

INTOSAI

GUID-5202 Update

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Reasoning for the GUID 5202 update

- Current document is **outdated**
- GUID doesn't include
 - ✓ important developments in global sustainable development agenda (notably the adoption of the SDGs)
 - ✓ synthesized overview of SAIs best practices
- There are no other IFPP and non-IFPP pronouncements on the organization of the sustainable development audit including the audit of the SDG realization

Project aim

- ✓ to address the aspects of SDGs audit and audit of sustainable development after 2030
- ✓ to be useful to INTOSAI regional organizations that actively promote their initiatives in the field of SDG auditing
- ✓ to emphasize INTOSAI's commitment to the principles of sustainable development and recognition of this topic as a priority for the INTOSAI community

Project objectives

- ✓ to explain prospects of the sustainable development audit
- ✓ to describe main elements unique to auditing sustainable development
- ✓ to provide references and examples
- ✓ to describe main risk-oriented approaches used in sustainable development auditing

Table of contents of the current GUID

1. Background
2. Sustainable development at national and regional level
3. Sustainable development at the program level
4. Building capacity within the SAI

Key points

Current document



Background

- ✓ The origins of sustainable development
- ✓ Sustainable development and governments
- ✓ How sustainable development affects SAIs

Updated document

- ✓ Sustainable Development Agenda 2030, SDGs (the principle “leave no one behind”, policy coherence, multi-stakeholder approach etc.)
- ✓ SAIs impact (UN Resolution (2014), Abu Dhabi Declaration and Moscow Declaration....)

Key points

Current document



Sustainable development at national and regional level

- ✓ Sustainable development strategies
- ✓ Sustainable development targets and indicators
- ~~✓ Green housekeeping and environmental management systems~~
- ~~✓ Scope for audit of environmental management systems~~
- ~~✓ Accountability and reporting for sustainable development~~

Updated document

- ✓ Basic principles (openness, advisory function of a SAI, use of innovative approaches, coordination of work with ministries and departments etc.)
- ✓ Practical framework (mandate, a separate subdivision, training of the staff, cross functional activities, risk management etc.)

Key points

Current document



~~Sustainable development at the program level~~

- ~~✓ Programs and sustainable development~~
- ~~✓ Opportunities for audit at program level~~
- ~~✓ Selecting topics for audit~~
- ~~✓ Scoping and designing sustainable development audits~~
- ~~✓ Methodological challenge~~



Updated document

Main documents on the SDG audit

- ✓ ISSAI 300, 3000
- ✓ IDI's SDGs Preparedness Audit
- ✓ ISAM
- ✓ GUID - 5290
- ✓ GUID - 9020
- ✓ Reference to GRI standards
- ✓ Reference to information sources (INTOSAI Atlas on SDGs, WGSDG KSDI, SDG Interlinkages Analysis & Visualization Tool etc.)

Key points

Current document



Building capacity within the SAI

- ✓ Step one: clarify mandate
- ✓ Step two: develop strategy
- ✓ Step three: build capacity and expertise within the SAI
- ✓ Step four: conducting audits
- ✓ Step five: learn from SAI's own experience and from others

Updated document

- ✓ Importance of conducting the Sustainable Development audit after 2030
- ✓ Active participation of SAIs in the process of setting new goals
- ✓ Recent developments and trends

Quality Assurance

Quality Assurance



QA 1

- ✓ At all the three stages, namely, project proposal, exposure draft and endorsement version, **Steering Committee of the Goal Committee or any body designated by it** approve the documents
- ✓ Exposure period - 90 days
- ✓ Analysis of the comments on the exposure draft
- ✓ Disposition table
- ✓ Final approval



Due Process

IFPP products

- ✓ At all the three stages, namely, project proposal, exposure draft and endorsement version, **FIPP** approves the documents
- ✓ Exposure period - 90 days
- ✓ Analysis of the comments on the exposure draft
- ✓ Disposition table
- ✓ Final approval

NEW TITLE



Sustainable Development: Practical frameworks for SAIs



INTOSAI



THANK YOU!

