Audit Methodologies

The audit approaches, methodologies and sources of criteria were used/applied were as below:

1.1 *Audit Approach*

The RAA adopted system-based and result-oriented approach. The audit assessed the institutional framework, coordination mechanism and information system of the SDGs in Bhutan. The audit also evaluated the initiatives and progressive developments related to SDGs. For this audit, the team has considered whole of the government approach (WoA), to determine the baseline conditions which allow for collaboration across and between departments, through institutional arrangements so that the system is rendered inclusive, holistic and coordinated for ensuring effective implementation of SDGs.

1.2 *Audit Methodology*

The audit methodologies used were:

Document Review: The RAA conducted review of 11 FYP Document, Guidelines for the preparation of the 12th FYP, Draft 12th Five Year Plan, UNDP Rapid Assessment Report, RTM Reports, MTR Reports, GNHC Minutes of meeting, UN Resolutions and other related documents published by different SAIs and other international organizations.

Interviews: The RAA interviewed relevant officials from GNHC, NSB, MoFA, DNB, UN agencies and CSOs. The structured questions were prepared and interview results were recorded in the audit event diary and discussion notes.

Desk review: The RAA conducted desk review and audit analysis using data and information gathered from relevant stakeholders.

1.3 *Sources of Audit Criteria*

- Resolution 70/1 Transforming our world: the 2030 Agenda
- Resolution of the 9th Session of the 2nd Parliament of Bhutan
- 11th FYP & Guidelines for preparation of the 12th FYP
- UNDP Rapid Assessment Report
- Public Finance Act, 2007
- National report for the United Nations conference on sustainable development 2012
- 13th Round Table Meeting between Bhutan and its Development Partners 2017
- Brief Notes from Ministry of Foreign Affairs, Bhutan
- Mid Term Review Report, 2016
- National SDG Report, 2018
- UN-SDG-Guidance

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