

# SDG Audit : experience of the Court of Accounts of Senegal

*Fifth meeting of the WGSDG KSDI in Riyadh, Saudi Arabia*

**April 21, 2024**



# Presentation plan



Context elements



Audit on government's preparedness to implement the SDG : main findings



Audit of the implementation of the SDG :  
key audit engagements



Challenges and prospects

# 1. Context elements

- IDI and CREFIAF Program of cooperative Audit on Governments preparedness to implement SDG's in 2018
- 2014 : Adoption of the **Plan for an Emerging Senegal (PES)** as a new economic and social framework, with three strategic pillars:
  - I. Structural transformation of the economic framework*
  - II. Promotion of human capital*
  - III. Good governance and rule of law*
- SAI Senegal performed the audit of preparedness in 2019
- 77% of the 169 SDG targets are covered by PES sectoral policies
- SDG Annual Review Reports and Three Voluntary National Reviews

# Articulation PES-SDGs-African Agenda 2063



## 2. Audit on government's preparedness to implement the SDG's

<b>Objective 1 : Popularization and adaptation of the Agenda</b>	<b>Objective 2 : Identifying and securing resources and capabilities</b>	<b>Objective 3 : Progress review and monitoring</b>
Inappropriate anchorage of entity in charge of SDGs implementation (Direction)	Need to improve capacity mobilization of the formal and informal private sector	Lack of flexibility in the SDG review and monitoring framework (under direct authority of PR)
Difficulties in communicating and popularizing the agenda to the various stakeholders	Lack of coordination between structures in charge of resources mobilization	Relevance of the regulatory framework for monitoring the implementation of the SDGs
Civil society and private companies not involved in the assessment of SDGs alignment to the PES	Mobilization performance mitigated by exemptions and mismanagement	Data not sufficiently disaggregated

### 3. Audit of the implementation of the SDG's

<b>KEY AUDIT ENGAGEMENTS</b>	<b>SDGs CONCERNED</b>
<b>Audit of Gender Strategy of Quality Education Program</b>	<b>SDG 4 &amp; 5</b>
<b>Audit on Water and Sanitation Sector</b>	<b>SDG 6</b>
<b>Audit of Universal Health Coverage</b>	<b>SDG 3</b>
<b>Audit of the National Agency for the Quality of Higher Education</b>	<b>SDG 4</b>
<b>Audit of the Senegal Oil &amp; Gas Company</b>	<b>SDG 7</b>
<b>Audit of Equal Opportunities Card Program</b>	<b>SDG 10</b>
<b>Audit of the General Delegation for Urban Poles</b>	<b>SDG 11</b>
<b>Audit of Marine Protected Areas Program (in progress)</b>	<b>SDG 14</b>

## 4. Challenges and prospects

### ❑SDG Implementation and Monitoring Framework

- Coherence of the SDG implementation and monitoring framework
- Bring the alignment PSE indicators – SDG's to 90%
- Improving vertical consistency and inclusivity

### ❑Audits of the Court of Accounts

- Audit engagements oriented towards achieving the SDGs
- Sectoral approach and evaluation of public programs
- Control of reliability of SDG monitoring reports

