



## WG on SDGs and Key Sustainable Development Indicators Philosophy & Principles

WGSDG KSDI Philosophy & Principles outlines the group's vision for the future. The document marks a complete reorientation and should be regarded as its high-level ToR. The WGSDG KSDI Philosophy & Principles shall complement and specify the four broad categories of SAI activities supporting the implementation of the SDGs set forth in the Abu Dhabi Declaration and the INTOSAI Strategic Plan 2017–2022.

The Working Group on the SDGs and KSDI as the successor of the Working Group on KNI will continue

its work refocusing on the Sustainable Development Agenda. Meanwhile KNIs will remain a useful tool, which will, additionally, assess SDGs implementation at the national level.

The implementation of the Sustainable Development Agenda is not only a matter of achieving specific SDGs, but it is also a philosophy that focuses on the implementation of a number of sustainable development principles i.e. inclusiveness, balance and interdependency of policies. This concept also largely affects SDG audit processes.

The Group's activities will **mainly focus on** the following aspects of auditing of the SDGs:

- **analyzing the interlinkages and cross-impact of the SDGs, specific targets and key indicators**

When conducting audits, it is important not only to evaluate the implementation of the SDGs, but also to analyze the interlinkages between specific Goals. Determining and evaluating the cross-impact of the SDGs, specific targets and key indicators is an important part of an integrated whole-of-government national audit approach.

Therefore, we see the WG SDG KSDI mission in cooperating with other INTOSAI Working Groups and Task Forces in order to identify the SDG interlinkages. While launching the WG pilot projects we also underline that

sustainable development cannot be achieved by implementing particular Goals at the expense of the other ones.

- **developing approaches to future-oriented recommendations as programs aimed at SDGs implementation should have a long-term strategic perspective**

When conducting the audits, it is important to remember that programs aimed at SDGs implementation should have a long-term strategic perspective and recommendations should be future-oriented.

The WGSDG KSDI shall pay particular attention to applying strategic approaches to auditing, including examination of the principle of «leave no one behind» in audits of SDGs implementation and emphasize independence of SAIs when evaluating policies, strategies and programs, as set forth by the Moscow Declaration.

The Working Group on SDGs and Key Sustainable Development Indicators affirms the commitment to **the following principles** to maintain its relevance for the international auditing community:

- ✓ **Practical applicability**

Focusing on the development of practical case-specific applicable recommendations based on different guidelines, including the ISAM. The group shall also highlight the importance of an active engagement of experts and main stakeholders, including auditees, in its activities and projects. 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.

- ✓ **Effective communication**

Reporting regularly about our activities.

Publication of our best practices could help in drawing more attention to the topic of SDG audit among INTOSAI community and to emphasize its relevance and importance. The Moto “Publish or Perish” should become a driver of our work.

- ✓ **Openness and inclusiveness**

Involving INTOSAI's specialized committees and working groups in the development of approaches, methods and criteria for the SDGs audit.

The Group welcomes new members from all regional organizations of INTOSAI. It will benefit from the membership diversity to make its activities more effective in rapidly changing economic, social and political circumstances, i.e. the consequences of the COVID-19 pandemic.

Involving INTOSAI's specialized committees and working groups, external stakeholders, including the UN (incl. UNDESA), the OECD, the World Bank and the IMF in the development of approaches, methods and criteria for the SDGs audit would allow the Working Group to become a center of competence.

✓ **Project management**

Organizing the Group's activities in line with key project management principles. Carefully set milestones and deadlines as well as responsible parties along with the development of planning maps for individual tasks and projects would allow managing the group's activities in the most effective and efficient way.

✓ **Innovation**

Innovative approaches to all the activities within the Group are highly encouraged. This may include but is not limited to innovative approaches to audit design, sharing audit results and approaches as well as applying existing and developing new approaches to measurement of progress in SDGs implementation.