup>

INTOSAI's aspirations were expressed in its strategic plan 2017-2022. The plan recognizes SAIs' support to the follow-up and review of the SDGs as a cross-cutting priority and identifies four approaches through which SAIs can contribute, including assessing national readiness for implementing the SDGs and reporting progress, undertaking performance audits of programs that contribute to the SDGs, assessing and supporting the implementation of SDG 16, and being models of transparency and accountability in their own operations.<sup>9</sup> The IDI capacity development programme on "Auditing SDGs" (see section 3 below) was launched in March

<sup>6</sup> INTOSAI has special consultative status at ECOSOC since 1967 and actively participates in UN fora such as the Committee of Experts in Public Administration (CEPA).

<sup>7</sup> [http://www.intosai.org/fileadmin/downloads/downloads/5\\_events/symposia/2015\\_23rd\\_symposia/23\\_UN\\_INT\\_Symp\\_E\\_Final\\_Conclusions.pdf](http://www.intosai.org/fileadmin/downloads/downloads/5_events/symposia/2015_23rd_symposia/23_UN_INT_Symp_E_Final_Conclusions.pdf)

<sup>8</sup> <http://www.issai.org/lumis/portal/file/fileDownload.jsp?fileId=2C9F95B959E00E990159E0EC0F625CF7>

<sup>9</sup> <http://www.intosai.org/about-us/strategic-plan-of-intosai.html>



2016 as a way to strengthen INTOSAI's efforts to support SAIs to contribute to the SDGs. The strategic plan was adopted at the XXII International Congress of Supreme Audit Institutions in December 2016. The outcome document (Abu Dhabi Declaration) highlighted INTOSAI's commitment to support the implementation of the strategic plan and report on SDG progress.<sup>10</sup> Following these developments, INTOSAI's commitment cascaded down into INTOSAI's organizational structure.

All these factors have reinforced the commitment of SAIs to SDG monitoring and provided a framework for its operationalization. This made the audits of preparedness feasible – instead of auditing national implementation as usual, SAIs went a step forward to audit their governments' efforts before they had started to implement the SDGs. The next section presents several initiatives in this direction.

### III Current initiatives of supreme audit institutions to audit SDGs

SAIs have pursued different strategies to weigh on SDG implementation, both within their national contexts and at regional and global levels. Sub-national audit institutions (in federal or highly decentralized countries) are also engaging with SDGs (e.g., Province of Buenos Aires in Argentina, City of Bogota in Colombia, and State of Parana in Brazil). As a starting point, some SAIs have conducted assessments of their past audits to identify their alignment with the SDGs and prioritise SDG areas for new audits (e.g., Canada, Georgia). Many SAIs have also taken internal measures to be better prepared to conduct SDG audits and engaged in national activities related to the SDGs (e.g., awareness raising, training).

Based on the authors' review of 194 INTOSAI members,<sup>11</sup> SDG audits have been conducted by many SAIs: 34 have audited issues and programmes related to the SDGs, while over 70 SAIs have conducted audits of preparedness for the implementation of the SDGs. Some of these initiatives are presented below. In addition to conducting SDG audits, 26 SAIs have integrated the SDGs in the internal processes of the organization, and 15 have engaged in activities organised by other institutions related to the SDGs.

#### IDI's "Auditing SDGs" programme

The IDI programme on Auditing SDGs, launched in 2016, has been one of the main drivers of these efforts. The programme's objective is to support SAIs to conduct high quality performance audits of SDGs. SAI teams are provided blended support through eLearning, online support, onsite support visits, face-to-face training, feedback and review by peers and experts. A guidance on auditing preparedness for SDG implementation was developed to ensure a common approach.<sup>12</sup> The programme also provides for a quality assurance mechanism to ensure that the audit is conducted as per applicable performance audit standards (i.e. ISSAIs). Each SAI commits to include the audit in its Annual Audit Plan and issue its audit report as per applicable legal requirements.

The programme has exceeded initial expectations in terms of SAI demand and has been scaled up for delivery in all six INTOSAI regions and four languages. Over 70 SAIs (including one sub-national audit institution) are currently participating in the programme, and SAIs from the Arabic speaking region are expected to join in 2019. The audit reports will be published by the end of 2018 and in 2019. Some provisional results

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10 [http://www.intosai.org/fileadmin/downloads/downloads/0\\_news/2016/141216\\_EN\\_AbuDhabiDeclaration.pdf](http://www.intosai.org/fileadmin/downloads/downloads/0_news/2016/141216_EN_AbuDhabiDeclaration.pdf)

11 Information was gathered from individual SAI websites and documents from the IDI programme.

12 <https://www.idi.no%2Fen%2Felibrary%2Fcdp%2Fauditing-sustainable-development-goals-programme%2F807-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions-version-0-english>

have been shared at the joint UN-IDI meetings. In two regions, Latin America and the Pacific, the audit of preparedness for SDG implementation is being conducted as a regional effort. Both regions plan to aggregate the findings and recommendations of the national audits into a regional report. At the global level, the programme also plans to produce a compendium of audit findings and lessons learned in 2019.

### Individual efforts and coordinated audits

Independently from the IDI programme, SAIs have undertaken individual and cooperative efforts to audit SDGs.<sup>13</sup> Many have started by auditing government preparedness for SDG implementation (Austria, Canada, the Netherlands, a coordinated audit of 11 Latin American SAIs, and six Arabic SAIs with support from the Netherlands). Some of these audits have looked at preparedness to implement specific SDG targets in addition to the preparation of the center of government. In 2017, for example, OLACEFS conducted a coordinated audit with the participation of 11 Latin American SAIs, coordinated by SAI Brazil, to evaluate the preparedness of national governments to implement the SDGs as well as SDG Target 2.4 on food security (EUROSAI WGEA 2018).

Other SAIs have assessed the national capacity to produce data to monitor SDGs (e.g., Sudan). Some SAIs have evaluated national sustainable development strategies and plans (e.g., SAI Qatar's audit of the national vision for sustainable development). SAIs have developed guidelines or used existing reference handbooks and methodologies (e.g., Germany, Brazil, Netherlands) to ensure a uniform approach in conducting these audits.

Following the audits of preparedness, audits have just started to focus on SDG implementation, assessing the performance of programmes to advance specific SDG areas. Costa Rica has conducted an audit on poverty reduction (SDG 1) and is currently conducting six audits on different SDG sectors including health, transportation, agriculture, water and sanitation, and judicial institutions (Costa Rica SAI 2018). Brazil's SAI is coordinating an audit (including subnational audits institutions in Brazil and, internationally, Latin American and African SAIs) on the implementation of selected targets of SDG 14 and 15 (TCU 2018).

### Other initiatives<sup>14</sup>

SAIs have also engaged with the SDGs in other ways beyond audits. Some have supported governments' efforts to raise awareness about the SDGs (e.g., workshops in Guatemala and Algeria, programme for students in Bogota). In Georgia and Indonesia, SAIs are developing online portals to provide information on the SDGs and to disseminate the results of SDG audits.

In a few countries, governments have engaged SAIs in other activities related to SDG implementation. In the Maldives, the SAI participates in the technical committee for SDG implementation under SDG16. In Kuwait, the State Audit Bureau joined the Standing National Steering Committee for SDG implementation as observer. Some SAIs have engaged in consultations with governments regarding initiatives to prepare for SDG implementation (e.g., Chile, Finland).

Internally, several SAIs have incorporated the SDGs into their strategic plans and regulations (e.g., Bhutan, Costa Rica, Guatemala, Paraguay), aligned their workplans to the timeline of the global review (e.g., Indonesia), and designated organisational units and teams to work on SDG related audits (e.g., Brazil, Indonesia).

<sup>13</sup> Some of these efforts are from SAIs that also participate in the IDI programme.

<sup>14</sup> Based on UNDESA (2017).



## Emerging results

The emerging results of the preparedness audits (both under the IDI programme and others) usually found commitment from the national government to implement and achieve the SDGs. The opportunities for improvement relate to some of the key challenges of SDG implementation including long-term planning, institutional coordination mechanisms, ensuring policy integration throughout the policy cycle, sound monitoring systems, and stakeholder engagement.

Table 1

### Emerging challenges for SDG implementation identified in SAIs' audits of SDG preparedness

Challenges	Selected challenges by country
Long term planning	Brazil: improving national strategy Canada: lack of national implementation plan Costa Rica: limitations in strategic planning process Georgia: while there is a national SDG strategy, limited attention has been given to policy synergies and trade offs and work continues in silos
Clear attribution of responsibilities	Canada: lack of clear institutional structure articulating roles and responsibilities Costa Rica: identification of specific responsibilities for public entities in charge of implementation Georgia: roles and responsibilities of public entities for implementation not clearly defined Jamaica: unclear definition of roles and responsibilities
Coordination, integration and coherence	Austria: setting up a national steering body to manage coherent, nationwide implementation Brazil: opportunities for adopting a more coordinated approach Indonesia: policy coherence and integration lacking an accountability framework Netherlands: attention needed for safeguarding policy coherence
Vertical integration	Netherlands: coordination between various administrative levels requires attention Georgia: SDGs not integrated at local level PASAI:* linkages with sub-national development plans are unclear
Institutional duplication	Spain: two separate structures coexist for SDG 5
Budgeting for SDGs	Austria: integrating the SDGs into the federal budget outcome targets Indonesia: budget spending is still done in silos Jamaica: need for a long-term funding strategy for priority projects PASAI:* only a few member countries have aligned budgets to the SDGs
Monitoring and evaluation/ Indicators	Brazil: establishing integrated mechanisms for Monitoring & Evaluation (M&E) Canada: need for a monitoring and reporting system Georgia: identify entities responsible for producing data for 32 indicators Indonesia: need an adequate M&E system, with reliable indicators and reporting feedback mechanisms Jamaica: coordination between National Statistics Office (NSO) and other entities, as well as considering data from non-state actors and the sub-national level Sudan: Central Bureau of Statistics' data needs improvement
Effective mechanisms for stakeholder engagement	Canada: unclear engagement strategies Costa Rica: limited awareness raising efforts PASAI:* broad stakeholder engagement is not widespread
Communication channels	Brazil: establishing integrated mechanisms for communication Canada: unclear communication strategy

Source: Authors' elaboration. \*PASAI is the Pacific Association of Supreme Audit Institutions, one of the regional working groups belonging to INTOSAI; it has 28 SAI members from the region. <https://www.pasai.org/>

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In the Netherlands (NCA 2017), the review identified a few areas that require attention, such as safeguarding policy coherence and coordinating various administrative levels, and analysing the impact of government policy on the ability of subnational actors to reach the Goals, among others. In Canada, the audit (OAG 2018) highlighted the commitment of the national government and the development of a data framework to measure results against global indicators, but found absence of a clear structure articulating institutional roles and responsibilities, lack of a national implementation plan and a monitoring and reporting system, and unclear communication and engagement strategy. The Austrian Court of Audit (2018) recommended to set up a national steering body for the implementation of the 2030 Agenda to manage a coherent, nationwide implementation, integrating the SDGs mandatorily into the budget outcome targets of the federal government, and encouraged the government to periodically report on progress to the HLPF. Spain's SAI (TC 2018), focusing on SDG 5, highlighted that two separate government structures with responsibility for its implementation coexisted, one general for the SDGs and another specific for this Goal.

Georgia's State Audit Office (2018) found that the composition, roles and responsibilities of public entities for SDG implementation were not clearly defined. The SDGs have not been integrated at the local level, and little attention has been paid to policy synergies and trade-offs. While a national SDG strategy exists, agencies continue to work in silos. Also, the leading entities responsible for producing data for 32 indicators of the SDG global framework have not been identified and there are problems of articulation between human resources, budget processes, and the capacities required to produce reliable statistical data.

In Brazil (TCU 2018), the audit found opportunities for improving the definition of a national strategy for SDG implementation, adopting a more coordinated approach, establishing integrated mechanisms for monitoring and evaluation and for the communication of progress on the SDGs. In Costa Rica (CGR 2018) the audit found that limited awareness-raising efforts could prevent stakeholders from engaging with the SDGs, and underlined existing limitations in the strategic planning process and the identification of cross-cutting and specific responsibilities for the different public entities involved in SDG implementation. Latin American SAIs recommended the implementation of cross-cutting risk management mechanisms and integrated monitoring systems in the region.

SAI Sudan (2018) assessed the capacity of the Central Bureau of Statistics and found that data and indicators were outdated, and the bureau lacked data and indicators to measure progress on some Goals. Among other recommendations, the SAI encouraged enhanced collaboration between the National Mechanism for SDG implementation and the Bureau for updating the indicators.

The SAI of Indonesia (2018) reported that policy coherence and integration for SDGs could not be achieved effectively without an accountability framework for the sources of funding, high quality government expenditure (budget spending still done in silos), and an adequate monitoring and evaluation system that provides reliable indicators and reporting feedback mechanisms.

The audit of preparedness in Jamaica (2018) underlined the unclear definition of roles and responsibilities regarding the SDGs, which affects the integration of the Goals into corporate and operational plans. The legislative and policy frameworks do not require coordination and collaboration of the national statistics office with other entities, which is not conducive to ensuring data production, accessibility and quality for monitoring SDG progress. Data is not available for 115 SDG indicators (47%). The indicator framework excludes data from non-state actors and is not representative of the sub-national level. SAIs from the Pacific (PASAI 2018) reported that while National Development Plans in the region are aligned with the SDGs, linkages with development plans at lower geographic levels are not clear and only a few countries have aligned their

budgets to the SDGs. Coordination between agencies and different levels of government only takes place in a few countries (e.g., Samoa has a task force with all relevant ministries). Broad stakeholder engagement is not widespread, though some good practices are emerging (e.g., multi-stakeholder budgetary consultations in Fiji; multi-stakeholder consultations and a multi-stakeholder committee for the national development strategy in Solomon Islands).

These results show that across different regions, levels of development and national contexts, SAIs have identified very similar challenges in how governments have prepared for implementing the SDGs. The list presented in Table 1 will look familiar to development practitioners; indeed, it would have sounded commonsense as a list of “weak links” in the implementation of the MDGs a decade ago. One interesting point is that developed countries seem to face similar challenges as developing ones. This confirms that the implementation of the SDGs will be a demanding process for both developed and developing countries, which will require addressing some long-standing challenges for public institutions and sustainable development such as policy integration, risk management, stakeholder engagement and monitoring and evaluation. Because SDG preparedness audits look at these issues in a systematic manner, they can provide rich information that governments do not necessarily have through other channels.

#### **IV** Impact of SDG audits on transparency and accountability in SDG implementation

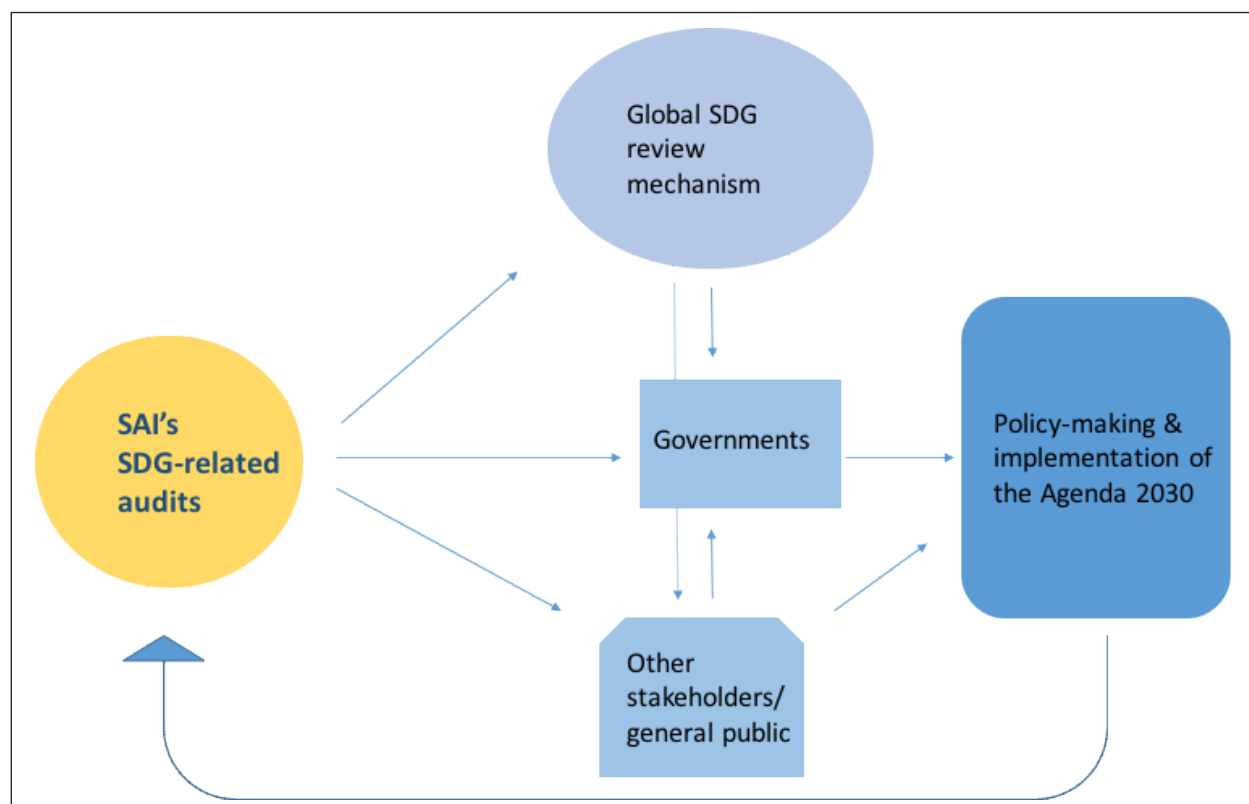
Information produced by SAIs can lead to enhanced transparency and accountability in the implementation of the SDGs, and to improved and more effective structures, processes and programmes, which may lead to better results. However, the impact of audits ultimately depends on the country’s accountability and policy making environment, as findings and recommendations need to be acted upon to produce positive change. Thus, the linkages and relationships with other stakeholders, and the effectiveness of the communication channels with other relevant institutions and the public at large, are crucial (Guillan Montero 2013).

In general, SDG audits can have impacts through several channels: a) their appropriation by the governments themselves to improve processes, structures and programmes for SDG implementation by implementing audit recommendations; b) the use of audit findings and information by other stakeholders (legislatures, civil society, the general public) to foster and inform their activities in support of the implementation of the Agenda and to hold governments accountable for their initiatives to implement the SDGs; and c) informing the SDG follow-up and review process at the global level (e.g., HLPF). (Figure 1.)

SAIs themselves have emphasized the importance of generating evidence of the impact of SDG audits to promote continued support for this work and to enhance their contribution to the implementation of the 2030 Agenda. While it is still too early to assess the impact of the audits of preparedness for SDG implementation, some SAIs that have concluded their audits have already reported instances of positive impacts (see Table 2).

In several cases, the audits have moved governments to act in response to audit findings and recommendations. In Canada, the government has set up new implementation and coordination structures for the SDGs in response to an audit recommendation. Similarly, in Brazil, the government did not include subnational stakeholders in the draft bill creating the national commission for the SDGs. Upon questions from the SAI, the bill was amended to include these actors (UNDESA and IDI 2018). In Costa Rica, the SAI engaged in policy dialogue with the Ministry of Planning around the findings and recommendations of the audit

Figure 1  
Mechanisms of impact of SAIs' SDG-related audits



Source: Authors' elaboration.

report.<sup>15</sup> In Palestine, the recommendations from the SAI were taken into consideration by the government to revise the draft VNR report submitted to the HLPF in 2018. The engagement of SAIs in monitoring and review mechanisms has been identified as a good practice to sustain ownership of the SDGs at national level (UNDESA 2018).

SDG audits have also triggered action by other stakeholders. Parliaments and civil society have received the results of the audits with interest and, in some cases, acted upon them and engaged with SAIs in activities around the SDGs. In the Netherlands, the executive has not responded to the findings of the review of preparedness, but the report has contributed to strengthening collaboration with Parliament and legislators on the SDGs. In Canada, a civil society organization acted upon the audit report to submit several requests for public information to the government on SDG implementation. International stakeholders have also benefited from SAI inputs to support SDG implementation at national level. In Brazil, the findings and recommendations from the preparedness audit, as well as other work conducted by the SAI, contributed to the formulation of the UN country team draft action plan for supporting SDG implementation in the country (UNDP 2018).

<sup>15</sup> Personal communication to the author (March 2018).

Table 2  
Some early examples of impact of SDG audits, by channel

SAI	Government agencies	Stakeholders	UN global review mechanism
Algeria	Improved collaboration with government	Improved collaboration with other stakeholders	
Brazil	Membership in national commission of SDGs		Informed SDG review mechanism (through the VNR report and participation in the HLPF)
Canada	Report led to new implementation and coordination structures	CSO request for public information	
Costa Rica	Policy dialogue with Ministry of Planning		
Netherlands		Strengthened collaboration with Parliament and legislators	
Palestinian National Authority			Informed SDG review mechanism (through the VNR report)

Source: Authors' elaboration, based on communications made at the UN-IDI meetings in July 2018.

Conducting SDG audits has also produced positive impacts internally, within the SAIs themselves. SAIs have reported that planning and conducting the SDG audits led to the incorporation of the SDGs into the SAI strategic plan (e.g. Costa Rica) and internal regulations (e.g. Chile, Guatemala, Paraguay), the sensitisation of auditors on the SDGs (Brazil), and the transfer of methodologies among audit teams (Costa Rica), among other positive impacts.<sup>16</sup>

Another channel for impact of SDG audits is the production and dissemination of information that can be taken up by other stakeholders and help ground their own actions in support of the SDGs. In Algeria, the SAI convened a one-day workshop with multiple stakeholders to explain the review of preparedness. The event was followed by informal meetings. These activities enhanced communication between the SAI, the government and other actors. Similarly, in Jamaica, the SAI conducted focus group meetings to sensitize stakeholders about the audit and to assess their knowledge of the SDGs to assist in scoping the audit. Establishing channels of communication and collaboration with stakeholders can also foster the audits' impact.

SDG audits can also have a positive impact through their contribution to the global SDG follow up and review mechanism of the 2030 Agenda. SAIs can contribute in different ways to the review process, for example by informing sessions of the HLPF or regional forums of review (through the UN Regional Commissions). At the country level, SAIs can engage with their governments to contribute to national review processes, for example, through providing inputs or participating in the preparation of the voluntary national review (VNR) reports, or joining official delegations to the HLPF. In this regard, SAI Brazil contributed to the country's 2017 VNR and has been part of the Brazilian official delegation in 2017 and 2018.

<sup>16</sup> Feedback from SAIs during the audit reporting workshop of the coordinated audit on Target 2.4 (Asuncion, Paraguay, November 2017).

Ultimately, the impact of SDG audits is two-fold. On the one hand, their findings and recommendations can contribute to improving policy design and implementation. On the other hand, audits provide independent and objective evaluations that strengthen transparency and accountability in SDG implementation. This increases the legitimacy and credibility of the SDGs at both national and global levels, contributing to reinforce ownership and support for the Agenda.

In the future, a challenge will be to document (and eventually measure) the impact of audits on SDG implementation. While it is still too early for evidence to have emerged consistently, it is fundamental that SAIs follow up on the responses to their audit findings and recommendations from government agencies and other relevant actors, including parliaments and civil society. This information could be compiled nationally and collected by SAIs' regional and global organizations to document the value of SAI work on SDGs. The resulting evidence could help promote continued support for the role of external auditing for SDG implementation at the national level, as well as inform ongoing academic debates about the evidence of accountability and transparency impact.

## **V** Challenges and opportunities related to SDG audits?

Supreme audit institutions face several challenges and opportunities related to SDG audits. These challenges and opportunities will be discussed further below, classified as relating to institutional, technical, political, communication and collaboration issues. These are based on the concrete experience with the IDI programme and other ongoing SAI initiatives on the SDGs. While they reflect common opportunities and challenges that SAI experience (Khan and Chowdhury 2008; Wang and Rakner 2005; Van Zyl et al. 2009; Migliorisi and Wescott 2011), we emphasize those that are specific to SDG audits. How SAIs address these challenges and leverage the opportunities they have will affect their relevance, credibility and legitimacy in conducting SDG audits and whether they will have a positive impact in enhancing government accountability for the SDGs.

### **Institutional**

Generally, SAIs face similar challenges to other public institutions, particularly in developing countries. They often lack the resources, human capacity, infrastructure, and means to perform their work. The 2017 Open Budget Survey (IBP 2018) shows that 37% of 115 SAIs lacked the adequate funding to perform their oversight functions. These limitations affect the quality and number of audits they produce, and may be exacerbated in the context of the SDG audits, which can be more demanding in terms of resources given their novelty and technical distinctiveness. Conducting the audit of SDG preparedness in Canada, for example, required a team of 6 auditors who worked for a period of 12 to 18 months in the Commissioner of the Environment and Sustainable Development. However, audits teams in many SAIs participating in the IDI programme are composed of only 2 auditors who often do not focus exclusively on the SDG audit.

Low awareness of SDGs among SAI leadership and staff is another institutional challenge. This mirrors low SDG awareness in government institutions and society more generally. SAI staff working on environmental audits are often more familiar with sustainable development concepts, but they face the challenge of communicating the value of SDG audits within their SAIs. INTOSAI Regions and SAIs in different countries have undertaken different initiatives to raise auditors' awareness of the SDGs and to enhance their skills and capacities to conduct SDG audits.

SAIs also face the challenge of working on SDG audits in a more integrated way, since they are traditionally organized and conduct their audits in a way that reflects the silo organization of government. SAIs are



realizing of the importance of breaking internal organisational silos and sectoral organization by setting multi-disciplinary teams (e.g., Canada, Brazil) for conducting SDG audits and strengthening internal communication lines.

Supreme audit institution with various organisational structures, different relations with the executive, the legislature and other oversight institutions, and different mandates and competences, may encounter specific institutional challenges for SDG audits.<sup>17</sup> For example, like other government institutions, SAIs with a collegiate structure may find more difficult to build the internal commitment necessary to advance SDG audits. Also, SAIs which focus on compliance may lack the human capacity to conduct performance audits of SDGs.

In many countries, SAI leadership has shown a strong and unequivocal commitment to advancing SDG auditing. However, given the challenges above, some SAIs could face internal resistance to incorporate SDG audits in their annual audit plans. SDG audits may be perceived by SAI leadership as “international distractions,” which are not relevant in the SAI’s national context. There are also potential tradeoffs for SAIs with limited resources between investing in SDG audits and doing traditional audit work.<sup>18</sup>

Supreme audit institutions could leverage several institutional opportunities to address these challenges. They can take advantage of the strong commitment of INTOSAI with the SDGs and the framework provided by the INTOSAI strategic plan 2017-2022 and regional strategic plans, as well as from the integration of SDGs into SAI strategic documents, internal rules and work plans. Adopting longer term planning of SDG audits and assessing the SAI’s strengths and limitations to do this work could also help.

## Technical

Auditing SDGs is not conducting auditing business as usual. SDG audits have generated new technical challenges. Auditors need to effectively evaluate complex governance issues, assess institutional mechanisms, consider the interlinkages between sectors, institutions and policies, and analyse inclusiveness, people’s engagement and data systems and indicators. SAIs need to try to keep up with methodological and technical developments, and their technical response should be relatively rapid if they want to ensure good timing and relevance of the SDG audits.

The extensive scope of the 2030 Agenda creates challenges for SAIs in scoping SDG audits, compared to auditing narrower programmes and/or specific government entities. SAIs are aware of the challenges related to the difference in scale between auditing individual SDG programmes and auditing “the big picture” of how governments prepare to implement the SDGs. Other challenges relate to the capacities and skills required to analyse governance and policy issues and to assess the integrated approaches required by the SDGs. Lastly, the strong emphasis of the 2030 Agenda on equity is perceived as a challenge by many SAIs, as an intrinsically politically laden dimension. However, the experience of audit institutions in auditing SDG 1 on poverty eradication, SDG 5 on gender, and other social areas, shows that there is no intrinsic impediment to SAIs considering issues with a strong equity component.

Auditing SDGs with an integrated whole of government approach requires a shift in focus, from a linear approach to auditing economy, efficiency and effectiveness of individual programmes or agencies to looking

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<sup>17</sup> These differences are reflected in different audit systems and SAI models (namely judicial, Westminster and board models). See Van Zyl et al. (2009).

<sup>18</sup> Recognising this risk, the IDI programme required the inclusion of SDG audits in the annual work program of the SAI as a condition for participation.

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at outcomes and then the multitude of agencies, programmes and policies working towards that outcome. From the outcome, audit teams can then inquire into relevant issues such as how the government manages performance across various policy tools (e.g., federal contracts, funds and tax policies) and the associated systemic risks, or how data and evidence are used to drive actions that lead to the expected results (GAO 2016). In considering how governments have contemplated the integration of goals, it may be useful for SAIs to distinguish between a broad, whole-of-government level, and issue-specific, SDG target-level institutional and policy arrangements. Audits that consider the interlinkages between policies and programmes should focus not only on issues of fragmentation, duplication and overlap, but also on gaps, omissions or “blind spots” in the interrelated programmes and institutions relevant to a given issue (TCU 2017). Identifying relevant links in causal chains (e.g. delivery, procurement) is also critical from the perspective of risk identification.

SAIs participating in the IDI programme and other SAIs (such as the Latin American SAIs participating in the coordinated audit of Target 2.4) have adopted this new approach for auditing SDGs. However, auditors have acknowledged that they struggle with the new concepts and the shift from auditing one single entity to auditing multiple entities and considering their interrelations. In the Pacific region, for example, SAIs have addressed these challenges by investing more time and resources in the development of audit plans, incorporating more review points into the audit process, and strengthening on-site support to SAIs (PASAI 2018).

Several tools can be useful for auditing policy integration and stakeholder engagement in the implementation of the 2030 Agenda, including: mappings of inter-linkages of specific SDG targets or related issues with other SDG goals and targets; mappings of institutions and programmes in relation to specific issues; and associated stakeholder maps. SAIs have started to use these tools. For example, focusing on organic food production, the coordinated audit of Target 2.4 has considered interrelated policy issues such as low-carbon production, technical assistance, agrochemical reduction, and sustainable alternatives. It also considered fiscal policy and government insurance policies that discourage organic food production. By including interactions in the audit, it was possible to assess tensions and trade-offs that rise from working in silos – while one programme may be promoting organic production, other actions may have counteracting effects (TCU 2018).

As SAIs move into auditing SDG implementation with an integrated perspective, another technical challenge will be the aggregation of information and findings from different performance audits conducted in the same SDG issue area in order to convey some key messages on SDG progress. This requires having the appropriate frameworks in place,<sup>19</sup> but also going beyond the traditional way of reporting by entity or programme (building for example on the experience of coordinated audits).

To produce relevant insights on these issues, SAIs must also enhance their experience and capacity to audit inclusiveness. They need to systematically consider how is the government acting on its commitments on inclusiveness, what groups are excluded or at risk of exclusion, the effectiveness of strategies and policies to include them, and evaluate data disaggregation and whether governments are monitoring outcomes based on those dimensions, among other issues. Recent methodological guidance is available for SAIs to audit gender equality (CAAF 2017).

More general capacity constraints to conduct performance audits increase these challenges. Although there is more demand for SAIs to evaluate the quality and effectiveness of government actions (Jarquin et al. 2018), some SAIs do not have the mandate to audit performance and many struggle with the capacity to do it. Fourteen percent of SAIs surveyed in the IDI Global Stocktaking Survey 2017 (IDI 2018) reported challenges

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<sup>19</sup> Such as the framework for analyzing results of performance audits on SDG topics developed by SAI Brazil and UAE in 2016 (INTOSAI 2016).

to implement performance audit standards. In such contexts, the technical demands from SDG audits may seem a luxury. However, SAI organisations have a role to play in supporting SDG audits. The IDI programme aims to enhance the capacity of audit teams to adopt new methodological approaches and techniques for auditing SDGs. To help SAIs strengthen their professional competences and address some of these new technical capacity needs, the IDI will include the SDGs in a pilot project on professional education for SAI auditors. Knowledge-sharing and learning is also critical. SAIs can benefit from learning from other SAIs with strong experience in performance audit, but also from the experience of government agencies in evaluating performance and from external expertise and information from stakeholders. Cooperative audits - which facilitate the sharing of knowledge, audit methodologies and tools, and help strengthen the capacity of SAIs to audit national systems - can foster common audit approaches and facilitate the exchange of information and lessons learned.

### Political

In general, SAIs face three political challenges in relation to auditing SDGs. First, SAIs often see SDG audits as more susceptible to politicization than other audits and, therefore, a potential challenge for SAI independence. The second challenge refers to the enforcement of audit recommendations. The third relates to the possible perception of SDGs as a predominantly supra-national matter.

While SDG audits may give more visibility to SAIs and in some cases put them at the center of the political debate (e.g., if SDG audits show different results to those reported by the executive), the evidence presented above shows that SAIs have successfully conducted these audits with good impact and without compromising their independence and reputation. Moreover, the Open Budget Survey 2017 show that SAIs globally enjoy a fairly high degree of independence (heads of 81 of the 115 SAIs surveyed were appointed in a way that ensured their independence, and 92 cannot be removed solely by the executive branch), even if they still have to enhance the managerial and financial autonomy to strengthen their accountability role (IBP 2018).

The enforcement of audit recommendations is generally a challenge for SAIs (Van Zyl et al. 2009), which has implications for SDG audits. In 2015, the SAI or the legislature report publicly on the implementation of audit recommendations by the executive in only 44% of countries (IDI, 2018). In many countries, parliaments are responsible for ensuring that audit recommendations are followed-up and addressed by governments. However, results of a survey of 150 legislatures conducted by the Inter-Parliamentary Union in 2017 show that only 66 out of 100 parliaments had put in place procedures to review audit reports (IPU 2017). This undermines the potential impact of SDG audits in improving the implementation of SDGs at the national level.

This challenge indicates the importance of following up on audit findings and monitoring remedial actions taken to address the audit recommendations. Indonesia's SAI, for example, plans to update the audit of preparedness for SDG implementation every six months. Ensuring that the audit reports and recommendations are communicated to the parliament and to critical stakeholders so that other accountability actors can leverage the audit results is also critical. Political consensus regarding the SDGs may facilitate follow-up action on audit recommendations. Finally, collaboration with other stakeholders can also help strengthen follow-up to recommendations from SDG audits.

At the national level, the commitment of the center of government and line ministries to working towards sustainable development provide an opportunity for SAIs. It makes it easier for SAIs to engage with the SDGs in response to the integration of the SDGs into national strategies, plans and programmes and the alignment of policies to the SDGs. In these contexts, there is often recognition of the potential contribution of SAIs by government and other actors involved in SDG implementation. It is not surprising that SAIs have been active

in auditing SDGs in many of the countries which have championed the 2030 Agenda at the global level (e.g., Indonesia, Colombia). However, in other country contexts, SAIs may find more difficulties to undertake SDG-related audits.

Lastly, the opportunity for SAIs to invest resources in SDG audits, in the same manner as it can be challenged internally, could also face criticism by outside players framing the SDGs as a largely international agenda, as opposed to a domestic one. Too much visibility given to international considerations in the design of SDG audits could fuel the perception that they are “imposed from above” and an international distraction from the core mission of SAIs, making SAIs vulnerable to political attacks in the national arena.<sup>20</sup>

## Communication

Improving the communication of audits becomes particularly relevant for audits of development issues such as those encapsulated in the SDGs. Better communication of SDG audits is critical to give visibility to the work SAIs do, raise awareness among different stakeholders about SDG audits, and enhance their impact on SDG implementation.

One communication challenge is the publication of SDG audit reports in a timely and accessible manner. The transparency gap related to audit reports (IBP 2018) can be exacerbated for SDG audits. If SAIs perceive SDG audits as more risky, there may be delays or impediments to publish the audit reports. However, publication of high quality SDG audit reports is essential for taking advantage of the available channels that the follow up and review process opens.

Translating the technical language of audits into user friendly language is another general challenge which becomes relevant for SDG audits. A variety of tools can be used to make the reports friendlier and to reach out to different audiences (UNDESA-IDI 2018). Costa Rica’s SAI conducts an annual survey on the quality and utility of its audit reports, which allows the SAI to identify areas for improvement. Based on the results, the SAI has made changes in the language of the audit reports to appeal to young parliamentarians. Brazil’s TCU is using infographics and short non-technical summaries to widely disseminate the results of SDG audits to different publics. SAIs are considering the development of communication plans to consider what should be communicated, how, and when regarding SDG audits.

## Collaboration

Collaboration between SAIs and external stakeholders is a long-standing challenge for SAIs (UNDESA 2013; Guillan Montero 2012, 2013). Concerns persist about the risk of engaging stakeholders for SAI independence. Some SAIs perceive stakeholder management as overwhelming, due to the sheer number of stakeholders in relation to any given issue, the existence of multiple perspectives and claims, and the different perceived legitimacy of various stakeholders.

However, SAIs can benefit from engaging with stakeholders to improve SDG audits and their impact. One specific challenge around SDG audits is that they demand wider stakeholder engagement throughout the

<sup>20</sup> An example is the balance between designing audits in a way that is nationally relevant and ensuring that national results can be aggregated at higher levels.

audit cycle and a more collaborative relation with government institutions, to identify opportunities for better implementation. SAIs need a better understanding of the roles and responsibilities of multiple stakeholders, and go beyond traditional mechanisms for collecting evidence and consult with a wider set of stakeholders. While SAIs engage with the auditee as a source of documentary information, they often find challenging to use non-state stakeholders as sources of evidence for the audit (UNDESA 2017). Many SAIs have also faced challenges in terms of securing cooperation and timely response from the auditees in government (Jamaica SAI 2018). Also, engaging with stakeholders is new for many SAIs conducting SDG audits. SAIs in the Pacific, for example, have developed localized communication strategies to facilitate stakeholder engagement (PASAI 2018).

Despite these challenges, there are several opportunities for advancing stakeholder engagement around SDG audits. There is accumulated experience in the SAI community about stakeholder engagement and successful experiences to build upon (e.g., Philippines, India, Costa Rica, Argentina). The IDI programme requires participating SAIs to engage with stakeholders in the audit of preparedness. The IDI also runs another capacity development programme to support SAIs in their stakeholder engagement efforts. Also, several donors and organisations are supporting SAIs to further engage with stakeholders around audits.<sup>21</sup> Finally, the mobilization of many actors around the SDGs at all levels offers opportunities for SAIs to find potential allies with a similar interest in contributing to enhanced transparency and accountability in SDG implementation.

## **6 The positioning of supreme audit institutions in national accountability ecosystems around SDG implementation**

As countries advance implementation of the 2030 Agenda, SAIs will need to find their space and role in the ecosystems of institutions that are emerging at national level around SDG implementation. Several challenges and opportunities in this regard were highlighted in previous sections. To discuss this more systematically, it is convenient to use the well-established criteria for assessing science-policy interfaces: relevance, legitimacy and credibility (Cash et al., 2003). These criteria are quite broad, but they are easily broken down. For example, relevance can be further specified into more precise notions such as timeliness, relevance to the decision-makers' needs, cost, accessibility to non-specialised audiences, political sensitivity, etc. (Davis, 1990). Taken together, they encompass most of the points brought forward by SAIs themselves during the meetings in New York in 2017 and 2018. A summary of the main issues facing SAIs in this regard is presented in Table 3.

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<sup>21</sup> For example, the German Development Cooperation (GIZ) is supporting the development of a methodology to enhance stakeholder engagement around environmental audits in Latin America, and IBP is launching a pilot programme to enhance the impact of audits in several countries through improved communication and collaboration.

Table 3

**Main issues in relation to SAIs conducting SDG audits, grouped according to standard criteria for science-policy interfaces**

	Sources of strength	Potential challenges and risks	Potential avenues for mitigating risks
Relevance	<ul style="list-style-type: none"> <li>High relevance of SDG preparedness audits in early stages of the SDGs</li> <li>High relevance of SDG implementation audits, given high priority given to SDGs in many countries</li> </ul>	<ul style="list-style-type: none"> <li>Limited capacity and flexibility of SAIs to address the whole range of SDGs in limited time</li> <li>SAI's SDG audits perceived as too critical of government action</li> <li>SAI audit report and findings not communicated adequately to relevant audiences</li> <li>SAIs' audits do not contribute to transformative change</li> </ul>	<ul style="list-style-type: none"> <li>Development of criteria for prioritizing SDG goals and targets for audits</li> <li>Dialogue with government entities (auditees and others)</li> <li>Efforts put on communication strategies and tools to reach targeted audiences</li> </ul>
Legitimacy	<ul style="list-style-type: none"> <li>Where SDGs become the mainstream framework for government work, including in budgeting, SAIs should legitimately enquire about them</li> </ul>	<ul style="list-style-type: none"> <li>Mandate of SAIs not extending to performance audits</li> <li>SDG audits perceived by those outside SAIs to divert resources from more important undertakings</li> <li>SAIs seen as stepping out of their role and becoming policy-makers</li> <li>Unclear boundaries and relationship with policy evaluation and similar functions carried out by other institutions</li> </ul>	<ul style="list-style-type: none"> <li>Dialogue, awareness-raising and outreach with government and other institutions and groups to explain the importance of SAIs auditing SDG implementation</li> <li>Explore how to complement related efforts in evaluating SDG implementation, including by sharing methodologies and results</li> </ul>
Credibility	<ul style="list-style-type: none"> <li>SAIs as oversight bodies have extensive experience in auditing sectoral programmes in nearly all SDG areas</li> </ul>	<ul style="list-style-type: none"> <li>Lack of quality of audit reports, resulting in low acceptance by auditees</li> <li>Potential discrepancies between the findings of audits and other policy evaluation exercises, including those conducted within government</li> </ul>	<ul style="list-style-type: none"> <li>Increase awareness of SDGs in SAIs</li> <li>Build relevant skills in SAIs for SDG-related audits, especially preparedness audits</li> <li>Adjust internal organization of SAIs to foster interdisciplinary work</li> </ul>

Source: Authors' elaboration.



## Relevance

Given the high priority given to SDGs by many countries, and the centrality of the issues reflected in the SDGs in the portfolio of government activities, high-quality SDG audits done by SAIs (be they of government preparedness or of implementation) are undoubtedly highly relevant. Audits can constitute a precious source of information on how resources are allocated and spent, on the adequacy of the institutional setup, and on the gaps that exist in relation to engagement with all components of society and ability to monitor progress. As shown in section 3, the results that are starting to emerge from the first wave of SDG preparedness audits show that these audits are able to produce information that would not necessarily be available through other existing processes – for example, the part of the audits that assesses institutional preparedness, including for policy coherence, and complement information produced by government agencies, civil society organizations and others. The evidence presented above showing that governments reacted to findings of SDG preparedness audits by adjusting institutional mechanisms or structures also supports the notion that SDG-related audits conducted by SAIs are highly relevant.

Yet, the relevance of SDG audits conducted by SAIs can also be limited by several factors. One factor mentioned by several SAIs is their limited capacity to address the whole range of SDGs in limited time, due to lack of resources and lack of flexibility of the SAIs's work programs. There is indeed a risk that SDG audits are “mistimed” - published too late or too early to influence the policy process, or that important areas are not covered by audits even though they undergo policy changes. Some SAIs have developed criteria for prioritizing SDGs for audits; for example Brazil's TCU and Canada's Office of the Commissioner of the Environment and Sustainable Development (UNDESA and IDI, 2018).

Engaging stakeholders in SDG-related audits can be a way to increase the audits' relevance; in the process, SAIs can also contribute to raising awareness about the SDGs. In some cases, conducting the SDG preparedness audits has led SAIs to engaging stakeholders. However, this must be done in a way that preserves an SAI's independence, which some SAIs perceive as a challenge. This is not specific to SDG audits.

The experience of SDG audits has once again shown the importance of enhancing the relevance of the audit function through appropriate communication. This is a long-standing issue, which is not specific to this exercise. However, SAIs can take advantage of existing online channels disseminating information on the SDGs to further publicize their SDG audits. Such channels are provided by national and international NGOs. For example, the SDG knowledge platform of the International Institute for Sustainable Development (IISD) has covered SAI-related events and has disseminated SDG-related audit reports.<sup>22</sup>

The salience of SDG audits could also be limited if SDG audits were perceived as too critical of government action. As described in introduction, reviews of SDG implementation at the national level are often tied to presentations made by governments at the UN to the whole UN membership. In this exercise, governments have a strong incentive to avoid shedding a negative light on their country's performance. Audit institutions, on the other hand, are not bound by such considerations, and may be much blunter in the way they assess preparedness or implementation. As a result, there is a risk that SAI audits be downplayed or disregarded by governments. This may also affect the credibility of SDG audits (see below). This problem was mentioned by several SAIs at the meeting in New York in 2018 (UNDESA and IDI, 2018).

Lastly, over the longer term, the relevance of SAIs' SDG audits will be judged in part by whether they contribute to fostering transformative change where it is needed. It has become commonplace to say that

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<sup>22</sup> See <http://sdg.iisd.org/>

the transformative nature of the 2030 Agenda will require different ways to operate, for governments as well as for other stakeholders. There might be a risk that audits, due to adherence to strict methodologies and standards, are perceived as failing to look outside the box and contributing to maintaining the policy status quo (e.g. by “validating” policy approaches that fail to address the need for radical change, or not venturing into suggesting alternative policy approaches). Clearly communicating what SDG audits are for and what they aim to do is important in this regard, to avoid false expectations. This point is perceived quite clearly by SAIs themselves. At the meeting in New York in 2017, it was suggested that one of the key questions to be asked in SDG audits should be “what are governments prepared to do differently?”.

## Legitimacy

A primary source of legitimacy for SAIs is their institutional anchoring in fundamental legislation, often in the national constitutions. At the international level, and specific to the SDGs, the role of SAIs is mentioned by the Addis Ababa Action Agenda (AAAA) on Financing for Development, which is an integral part of the 2030 Agenda concerned with its means of implementation. In paragraph 30 of AAAA, UN Member States state that they “will strengthen national control mechanisms, such as supreme audit institutions, along with other independent oversight institutions, as appropriate”.

Focusing on the national level, as argued in the introduction, the existence of clearly defined targets subscribed by national governments seems to make a clear case for SAIs’ involvement in auditing governments’ performance on the SDGs or their corresponding national objectives and targets. This argument has gained salience over the past few years, as it has become increasingly clear that the SDGs, because they cover essentially all areas of government action, should not be thought of as a separate process from regular government work. In particular, many governments have come to the conclusion that there should be no separate budget for implementing the SDGs (apart from the specific costs related to creating collaboration structures and mechanisms, etc.); rather, all sector expenditures should be aligned with the (national) objectives and priorities in line with the SDGs.<sup>23</sup> This puts action on the SDGs squarely in the remit of supreme audit institutions. In this regard, the relationship between SAIs and Parliaments is an important factor of legitimacy, especially in countries where SAIs report directly to Parliament.

On the other hand, as argued in section 5, the non-binding status of the SDGs, and the perception that SDGs are mostly relevant to the international level, may result in questions regarding the legitimacy of SAIs’ investing in auditing SDGs.

As audits of preparedness take place at the beginning of the policy cycle and lead to conclusions and recommendations that should be part of governments’ action plans to strengthen SDG implementation, SAIs may be seen by governments as stepping out of their mandate and traditional role – a reaction that was mentioned by some SAIs in 2018 when they spoke about their experiences in conducting preparedness audits.<sup>24</sup> Governments and others may feel that other actors are more suited to policy evaluation and policy advice in relation to broad development goals, for example, universities, think tanks, and policy evaluation offices that are part of the government. It is beyond the scope of this article to do a systematic analysis of the comparative

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<sup>23</sup> At the meeting in New York in 2018, this was emphasised by the SAIs of Costa Rica, Spain and Bogota (Colombia), which are auditing the preparation of governments to implement SDG 5.

<sup>24</sup> In Indonesia, for example, the SAI met with some resistance from government officials, who questioned whether the SAI might be unduly stepping into a policy-making role.

advantages that SDG audits done by SAIs may have versus evaluations done by other types of institutions.<sup>25</sup> However, it seems clear that there may be opportunities for SAIs to collaborate with these actors on topics of common interest in order to contribute more effectively to SDG follow-up and review, including by sharing methodologies and comparing results.<sup>26</sup> More generally, there is a need for clarifying the role of SAIs and explaining the specificity of audits of preparedness in the broader context of SDG implementation.

As mentioned earlier, some SAIs do not have the mandate to conduct performance audits. Although this constitutes a clear impediment to conducting SDG implementation audits, SAIs in that situation can use information produced by compliance and financial audits to inform monitoring of SDG 16 (INTOSAI 2017).

More broadly, as governments take the lead in the SDG implementation process, the challenge in many countries is for SAIs to be “invited to the party”. One area of particular interest for SAIs is to be involved in reflections on national planning and budgeting processes. Depending on their national context, SAIs may need to adopt a proactive approach and reach out to government and other stakeholders to inquire about SDG implementation plans and advocate for the potential contributions of the SAI (UNDESA and IDI, 2017).

### Credibility

Credibility of SAI audits is an important factor, not only for the reception and impact of the audits, but for the reputation of SAIs in their national context. Being able to produce quality audits, which not only meet international standards but are recognised as credible by governments and other actors, is paramount.

On the one hand, as oversight bodies, SAIs generally have extensive experience in auditing sectoral programmes in nearly all SDG areas – from health to water and sanitation to education to infrastructure to ecosystem management. The issues encapsulated under the SDGs are not new, and capacity to understand the underlying substantive issues and other factors that may bear on audits (for example, the nature of supply chains in specific sectors) is often present in SAIs. In addition, for the SAIs that have been participating in international programs such as the one led by IDI, the reliance on international standards that is built into these programs brings an external validity check that can enhance credibility on the national stage. The fact that SDG preparedness audits conducted in different countries highlight similar issues, as illustrated in section 3, can also reinforce the credibility of SDG audits nationally. Importantly, compared to other settings (e.g. evaluations that were done in the context of the MDGs mostly from the perspective and for the benefit of donors), SDG audits are produced by SAIs, which are national institutions with a clear anchoring in national reality and are ultimately accountable to their own citizens.

On the other hand, as highlighted above, SDG-related audits and especially preparedness audits do present technical challenges, and there may be lack of relevant skills in SAIs for such audits. The SDGs call for specialized knowledge and expertise, which should gradually be built in audit teams. At the most basic level, awareness of SDGs should be increased in SAIs as in other national institutions. Several SAIs (Canada, Costa Rica, Brazil) have emphasized the importance of having multi-disciplinary teams for auditing SDG sectors and issues (UNDESA and IDI, 2018). Yet, the internal organization of SAIs may not foster interdisciplinary work. Many SAIs are likely to face the dilemmas that confronted other organizations as they tried to

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<sup>25</sup> One advantage that SAIs may have is their natural inclination to focus more on accountability than other types of policy evaluation (Davis, 1990). This feature has remained even as audits progressively addressed other dimensions and moved closer to policy evaluation over time.

<sup>26</sup> The need for strengthened collaboration between SAIs and other actors was already identified more than 10 years ago in the context of the Millennium Development Goals, see UNDESA (2007).

“mainstream” issues such as gender or the environment into their structures and processes. Evaluating the effectiveness of alternative arrangements, including the creation of specialized “SDG units” which some SAIs have put in place, will be important in coming years. Building appropriate skills and creating appropriate incentives in SAIs (for example, strengthening internal communication lines) is thus an important step. With respect to the former, cooperative audits involving SAIs in several countries can be a powerful tool to enable capacity building and knowledge sharing across SAIs. The SDG audit experience since 2015 has featured a number of cooperative audits, as explained above.

As mentioned above, the credibility of SDG audits may also be affected by potential discrepancies between the audits and other policy evaluation exercises, including those conducted within the government. In the context of discussing SDG global review mechanisms, some SAIs have expressed concerns about the gaps between governments’ reports and the SDG audits findings, and reflected on potential measures to reduce such gaps, including dialogue between the government and the SAI. Such measures would have to be acted upon carefully and transparently in keeping with SAIs’ fundamental interest in preserving their independence and autonomy.

## **7** Conclusion

The involvement of SAIs worldwide in auditing the implementation of the SDGs is a rare innovation. This development results from the conjunction of multiple factors, including the high take-up of the 2030 Agenda by national governments. As explained above, critical factors have been the decisive engagement of INTOSAI with the SDG agenda, and the support provided by IDI and others to SAIs’ efforts to conduct SDG audits – including the development of standards and templates.

The first wave of SDG audits has been met with important successes, but also highlighted concrete challenges. Some of these challenges are generic for SAIs (e.g. those relating to their independence, mandate, communication strategies, or the uptake of their recommendations), while others are more specific to the context of the SDGs (for example, the need to build appropriate skills within SAIs). How SAIs are able to navigate these challenges in the short and medium term will depend on country context. Actions suggested by SAIs themselves (such as better communication of results) or by others (working more closely with other institutions on topics of common interest) could be part of strategies to move forward.

In most countries, the government’s response to SDG audits remains to be seen. SAIs will have to consider those responses as they decide on how much to invest in this area in coming years. Ultimately, the governments’ take up of recommendations made by SAIs and other institutional actors on SDG implementation will largely depend on the momentum that the SDGs are able to maintain on the international and domestic agendas. The forthcoming stock-taking of the progress made on implementation of all the SDGs at the summit level in September 2019 at the United Nations will be important in this regard. Depending on the outcomes of this meeting, national SDG uptake, and the importance that is given to the SDGs on the national political and policy agendas, may change significantly, and differently so across countries. This would in turn affect the relevance of SAIs’ involvement in auditing the SDGs.

Whatever happens, the clear engagement of SAIs in auditing the national implementation of non-binding intergovernmentally agreed development programs may in some countries have contributed to start to carve a new political and institutional space for SAIs and may eventually durably change the institutional balance in many national settings. One of the possible outcomes of this experiment is, at least in some countries, a

stronger institutionalization of the role of SAIs in national accountability systems for intergovernmentally agreed development goals and other non-binding international legislation.

In the long term, in considering their roles in auditing the implementation of the SDGs, SAIs will have to consider the broader picture of changes in their national accountability systems. The role that is given to external audit varies over time, and recent examples show that there can be unexpected changes in the space and clout of external audit in national accountability systems. For example, Eckersley et al. (2014) document how the UK Government moved to require local authorities to publish a range of financial and performance datasets online, while at the same time abolishing the Audit Commission, a body that used to carry out performance assessments of local authorities, while giving the National Audit Office jurisdiction to audit local finances but not the performance of local public services. It would indeed be a Pyrrhic victory, if some SAIs were to gain a space at the table in the national review system for the SDGs, only to witness the remit of external audit wane in other areas that may be as much as, and even more directly relevant to the implementation of the SDGs. This highlights the importance for SAIs engaging in SDG audits to clearly demonstrate the relevance of this work for national purposes. Advancing in demonstrating this depends crucially on being able to collect evidence of their impact on improving both national planning and implementation of the SDGs.

The efforts of SAIs and their regional and international organizations to develop new methodologies and standards to audit the SDGs and assess how to implement them in practice constitutes a real new development. Early results suggest that these efforts can contribute to strengthen transparency and accountability in the implementation of the 2030 Agenda. Hopefully, this experience will be recorded, analyzed and shared, and will benefit other types of institutions and actors working on accountability and monitoring for the sustainable development goals.

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