UN Sustainable Development Goals (SDGs)
Performance audit & PAS Involvement
A premise:
PAS is an INTOSAI committee and should as such contribute in realising INTOSAI's Strategic Plan (ISP)
ISP Crosscutting Priority 2

«Contributing to the follow-up and review of the Sustainable Development Goals (SDGs) within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.»
• The UN 2030 Agenda and the Sustainable Development Goals
Crosscutting priority 2

Detailed in four approaches for SAIs:

1. Assessing the preparedness of national governments to implement, monitor and report on progress of the SDGs

2. Undertaking performance audits related to the SDGs

3. Assessing and supporting the implementation of SDG 16 and SDG 17

4. Being models of transparency and accountability
INCOSAI 2016: The Abu Dhabi Declaration

“Making a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development»

- INTOSAI aims to become an authoritative independent voice on the challenges facing the global community in planning and implementing the SDGs and reporting on their progress

- INTOSAI plans to provide regular feedback to our own community on SDG-related audit issues

- INTOSAI will provide analysis and insight on a periodic basis to our international stakeholders on audit and accountability issues related to the SDGs
So...

What is the PAS going to do, if anything?
A suggestion from the Chair

- UNDESA and IDI are planning to come out with a cobranded document on lessons learned and audit findings from cooperative audits facilitated by IDI in time for the UN HLPF 2019.

- The suggestion:
  - PAS could join forces with IDI and UNDESA in producing and securing the quality of this document.
  - This will be our contribution to realizing the INTOSAI Strategic Plan on SDGs in the coming year.
AUDITING SUSTAINABLE DEVELOPMENT GOALS
Implementation of Agenda 2030 will improve the lives of citizens

SAIs have a central role to play in an independent oversight of the implementation of the agenda

SAIs need support to conduct high quality audits and contribute to value and benefits
Support SAIs in conducting high quality audits of SDGs

Objectives:
- Advocacy & Awareness Raising
- Cooperative Performance Audit of Preparedness for Implementation of SDGs
- Community of Practice of SDG Auditors
- Guidance on Performance Audit of Preparedness for Implementation of SDGs
- Lessons Learned and Compendium of Audit findings
- Massive Open Online Course on "Leave no one Behind"

Partners: KSC, UNDESA, KNI, INTOSAI Regions, CAAF, IBP, GAB

SDGs & IDI
56 SAIs in English speaking regions & OLACEFS participating, 16 SAIs in CREFIAF, 13 SAIs in ARABOSAI interested, 12 ASOSAI: 14 SAIs, PASAI: 13 SAIs, CAROSAI: 2 SAIs, CREFIAF: 16 SAIs, OLACEFS: 15 SAIs + SAI Spain, EUROSAI: 3 SAIs, ARABOSAI (*): 13 SAIs indicated interest in participate in the programme in 2018.
Audit Objectives

Use Whole of Government approach on entire agenda or a goal or target

**Audit Objective 1** – To what extent has the government adapted the 2030 agenda into its national context?

**Audit Objective 2** – Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

**Audit Objective 3** – Has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?
As said, the suggestion:

• PAS could join forces with IDI and UNDESA in producing and securing the quality of the lessons learned/audit results document.

• This will be our contribution to realizing the INTOSAI Strategic Plan on SDGs in the coming year.

• We have informally discussed the possibility with the IDI (no commitments have been made)