



INTOSAI

WG SDG KSDI

Newsletter

First issue

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Foreword



Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

Dear colleagues,

I am glad to present you the WG SDG KSDI Newsletter.

In the very first issue, we tried to collect not only the first results of the Working Group's work but also to compile a list of materials on SDGs issues developed by international organizations, as well as to share audit results of some SAIs on Sustainable Development and the implementation of the SDGs.

I feel that the Newsletter might become an effective tools for our cooperation, which would help to keep the INTOSAI community well informed on our activities, goals and achievements. For us it is important to see that we are on the right path and that we do not duplicate the efforts of other working groups and do our work in vain.

The main principle of our work is achieving practical results without putting too much pressure on SAIs. That's why we will concentrate on the collection, systematization and publication of results of SAIs' analytical work.

Taken the uncertain times, we all realize that the crisis caused by COVID-19 could not leave the implementation of the SDGs unaffected. A lot now depends on the decisions that will be made.

Many experts talk about a unique opportunity to get a greater focus on sustainable development principles into economies after the pandemic, focusing social and environmental issues. The situation requires timely action both at international and national levels.

Through relevant audits and recommendations based on an ex-ante analysis, SAIs raise the awareness of the existing risks and nudge governments to take necessary measures. SAIs can nudge the public administration to make such decisions.

We encourage cooperation with IDI, an organization that we see as INTOSAI's main ideologist of the implementation of the SDGs, as well as with all INTOSAI regional organizations and working groups whose activities resonate with our work.

Efficient and timely knowledge exchange with key stakeholders both within and outside the audit community should become the cornerstone of our cooperation, especially during these uncertain times. In this context, we appreciate in particular the work done by SAIs that have contributed to the SCEI activities on the COVID-19 crisis and the experiences they share.

To remain relevant, we will enhance cooperation with the United Nations, the World Bank, the OECD and other crucial agencies and organizations as well as with academia and civil society.

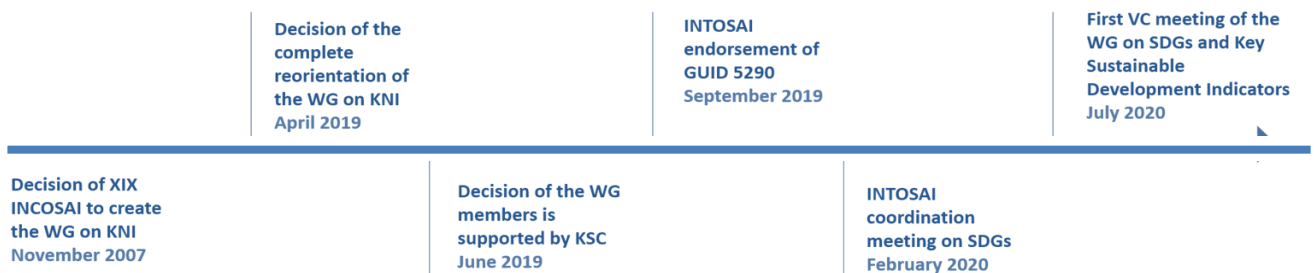
The Secretariat Team is always open for your suggestions on the WG activities and we welcome any ideas or projects you might come up with.

Introduction

The Working group on SDGs and Key Sustainable Development Indicators was created in 2019 as the successor of the Working group on Key National Indicators (KNI).

The WG members decided to dissolve the WG on KNI in 2019 by reorganizing it into a new group. The decision was later supported by the KSC at its annual meeting in June 2019 and adopted at the Governing Board meeting in September 2019.

In 12 years, the WG on KNI made considerable progress, analyzed the existing international practices, conducted a series of pilot audits and completed its main goal by publishing the Guidance on Audit of the Development and Use of Key National Indicators (GUID – 5290) which was endorsed in 2019 at the XXIII INCOSAI in Moscow.



We plan to use the achievements of the WG on KNI while developing and using the key national indicators in our future work related to SDG audit approaches.

Some new members have joined the group since its foundation.

Now it has 28 permanent members and 6 observers.

The members of the WG SDG KSDI updated the group's [Terms of Reference](#) and outlined the mission and the strategic goals of the WG as follows:

Mission

Support and coordinate efforts of the INTOSAI community to contribute to national goals and SDG implementation through promoting the elaboration and use of appropriate Key Sustainable Development Indicators and advancing a strategic approach to SAIs' activities.

Strategic goals

Support the enhancement of SAIs' role in assessing the efficiency and effectiveness of government activities through promoting a strategic approach to auditing, the elaboration and application of KSDIs and innovative evaluation tools;

Support the international role of INTOSAI in promoting SAIs as strategic partners of governments contributing to the implementation of national goals and the SDGs by developing the quality of their insights and recommendations.

The key goal of the WG involves shaping approaches that could contribute to the effectiveness of SAIs and their impact on the SDGs implementation and achievement of the national development goals.

WG SDG KSDI 1st meeting

The First Videoconference meeting of the Working group on SDGs and KSDIs on July 15, 2020, was organized with the help of the Blackboard application provided by the INTOSAI Development Initiative. The Videoconference gathered 77 participants from 23 SAIs as well as representatives from GIZ, IDI, JVI, INTOSAI Secretariat and World Bank.

Videoconference started with the welcoming addresses of Dmitry Zaitsev, Head of the WG SDG KSDI Secretariat; Monika Gonzalez-Koss, INTOSAI General Secretariat; Archana Shirsat, Deputy Director General & Head of Capacity Development at IDI; Srinivas Gurazada, Financial Management Specialist in Governance Sectors of the World Bank as well as presentations from the WG new members, SAI Peru and SAI Turkey. During the meeting, the speakers underlined that the creation of the WG was a timely decision, and marked the crucial role which SAIs play in the SDGs implementation as well as the importance of cooperation and knowledge exchange both within INTOSAI and its regional organization as well as with other relevant organizations.

The WG members marked the importance of the interlinkages and cross-cutting issues. Besides, the group reaffirmed the importance of practical and specific real-time audits in a cooperative approach not just within the WG but across INTOSAI.

Participants also marked the role of SAIs during the COVID-19 pandemic and the importance of implementation of SDG 16 in this context.

They then discussed [the results of the questionnaires](#) which were disseminated by the WG Secretariat earlier this year. The Secretariat then presented and discussed with the members basic provisions of two new working documents of the group which were developed by the Secretariat and later updated by adding the outcomes of the questionnaires: the [“WG SDGs KSDI Philosophy and Principles”](#) and the [“WG Way Forward”](#).

Secretariat also presented a draft list of pilot projects drawing on the analysis

of responses to the questionnaire.

One of the pilot projects «Guidelines on the audit of the reliability of macroeconomic forecasts» is coordinated by SAI Russia since the WG KNI activities. The plan is to prepare the final draft by 2022.

The WG members discussed draft projects on auditing the implementation of the SDGs and the KSDIs, auditing relevant topics to contribute to and enhance the ISAM model and SAIs' approaches to assessing the impact of the COVID-19 crisis on the implementation of the Agenda 2030.

Based on the discussion, the members of the group decided to update the list of topics for pilot projects.

The WG Secretariat informed the members about the WG SDG KSDI web-pages. All relevant information on the WG will be posted on the INTOSAI Community Portal page (<https://www.intosaicommunity.net/KeyNationalIndicators/>). The WG page at the Accounts Chamber portal also will be kept up-to-date (<http://audit.gov.ru/en/page/the-intosai-working-group-on-sdgs-and-key-sustainable-development-indicators>).

Full video of the session is available [at the link](#).

Welcome address



Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

The COVID-19 pandemic not only caused several difficulties in our work due to the confinement measures but also triggered the optimization of our organizational processes. It got us closer to active online communication that doesn't require extra spending and reduces our carbon footprint. This meeting only promotes this positive practice and I do hope that changes like that would only expand our communication.

Today's VC is a milestone for the group. This is our first meeting after we decided to focus on the SDGs. I am grateful to all the members of the Working Group on Key National Indicators for all the interesting work we did in the 11 years of its work.

It is time to move forward, and today we have to discuss our main goals, tasks and approaches as well as to agree on the key documents of the group. We will discuss our plans for the coming years and specific projects that might bring tangible results.

Speeches and presentations



Monika Gonzalez-Koss

Director of the INTOSAI General Secretariat

The INTOSAI Working Group on SDGs and Key Sustainable Development Indicators will address its new activities regarding the SDGs equally successfully as the Key National Indicators over the last decade under the experienced leadership of the Accounts Chamber of the Russian Federation.

This will be of utmost importance for INTOSAI since INTOSAI fully recognized the importance of the UN Agenda 2030 and included the SDGs as its Crosscutting Priority n° 2 in its current Strategic Plan 2017 - 2022. INTOSAI calls upon the member SAIs to “contribute to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates”.

INTOSAI and its member SAIs can make major contributions to national efforts to track progress, monitor implementation and identify improvement opportunities by conducting high quality audits of the implementation of the SDGs.

Therefore, the INTOSAI General Secretariat as an information hub and platform on the SDGs will support the Working Group on SDGs and Key Sustainable Development Indicators at its best.

You can count on us!



Archana Shirsat

Deputy Director General & Head of Capacity Development at IDI

My vision for WG SDG KSDI – IDI cooperation is to ‘Work together for high quality & high impact audits of the SDGs implementation by SAIs’.

We at IDI believe that this working group has a critical role to play in promoting and supporting SAIs’ contributions to the 2030 Agenda.

We at IDI would be delighted to work together with the working group as you take on this new role.

In my brief submission today, I have three key messages from the IDI which I would like to deliver.

Message 1: Now more than ever SAIs have a role to play by contributing to ‘build back better’

Message 2: Audit of the SDGs Implementation is not business as usual

Message 3: IDI will continue to work together for promoting & supporting SAIs

Taking in consideration the current situation we find ourselves in and the importance of SAIs responding in an agile manner yet an effective manner to this, in IDI we will be supporting three key audits in key areas: cooperative audit of strong and resilient national public health systems (linked to SDG target 3 D); pilot audit of elimination of intimate partner violence against women (linked to SDG target 5.2); cooperative Audit of Sustainable Public Procurement (linked to SDG target 12.7). All these audits are based on IDI’s SDGs Audit Model ([ISAM](#)).



Srinivas Gurazada

Financial Management Specialist in Governance Sectors
of the World Bank

The World Bank Group (WBG) is a natural partner and a strong ally to Supreme Audit Institutions on their work relating to Sustainable Development Goals. The SDGs are aligned with the WBG's twin goals of ending extreme poverty and boosting shared prosperity, and the WBG is working with client countries to deliver on the 2030 Agenda through three critical areas: (i) finance, (ii) data, and (iii) implementation – supporting country-led and country-owned policies to attain the SDGs.

We believe that SAIs can play a key role in contributing towards monitoring the progress of respective countries towards the SDGs. We look forward to collaboration with the INTOSAI WG on SDG KSDI through knowledge exchange, thought leadership and efforts to enhance appreciation of the value of SAI role in the SDGs among all stakeholders including development partners.

We appreciate the initiative of the WG and IDI for focus on SDG 3 on public health, which is timely considering the ongoing COVID-19 pandemic. We are also committed to supporting the protection of the independence of SAIs as envisaged in INTOSAI declarations.



B şra L leci Torun

Principal Auditor of the Turkish Court of Accounts

We underline the evolving role of the SAIs in the face of the SDGs, share its knowledge and experiences on the preparedness audit of the SDGs as well as its future projections about the implementation audit of the SDGs. We express our pleasure in being part of such a deep-rooted also quite new and promising initiative, state our willingness to take part actively in the activities of the WG, particularly regarding the audit of the implementation of the SDGs and the enhancement of the ISAM model.



Nelson Shack

The Comptroller General of SAI Peru

Carrying out actions oriented to fulfillment of the Agenda 2030 and the Sustainable Development Goals (SDG) by our countries is particularly relevant, considering the opportunity for prosperity that would be achieved for all the people, and in a sustainable way. In this context, the importance of SAIs and their contribution in all stages of the process, auditing both the preparation for the implementation of the SDGs and the implementation itself, is crucial.

In this regard, 100% of the audits performed by SAI Peru for this year will be linked to at least one SDG. To this, we must add our participation in the pilot cooperative audit that is applying the recently launched IDI's SDGs Audit Model (ISAM); as well as the audit of SDG 5 - Gender Equality, carried out in the Latin-American region and; the presentations we made in Abu Dhabi on the relevance of the SDGs. In addition, we have taken the lead in the region in conducting the coordinated audit of SDG 3 - Health and Well-Being.

We recognize the key role that the WGSDG KSDI will play in the INTOSAI community in building capacity for auditing the SDGs. Therefore, we are grateful for joining it, and we hope to contribute permanently to the Working Group.

Presentation of the WG SDG KSDI Philosophy and Principles



Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

The topic of SAI contribution to the implementation of the SDGs is a very comprehensive one. It includes matters of applying new auditing approaches, methodology maturity, using new technologies to work with data, proactive analysis, interaction with stakeholders, necessary limitations to ensure SAI independence and a lot of related questions.

The main goals and activities of the WG had been set in its ToR, nevertheless, we understood that the Group needed a document that would define its philosophy and the specific role that it should play in the diversity of INTOSAI projects connected with the 2030 Agenda. We certainly do not want to overlap with other INTOSAI bodies and, at the same time, seek to add as much value as possible for SAIs.

We defined two important principles of the Agenda for Sustainable Development: the interlinkages of the SDGs and the long-term approach that stands behind their implementation. Therefore, we decided that it would be beneficial for the WG to focus on audit aspects that would promote these principles.

We have developed the two priority directions for our Groups' work as follows:

- analyzing the interlinkages and cross-impact of the SDGs, specific targets and key indicators
- developing approaches to future-oriented recommendations as programs aimed at the SDGs implementation should have a long-term strategic perspective.

Why did we choose these specific aspects?

First, it is important not only to audit the very implementation of the SDGs but also to analyze the interlinkages between specific Goals. The Goals are just an instrument for measuring sustainable development. The pandemic made it clear that the world is not really on the way to the implementation of any Goal, include those that can be called the “basic ones”, SDG 1 “End poverty in all its forms everywhere” and SDG 2 “End hunger, achieve food security and improved nutrition and promote sustainable agriculture”.

The world regions witness not only a lack of progress, but a rollback on many the SDGs.

I am talking, for example, about the availability of clean water and decent work. Inequality expands in many countries, while the implementation of climate-related goals, articulated in both SDG 13 and the Paris agreement doesn't seem to be possible at the moment.

What we are focusing on is the synergies and trade-offs between different SDGs. There is the inconsistency of economic growth with climatic changes issues. Reducing poverty and hunger inevitably leads to increased consumption and ecological pressure, responsible consumption and bigger efficiency can decrease the number of workplaces etc. These issues are still left behind in the processes of practical SDG implementation in public governance.

Secondly, it is important to keep in mind that programs supporting the implementation of the SDGs should not be limited to policy cycles and recommendations should be future-oriented when conducting audits. That means particular attention should be paid to applying strategic approaches to auditing.

To ensure the relevance of the WG activities we also developed 4 principles:

- [Practical Applicability](#)
- [Continuity](#)
- [Openness and Inclusiveness](#)
- [Project Management approach.](#)

We mean by practical applicability that the WG will be focused on the development of practical documents such as recommendations for the application of guidance, including ISAM. We also highlight the importance of active engagement of experts and main stakeholders, including auditees, in the WG's activities.

This principle also implies that SAIs can greatly benefit from sharing experiences on the application of ISAM, conducting consultations or joint audits on the SDGs with other SAIs that have successful SDG audit experience.

Continuity means regular reporting about our activities. The publication of our best practices will help to draw more attention to the topic of the SDG audit among INTOSAI community and to emphasize its relevance and importance. The motto "Publish or Perish" should become the driver of our work.

Openness and inclusiveness are among the most important principles of our Group. We consider the involvement of INTOSAI responsible committees and working groups in the development of approaches, methods and criteria for auditing the SDGs to be an important task for our WG. We have already proved the commitment to this principle when developing these documents, as we have discussed it with representatives of the INTOSAI Secretariat and the INTOSAI Development Initiative. I would like to thank once again Monika and Archana for their contribution. We also welcome the participation of new WG members that represent INTOSAI regional organizations, previously not involved in the Group's activities. The bigger the involvement of regional organizations is, the greater would be the diversity and effectiveness of our WG.

Organizing the WG activities in line with the key principles of project management implies a clear definition of the main milestones, deadlines and responsible parties, as well as the development of roadmaps for individual tasks and projects. This would allow managing the group's activities most effectively and efficiently. We will arrange the Group's meetings when we have intermediary results of our projects.

The WG Secretariat has developed and sent out before the meeting the Way Forward of the Group for years from 2020 to 2021, which contains 6 Cluster Areas of Work based on the objectives of the WG:

- Capacity Development for auditing the SDGs
- Knowledge Sharing for auditing the SDGs
- Advocacy and Awareness Raising
- Key National Indicators and the SDGs
- Leave No-one Behind

WG Governance (Planning, regular communication, stakeholder engagement, partnerships, monitoring, reporting, evaluation)

The group's activities in each of the clusters will be aimed at implementing the stated principles and contributing to the achievement of the group's strategic goals.

WG SDG KSDI surveys

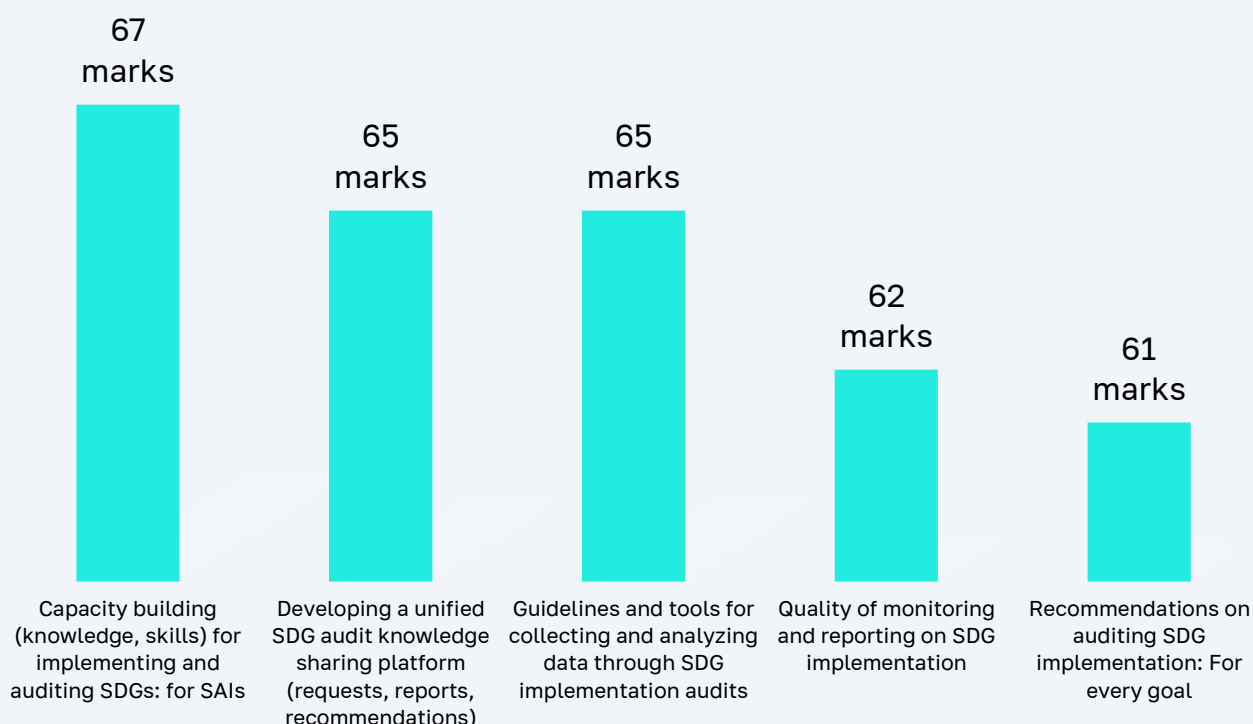
Two questionnaires were prepared by the Secretariat and sent out to the group's members in February and June 2020.

The first questionnaire was filled by Austria, Azerbaijan, Belarus, Brazil, Bulgaria, China, Finland, Indonesia, Kuwait, Kyrgyzstan, Moldova, Pakistan, Saudi Arabia, Slovakia, South Africa, AFROSAI-E.

The second questionnaire was filled by Armenia, Belarus, Brazil, Bulgaria, China, Indonesia, Italy, Kuwait, Moldova, Peru, Poland, Saudi Arabia, Serbia, Slovakia, Turkey, Zambia.

Despite a tangible influence of the pandemic on SAI activities, the responses to the first and second questionnaires demonstrate a similar vision of our future work and highlight the continuity, importance and long-term perspective of the goals and activities set by our WG.

The most important topics for the WG members



The [first questionnaire](#) was focused on understanding which SDG related topics are the most interesting for the WG, what should be dealt with first and foremost. The WG members defined the importance of suggested topics choosing 5 options from 1 («not relevant») to 5 («top priority»).

WG members also suggested additional topics that deemed necessary to be addressed by the Group:

- [Effectiveness of specific government programs or interventions aimed at reaching the particular target levels of the SDGs;](#)
- [Potential challenges and risks;](#)
- [Potential avenues for mitigating risks;](#)
- [Assessment of competence levels of a SAI at regular intervals;](#)
- [Auditing sustainability reports produced by state-owned enterprises \(e.g. in the energy and transport sectors\);](#)
- [How to decide the most appropriate moment or time in assessing the SDGs;](#)
- [How the internal audit roles can contribute to the success of the SDGs since they are part of the government.](#)

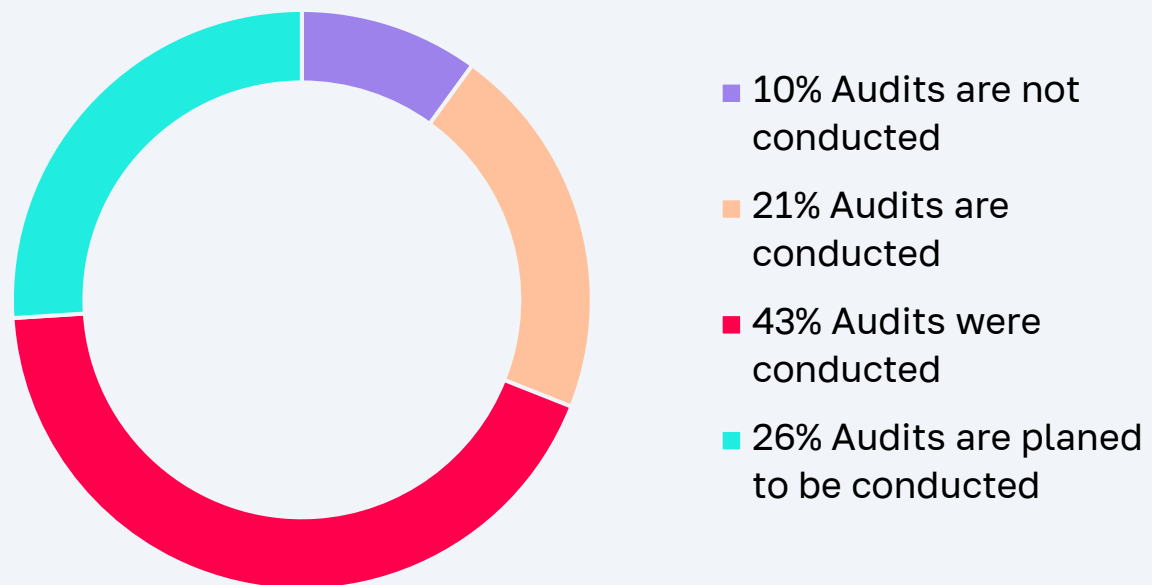
Judging from the diversity of responses, the fact that the same question in some cases received from 1 to 5 points from different participants, the remaining topics will not be entirely left behind and the relevant topics can be revised.

The [second questionnaire](#) took into consideration current COVID-19 conditions and covered some topics related to the WG concept.

Responses from 16 SAIs indicated that the SDG topic remains relevant and high-priority for all SAIs.

The SAIs emphasized that strategic development programs were implemented with the 2030 Agenda and that independent assessments of the SDG implementation were conducted in different countries.

What audits does your SAI conduct (has conducted / plans to conduct) of SDG implementation?



Box 1.

What audits does your SAI conduct (has conducted / plans to conduct) of the SDG implementation?

SAI Belarus: In 2019, performance audits were conducted under the following sustainable development goals: SDG 8- Performance Audit of the use of budget funds aimed at the implementation of the activities of sub-program 1 "Promotion of employment" of the State program on social protection and promotion of employment for 2016-2020"; SDG 11 - Performance Audit of the use of budgetary funds for the implementation of sub-programme 4, "Barrier-free living environment for disabled and physically impaired persons" of the State program on social protection and promoting employment in 2016 - 2020 years"; SDG-12 - Performance Audit of the implementation of the State program of the pharmaceutical industry development

of the Republic of Belarus for 2016 – 2020, approved by the resolution of Council of Ministers (28.12.2015 No. 1096). It is planned to conduct two performance audits within the framework of SDG 3 (late 2020): the implementation of sub-program 4 "Tuberculosis" of the State program "Public health and demographic security of the Republic of Belarus" for 2016-2020 and the use of budget funds aimed at the implementation of measures to protect the population from infectious diseases.

SAI Indonesia: With regard to the SDGs implementation, BPK RI has conducted an audit on Preparedness of the SDGs Implementation in 2018 under IDI-ASOSAI cooperative audit scheme. BPK RI will be participating in a program of the SDGs Implementation Audit in which the program is started with e-learning prior to do the audit itself. The program will start at the end of 2020, and the audit is expected to be done in 2021. In 2019, BPK RI has conducted an audit of a government program that contributed to the SDGs Implementation. This audit represents BPK RI's initiative to assess the Indonesian Government program that related to the SDGs Implementation.

SAI Italy: The Corte dei conti carried out two audits concerning the SDGs on "Quality Education" (Goal N.4) and on "No Poverty" (Goal N.1). Since the adoption of the UN Agenda 2030, the audit activity of the Corte dei conti has been increasingly targeted on sustainability and is aimed at monitoring the implementation of the SDGs. The latter is part of the central and regional annual audit plans since 2019. Accordingly, the Court identified as key areas of audit, both at central and local level, schooling and university education system, cultural heritage management, scientific and technological research and innovation, industry sector, digital agenda, labour market and social policies with regard to fight against poverty, healthcare system, disasters and catastrophes, etc. More detailed audits are focused on environmental protection objectives: renewable energies, mitigation of the effects of climate change, adaptation to climate change, sustainable use and protection of water and marine resources, transition to a circular economy, reduction of waste and recycling of materials, containment of pollution and protection of ecosystems.

SAI Kuwait: SAB has conducted some targets regard to SDGs 3, 4, 6, 7, 15 and plans to conduct some targets in SDG 13.

SAI Serbia: IDI ISAM pilot audit on Elimination of intimate partner violence against women (SDG Target 5.2).

SAI Slovakia: In 2021 SAI SR plans to conduct an audit of the SDG implementation at Ministry of Environment and concurrently follow-up audit of preparedness for the implementation of the SDGs that was conducted in 2018.

SAI Turkey: The TCA conducted an SDG preparedness audit and the reporting stage was completed this year. It will be published in the following months. Regarding the SDG implementation audit, the TCA has selected a topic that's about the renewable energy policies in Turkey related to SDG 7.2.

The responses regarding the practice of all-nation expert assessments of the 2030 Agenda implementation demonstrate the high priority of the SDG topic.

Box 2.

What all-nation expert assessments of the implementation of the Sustainable Development Agenda are being carried out (have been conducted / are planned to be conducted) in your country?

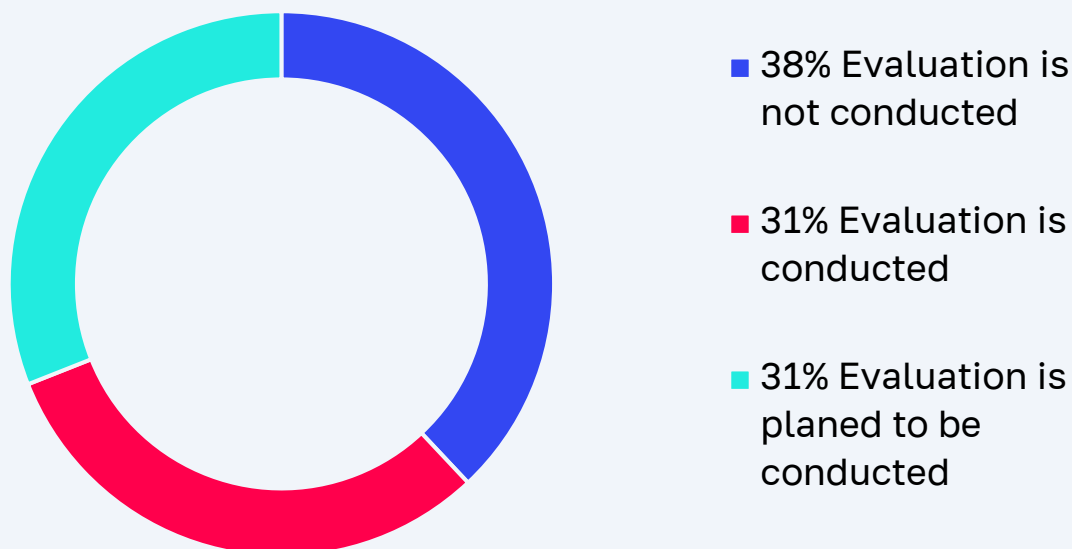
SAI Zambia: Rapid Integrated Assessment Tool (RIA I and II) aims to support Zambia in mainstreaming the SDGs into national and subnational planning, by helping assess the Country's readiness for the SDGs implementation. The tool suggests clear steps and templates for policymakers to conduct a rapid integrated assessment of the SDGs to determine their relevance to the country context, both at the national and subnational level and interlinkages across targets developed and supported by the UNDP. The Government of the Republic of Zambia is also strongly committed to the implementation of the transformative 2030 Agenda. The Country's Voluntary National Review (VNR) underscores this commitment by integrating a framework and putting in place strong coordination and reporting mechanisms. This further demonstrates the country's resolve to anchoring its development trajectory on the 2030 agenda. This VNR is an outcome of participatory and inclusive consultations based on a whole-of-government and whole-of-society approach.

SAI Indonesia: The SDGs are an interesting topic to research. Therefore, there are many independent parties that research developments in the SDGs. However, regarding the research that assess the implementation of the SDGs itself should be inquired further.

SAI Italy: The Italian Alliance for Sustainable Development (ASviS), established in 2016, brings together 270 member organizations and stakeholders, also stemming from the most important private institutions and networks. The ASviS analyses the implications and opportunities of the Sustainable Development Agenda; it contributes to the definition of an Italian strategy for the implementation of the SDGs and to the establishment of a monitoring system to track the progress of Italy in attaining the SDGs. The National Institute of Statistics (ISTAT) publishes an annual Report on sustainable development relating to the implementation of the Agenda 2030. The reports also contribute to develop good, evidence-based, sustainable and equitable public policies.

The responses to the items of the questionnaire related to the experience of evaluating the impact of the COVID-19 on the implementation of the SDGs and national goals revealed that SAIs both were going to conduct specific audit, evaluation activities and conduct a general monitoring, analysis of the situation.

What kind of evaluation of the impact of the COVID-19 crisis on the achievement of national goals and the SDGs does your SAI conduct (plan to conduct)?



Box 3.

What kind of evaluation of the impact of the COVID-19 crisis on the achievement of national goals and the SDGs does your SAI conduct (plan to conduct)?

SAI Belarus: An assessment of employers' compliance with the law when dismissing employees during the pandemic is being carried out.

SAI Zambia: In due course, it is expected that a performance audit will be carried out by OAG to assess the impact of COVID -19 on the achievement of sustainable development in different sectors of our economy.

SAI Indonesia: At the moment, BPK RI is doing research on COVID-19 as part of designing audit on COVID-19. This audit is planned to be conducted involving multi

stakeholders from several audit units in BPK RI. Besides, BPK RI will also participate in a cooperative audit under IDI-ASOSAI scheme regarding the 3D Target (Strong and Resilient Public Health). Although related with the SDGs and COVID-19, it is still a need to be evaluated about the impact of COVID-19 on the achievement of national goals. BPK RI has conducted a research related to the evaluation of the impact of the COVID-19 crisis on the achievement of national goals and the SDGs. The result shows that the COVID-19 crisis affected the achievement of national goals and the SDGs especially in the period of 2020 to 2024 and has indirect impact which can make the handling efforts to be long-term.

SAI Peru: All control reports issued by the SAI of Peru indicate to which SDG the audited matter is related, so that the strategies of control services on the implementation of SDGs are strengthened. This included all the audits carried out related to the COVID-19 health emergency, as well as those planned related to this topic. Such is the importance that the SAI of Peru attributes to the SDGs that during the implementation of its Observatory of SAI Initiatives for Monitoring and Control of Public Funds in the Framework of COVID-19 (<https://bit.ly/observatoriodeiniciativas>) the main SDGs related to initiatives regarding public funds for COVID-19 have been linked.

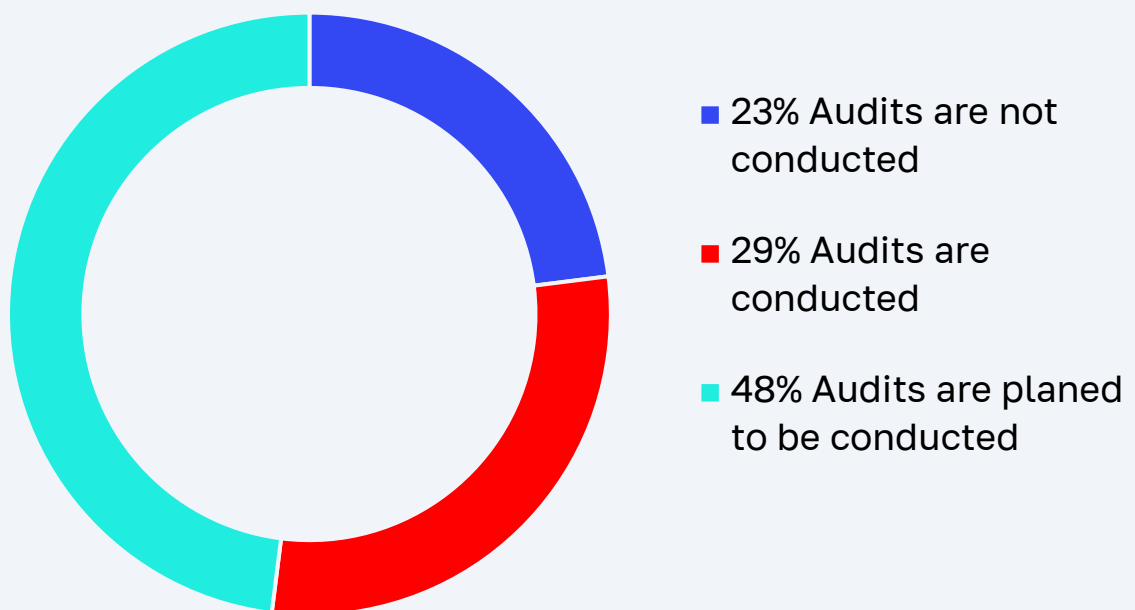
SAI Slovakia: To parallel audit focused on medium-term budgetary framework (and setup of national objectives) an open question was added regarding the preparedness of national budgets for exceptional circumstances: “Please describe how the MTBF in place/expenditure objective or forecast has worked in exceptional circumstances related to COVID-19 pandemic and its financial effects. Has the 2020 COVID-19 crisis led to changes or needs to update the MTBF/expenditure objective or forecast? Has there been need to use any in-built flexibility or escape clauses? Have reallocations for handling the crisis been possible?”

SAI Turkey: So far, not specifically related to SDGs but a general situation assessment has been made about COVID-19. A planned audit response has been prepared. The TCA is a member of the project group named “Project Group on Auditing the Response to the COVID-19 Pandemic”, which has been established within

the EUROSAI.

Answering the question about auditing measures taken by public bodies with regard to the pandemic, SAIs indicated that they were implemented in different areas.

What audits of the measures taken with regard to the COVID-19 crisis does your SAI conduct (plan to conduct)?



Box 4.

What audits of the measures taken with regard to the COVID-19 crisis does your SAI conduct (plan to conduct)?

SAI Belarus: Conducted: on financial incentives measures for health care workers under Decree of the President of the Republic of Belarus dated 16.04.2020 No. 131. Planned (in August-September 2020): control over the targeted use of subsidies from the budget of the state extra-budgetary fund

for social protection of the population of the Republic of Belarus provided under Decree of the President of the Republic of Belarus dated 28.05.2020 No. 178 “On temporary measures of state support for employers and certain categories of citizens”.

SAI Bulgaria: Three audits are going to start in the next two months aiming to assess the performance of the measures undertaken by the Bulgarian government to overcome the COVID-19 crisis implications.

SAI Brazil is conducting 27 works to supervise the actions carried out by all federal administration bodies that are preventively acting against the novel coronavirus, COVID-19.

SAI Indonesia plans to conduct performance audit on COVID-19 involving multi audit units. This audit uses disaster cycle approach in coping with COVID-19. This approach divides phases in coping with COVID-19 into three parts: pre-disaster, emergency, and post-disaster. The audit on COVID-19 will be audited comprehensively through financial, compliance, and performance audits.

SAI Moldova doesn't perform any audits at the moment, however, in the planning of the audit activity for the next period, the situation regarding the pandemic will be examined.

ISA accepted the participation in the activity of the EUROSAI Project Group Auditing the Response to COVID-19.

SAI Peru has been very active throughout the COVID-19 Health Emergency, conducting simultaneous control on the activities of the public entities in charge of dealing with the pandemic. The SAI of Peru created the Emergency Management Group led by its Comptroller General, designing and implementing the COVID 19 control strategy, which had the following main objectives: 1. Contribute to the strengthening of the response capacity of health services. 2. Support the mitigation of the effects of social isolation and immobilization measures. 3. Assist in the implementation of the health emergency containment measures. 4. Contribute to the implementation of economic recovery measures. Detailed information about the activities of the SAI of Peru relating

to the COVID-19 Health Emergency can be found in the following website:

<https://emergenciasanitaria.contraloria.gob.pe/>.

The SAI of Peru also plans to conduct ex-post audits on the measures implemented to fight the pandemic and reactivate the economy.

SAI Serbia is currently executing 2020 Audit Programme. In future period we plan to pay special attention to the topic of public spending related to COVID-19 through financial, compliance or performance audits.

SAI Turkey plans to handle the COVID 19 issue through: Taking a close look at the procurements relating to pandemic in terms of compliance, and making institutional capacity assessment of public entities in terms of corporate governance, risk management capabilities and internal control systems.

Looking forward

The surveys formed a pool of the most relevant questions for the WG members on the subject of SDG audit. This allows us to go forward and move to the next stage.

In this section, we open the discussion aimed at developing the Working Group's Action Plan for 2020–2021.

We believe that SAIs should benefit from WG activities without additional pressure that would interfere with their regular work. That is one of the underlying principles of our group. In this regard, we want to develop an activity plan based on pilot projects that seek to achieve tangible results.

If you are ready to become a coordinator or a participant in a pilot project or have other ideas for the WG Action Plan, the Secretariat will be happy to hear from you.

We also see great potential for cooperation and joint pilot projects with INTOSAI regional organizations, and we will be happy to explore any relevant ideas and proposals.

[Please send your suggestions concerning the draft Working Group's Action Plan to the Secretariat by September 30.](#)

The next issue of the journal is scheduled for publication in November 2020.

[If you would like to see information about your SAI's SDG audit experience in the next issue or would like to address international or national SDG assessment projects that add value for SAIs, the Secretariat will also be happy to hear from you by September 30.](#)

WG SDG KSDI Action Plan for 2020-2021

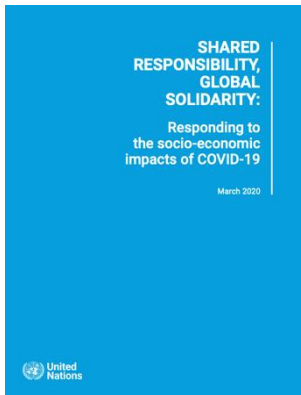
	Activity	Time	Coordinator/ Participants
1.	Pronouncements on the SDGs auditing	the whole period	WG Secretariat, WG Members
	Discussion on need for more pronouncements on the SDGs auditing	September 2020	WG Secretariat, WG Members
2.	Guidelines on audit of the reliability of macroeconomic forecasts	2020-2022	SAI Russia
	Presentation of interim results	April 2021	SAI Russia
3.	Pilot Project on training course on the SDGs auditing for the CIS member-states	2020-2022	Call for ideas!
	Discussion on project concept	September – November 2020	WG Secretariat, WG Members
4.	Cooperation with INTOSAI working groups (WG on Environmental Auditing, WG on IT Audit, WG on Big Data, WG on Fight Against Corruption and Money Laundering)	the whole period	Call for ideas!
	Discussion on the project concept with the heads of working groups	September – November 2020	WG Secretariat, WG Members
5.	Cooperation with INTOSAI regional organizations	the whole period	Call for ideas!
	Discussion on the project concept with the heads of regional offices	September – November 2020	WG Secretariat, WG Members
6.	Survey on SAIs' approaches to assessing the impact of the COVID-19 crisis on the implementation of the Agenda – 2030	2020-2021	Call for ideas!

	Discussion on the project concept	September - November 2020	WG Secretariat, WG Members
7.	Videoconference with representatives of key international organizations on the SDGs issues and possible cooperation	October - November 2020	WG Secretariat, WG Members
8.	Contribution to the ISAM model	the whole period	Call for ideas!
	Formulation and discussion on WG proposals	October - November 2020	WG Secretariat, WG Members
9.	WG SDG KSDI Newsletter, Second Issue	November, 27	WG Secretariat, WG Members
	Information about SAIs' SDG audit experience	September, 30	WG Members
	Proposals for pilot projects	September, 30	WG Members
	Discussion on pilot projects	October - November 2020	WG Secretariat, WG Members
10.	Social Network	the whole period	WG Secretariat
	WG SDG KSDI websites update	the whole period	WG Secretariat
	News about the WG SDG KSDI activities in XXIII INCOSAI twitter	the whole period	WG Secretariat

International practice

Shared responsibility, global solidarity

The COVID-19 crisis will have a negative effect on the implementation of the 2030 Agenda for Sustainable Development and the Paris Agreement on Climate Change. The most vulnerable, including women, children, the elderly, will be hit the hardest. The report of the UN Sustainable Development Group (UNSDG) briefly describes the impact of the pandemic on the implementation of each of the Sustainable Development Goals. [Full report](#)



COVID-19 demands innovative ideas for financing the SDGs

The study of the Center for Strategic and International Studies focuses on global challenges for achieving the SDGs arising from the COVID-19 pandemic. The report says that no country is capable of reaching all 17 SDGs by 2030, unless collective action is taken to find solutions to the crisis. Even before COVID-19, the SDGs underfunding amounted to \$2.5 billion dollars annually.



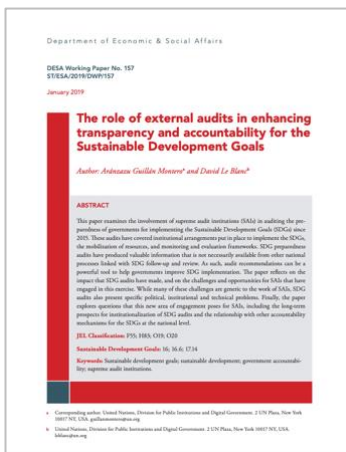
Today, it has increased even more. [Full report](#)



In brief: United Nations sustainable development cooperation

The UN Sustainable Development Group reviews the new UN Sustainable Development Cooperation Framework, 2019, summarizing key changes: from assistance to cooperation, from individual to a collective and coherent response, from separate, sectoral issues to integration of the SDG, from an initial analysis to a regular assessment, from a standard model to a tailored one, from partners in implementation to partners in solutions.

[Full report](#)



The role of external audits in enhancing transparency and accountability for the Sustainable development Goals

The UN Department of Economic and Social Affairs (UNDESA) Working Paper examines the role of Supreme Audit Institutions (SAIs) in auditing the preparedness of governments for implementing the Sustainable Development Goals (SDGs) since 2015. It analyses institutional arrangements put in place to implement the SDGs, the allocation of resources, as well as monitoring and evaluation frameworks.

The authors also focused on transparency and accountability in the implementation of the SDGs. [Full report](#)



Statistical Indicators of Inclusive and Sustainable Industrialization

A UNIDO report covers the progress in achieving specific industrial development tasks of the 2030 Agenda for Sustainable Development as well as the six SDG 9 indicators that fall within the UNIDO's responsibility. Unlike the previous 2017 report that outlined basic industrial development trends in the SDGs context, this one analyses the recent changes by regions exploring major directions in manufacturing, their contribution to the development, employment and impact on the environment. [Full report](#)



Better Policies for 2030
An OECD Action Plan on the Sustainable Development Goals

Better Policies for 2030

An OECD Action Plan on the Sustainable Development Goals



The OECD has a long history of engagement with major United Nations (UN) processes on human development and well-being, financing for development, environmental sustainability and climate change. It has contributed to shaping the 2030 Agenda, and is committed to leveraging its capacity and expertise to support the achievement of this vision. Sound public policies grounded in evidence – and implemented effectively – will be crucial for the achievement of the 2030 Agenda. In several of the areas covered by the SDGs, the OECD is already working with Member and Partner countries to generate evidence, identify good practices, develop standards, and help design and implement policies. This Action Plan sets out how the Organization will support Members and the international community in the achievement of the SDGs. It is conceived as a living document, recognizing that countries' needs and interests will evolve over time. Reflection and discussion on where the OECD can provide the greatest value will also continue. [Full report](#)

Measuring Distance to the SDG Targets 2019



An Assessment of Where OECD Countries Stand to assist countries, the OECD has developed a unique methodology allowing comparison of progress across the SDGs and related targets, as well as new exploratory approaches to assessing progress and trans-border aspects of the SDGs.

Based on the UN Global List of 244 indicators, this study evaluates the distance that OECD countries need to travel to meet SDG targets. It presents the latest results for OECD countries, both on average and individually. This study aims to support Member States in implementing the SDGs and in setting their own priorities for action within the broad 2030 Agenda by giving an overview of strengths and weaknesses in achieving the SDGs.

[Full report](#)

Governance as an SDG Accelerator



Country Experiences and Tools Delivering on the Sustainable Development Goals (SDGs) is a formidable governance challenge for countries at all levels of development. This report provides evidence from OECD countries and partner economies on how public governance practices can be strengthened to help implement the SDGs. It looks at whole-of-government co-ordination, policy coherence and integrity, stakeholder engagement and open government, as well as the strategic use of budgeting, procurement and regulatory tools and sound monitoring and assessment systems. It also explores governance frameworks providing equal access to justice and gender equality that can help catalyze implementation across the entire 2030 Agenda. [Full report](#)



State of the Voluntary Local Reviews 2020: Local Action for Global Impact in Achieving the SDGs Rebooting Quality Infrastructure for a Sustainable Future

This report reviews 16 Voluntary Local Reviews for 2018–2020 carried out by local authorities in their determination to localize efforts towards achieving the SDGs. Along with the description of the overall contents of each Voluntary Local Review (VLR), this report focuses on two key aspects of the VLR process. First, stakeholder engagement in line with the SDGs motto of leaving no one behind as many local overviews focus solely on the harmonization of the enacted policy with the SDGs and progress monitoring. Second, their comparability with Voluntary National Review (VNR). The study seeks to become a reference tool for city administrations that want to develop their own SDGs voluntary reviews. [Full report](#)



SDG Interlinkages Analysis & Visualisation Tool

The adoption of the 17 Sustainable Development Goals (SDGs) at the United Nations Summit on Sustainable Development in September 2015 offers a clear direction for transforming the way countries develop for the foreseeable future. For the SDGs to guide the transition pathways, they will require indicators and tools for measuring, analysing, and communicating the progress over time at both the international and national levels. To balance human development in multiple dimensions by achieving the SDGs and their targets inclusively requires a paradigm shift in policy-making from a siloed approach to an integrated approach.

Against this backdrop, the Institute for Global Environmental Strategies (IGES) has implemented a [project on “Sustainable Development Goals Interlinkages and Indicators”](#) since 2015. Initiated by IGES Executive Director, Hideyuki Mori, the project focuses on SDG indicators and the analysis of the interlinkages between SDG targets. Actions taken in achieving one target may not only impact on its own but also on other targets attributable to the intrinsic nature of the interlinkages between the SDG targets. On the one hand, achieving one goal or target may contribute to achieving other goals or targets.

The project aims to support science-based policy integration in the processes of planning, institutional arrangement, implementation, and monitoring by providing a practical tool on the quantification and visualisation of the SDG interlinkages between targets. Main tasks include the following:

- To develop a systems approach for the quantification and analysis of the SDG interlinkages;
- To develop a practical web tool on the visualisation of the SDG interlinkages which can enable informed policy discussions and communications among various stakeholders to explore an integrated approach for SDG planning and implementation at the national and local levels;
- To provide an in-depth analysis of SDG synergies and trade-offs and the impacts of achieving one target on others using the Network Analysis techniques and other quantitative analysis approaches;
- To work with relevant national policymakers to provide technical support and recommendations on priority setting, institutional and financial arrangement and monitoring from a SDG interlinkages perspective.

Case studies



Republic of Indonesia

The Audit Board of The Republic of Indonesia

Performance audit report of the preparedness for implementation of the SDGs in Indonesia

The audit findings show that the Government of Indonesia has achieved significant results in preparing for the SDGs implementation. In particular, the Government has done the following:

- has begun to raise awareness of the SDGs implementation in Indonesia;
- has established key implementation policies towards achieving the SDGs in Indonesia;
- has a mechanism to identify sources of funding for the implementation of the SDGs programs in Indonesia;
- has a mechanism to ensure that the budget related to the 94 SDGs targets is included as part of the National Medium-Term Development Plan priority programs;
- has identified the non-financial resources to support implementation, monitoring, and reporting of SDGs;
- has a plan to distribute duties and responsibilities for monitoring, follow up, review, and reporting on the progress in the SDGs implementation;
- has metadata on performance indicators to monitor, evaluate, and report

on the SDGs implementation;

- has prepared a participatory mechanism for Non-State Actors to monitor, follow up, review, and report on the achievement of the SDGs.

At the same time the SAI indicated that there were improvements that the Government can make:

- to develop a policy that ensures the coherence of the SDGs implementation across multiple government cycles;
- the institutional mechanisms to support the implementation of cross-sectoral policies and integration of the three dimensions (Economic, Social, and Environmental);
- the establishment of a policy related to quality budgeting and expenditures;
- the data disaggregation at the district / municipality level.

[Full report](#)

Activities and Events Carried out by the State Audit Bureau of Kuwait in the Field of Sustainable Development

Since the adoption of the Abu Dhabi Declaration and the endorsement of the SDGs by INTOSAI, the State Audit Bureau of Kuwait (SAB) has carried out several activities in this field. They are as follows:

- Assigning a specialized team for the follow-up on the SDGs that included members from SAB with different audit profiles.
- Raising awareness and introducing the role of the State Audit Bureau in following up the implementation of the SDGs:
- auditors of SAB participated in introductory workshops on sustainable development held by the “Standing National Steering Committee on the Implementation of the 2030 Agenda for Sustainable Development”;
- in February 2018 SAB held an introductory seminar for SAB employees in order to raise awareness of the SDGs and focus on the role of SAIs in following up the Goals;
- in March 2019 SAB held a seminar regarding the implementation of the 2030 Agenda for Sustainable Development with participation of several competent entities and stakeholders; introductory leaflets and other products regarding the SDGs are published.

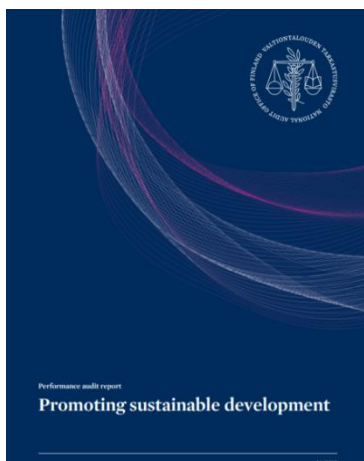
Training and building technical capacity:

- incorporating SDG-related training programs into SAB Training Plan;
- holding several training programs for SAB staff with the participation of experts and relevant specialists from SAB and other SAIs;
- participating in the Research Project Audit on Implementation of SDGs held by the Asian Organization of Supreme Audit Institutions as well as in sustainable development conferences organized by international organizations and various SAIs.
- Developing a database for information and material related to sustainable development (publications and reports).

Publishing reports and articles:

- in October 2019 a report was prepared regarding the preparedness of Kuwait for implementing the SDGs;
- an article was published in the journal of the Arab Organization of Supreme Audit Institutions regarding the role of SAIs in assessing governments' role in the implementation of the SDGs.

[Full report](#)



Republic of Finland
National Audit Office of Finland
Promoting sustainable development
Audit Report
Published: 2019

The audit has been carried out in accordance with the performance audit guidelines issued by the National Audit Office of Finland. The purpose of this audit was to analyse information on how the Government has planned, steered, monitored and assessed the promotion of sustainable development. It focused on updating the working methods to promote sustainable development.

The SAI concluded that certain of ministries made sustainable development one of the core themes in their policies. But they should analyse more systematically whether their activities promote the SDGs.

The monitoring and analysis of the efforts of the Government of Finland to promote sustainable development will be carried out by the SAI in the long-term. This decision is based on the strategy adopted by INTOSAI, in which sustainable development is a focus area.

[Full report](#)



Russian Federation

Accounts Chamber
of the Russian Federation

Analysis of the Public Governance
System for the Implementation
of the Agenda for Sustainable
Development

Audit Report

Published: 2020

After the XXIII International Congress of Supreme Audit Institutions (XXIII INCOSAI) was held, the Accounts Chamber of the Russian Federation (ACRF) established a special unit within the Department for Auditing Economic Development. This year, from January to May, ACRF has carried out an audit Analysis of the Public Governance System for the Implementation of the Agenda for Sustainable Development.

The SDGs audit focused on evaluating the degree of integration of the 2030 Agenda for Sustainable Development and specific indicators into activities related to public governance mechanism. There were three audit objectives: Firstly, assessment of the extent of integration of the 2030 Agenda into the national context; secondly, analysis of resource capabilities of federal bodies to integrate the 2030 Agenda; and thirdly, assessment of the preparedness of national monitoring systems for the implementation of the 2030 Agenda.

The audit was carried out in accordance with international recommendations, inter alia, in accordance with the draft Guidance for Supreme Audit Institutions Auditing Preparedness for Implementation of Sustainable Development Goals and the provisions of the INTOSAI Guidance on Audit of the Development and Use of Key National Indicators (GUID 5290), the INTOSAI Guidance on Evaluation of Public Policies (GUID 9020).

The findings of the audit showed that the goals and objectives of the strategic planning documents are in line with all the 17 SDGs, but there is a lack of established cooperation on the Agenda implementation between public agencies.

Recommendations prepared by the Accounts Chamber include an introduction to the provisions of the Sustainable Development Agenda that have the highest priority for the Russian Federation in strategic planning documents and provide for the development and approval of long-term comprehensive National Development Goals. The recommendations also cover the distribution of responsibilities for the implementation of the Sustainable Development Agenda among Federal Executive Authorities, organization of interagency cooperation among ministries and agencies on the implementation of the Sustainable Development Agenda, development of mechanisms to encourage socially responsible businesses; creation of a comprehensive information system on the Sustainable Development Agenda Implementation in order to establish cooperation among ministries and agencies, business community, civil society institutions and the public in the framework of achieving the SDGs and giving the Ministry of Economic Development of the Russian Federation the mandate to manage the implementation of the Sustainable Development Agenda.

[Full report](#)

Accounts Chamber portal

<http://audit.gov.ru/en/page/the-intosai-working-group-on-sdgs-and-key-sustainable-development-indicators>

INTOSAI Community Portal page

<https://www.intosaicommunity.net/KeyNationalIndicators/>

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