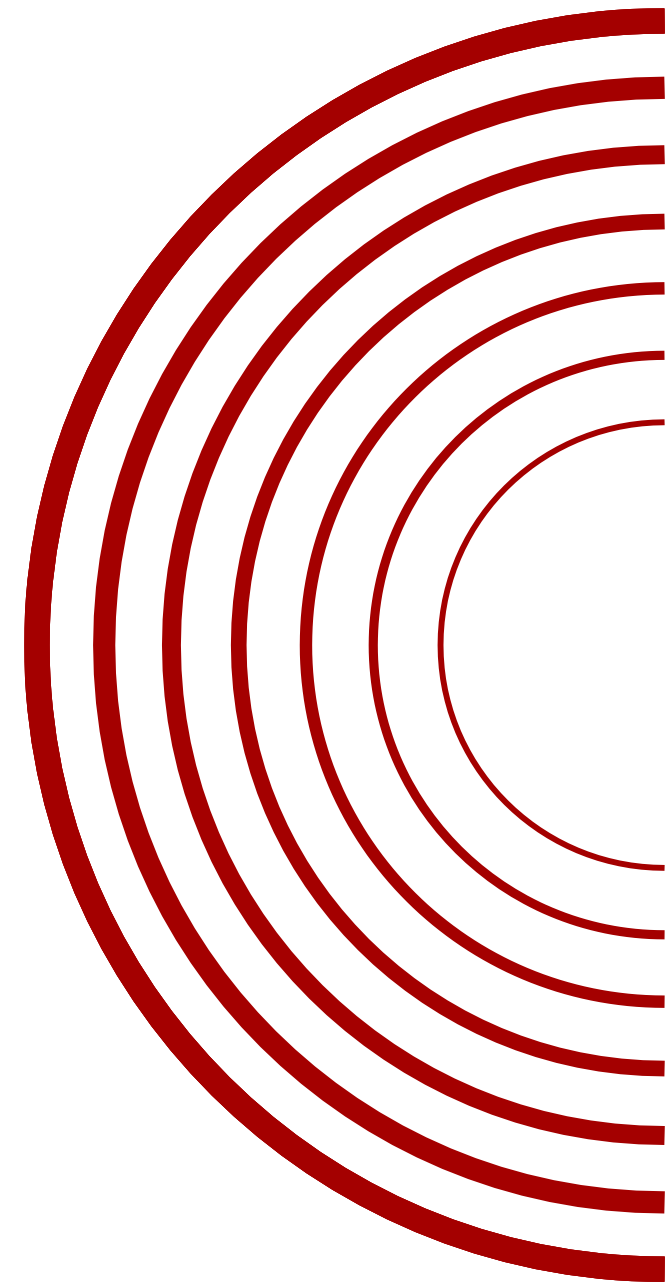


How to audit and report on UN's Sustainable Development Goals: An example from NAO Norway

Presentation of paper for YES 2026

9-10 May 2026



Agenda

1. Introduction, background and purpose of the investigations
2. How to audit Sustainable Development Goals (SDGs)
3. Method and data
4. Conclusions and recommendations
5. Follow up report
6. Lesson learned
7. How we as auditor can contribute

1. Introduction, background and purpose of the investigations



About us (1:4)

- We are from **NAO Norway**.
- We work in performance audit and financial audit.



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Introduction (2:4)

- The government chose to endorse the UN's 2030 Agenda and SDGs in 2015.
- NAO
Norway conducts many audits in which the SDGs are directly or indirectly involved.
- **We have performed two investigations regarding the follow up of the SDGs:**
 - In 2020 NAO
Norway published an investigation of Norway's follow-up of the UN SDGs.
 - In 2023 NAO Norway published a follow up investigation.

Sustainable Development Goals (SDGs) (3:4)



Background and purpose (4:4)

- **Purpose:** assess the government's governance and reporting of the national follow-up of the SDGs.
- **Background:**
 - The government is responsible for follow-up and for ensuring implementation at the national, regional, and global level.
 - The government is also obliged to report annually to the Parliament on the follow-up.

2. How to audit SDGs



How to audit SDGs (1:2)

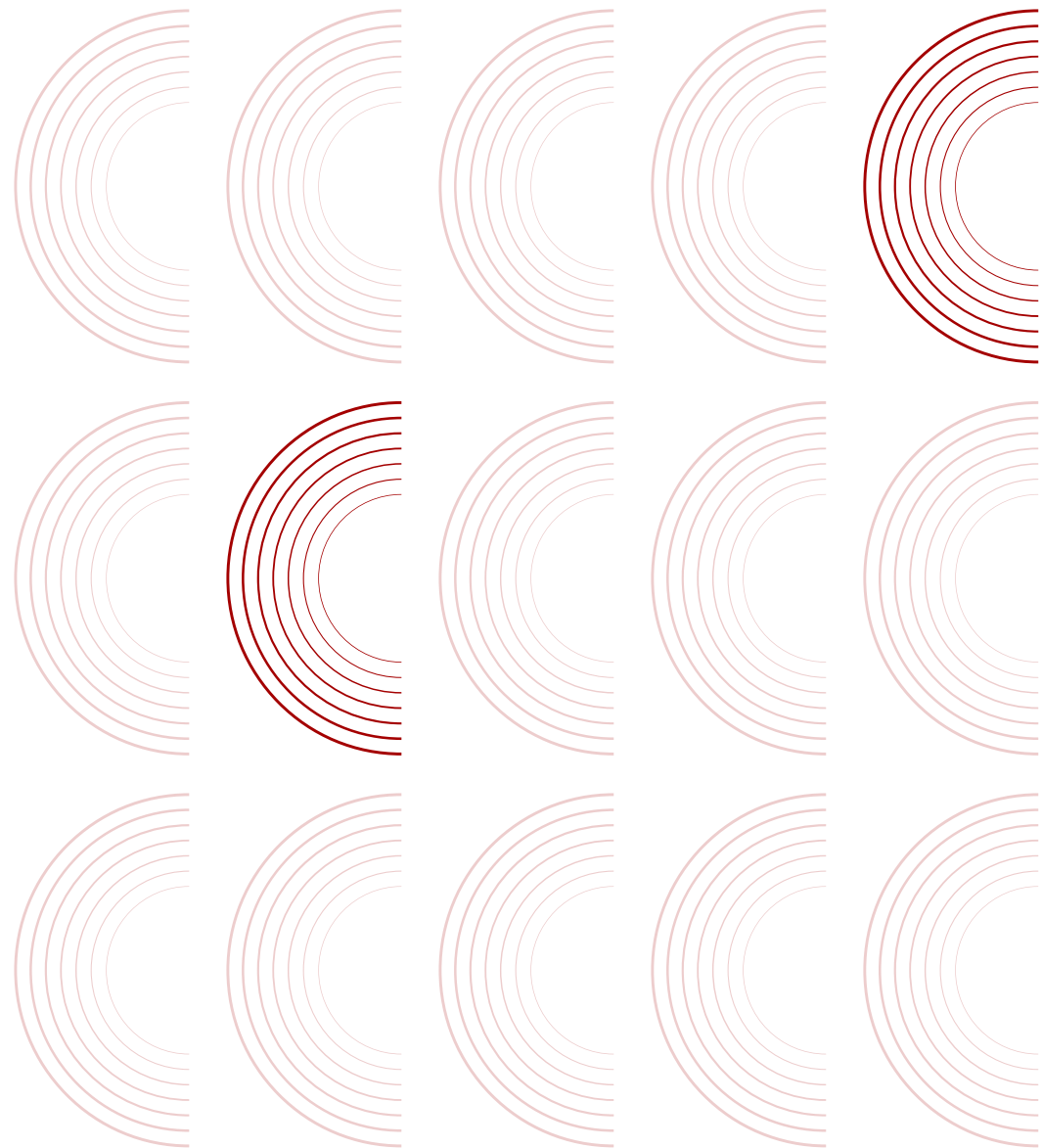
For audits of the UN's 2030 Agenda and the SDGs, a distinction is made:

- **Audits of preparedness** examines whether measures have been taken to ensure that processes are carried out in line with the principles of the 2030 Agenda.
- **Audits of implementation** of the SDGs examines whether the processes have been followed and whether the work on the SDGs has produced the desired results and impacts.

How to audit SDGs (2:2)

- NAO Norway examined **which preconditions should be in place for Norway to be able to achieve the SDGs.**
- The audit concerned preparedness and was a systems audit that primarily looked at organizational measures and instruments.
- The design of NAO Norway's audit was based on **the framework for auditing preparedness, developed by the IDI in 2018.**

3. Method and data

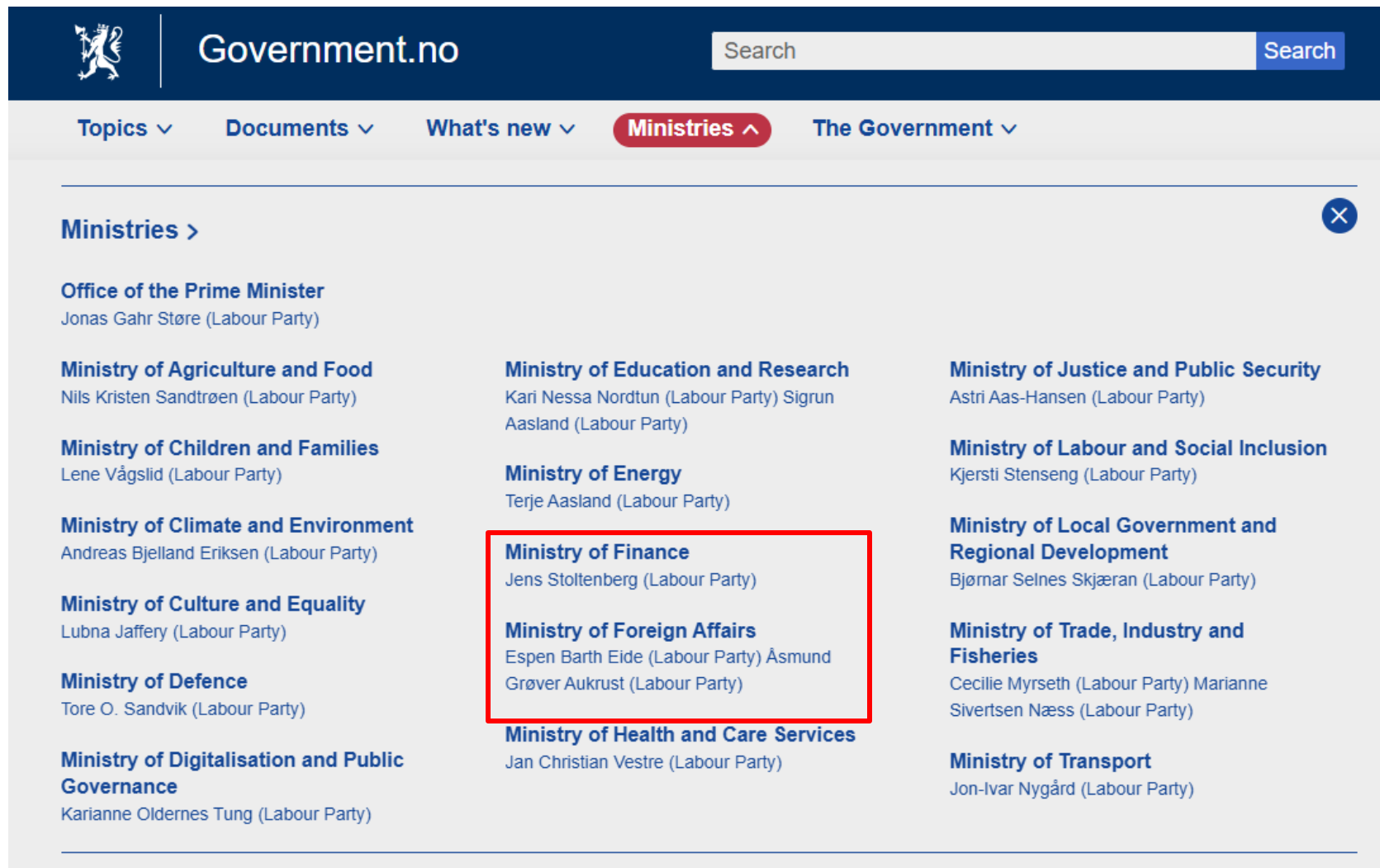


Method and data (1:3)

The methods for data collection were document analysis and interviews combined with letters with a questionnaire to key stakeholders:

- **The document analysis covered parliamentary documents, governance documents**, reports, minutes/records of meetings, and UN documents.
- **The topics for the interviews and the letters with questions** were governance and organization of the work at the national level, as well as arrangements for measurement and reporting

Method and data (2:3)



The image shows the top section of the Government.no website. The header is dark blue with the Government of Norway logo on the left, the text 'Government.no' in the center, and a search bar on the right. Below the header is a navigation bar with links for Topics, Documents, What's new, Ministries (highlighted in red), and The Government. The main content area is titled 'Ministries >' and contains a grid of ministry links. The 'Ministry of Finance' and 'Ministry of Foreign Affairs' are highlighted with a red border.

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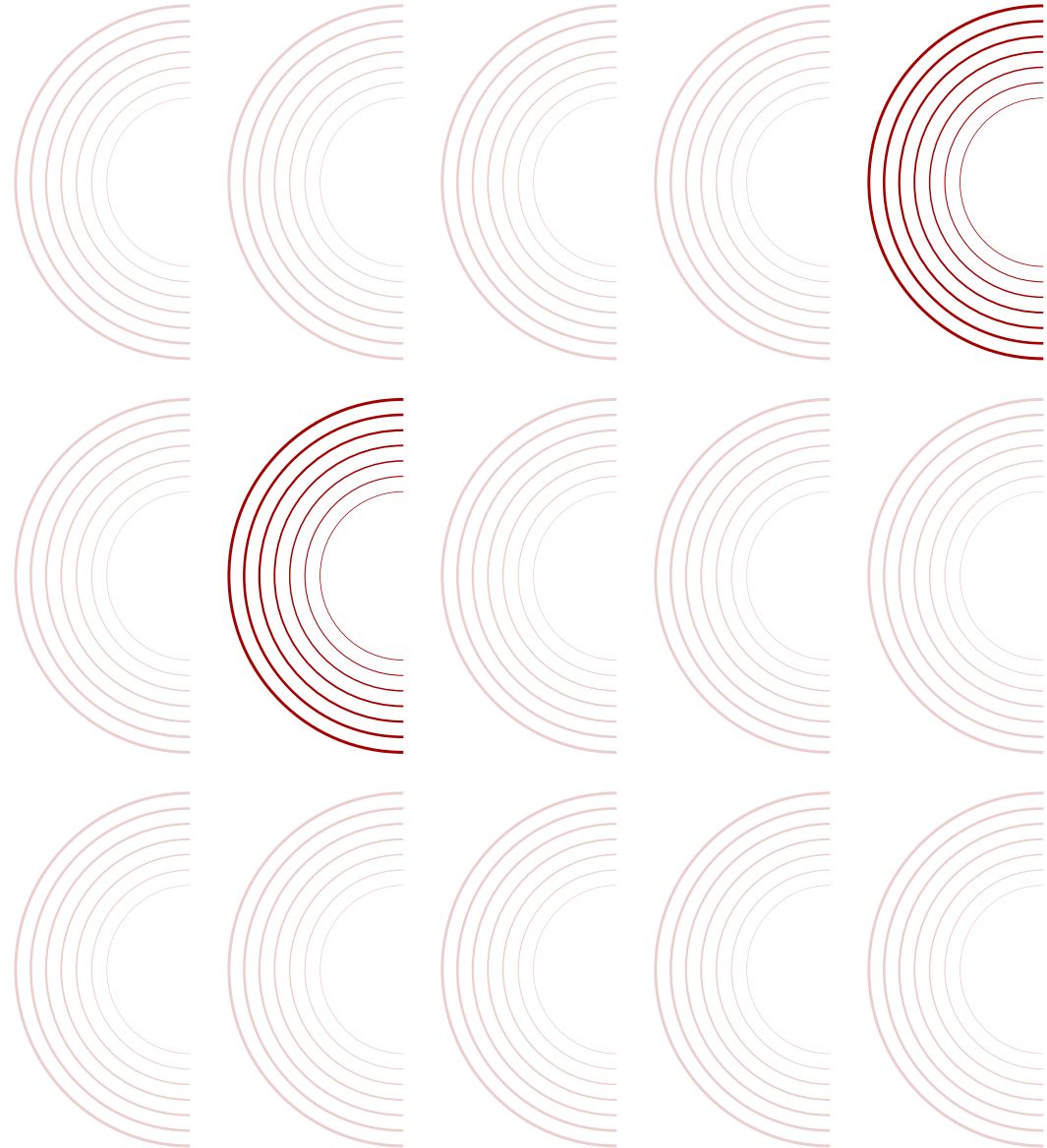


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Method and data (3:3)

- The main emphasis of **the investigation was directed at the ministries with overall responsibility for preparedness.** This applies to the Ministry of Finance and the Ministry of Foreign Affairs.
- **The investigation also compared Norway's status with the status in other Nordic countries** such as Sweden, Denmark, and Finland, without carrying out a full benchmarking exercise.

4. Conclusions and recommendations



Conclusion and recommendations (1:2)

The investigation in 2020 reached the following conclusions:

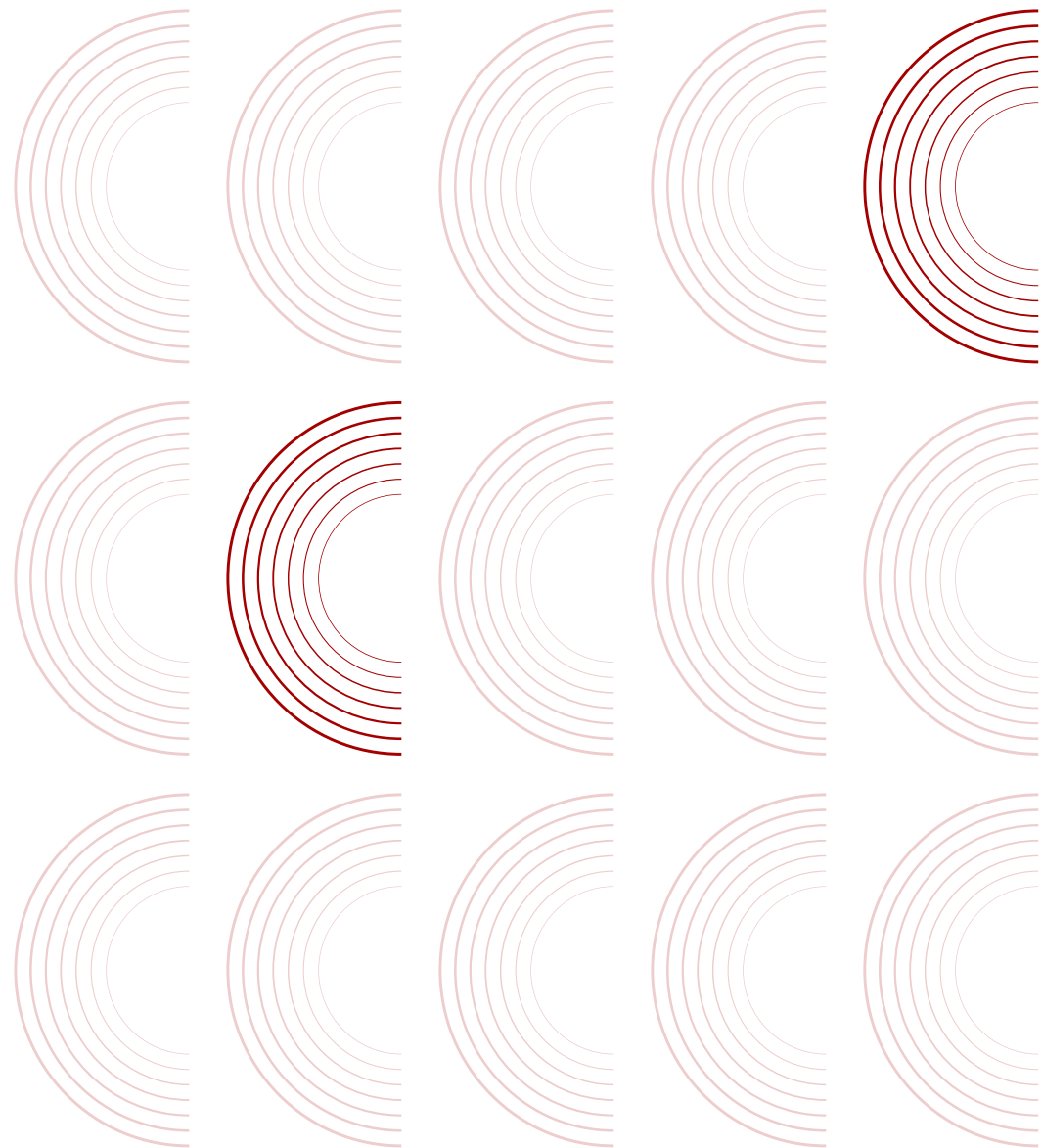
- The national follow-up of the SDGs has **not been coordinated well enough**.
- Norway **lacks a comprehensive plan for implementing** the UNs 2030 Agenda for Sustainable Development and the SDGs.
- The **Statistics Norway has been insufficiently involved** in the work on the SDGs.
- The **reporting does not provide the Norwegian Parliament with sufficiently good information** on the status and progress of the national follow-up of the SDGs.

Conclusion and recommendations (2:2)

NAO Norway recommended that the Ministry of Local Government and Regional Development:

- **follow up the Parliament's expectation of a comprehensive plan** for implementing the national work on the SDGs,
- ensure that **the Parliament receives comprehensive information** on status, results, and progress,
- ensure **indicator-based performance reporting that is well coordinated** with other statistics,
- ensure that **the national work on the SDGs is sufficiently well coordinated**, and
- **adapt the agenda to national circumstances**, by considering targets, clarifying challenging goals, and prioritizing.

5. The follow-up report



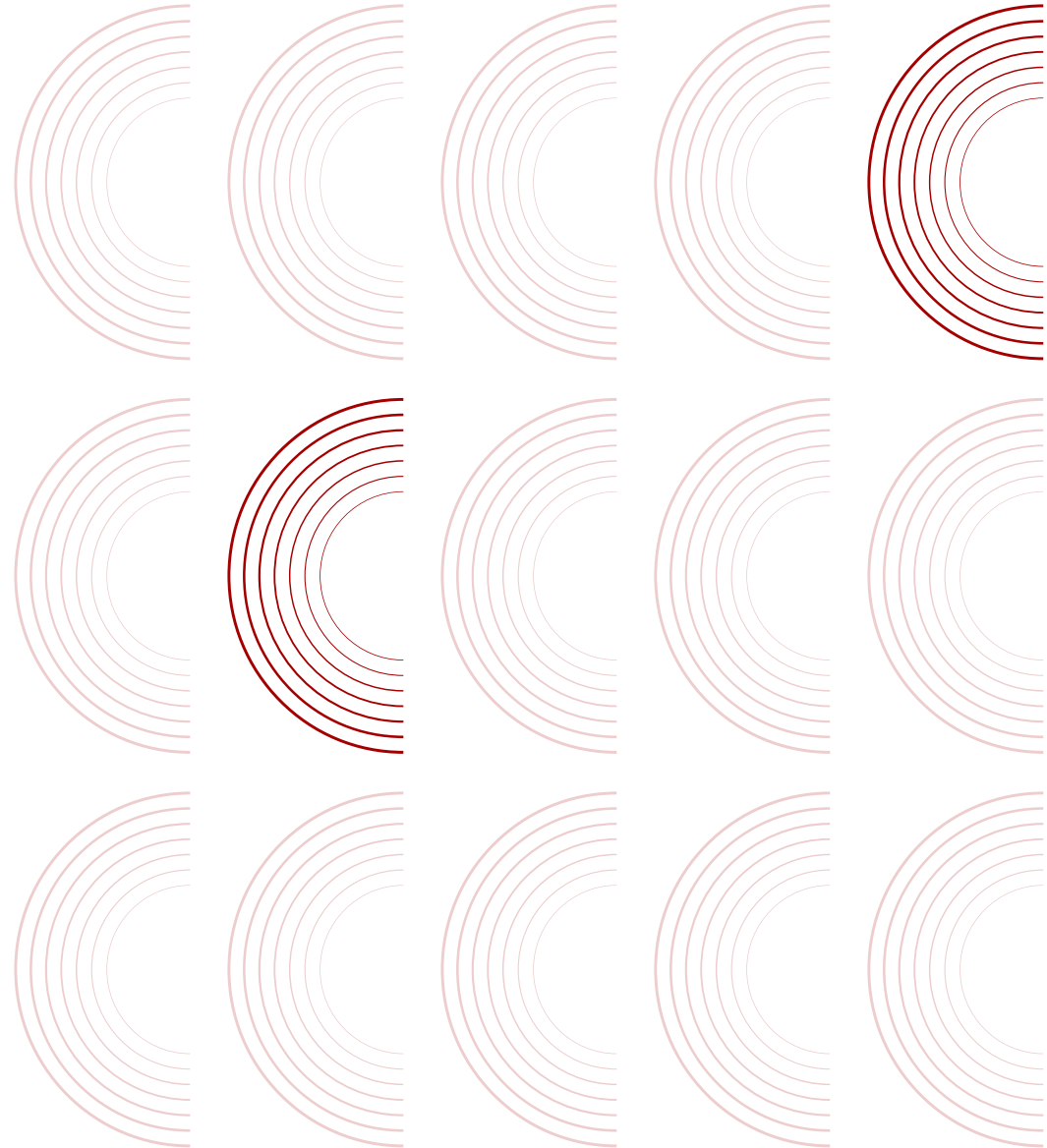
The follow-up report (1:2)

- The report from NAO Norway was given to the parliament and later **deliberated in a plenary session**.
- NAO Norway followed up the investigation from 2020, and since then the Ministry of Local Government and Regional Development had **implemented several measures**.
- In 2021, **the government presented an action plan** to achieve the SDGs, in which the national work on the SDGs was reviewed.
- **NAO Norway stressed the need for the implementation of the action plan** to be managed and followed up.

The follow up (2:2)

- NAO Norway ended the follow up in 2023, but **as supreme audit institution we can contribute further to the topic** by for example:
 - examining status,
 - the effects of policy instruments/measures, and
 - progress towards achieving the national goals and targets

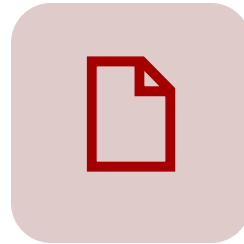
6. Lessons learned



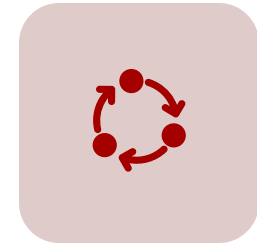
Lesson learned



Reporting on the SDGs requires extensive searching for relevant audit criteria and the use of professional auditor judgement, since neither national targets nor a national action plan had been adopted at the time of the first investigation.



The SDGs (and their targets) are very broad, which can make meaningful reporting on the achievement of the goals difficult.



Today, **there are several sources of methodology and a basis for auditing the SDGs**, both at the national and local level – including through the ISAM audit model developed by the IDI.

7. How we as auditors can contribute?



How we as auditors can contribute (1:2)

The supreme audit institution can play a distinct and important role in examining and reporting on the status of the SDGs. This is due to:

- **neutrality and ability to provide an objective assessment** of progress on the SDGs
- **independent of party politics and political divisions**

How we as auditors can contribute (2:2)

- **Supreme audit institutions operate independently of national authorities** and are therefore able to report on the implementation of the SDGs in a neutral, impartial, and objective manner.
- In Norway, successive governments have committed to achieving the SDGs, and **NAO Norway has a mandate to audit and report on the government's efforts and results.**
- The Auditor General and the Board of the NAO Norway have identified **seven strategic priority areas**, and two of these are *climate and environment*, and *the green transition and public administration's use of resources*.

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