

ALSAI auditors attend IDI Webinar on Auditing the Implementation of the Sustainable Development Goals (SDGs)

On 26 November 2024, ALSAI auditors attended an online webinar organized by the INTOSAI Development Initiative (IDI) on auditing the implementation of the Sustainable Development Goals (SDGs).

Session One: ISAM and Its Context

ISAM 2024 provides practical guidance for Supreme Audit Institutions (SAIs) on auditing the implementation of the Sustainable Development Goals (SDGs). It also includes considerations for strategic planning for impact by incorporating audits of SDG implementation into SAIs' strategic and annual audit plans.

While focusing on policy coherence and the whole-of-government approach, ISAM recognizes the diversity of SAIs and provides guidance for conducting audits that comply with the ISSAIs, contribute to enhancing the impact of SAI audits, and place particular emphasis on the principle of "Leave No One Behind" (LNOB).



What is new in IDI's SDG Audit Model? It includes more methodologies, tools, and practical examples, with a broader and more practical focus on auditing the implementation of the SDGs.

ISAM 2024 contains a revised definition of auditing the implementation of the SDGs and identifies two key entry points—processes and programs—for conducting audits of SDG implementation:

Auditing processes focuses on the processes for implementing the SDGs at the national level across sectors and levels of government;

Auditing programs focuses on auditing the implementation of a set of programs that contribute to achieving selected targets linked to one or more global SDGs.

Ultimately, these audits should enable auditors to draw conclusions on the government's efforts to implement the principle of "Leave No One Behind" (LNOB) and its commitment to stakeholder engagement.

When developing strategic and annual audit plans, the implementation of the SDGs should be taken into consideration, with particular attention to four areas:

- How will the audit results contribute to the SAI's objectives regarding the implementation of the SDGs?

- What type of audit portfolio is desired, and what issues should be addressed?
- Does the SAI have the necessary capacity and resources to conduct the audit?
- Monitoring, evaluation, and learning.

Session Two: How to Assess Policy Coherence When Auditing the Implementation of the SDGs?

Policy coherence is an essential element in the definition of auditing the implementation of the SDGs. By examining policy coherence in their audits of SDG implementation, Supreme Audit Institutions (SAIs) contribute to the transparency, effectiveness, and efficiency of public administration, as well as to the implementation of the Sustainable Development Goals (SDGs).

The Policy Coherence Audit Framework is a practical guide designed to help auditors understand and assess policy coherence when auditing SDG implementation. It focuses on the two key entry points identified in ISAM: processes and programs. Processes may be horizontal, across sectors, and vertical, across levels of government. Programs may also be horizontal, either across sectors or within a single sector, and vertical, across levels of government and within one or more sectors.

There are four dimensions of policy coherence, as follows:

Horizontal: how a policy aligns with a country's objectives;

Horizontal/cross-sectoral: how a policy aligns with a country's long-term objectives;

Vertical: how a national policy aligns with local policies;

Cross-jurisdictional: coherence between the policies of developed countries and those of developing countries.

Supreme Audit Institutions (SAIs) can play a role in promoting policy coherence by assessing changes in the performance of institutional mechanisms in relation to the coherence of the outcomes they deliver.

Session Three: How to Assess Government Efforts to Implement the “Leave No One Behind” (LNOB) Principle?

The “Leave No One Behind” (LNOB) principle is a key element of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). It aims to ensure inclusive and equitable outcomes for everyone, not only for groups that are already well served in society.

LNOB seeks to address inequalities in opportunities and access to public policies and resources, ensuring that limited public funds are managed in a way that promotes greater equity.

The entry points for auditing LNOB are:

- Processes: considering LNOB as a government-wide process for implementing the SDGs at the national level;
- Programs: programs that contribute to achieving SDG indicators directly related to LNOB.

There are several challenges in auditing LNOB, including:

- lack of disaggregated data;
- reaching vulnerable groups and involving them in the audit process;
- auditors' ability to engage with vulnerable groups;
- maintaining objectivity;
- the costs and resources required to implement audit recommendations;
- the auditor's approach to LNOB and inclusiveness.

