



الديوان العام للمحاسبة
General Court of Audit

قطاع الرقابة على الأداء
Performance Audit Sector

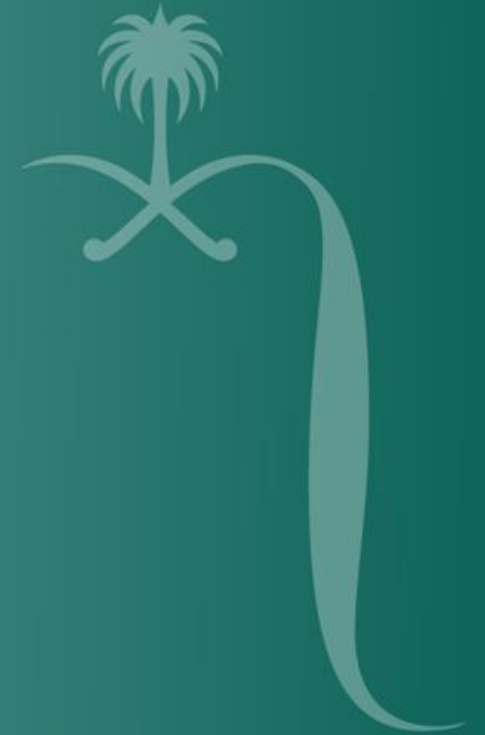
The supreme audit Institution of Saudi Arabia and its auditing over the SDGs. The Evaluation and Value Addition Stage

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POTENTIALS

1 SAI's mandate

2 Audit Methodology

3 Communication with Stakeholders



INTOSAI
WGSDG KSDI



POTENTIALS



1 SAI's mandate

The SAI has mandate from the legislative body to audit SDGs implementation.

2 Audit Methodology

The SAI is committed to INTOSAI Standards when auditing on the implementation of SDGs and its Guidelines.

3 Communication with Stakeholders

- Communication with Planning Sector, to follow up on the progress in achieving SDGs.
- The continuous communication with Statistical sector to follow up on indicators and its challenges.

STRATEGIC DIRECTION

1 A framework of operational Audit

2 Risk-based Evaluation

3 Targeting high-impact goals



STRATEGIC DIRECTION



1

A framework of operational Audit

The performance sector within the SAI, annually targeting a single goal of the SDGs.

2

Risk-based Evaluation

The SAI selects its auditing of SDGs, based on the relative importance after conducting necessary studies and analysis.

3

Targeting high-impact goals

The SAI targets goals where there are significant challenges at the national level, according to the progress reports.

EVALUATION OF GOALS AND INDICATORS

1 Complete Evaluation

2 Evaluation included the Planning,
Implementation and Statistical sectors



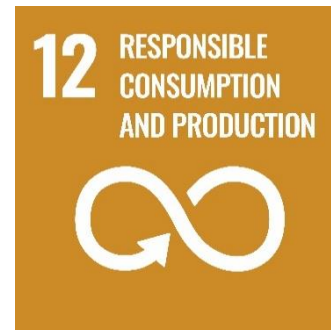
EVALUATION OF GOALS AND INDICATORS



1

Complete Evaluation

- The SAI has evaluated (4) goals of the SDGs.
- The SAI has submitted (3) detailed reports to the legislative body to inform them about the audit findings.
- The SAI is following up on the recommendations mentioned which, included in its auditing reports.



2

Evaluation included the Planning, Implementation and Statistical sectors

The SAI had audited more than (140) governmental bodies and institutions, on SDGs.

Results and Value Addition



Results

- **Weak governance of the SDGs management file**
 - The SAI in continue to raise awareness and comprehension with the audited entities about SDGs.
 - The SAI is following up on planning and statistical sectors, to finalize the launch of SDGs project file at the national level.

Results

- **Facing challenges in monitoring some indicators**
 - Some indicators need various surveys in different implementing sectors.
 - Audited entities need to raise the level of awareness and comprehension for the importance of SDGs.
 - Discrepancies in some information between implementing bodies, which require unifying.

Results and Value Addition



Value-Added

□ Forming (11) national teams for indicators analysis, and supervisory steering committees.

□ Re-forming internal committees in implementing bodies, to follow up on SDGs.

□ Issuance of directives from the legislative authority, requiring the implementation of recommendations from the SAI.



Thank you for your attention