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PERFORMANCE AUDIT REPORT OF THE AUDITOR - GENERAL ON GOVERNMENT OF GHANA'S PREPAREDNESS FOR IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS



This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584)

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15 May 2018**

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TRANSMITTAL LETTER

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17 December 2018

Dear Rt. Hon. Speaker

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL GOVERNMENT OF GHANA'S PREPAREDNESS FOR IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

I have the honour, in accordance with Article 187(2) of the 1992 Constitution of Ghana and Section 13 of the Audit Service Act, 2000 (Act 584) to present to you a performance audit report on Government of Ghana's Preparedness for Implementation of the Sustainable Development Goals.

The Sustainable Development Goals (SDGs), also known as the Global Goals are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by the year 2030. The President of Ghana launched the implementation of the SDGs on 12 February 2016, and called on stakeholders to put their shoulders on the wheel to ensure the success of the programme which seeks to better the lives of the people. He acknowledged that the levels of poverty, environmental degradation and climate change as well as inequality of various dimensions, among others, are unacceptable and must be tackled as a matter of urgency in concerted global and national efforts.

Parliament also stressed the national importance of the SDGs and pledged to support the realization of the goals for the benefit of all Ghanaians.

The purpose of the audit was to ascertain the extent of Government's preparedness for the implementation of the SDGs. This will help Government identify gaps, if any, and make the necessary adjustments in its implementation plans.

Five Regional Coordinating Councils and two districts each in these regions were randomly selected and visited to ascertain their level of awareness, involvement and preparedness towards the implementation of the SDGs.

Our audit disclosed that there were delays in the preparation and approval of sector and district development plans mainly due to challenges in finances. The general public is currently barely conscious of the SDGs despite the existing communication strategies¹. There were concerns about successive government's commitment to continue with the implementation of priority programs that are addressing Agenda 2030, among others.

I recommended that the National Development Planning Commission (NDPC) should ensure that Sector Agencies and MMDAs secure funds on time for the preparations of their development plans and also issue directives to MDAs/MMDAs to harmonise their Development plans to address issues on parity in our development agenda.

I also recommended that NDPC in collaboration with the High Level Ministerial Committee and the office of the Attorney General should device ways of safeguarding the continuity of the implementation of programs/projects/activities under Agenda 2030, whilst publicity on SDGs is intensified for the buy-in of the general public.

I trust that this report will meet the approval of Parliament.

Yours faithfully,



DANIEL YAW DOMELEVO
AUDITOR-GENERAL

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
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List of Abbreviations

AGI	Association of Ghana Industries
BoG	Bank of Ghana;
CERSGIS	Centre for Remote Sensing and Geographic Information System
CHRAJ	Commission for Human Rights & Administrative Justice
CPESDP	Coordinated Programme for Economic and Social Development Policies 2017-2024
CSOs	Civil Society Organisations
DACF	District Assembly Common Fund
DDF	District Development Fund
DDMDA	Decentralized Departments of Ministries Departments & Agencies
DDMMDAs	Decentralized Departments of Metropolitan Municipal & District Assemblies
EPA	Environmental Protection Agency
FC	Forestry Commission
GIFMIS	Ghana Integrated Financial Management and Information System
GRA	Ghana Revenue Authority
GSS	Ghana Statistical Service
HLMC	High Level Inter-ministerial Committee
ICC	Implementation Coordination Committee
IGF	Internally Generated Funds
ISSER	Institute of Statistical, Social and Economic Development (University of Ghana)
LUSPA	Land Use and Spatial Planning Authority
M&ERFR	Monitoring & Evaluation Reporting Follow-up & Review
MDAs	Ministries Departments & Agencies
MDGs	Millennium Development Goals
MLNR	Ministry of Lands & Natural Resources

MM&E	Ministry of Monitoring & Evaluation
MMDA	Metropolitan Municipal & District Assemblies
MMDPCU	Metropolitan, Municipal and District Planning Coordinating Units
MoF	Ministry of Finance
MoI	Ministry of Information
MoP	Ministry of Planning
MTDP	Medium Term Development Plan
NDPC	National Development Planning Commission
PEF	Private Enterprise Federation
PPMEDs	Policy & Planning Monitoring & Evaluation Departments
RCCs	Regional Coordinating Councils
RPCU	Regional Planning Coordinating Units
SDGs	Sustainable Development Goals
TAs	Traditional Authorities
UDF	Urban Development Fund
UNDP	United Nations Development Programme
UNOWG	United Nations Open Working Group
YGs	Youth Groups

Executive summary

The purpose of the audit was to ascertain Government of Ghana's preparedness for the implementation of the Sustainable Development Goals (SDGs). The audit was to ascertain the extent to which Government had: adopted the 2030 Agenda into the national context; identified and secured resources and capacities needed; and established mechanisms to monitor, follow-up, review and report towards the implementation of Agenda 2030.

The audit examined policies/strategies coherence and integration, legal framework, institutional arrangements, communication and stakeholder engagement; capacities and funding arrangements; and mechanisms for M&E, indicators and data production and communication strategies. The audit team interacted with National Development Planning Commission (NDPC) and other stakeholders and examined activities on Agenda 2030 from January 2016 to April 2018.

We noted that Government had established policies and strategies for the implementation of SDGs through a participatory approach and had communicated to stakeholders. The National Development Policy/strategies had been aligned with the SDGs and had been budgeted for in the national development plans using existing integrated budgeting system. However, there were delays in the preparations and approval of sector and districts development plans mainly due to challenges in finances. Ministries, Departments and Agencies (MDAs) as well as Metropolitan, Municipal District Assemblies (MMDAs) were yet to harmonise their Medium Term Development Plans (MTDPs) to facilitate even and balance developments (the objectives of Article 36, Clause 2(d) of the 1992 Constitution). We recommended that National Development Planning Commission (NDPC) should ensure that Sector Agencies and MMDAs secure funds on time for the preparations of their development plans and also issue directives to MDAs/MMDAs to harmonise their Development plans to address issues on parity in our development agenda.

There are existing laws and regulatory frameworks to support the implementation of the SDGs, but there were concerns about successive government's commitment to continue with the implementation of priority programs that are addressing Agenda 2030. We recommended that NDPC in collaboration with High Level Ministerial Committee (HLMC) and the office of the Attorney General should device ways of safeguarding the continuity of the implementation of programs/projects/activities under Agenda 2030.

There is an integrated institutional arrangement in line with the principles of "whole of Government approach, all-inclusiveness and leaving no one behind" to support the implantation of the SDGs. However, the general public is currently barely conscious of the SDGs despite the existing communication strategies. We recommended that NDPC should intensify publicity on the SDGs for the buy-in of the general public.

NDPC has directed the sector agencies to carry out their capacity needs assessment, but was yet to analyse their capacities due to delay in approval of their development Plans. We recommended that NDPC should extract the capacity needs assessment reports from the MDAs/MMDAs, assess capacities and assist the institutions in developing strategies to address their capacity gaps.

There are strategies to fund Agenda 2030 with domestic and external revenue through the budgetary allocations to MDAs, MMDAs and other sector agencies. However, budgetary allocations (e.g. District Assemblies Common Fund [DACF] inflows) are currently not enough to meet the budget requirements and are not disbursed on time. We recommended that NDPC should assess and address issues of insufficiency and untimely releases of funds to make resources available for effective implementation of the development plans.

Ghana has a national monitoring mechanism for SDGs to ensure timely production and availability of quality data. However, the various implementing agencies would have to develop and implement details on specific monitoring activities. We recommended that NDPC should review the Monitoring and Evaluation (M&E) plans of the implementing

agencies to ensure the plans contain the requisite tools that will yield the desired data.

Ghana has established 63 indicators, and there are ongoing processes to produce others. We recommended that NDPC in collaboration with Ministry of Finance (MoF) should assist the Ghana Statistical Service (GSS) to address the capacity needs in data production to increase reportage on the SDGs indicators.

MDAs and MMDAs have in place communication strategies. However, their staff are not abreast with the SDGs. We recommended that NDPC should deepen education of the staff the institutions on Agenda 2030 to enable them disseminate information to stakeholders effectively.

CHAPTER ONE

INTRODUCTION

In September 2015, Ghana ratified Agenda 2030, in line with UN resolution for member states to implement the Sustainable Development Goals (SDGs). Prior to this, Ghana had implemented Millennium Development Goals (MDGs) of which the SDGs were formulated. The SDGs contain some of the qualitative areas that were missing in the MDGs. Unlike the implementation of the MDGs which were done in silos, the SDGs due to their cross cutting nature, calls for a *“whole of government approach”* where public sector institutions will have to collaborate to implement the SDGs. To adequately prepare for the implementation of the SDGs, it is important for Ghana to use an *“all-inclusive approach”* involving all stakeholders to develop integrated and coherent development policies and strategies to ensure *“no one is left behind”* in its implementation. Government needs to adopt Agenda 2030 into the national context, identify resources and capacities needed as well as outlining mechanisms for monitoring, evaluating, reporting, reviewing and following-up in its implementation.

Reasons for the audit

2. The 17 SDGs, also known as the Global Goals are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by the year 2030.¹

3. On the 12 of February 2016, the President of Ghana launched the implementation of the SDGs and called on stakeholders to put their shoulders on the wheel to ensure the success of the programme which seeks to better the lives of the people. He acknowledged that the levels of poverty, environmental degradation and climate change as well as inequality of various dimensions, among others, are unacceptable and must be tackled as a matter of urgency in concerted global and national efforts. He

¹ The Sustainable Development Goals (SDGs) in Ghana: Why they matter & How we can help by the UN Communication Group in Ghana and CSO Platform on SDGs, Nov. 2017

indicated that the SDGs contain some of the qualitative areas that were missing in the MDGs, hence the SDGs in many ways will tackle the “unfinished business” of the MDGs, in addition to new issues in development.²

4. Parliament stressed the national importance of the SDGs and pledged to support the realization of the goals for the benefit of all Ghanaians. According to the Director General of the National Development Planning Commission (NDPC), the SDGs could be an enabler for Ghana’s medium and long-term development plans.³

5. Because of the significance of the SDGs in national development, it is important for Government to adequately prepare for its effective implementation. Therefore, the Auditor-General as part of his role and contribution to the implementation of Agenda 2030, commissioned a performance audit to ascertain the extent of Government’s Preparedness for the Implementation of the SDGs in line with Section 13 of Audit Service Act 2000, (Act 584).

Audit objectives and questions

6. The purpose of the audit was to ascertain the extent of Government of Ghana’s preparedness⁴ for the implementation of the SDGs. The audit will help Government identify gaps if any and make the necessary adjustments in its implementation plans. The audit analysed answers to the audit questions in Table 1.

² Agenda2030 Inaugural speech from the president and other stakeholders Daily Graphic 13/02/2016

³ Inaugural speech, inauguration of the High Level Inter-Ministerial Committee for SDGs Implementation 2017

⁴ adopting the SDGs into the national context, identifying and securing resources and capacities and establishing mechanism for monitoring, evaluation, reporting, reviewing and following up for the implementation of the SDGs.

Table 1: Audit Objectives and Questions

Item	Audit Objective	Audit Question
1.	To what extent has the Government adopted the 2030 Agenda into the national context?	<p>1.1 Has government put in place policies and strategies for the implementation of the SDGs?</p> <p>1.2. Has Government established a legal framework to support the 2030 Agenda?</p> <p>1.3 Has government developed communication strategy to disseminate information on the Agenda 2030 to stakeholders.</p> <p>1.4. Has Government established vertical and inter-sectoral integrated Budgeting system for the SDGs?</p> <p>1.5 Has Government put in place institutional structures for the implementation of the agenda 2030?</p>
2.	To what extent has the government identified and secured resources and capacities needed for the implementation of the SDGs?	<p>2.1 Has NDPC identified resources and capacities needed for the implementation of the Agenda 2030?</p> <p>2.2 Has Ministry of finance identified and secured sustainable funding sources for the implementation of the Agenda 2030?</p> <p>2.3 Managing risks</p>
3.	To what extent has the government established mechanisms to monitor, follow-up, review and report towards the implementation of Agenda 2030?	<p>3.1 Has the Ministry of Monitoring and Evaluation/NDPC outlined processes and Formats for monitoring, following-up, reviewing, reporting on established performance indications and milestone for the implementation of Agenda 2030?</p> <p>3.2 Has NDPC established baseline and performance indicators and milestones to monitor and report on the implementation of the 2030 Agenda? Has Ministry of Monitoring and Evaluation/GSS has put in place processes to ensure the quality, availability and required level of disaggregation of data needed implementation of the 2030 Agenda?</p> <p>3.3 Has Ministry of Monitoring and Evaluation needs to design monitoring, follow-up and reporting (M&ERFR) mechanisms through a participatory process.</p> <p>3.4 Has NDPC/GSS/MM&E designed the M&ERFR mechanism through a participatory process?</p>

Audit scope and approach

7. The audit examined the activities on adoption, resources and capacities, and mechanisms for monitoring and evaluation, reviews, reporting and follow-up in relation to the implementation of the SDGs at the Ministry of Planning and NDPC as well as other stakeholders. Details of stakeholders the team interacted with is attached

as Appendix A.

8. The team randomly selected and visited five out of the 10 Regional Coordinating Councils (RCCs) in the country and two districts each in these regions to ascertain their level of awareness, involvement and preparedness towards the implementation of the SDGs. Details on the RCCs and Assemblies are provided in Appendix B.

9. The audit covered activities from 2016 to April 2018 and was carried out at the national, regional and district administrative levels of the country from October 2017 to April 2018. The audit was carried out using the system and result-oriented audit approach.

Table 2: Audit Questions and Assessment Criteria

Audit Questions	Criteria	Source/Brief Description
1.1	According to the NDPC Act 1994, Act 479 section (2) (2g), the commission “shall at the request of the president, parliament, or on its own initiative “formulate comprehensive national development planning strategies and ensure that the strategies including consequential policies and programmes are effectively carried out”.	Emanating from the role and responsibilities of NDPC in development planning
1.2	Office of the Attorney General is “to revise, reform and replace laws for the realization of the policy objectives of government with regards to nation and social growth.” We expect the Attorney General to establish a legal framework to support the 2030 Agenda.	From the ministry’s mandated objectives
1.3	According to Article 87, clause 1 of the 1992 constitution of Ghana “NDPC shall advise the President on development planning policy and strategy”.	Functions of NDPC in the Constitution of Ghana
2.1	NDPC’s guidelines for preparing Development plans requires the NDPC to assess and appraise capacity and resources needs of implementing agencies.	From NDPCs guidelines for.
2.2	The Ministry of Finance per the functions and responsibilities of its Budget Division is required to contribute to the mobilisation of internal and external resources, and allocate the budget financial resources efficiently, effectively, and rationally to sectors, MDAs and MMDAs.	From mandate of MoF, objectives the budget division
3.1	NDPC Act 1994, Act 479 Part 1 section 2 (2e), the commission “...shall at the request of the president, parliament, or on its own initiative, monitor, evaluate and coordinate development policies, programmes and projects.	Mandated functions of MM&E NDPCs role in the CPESDP 2017-2024

3.2	The GSS mandated to collect, collate and disseminate official statistics in Ghana is required to coordinate and collaborate with MMDAs and other statistical organisations to compile data critical for the management and growth of the country as well as the development of the private sector.	NDPCs role in monitoring and evaluating National Development plans /programs /projects (CPESDP 2017-2024)
3.3	The GSS mandated to collect, collate and disseminate official statistics in Ghana is required to coordinate and collaborate with MMDAs and other statistical organisations to compile data critical for the management and growth of the country as well as the development of the private sector.	From GSS mandated functions, GSS role in Data Production for SDGs in Ghana, 2017

Audit methodology, source of data, data gathering and analysis applied

10. The team reviewed documents, administered questionnaires and interviewed key persons to obtain information on Ghana’s preparedness for the implementation of the SDGs. We did stakeholder and RACI analysis on institutional structures, Statistical analysis on data production for SDGs baseline indicators, content analysis of documents, interviews, questionnaire and comparative analysis of audit criteria and situations/conditions found. Details on documents reviewed, a sample questionnaire administered / interview guide are attached as appendices C and D respectively. Again, reasons for the documents reviewed and stakeholder institutions we interacted with are attached as appendix H.

CHAPTER TWO

DESCRIPTION OF THE AUDIT TOPIC

Background

11. In September 2010, Ghana was part of the UN Open Working Group which developed the new global development framework to replace the Millennium Development Goals (MDGs) which were due to expire at the end of 2015. Ghana participated in the Open Working Group (OWG) and other intergovernmental negotiations on the SDGs, as well as in regional review conferences of the Post 2015. It also undertook national consultations on “The Ghana We Want”, as part of the global process for defining “The World We Want” for the post-2015 global development agenda. Since 2012, the OWG has been working to formulate the SDGs and their corresponding targets as the basis for the new global agenda, which will cover 2016 to 2030.

12. Ghana also undertook the following major activities with respect to the preparation of the SDGs:

- national consultations initiated in November 2012 to stimulate a broad national debate on priorities that must constitute the post-2015 development agenda, and provide opportunities for marginalised segments of society to participate in the global debate.
- thematic consultations where Ghana and Denmark jointly coordinated global consultations on inequality held in Copenhagen in 2013 and a follow-up in Ghana in collaboration with UNDP and various partners, in April 2014 on tackling Inequalities and promoting structural transformation in Africa.
- coordinated national inputs for the OWG on the SDGs which focused on various dimensions of the SDGs and how to finance their implementation.
- discussed and evaluated initial SDGs focus Areas to ensure that they reflected Ghana’s prevailing socio-economic situations and aspirations for the future as well as collated inputs which provided the basis for Ghana’s

negotiations at the OWG sessions and inter-governmental negotiations at the UN.

- identified national priority issues that can be canvassed for inclusion in the SDGs.

13. Government's preparedness for the implementation of Agenda 2030 which is key for achieving the objectives of the SDGs will be examined in the context of the extent of: adopting the SDGs into the national context; identifying and securing resources and capacities needed; and establishing mechanisms for monitoring, evaluating, reporting, reviewing and following-up on the implementation of the SDGs. Successful implementation of the SDGs will require concerted synergy of all stakeholders both public and private at the National, Regional and local levels to implement the Agenda.

14. The major institutions for planning and implementation of Agenda 2030 include the following:

- i) High Level Ministerial Committee (HLMC) oversees the implementation of SDGs; Implementation Coordination Committee (ICC) ensures cross sectorial and multi-stakeholder coordination of the SDGs;
- ii) Technical Committee on SDGs provides technical advice to support the implementation of the SDGs;
- iii) NDPC ensures proper mainstreaming and reporting of the SDGs in sector and district development plans;
- iv) Metropolitan, Municipal and District Assemblies (MMDAs) formulate policies, implement, monitor, evaluate and report interventions;
- v) Civil Society Organisations (CSOs) and Private Sector implement, monitor, evaluate and report interventions;
- vi) Ghana Statistical Service coordinates the national Statistical systems & data on SDGs monitoring.

Refer to Appendix F for these institutions and their roles.

NDPC is the State agency responsible for development planning and the ultimate incorporation of the SDGs into the national development agenda. NDPC derives its

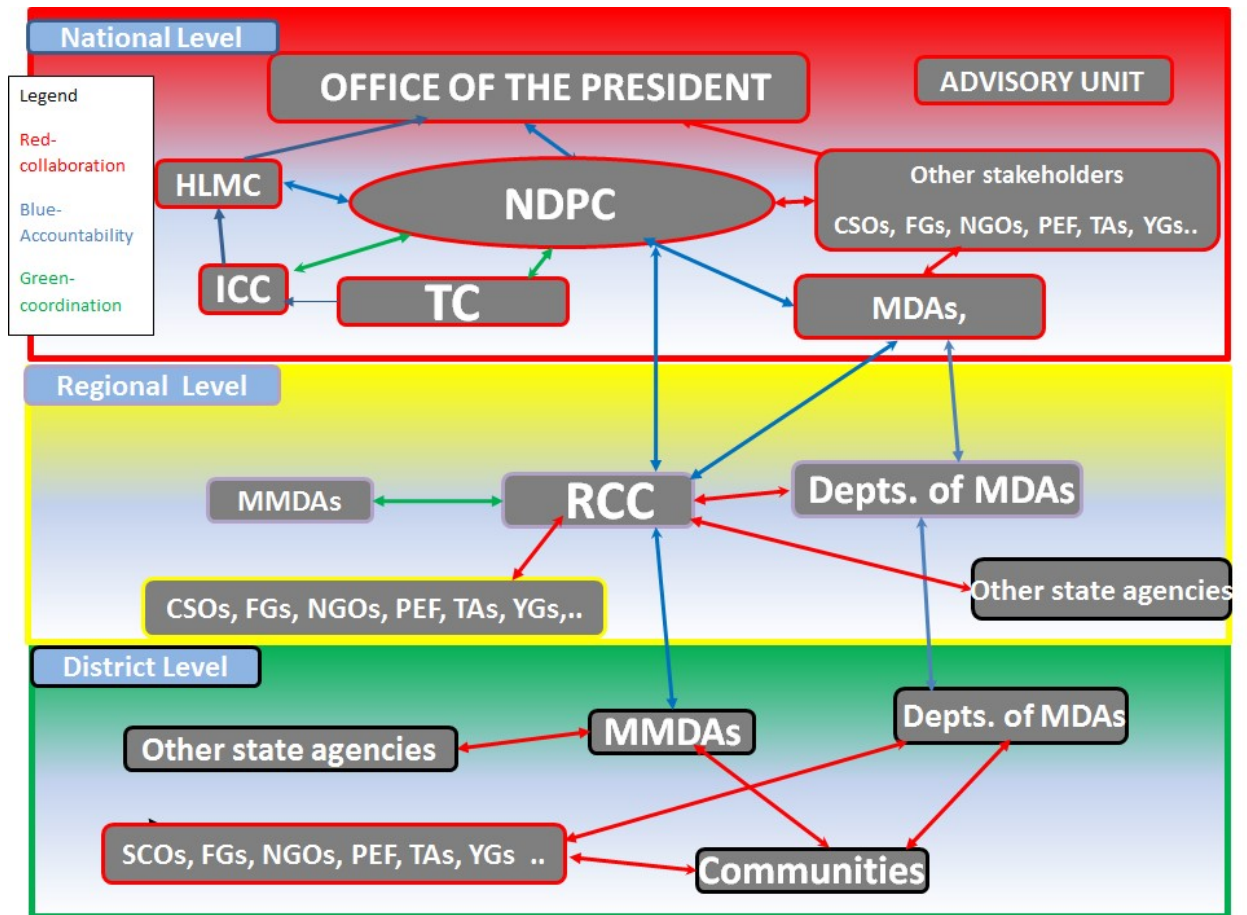
mandate from Articles 86 and 87 of the 1992 Constitution as well as the NDPC Act 1994, (Act 480) and performs the following functions in-line with the implementation of SDGs.

- i. studies and makes strategic analysis of macro-economic and structural reform options;
- ii. makes proposals for the development of multi-year rolling plans taking into consideration the resource potential and comparative advantage of the different districts of Ghana, protection of the natural and physical environment, and ensuring the even development of the districts of Ghana by the effective utilisation of available resources; and
- iii. monitor, evaluate and co-ordinate development policies, programmes and projects.

15. In terms of accountability, coordination and collaboration arrangements at the national level, NDPC collaborates with GSS, MMDAs and non-State agencies (e.g. CSOs, PEF etc.) and also coordinate the activities of TC, ICC and the HLMC. TC reports on its activities to the ICC, who also reports to HLMC. The HLMC then reports to the Office of the President on the implementation of the SDG.

16. At the Regional and District Levels, there is collaboration between the RCCs, MMDAs, Decentralised Departments of the MDAs, other State agencies, non-State organisations and the Communities. The MMDAs report on their activities and the progress of implementation of the SDGs to the RCC. There is also a two-way accountability arrangement between the MMDAs and the Decentralised Departments of MDAs as well as the MDAs and the Communities. There is also collaboration, coordination and accountability arrangements across levels as shown as Fig 2.

Fig. 2: Collaboration among stakeholders



CHAPTER THREE

ADOPTION OF AGENDA 2030 INTO NATIONAL CONTEXT

3.1 Integration of SDGs into national planning, strategies, policies and processes

17. To achieve the aims of Agenda 2030, it is important to establish a set of principles to guide its implementation. This calls for developing policies and strategies to give a sense of direction as well as formulating programmes, projects and activities to be implemented to achieve the objectives of the Agenda. It is also important to align the SDGs to the Development Plans and to create awareness, inform, educate and involve all stakeholders on the SDGs to ensure a buy-in.

Article 36, Clause 5 of the 1992 constitution of Ghana requires the President, within two years after assuming office, to present to Parliament a coordinated programme of economic and social development policies, at all levels and in all the regions of Ghana.

According to Article 87, clause 2 of the 1992 constitution and the NDPC Act 1994, Act 479 section (2) (2g), the commission “shall at the request of the president, parliament, or on its own initiative “formulate comprehensive national development planning strategies and ensure that the strategies including consequential policies and programmes are effectively carried out”.

We expect NDPC to develop integrated policies and strategies for the implementation of the SDGs and ensure they are aligned to the Nation’s development plans.

18. We noted from answers to our questionnaire, review of policy document and interviews, that NDPC in collaboration with the office of the President, Ministry of Planning and other stakeholders⁵ had formulated a policy named, “An Agenda for Jobs: Creating Prosperity and Equal Opportunity for All”. The policies and strategies are contained in a document titled ‘The Coordinated Programme for Economic and Social Development Policies (CPESDP 2017-2024)’. The policy document was approved by Parliament and launched on 11 April 2018. Prior to the launch, NDPC had developed a medium term national development policy framework in line with the CPESDP 2017-2024 and had directed Ministries, Districts and sector Agencies to develop their MTDPs

⁵ see appendix E for list of stakeholders

and align them with the SDGs⁶. Non-State stakeholders will also plan and implement SDG activities in line with the National Policies. We also noted from review of the MTDPs of the MMDAs we visited that their planned developments were aligned to the SDGs. Planned activities were aligned to specific targets of the respective SDGs.

19. We noted however, that the 2018-2021 MTDPs which should have been ready by December 2017 for its implementation in January 2018 have not been approved as of April 2018 resulting in a delay in initiating implementation of the Agenda. NDPC indicated that the deadline for submission of MTDPs was extended to 31 May 2018 as the Assemblies were yet to finalize their MTDPs pending approval by NDPC. This delay was confirmed by the 10 Assemblies and the five RCCs we visited. The delays according to the Assemblies were due to changes in NDPC directives and unavailability of funds for the preparation of the development plans. NDPC also attributed the delay in approval of the plans to the absence of a Board of Directors of NDPC.

20. According to NDPC the following stakeholders were involved in the preparation of the policy framework: Ministries, Departments and Agencies; Metropolitan, Municipal & District Assemblies; Civil Society Platform for SDGs; Private Enterprise Federation; Youth Organisations (YES Ghana, Youth Advocates Ghana); Political Parties; Religious Bodies; and Educational institutions (Universities and Secondary Schools). This information was corroborated by UNDP, Ministry of Planning, GSS and the CSO Platform.

Conclusion

21. Ghana has developed integrated policies and strategies for the implementation of SDGs through a participatory approach aligned with the SDGs in the National Development plans. However, at the time of the audit, the plans had not been submitted for review and subsequent approval.

⁶ REF No. RPCU/RCC/INV.CO.1/3 Dated 30/06/16, REF No. DP/143/060/01/119

Recommendation:

22. NDPC should advise the Office of the President to expedite action on setting up a Board for NDPC to approve the development plans for its implementation since the SDGs are time bound.

Auditee's response

23. *NDPC has continuously worked over the months with all relevant authorities to ensure the speedy setting up of the Commission (Board). The Commission will soon be in place and the Ministry of Planning is liaising with the Office of the President to have the commission inaugurated as soon as possible.*

3.2 Budgeting

Ministry of Finance by its functions is to coordinate the formulation and preparation of the national medium-term and annual budgets and also provide guidance to MDAs and MMDAs in the preparation, implementation and monitoring of budgets and revenues.

According to Sections 122 and 123 of the Local Governance Act, 2016, Act 936, the budget for a District Assembly shall comprise the aggregate revenue and expenditure of the Office of the District Assembly, the Departments of the District Assembly; and the budget for the annual development plans and programmes of the Departments of the Assembly. Each Assembly is responsible for the preparation, administration and control of the budgetary allocation of the Office of the Assembly and the Departments of the Assembly shall submit to the Regional Co-ordinating Councils, the detailed budget for the respective district. The Regional Co-ordinating Council shall collate and coordinate the budgets for the districts in the region and shall submit same to the Minister responsible for Finance.

24. We noted from interviews and review of document on the budget process that at the national level, the Ministry of Finance on behalf of the President, prepares and submits a national budget to Parliament for approval. MoF as part of the Budget preparations, calls for inputs from stakeholders and prepares the budget taking into consideration inputs from development plans, Cabinet/Executive, international agreements, non-State agencies (CSOs, PEF etc.) and individuals.

25. MoF issues guidelines in a form of a Circular, instructing MDAs to prepare their budgets after which it facilitates a cross-sectoral meeting of MDAs to discuss and examine cross-sectoral issues to avoid duplications and or overlaps of programmes/projects/ activities. MoF then consolidates all sector budgets into national budget and presents it to Parliament for approval, after which it officially becomes Government's budget proposals for the fiscal year.

26. At the local levels, we noted from our interactions with Management of the RCCs and the MMDAs we visited and from review of their budgets that the budgets of the decentralised Ministries in the Regions were integrated into the budget of the RCCs. Similarly, Budgets of the decentralised departments of the MMDAs were integrated into the budgets of the Assemblies to form a composite budget. The composite Budgets from the Assemblies were also integrated into the composite budgets of the RCCs at the Regional Level. The RCCs then compile the budgets and present them to the MoF for approval. One of the main objectives of the composite budget system is facilitate harmonised developments in the Districts.

Conclusion

27. Government has an integrated budgeting mechanism to support the implementation of the 2030 Agenda.

3.3 Communication and stakeholder engagement

28. Adopting SDGs into the national context will also require generating national ownership of the policy by keeping citizens informed and actively engaged in its implementation.

The core mandate of the Ministry of Information (MoI) is to disseminate information on public policies, programmes, projects and activities to citizenry and also gather feedback from the citizenry for policy review and refinement. We expect NDPC in collaboration with the MoI to develop and implement strategies to disseminate information on the Agenda 2030 to all stakeholders and the general public for their buy-in.

29. We noted from the review of the policy documents that the CPESDP 2017-2024 has outlined the use of both traditional media and social/online media, communication ambassadors, infographics, and durbars to disseminate information to all interest groups and stakeholders in order to generate the desired ownership, involvement and accountability in the implementation.

30. There is a communication strategy with the following target audience; the general public, Cabinet, members of the Council of State, Judiciary, Parliament, Ministers of State, management of State institutions. The strategy also targets the RCCs, MMDAs and the decentralised institutions in the Assemblies and other non-State institutions such as CSOs, NGOs, religious groups, youth groups, political parties, student unions etc.

31. We also gathered from interviews and reviews of reports that NDPC in collaboration with UNDP and other stakeholders had embarked on a series of communication and stakeholder engagement programmes including the African Youth Summit 2017 in Ghana which provided an open and inclusive platform for young people in Africa, SDG Achievers, African Governments, Development Partners and the Private Sector to dialogue and address pertinent issues affecting the youth⁷. However, our interactions with staff of the RCCs and the Assemblies, opinion leaders and community members indicated that there is low awareness on the SDGs due to low publicity.

Conclusion

32. There are communication strategies to inform the public on the SDGs, however, public awareness on the SDGs is low.

Recommendation

33. NDPC should use the existing communication framework to intensify publicity on the SDGS to prepare stakeholders, citizens and the general public for their buy-in.

⁷ www.youthop.com

Auditee's response

34. NDPC together with other relevant stakeholders will soon be rolling out a comprehensive communication strategy to enhance publicity on the SDGs.

3.4 Legal framework

35. A legal framework is the combination of rules and regulations put in place to guide the governance of a programme to ensure orderliness and conformity to development process.

One of the objectives of the Office of the Attorney General is “to revise, reform and replace laws for the realisation of the policy objectives of government with regards to national and social growth.” We expect the Attorney General to establish a legal framework to support the 2030 Agenda.

36. According to NDPC, MoP, MoF, the CSOs platform, the RCCs and MMDAs, there are legal and regulatory frameworks for the decentralised planning system to support the implementation of national development policies and programmes and that the existing legal systems are adequate to support Agenda 2030. Non-State stakeholders will carry out their programmes within the existing national legal frameworks. All MDAs and MMDAs and other sector agencies will implement SDGs programmes/projects/activities using their respective existing institutional legal/regulatory frameworks.⁸

37. To address the principles of “All Inclusiveness and Leaving No one Behind”, Article 36, Clause 2(d) of the 1992 Constitution provides that “the State shall, in particular, take all necessary steps to establish a sound and healthy economy whose underlying principles shall include *undertaking even and balanced development of all regions and every part of each region of Ghana, and, in particular, improving the conditions of life in the rural areas, and generally, redressing any imbalance in development between the rural and urban areas*”. The 1992 Constitution also has provision for human right issues, the disabled in society, gender equality, education, health, water and sanitation, fostering partnerships, etc.

⁸ CPESDP 2017-2024, pg 121, parag. 3

38. In line with the principle of Whole of Government Approach, a provision exists in Section 81(1) of the Local Governance Act 2016, (Act 936) which requires that *“Departments of a District Assembly shall collaborate and co-operate with non-decentralized departments, state-owned enterprises and public corporations operating in the district to ensure a coordinated approach to the development and management of the district, avoid duplication and ensure a more convenient and cost-effective implementation of programmes and projects”*.

39. Also, NDPC guidelines direct MDAs/MMDAs to utilise advantages and resources such as network of National, Regional and District offices in the implementation of their programmes. This provision aims to minimize gaps, avoid duplication of efforts to ensure effective use of resources in line with the principle of “Whole of Government Approach”.

40. However, there were concerns from officials of MDAs/MMDAs we interacted with about the risk or the possibility that some aspects of Agenda 2030 might not be implemented to the end because Governments tend to focus on implementing their political party manifestos and therefore might not share in the visions of some programmes. Government’s decision to discontinue the Maternal Healthcare, Affordable Housing and some modules of the NYEP programmes under the MDGs are some case examples.

Conclusion

41. There are existing laws and regulatory frameworks to support the implementation of the SDGs. However, there are concerns about successive Government’s commitment to continue with the implementation of programmes addressing Agenda 2030.

Recommendation

42. The NDPC in collaboration with HLMC and the office of the Attorney General should device ways of ensuring the continuity of the implementation of the SDGs. For instance, political parties should be required to align their party manifestos to the national development policies and strategies to minimise the risk of successive Governments’ interfering in national development Agendas.

Auditee's response

43. *Efforts are already underway and will be stepped up.*

3.5 Institutional arrangements

44. Well-coordinated institutions ensure successful implementation of any development agenda. The success of Agenda 2030 domestically will require a clear institutional apparatus to lead the coordination and facilitate the implementation and monitoring of the SDGs. Ensuring a vibrant institutional framework will be critical for a country to ascertain whether the SDGs can successfully be mainstreamed into national and sub national policies and integrated across sectors⁹.

According to Article 87, clause 1 of the 1992 constitution of Ghana, “NDPC shall advise the President on development planning policy and strategy”. We expect NDPC to advise the president to identify and establish institutional structures that will coordinate the implementation of Agenda 2030.

45. We noted that Government had established 12 new Ministries¹⁰ to support existing ones at the national level and had created 38 new District Assemblies and plans to carve six new regions from the existing ones geared towards enhancing the decentralization process to speed up development. Both new and existing institutions will be involved in the implementation of the SDGs.

46. At the national level, HLMC, ICC, TC, NDPC plan and coordinate SDGs activities. The MDAs, and other sector agencies will implement the SDGs through their development plans. At the regional and district levels, the RCCs and MMDAs who serve as the link between central government and the local communities will also coordinate and implement the SDGs through their MTDPs. See Appendix F for the institutional structures in place for the implementation of the SDGs.

⁹ Institutional and Coordination Mechanisms: Guidance Note for Facilitating Integration and Coherence for SDG Implementation by UNDP 2017

¹⁰ Ministries of Planning, Monitoring and Evaluation, Inner city development, etc.

47. We noted from our discussions with stakeholders that even though there are provisions in the legal regime which require implementing agencies to collaborate to implement the development plans, and also to ensure even and balanced development in the country, implementing agencies currently implement their development plans discretely.

Conclusion

48. A coordinated institutional arrangement in line with principles of “whole of Government approach, all-inclusiveness and leaving no one behind” is in place to support the implementation of the SDGs. However, in our opinion, to achieve even and balance development in the regions, MDAs/MMDAs and Sector Agencies need to harmonize their development plans which when implemented will have a wider impact.

Recommendation

49. NDPC should include in its guidelines, directives that require MDAs and MMDAs and sector agencies to collaborate and harmonize their development plans to identify and implement priority projects/programmes to facilitate even and balance development.

Auditee’s response

50. *The NDPC Guidelines already require the RCCs and Sector Agencies to collaborate and harmonise the district and sector plans respectively. NDPC has a division dedicated to plan coordination, monitoring and evaluation which provide technical backstopping to the RCCs and Sector Agencies to this end. NDPC will reinforce this role and enhance its monitoring and evaluation to ensure that the plan implementation conforms to the original and approved plans.*

CHAPTER FOUR

RESOURCES AND CAPACITIES

4.1 Identification of resources and capacities

51. It is important for the Government to make available resources and build capacities of institutions required for implementing and achieving the objectives of a programme. This begins with carrying out capacity needs assessment to determine gaps/challenges and then formulating measures to address them before and or during the implementation.

NDPC's guidelines for preparing Development plans require the NDPC to assess and appraise capacity and resources needs of implementing agencies. We expect NDPC to strengthen the capacity of the districts to give meaning to decentralization; enhance the revenue mobilization system; and develop entities to work independent of central government.

52. We noted from answers to our questionnaire and interviews with management of the RCCs and MMDAs we visited that, NDPC had directed the MMDAs and MDAs to carry out capacity needs assessment as part of their development plans. Interviews and review of documents on data production shows that GSS had carried out its statistics capacity assessment to identify resources and capacities needed and formulated strategies¹¹ for data production and use.

53. However, NDPC was yet to analyse and appraise the resources and capacities of implementing agencies (MMDAs), and their needs assessment reports which are components of their MTDPs were also yet to be approved.

54. According to NDPC, it will analyse the capacities of the agencies after they had all submitted their development plans on 31 May 2018 for approval.

55. The decentralised system of governance in Ghana is a deliberate government strategy to ensure rapid, equitable and balanced development across the country.

¹¹ See the theme on Indicators under chapter 5

Therefore, strengthening the existing, and creating new and viable MMDAs is essential for ensuring balance and equitable development at the local level.¹² Delays in assessing and enhancing the capacities of the implementing agencies will therefore affect the outputs of the SDG programmes at capacity-deficient institutions.

Conclusion

56. NDPC was yet to analyse and appraise the resources and capacities of sector agencies due to delays in preparation and approval of the Development Plans.

Recommendation

57. While awaiting the approval of the plans, NDPC should start extracting the capacity needs assessment reports from the agencies for analysis to address any capacity gaps on time.

Auditee's response

58. *NDPC can assist in the capacity building/development although the primary responsibility for staff development lies with the MDAs and MMDAs. NDPC will continue to conduct orientation and briefing sessions with the MDAs and MMDAs to ensure capacity issues are addressed by the institutions.*

4.2 Funding arrangement

59. To successfully achieve Agenda 2030, adequate funding arrangements will be needed to sustain its implementation. This calls for securing sustainable sources of funds to enable MDAs, MMDAs and stakeholder institutions effectively implement their development plans.

The Ministry of Finance per the functions and responsibilities of its Budget Division is required to contribute to the mobilisation of internal and external resources, and allocate the budget financial resources efficiently, effectively, and rationally to sectors, MDAs and MMDAs. We expect the Ministry of Finance (MoF) to identify and secure sustainable funding sources as well as outline a framework for disbursing the funds for the implementation of Agenda 2030.

¹² CPESDP 2017-2024, Pg 48

60. We noted that MoF mobilises domestic revenue from taxes and levies (income taxes, domestic excise duty, royalties etc.) for the implementation of Government programmes. The Ministry in collaboration with other stakeholders such as GRA and Audit Service is implementing revenue mobilization enhancement strategies such as the GIFMIS, Payroll Audit, Tax Identification Number & Paperless System at the Ports etc. to regulate public expenditure and minimize revenue leakages.

61. Externally, the Ministry has identified Green Funds, Carbon Fund of the World Bank, Coordinate Philanthropies Platforms for SDGs, Social Capital (Entrepreneurs, NGOs, Financing Institutions), and Development Partners and are in the process of negotiating to secure the funds. The Ministry and other stakeholders are also exploring other avenues.

62. Having mainstreamed the SDGs into the national and sub-national development plans, the SDGs will be funded through the budgetary allocations to MDAs, MMDAs and other sector agencies. Sources of funds to the MMDAs include DACF, DDF, UDF, IGF and other donor supports. These funds are to finance the composite budgets of the MMDAs. The DACF and the IGF are the only sustainable sources of funds as they constitute resources mobilised from internal sources, the rest are from donor sources. The MMDAs have developed revenue improvement strategies to increase IGF at the local levels to support the implementation of their development plans.

63. According to Article 252, Clauses 1 & 2 of the Constitution, “There shall be a fund to be known as the District Assemblies Common Fund. Subject to the provisions of this Constitution, Parliament shall annually make provision for the allocation of not less than five percent of the total revenues of Ghana to the District Assemblies for development; and the amount shall be paid into the District Assemblies Common Fund in quarterly installments”.

64. However, the DACF inflows are currently not enough to meet the budget requirements of the Assemblies and are also not disbursed on time. For instance, at the

Jaman North District Assembly, an amount of GH¢1,252,658.72 (41.13%) was realised as against an estimated budget of GH¢3,045,524.00 for the year 2017. Also the DACF expected for the fourth quarter of 2017 was released to the MMDAs in April 2018 throughout the country.

65. The prevailing risk of untimeliness and insufficiencies of the DACF will prevent the Assemblies from effectively executing their planned SDGs projects and programmes.

Conclusion

66. There are strategies in place to fund Agenda 2030 with domestic and external sources. Implementation of the SDGs will be funded through the budgetary allocations to MDAs, MMDAs and the sector agencies. However, there are gaps in the current funding of the implementation of the development plans.

Recommendation

67. NDPC in collaboration with MoF and HLMC should assess and address current issues of insufficiency and untimely releases of funds to make resources readily available to the implementing agencies for effective implementation of their development plans.

Auditee's response

68. *There are on-going discussions in this regard with the Ministry of Finance. Additionally, MoF has begun tracking the national budget with SDGs focus.*

CHAPTER FIVE

MONITORING, REPORTING, EVALUATION, REVIEW & FOLLOW-UP

5.1 Mechanism for monitoring, report, evaluation, review and follow-up

69. A Mechanism for Monitoring, evaluation, reviews, follow-up, and reporting is critical for the successful implementation of a Program. M&E activities will help to ascertain whether or not deliverables of the coordinated programmes are on track in order to initiate corrective actions where necessary. The results of M&E will inform national development planning, support sector policy and programme design, and inform budget and resource allocation. M&E activities will validate budget quality, scope, risk and time lines agreed on at the onset of the implementation for the attainment of deliverables¹³.

According to the NDPC Act 1994, Act 479 Part 1 section 2 (2e), the commission "...shall at the request of the president, parliament, or on its own initiative, monitor, evaluate and coordinate development policies, programmes and projects. We expect NDPC to establish a mechanism to monitor, report, evaluate, review and follow-up, on the implementation of the 2030 Agenda.

70. We noted from interviews of managements of MMDAs and review of an existing M&E framework in the CPESDP 2017-2024 and MTDPs of MMDAs that, at the local level, the Metropolitan, Municipal and District Planning Coordinating Units (MMDPCU), which is composed of staff of the Assemblies and decentralised departments, monitor and evaluate the implementation of the MTDPs through their M&E plans. MMDAs by NDPC Guidelines develop and implement details of their monitoring and evaluation plans. MMDAs report quarterly and annually on progress of implementation through the RCCs to the NDPC.

71. At the regional level, the Regional Planning Coordinating Units (RPCU), which is composed of Regional Coordinating Director, Regional Planning Officer, Regional

¹³ CPESDP 2017-2024, pg 125

Finance Officer, Regional Budget Officer, and heads of the decentralised departments of the Assembly, provide oversight and technical support as well as monitor the MMDAs and report M&E activities to NDPC, LGSS and MLGRD.

72. At the National Level, the Policy Planning Monitoring & Evaluation Departments (PPMEDs) monitors and evaluates the implementation of the development plans of the MDAs and reports to NDPC and the Ministry of Monitoring and Evaluation (MM&E). NDPC and MM&E provide oversight and technical support and also monitor the activities of MMDAs, MDAs and other sector agencies. NDPC reports biennially on the progress of implementation of the policy and strategies to HLMC. MM&E carries out performance assessment and measurement and reports regularly on progress of prioritised programmes to the President, Cabinet and Parliament, but reports quarterly and annually on all other programmes. There will be periodic reviews including National Voluntary Review (NVR) as well as mid-term and a final valuation of the CPESDP.

73. Monitoring framework for SDGs is in the following format: SDGs indicators, revised indicators, localised indicators, decision, indicator definition, corresponding agenda 2063 indicators, base line indicators, levels of data disaggregation, frequency of data production, data sources, frequency of monitoring, and responsible agency. (ref. Appendix G)

74. To ensure collection, timeliness, availability, and quality of data, the CPESDP outlines the following strategies:

- provide adequate capacity to stakeholders to ensure the effectiveness of M&E;
- set up effective communication system to achieve timely reporting of deliverables;
- manage information flow to ensure that feedback arrangements are in place to make usable data available to all; and
- ensure that the entire exercise has a participatory approach in terms of design, data collection and reporting.

75. The major stakeholders to be involved in the monitoring and evaluation arrangements include: MoP, MM&E, NDPC, PPMEDs of MDAs, District Planning Coordinating Unit, Heads of the various departments, and GSS.

76. We noted from our review of monitoring reports of MMDAs and discussions with officials of RCCs and MMDAs that currently, there are challenges regarding the M&E framework. The Monitoring units at the Districts are unable to adequately monitor and report on the implementation of their development projects due to funding, equipment, transportation and logistical constraints.

77. Given the current M&E challenges, there is a high risk that implementing agencies especially at the District level will not adequately collect data, report and evaluate the implementation of the SDGs.

Conclusion

78. A national monitoring mechanism for SDGs is in place with designed M&E formats as well as strategies to ensure timely production and availability of quality data. However, there is the possibility that the SDGs may not be adequately monitored especially at the District levels due to current M&E challenges.

Recommendation

79. We recommended that NDPC in collaboration with MoP and MM&E should:

- review the M&E plans of the implementing agencies to ensure the plans contain the requisite tools that will yield the desired data.
- enhance the capacities of the monitoring and evaluation units of the Assemblies to adequately monitor and report on the implementation of the SDGs.

Auditee's response

80. *The sectors and MMDAs are now made to produce an integrated plan that incorporates the M&E plan. The District Planning Coordinating Units (DPCUs), which are responsible for*

monitoring and evaluation in the Assemblies have been trained by NDPC to track, monitor and report on the implementation of the SDGs within their Districts.

5.2 Indicators and data

81. Baseline indicators serve as reference points upon which performance can be measured. It is important to establish current status or starting point of a programme upon which a strategy can be formulated to improve performance of a programme. It is also important to set performance targets or indicators linked to programme activities as well milestones/impact indicators expected to be achieved in the medium to long term. Comparing actual performance to targets/milestones will indicate the extent to which mechanisms or frameworks are efficiently/effectively delivering the desired outputs.

The GSS mandated to collect, collate and disseminate official statistics in Ghana is required to coordinate and collaborate with MMDAs and other statistical organisations to compile data critical for the management and growth of the country as well as the development of the private sector.

We expect NDPC in collaboration with GSS to establish baseline, performance indicators and milestones as well as processes to ensure availability of quality data of the desired levels of disaggregation needed for the implementation Agenda 2030.

82. We noted from interactions with officials of GSS and review of SDGs Indicator Baseline Report 2017 that out of the 234 SDGs indicators, only 155 (66.2%) can be reported on. The remaining 79 indicators (33.8%) are yet to have their clear global definitions. Of the 155 reportable indicators, Ghana has data on 125; the remaining 30 will require resources/technology which involves huge sums of investments to establish. Out of the 125 indicators that Ghana has data on, 63 indicators have been established as national baseline indicators and have been aligned to the SDGs¹⁴. Data on the remaining 62 are from administrative sources and will have to be reviewed/refined.

83. One hundred and five (105) stakeholders from all sectors of the economy, including MDAs/MMDAs, Association of Ghana Industries (AGI), Bank of Ghana, Commission for Human Rights and Administrative Justice (CHRAJ), Ghana Aids

¹⁴ SDGs Indicator Baseline Report 2017, Data Production for SDGs Indicators in Ghana, GSS 2017.

Commission, Ghana Anti-Corruption Coalition, Narcotics Control Board, National Vocational Training Institute, Private Enterprise Federation, Trades Union Congress, National Youth Authority, Civil Society Organisations, Ghana Audit Service, etc. participated in the validation of the baseline indicators in January 2018¹⁵.

84. The MDAs, MMDAs and sector agencies had set their performance indicators and aligned them to the SDGs in their Development plans. In developing the national baseline indicators, 105 stakeholders and consultants from the academia were involved.

85. To ensure quality, availability and required level of disaggregation of data needed to monitor the implementation of the 2030 Agenda, GSS¹⁶:

- had developed a national data roadmap forum to assess the current state of data production;
- partnered Statistics South Africa to develop a data quality assessment framework to ensure that data from MDAs, CSOs and private sector could be quality assured and used for SDGs monitoring;
- initiated the process of reviewing data collection templates for MDAs/MMDAs to align their administrative data with the SDG metadata requirements;
- initiated an indicator tracking platform with open datasets for monitoring progress as well as build a national platform;
- initiated a programme to enable Agencies (i.e. CERSGIS, FC, LUSPA, EPA, MLNR, GSS) to use satellite imagery for monitoring some specific SDGs; and
- initiated a data innovation programme to combine private sector data with survey data to produce some metrics.

¹⁵ Invitation to validation meeting on the Ghana SDGs Report, 10 January 2018 and Attendance List on the validation meeting.

¹⁶ Data Production for SDGs Indicators in Ghana, GSS March 2017; Ghana's Data for Sustainable Roadmap Forum April 2017 & GSS Response to Audit Questionnaire.

Conclusion

86. Out of the 234 SDG indicators required, Ghana can report data on only 125, of which 63 indicators have been established for national baseline indicators. However, strategies are in place to produce more data to augment the existing ones.

Recommendation

87. NDPC in collaboration with MoF should assist GSS with required resources to address identified capacity needs in data production in order to increase reportage on SDG indicators.

Auditee's response

88. *Much of the data are produced in the districts and sectors. These are captured by the MMDAs and sector agencies on a continuous basis. Therefore, it is believed that any capacity-building efforts should be concentrated there. However, NDPC will work with MoF and GSS to obtain the requisite resources in order to enhance GSS' capacity in data production.*

5.3 Communication

To keep stakeholders informed on the SDGs, NDPC guidelines requires MDAs and MMDAs to formulate communication strategies to “disseminate their programmes, projects and annual project reports to inform and create awareness of expected roles of stakeholders in the implementation of programmes and sub programmes”.

89. We noted from interactions with management of MDAs/MMDAs we visited and from review of development plans and annual progress reports that at the national level, MDAs have established communication units and had outlined communication strategies in their Development Plans. The MDAs use workshops, the media, conferences, press statements and speeches of key government officials, fora, presentations to Parliament as well as nationwide dissemination exercises to keep citizens and stakeholders informed, engaged and committed.

90. At the regional and district levels, the RCCs and MMDAs use durbars, radio broadcasts, town/area/zonal Council meetings, Assembly meetings etc. to disseminate, educate and create awareness of the programmes.

91. We noted that NDPC during workshops on developing MTDPs, gave orientation to only a section of officials especially the Planning Officers and the Coordinating Directors on SDGs. However, management and staff of MMDAs and RCCs we interacted with indicated that awareness levels on SDGs are low in the institutions and reiterated the need for more orientations for staff. This is evident in a Circular with reference number RPCU/RCC/INV.CO.1/3 dated 30/06/16 indicating that NDPC recognises the need for further orientation and clarity on the SDGs at the MMDAs.

Conclusion

92. MDAs and MMDAs have in place communication strategies to disseminate information to stakeholders, however staff at MMDAs and the MMDAs need more training or orientation on the SDGs.

Recommendation

93. For the Assemblies and Sector Agencies to effectively disseminate information on SDGs to the communities and other stakeholders, NDPC should give staff adequate orientation.

Auditee's response

94. *NDPC has conducted orientation for key staff at all MDAs and MMDAs on the SDGs. The next level of orientation would need to be conducted by the MDAs/MMDAs at the sub-district levels. NDPC will reflect this consideration in the comprehensive communication strategy.*

CHAPTER SIX

CONCLUSIONS

95. Government had through a participatory approach, developed policies and strategies which had been aligned with the SDGs in the National development plans. There are coordinated institutional arrangements and existing legal frameworks in line with the principles of “whole of Government approach, all-inclusiveness and leaving no one behind” to support the implementation of the SDGs. Government had established a national monitoring mechanism for SDGs and currently had produced 63 national baseline indicators with strategies in place to augment the indicators amidst GSS’s resources constraints.

96. Though Government was yet to analyse and appraise the resources and capacities needed, there are strategies to mobilise funds from identified domestic and external sources to address funding gaps for the implementation of the SDGs. Currently, publicity on the SDGs is low, but Government had established a communication strategy to increase public awareness. However, from past observations, there is a risk that successive Governments may not continue with the implementation of programmes addressing Agenda 2030.

97. In our view, Government of Ghana to a large extent has demonstrated its commitment and preparedness for the implementation of Agenda 2030.

APPENDICES

Appendix A: List of institutions that the audit team interacted with

1. Ministry of Finance
2. Ministry of Planning
3. Ministry of Information
4. United Nations Development Partners
5. Civil Society Organisations (CSOs) Platform
6. Private Enterprise Federation
7. Ghana Statistical Service
8. Local Government Service
9. Advisory Unit on SDGs
10. Ministry of Local Government and Rural Development
11. National Development Planning Commission
12. National Association for Local Authorities of Ghana
13. Praxis Africa (CSO)
14. MMDAs

Appendix B: List of RCCs and Assembles visited

No.	Region	Institution
1.	Brong Ahafo Region	Regional Coordinating Council
		Kintampo North Municipal Assembly
		Tano South Municipal Assembly
2.	Ashanti Region	Regional Coordinating Council
		Ejisu Juaben Municipal Assembly
		Ashanti Akim Central Municipal Assembly
3.	Eastern Region	Regional Coordinating Council
		Kwahu West Municipal Assembly
		Asuogyaman District Assembly
4.	Volta Region	Regional Coordinating Council
		Ho Municipal Assembly
		South Dayi District Assembly
5.	Greater Region	Regional Coordinating Council
		Ga West Municipal Assembly
		La Dade Kotopon Municipal Assembly

Appendix C: List of Documents reviewed

1.	The 1992 Constitution of Ghana
2.	The Coordinated Programme for Economic and Social Development Policies 2017-2014 : An Agenda for jobs: Creating Prosperity and Equal Opportunity for all
3.	Medium Term Development Plans of MMDAs
4.	Practice Guide to Auditing the UN Sustainable Development Goals: Gender Equality, Canadian Audit and Accountability Foundation , 2017
5.	Data Production for SDG Indicators in Ghana, GSS March 2017
6.	Feedback to MMDAs on their 2016 Annual Progress Reports by NDPC
7.	Needs Assessment of the 10 Assemblies visited
8.	The Sustainable Development Goals in Ghana by UN Communications Group in Ghana and the CSO Platform on SDGs
9.	Ghana's Data for Sustainable Development Roadmap Forum by GSS et al
10.	Work Streams on National Data Roadmap, June 2017 - TOR
11.	SDGs Indicator \baseline Report 2017-Ghana, by NDPC January 2018
12.	The SDGs Report 2017 by United Nations
13.	Briefing Note -High Level Political Forum July 10-19, 2017 at the UN Headquarters, New York by Joana Adusei (Advisory Unit)
14.	TOR for the Technical Committee on SDGs, Agenda 2030 and Paris Climate Agreement
15.	TOR for High Level Ministerial Committee on the SDGs
16.	TOR for Advisory Committee on SDGs
17.	Report on Assemblies Revenue Improvement Strategies
18.	NDPC's Guidelines for Preparing MTDPs

Appendix D: Questionnaire/Interview guide

Audit Objective	Audit Question	Sub-questions
<p>1. To what extent has the Government of Ghana adapted the 2030 agenda into its national context.</p>	<p>1.1 Has the government put in place integrated policies / strategies for the implementation of the SDGs?</p>	<p>1.1.1 What role did the assembly / RCC play in the development of policies and strategies to implement the SDGs? 1.1.2 Any communiqué of the strategies and policies to the RCC / Assembly?</p>
	<p>1.2 Has government established Legal framework to support Agenda 2030?</p>	<p>1.2.1 What is your view on the adequacy of existing legal framework to support the implementation of the SDGs? 1.2.2 What measures are in place to resolve any legal issues that would emerge during the implementation of the SDGs?</p>
	<p>1.3 What are the institutional structures for the implementation of the 2030 Agenda?</p>	<p>1.3.1.1 What institutional arrangements are in place to manage the implementation of the SDGs? (the roles and responsibilities of these institutions 1.3.1.2 What are the reporting arrangements between the institutions?</p>
<p>2. To determine whether the Government has identified and secured resources and capacities needed for the implementation of Agenda 2030.</p>	<p>2.1 Has the Government identified and secured resources and capacities needed for the implementation of Agenda 2030?</p>	<p>2.1.1.1 Was needs assessment carried out to identify the resources and capacities needed? (attach assessment reports/analysis) 2.1.1.2 What funding arrangements are in place for the implementation of the SDGs? 2.1.1.3 What strategies are in place to secure sustainable funding for implementing the SDGs?</p>
<p>3. To determine whether the Government has established mechanisms to monitor and evaluate, follow-up, review and report on the implementation of Agenda 2030.</p>	<p>3.1 On the implementation of the SDGs, what plans has government outlined for a. Monitoring b. Following-up c. Reviewing and d. Reporting</p>	<p>3.1.1 Has RCC / Assembly established the types of data and reports to be generated along the value chain at the MMDA levels? 3.1.2 What processes have you instituted to ensure the quality and the availability of data/information? 3.1.3 Any communication strategy to inform, educate and create awareness on the SDGs at the Regional and the MMDA levels 3.1.4 How do you intend to disseminate information on the SDGs to the grass roots?</p>
<p>Challenges</p>		<p>What are the challenges you have identified so far and what solutions would you propose to address them?</p>

Appendix E: List of stakeholders involved in formulating the policy – An Agenda for Jobs: Creating Prosperity and Equal Opportunity for All

1. Ministries, Departments and Agencies
2. Metropolitan, Municipal & District Assemblies;
3. Civil Society Platform for SDGs
4. NDPC
5. Private Enterprise Federation
6. Youth Organizations (YES Ghana, Youth Advocates Ghana)
7. Political Parties
8. Religious Bodies
9. Educational institutions (universities, secondary schools)

Appendix F: Institutional structures for the SDGs

Level	Institution	Roles/responsibility	Reporting arrangement
National	Office of the president	Oversees the implementation of SDGs	
	High Level Ministerial Committee (HLMC)	Provides high level political support in the mobilizing and coordinating public institutions and policies towards the implementation of SDGs in Ghana Ensures the necessary financial commitments and availability of resources in achieving the SDGs etc	Reports to the office of the president
	Implementation Coordination Committee (ICC)	Ensures cross sectorial and multi-stakeholder coordination of the SDGs.	Reports to HLMC
	Technical Committee on SDGs	Provide technical advice to support the implementation of the SDGs.	Reports to ICC
	NDPC	Ensure proper mainstreaming and reporting of the SDGs in sector and district development plans,	Reports to the president and the HLMC
	Ministries Department and Agencies (MDAs)	Formulate and disseminate policies to the decentralised departments	Report to NDPC
	Ghana Statistical Service	Coordinates the national Statistical systems & data on SDGs monitoring	Report to NDPC
Regional	RCCs	Supervise monitor and evaluate activities, and provide technical support to the MMDAs Facilitate development of Policies at the regional and district levels	Report to NDPC, LGSS
	Decentralised Departments of the MDAs	Collaborate with MMDAs to implement, monitor, evaluate and report on developmental programmes	MDAs
Local	MMDAs, Decentralised departments	Formulate policies, implement, monitor, evaluate and report interventions.	NDPC , MDAs
Across levels	CSOs, PEF, NGOs, Academic Institutions, Local community members	Collaborate with all other stakeholders to implement, monitor, evaluate and report on interventions.	

Appendix G: SDG Monitoring

Format

SDG Indicators	Revised Indicators	Localised indicators	Decision	Indicator Definition	Corresponding Agenda 2063 indicator	Baseline		Level(s) of Disaggregation	Freq. of data production	Data Source (s)	Monitoring Frequency	Responsible Agency
			=yes, 2=no			Year	Data (Indicator value)					
			2									

Appendix H: Documents reviewed and the information obtained from them review

No.	Name of document	Information obtained
1.	1992 Constitution of Ghana	Mandate of NDPC and the Office of the Minister of Justice and Attorney General. Existing legal framework in support of the SDGs.
2.	The Coordinated Programme for Economic and Social Development Policies (CPESDP) 2017-2014: An Agenda for Jobs. Creating Prosperity and Equal Opportunity for All	Policies, strategies and procedures outlined to implement the SDGs. Roles of Sector Ministries in the implementation of the SDGs.
3.	Medium Term Development Plan (MTDP)	SDGs aligned and integrated into our development plans at the local level.
4.	Practicing Guide to Auditing the UN Sustainable Development Goals: Gender Equality, Canadian Audit and Accountability Foundation, 2017	Broaden our understanding in auditing the SDGs.
5.	Data Production for SDG Indicators in Ghana, GSS. March 2017	SDG indicators Ghana have data on (tier 1); Those Ghana do not have ready data on but are yet to be collected (tier 2); and those we do not have data on and data on them too are difficult to collect (tier 3).
6.	Feedback to MMDAs on their 2016 Annual Progress Reports by NDPC	
7.	Needs Assessment of the 10 Assemblies visited	Resources and capacities identified for the implementation of the SDGs.
8.	The Sustainable Development Goals in Ghana by UN Communications Group in Ghana and the CSO Platform on SDGs	CSOs contribution to the implementation of the SDGs. UN's assessment of Ghana's preparedness on the implementation of the SDGs.
9.	Ghana's Data For Sustainable Development Roadmap Forum by GSS et al.	Measures put in place to manage data for successful reporting, monitoring, review and follow-up.
10.	Work Streams on National Data Roadmap, June 2017 - TOR	Roles and responsibilities of GSS in the management of data and measurement of the SDGs.
11.	SDGs Indicators/ Baseline Report 2017 - Ghana,, by NDPC January 2018	Baseline indicators established.

12.	The SDG Report 2017 by UN	UN's assessment of Ghana's preparedness on the implementation of the SDGs.
13.	Briefing Note- HLPF July 10-19, 2017 at the UN headquarters, NY by Joana Adusei (Advisory Unit)	Ghana's contribution in the implementation of SDGs in the international world.
14.	TOR for the Technical Committee on SDGs, Agenda 2030 and Paris Climate Agreement	Roles and responsibilities of the Technical Committee on SDGs.
15.	TOR for High Level Ministerial Committee	Roles and responsibilities of the High Level Ministerial Committee
16.	TOR for Advisory Committee on SDGs	Roles and responsibilities of the Advisory Committee on SDGs
17.	Report on Assemblies Revenue Improvement Strategies	Strategies put in place by the MMDAs to raise funds to supplement Government of Ghana budgetary releases in the implementation of the SDGs.
18.	NDPC's Guidelines for Preparing MTDPs	What was expected of the MMDAs in developing the MTDP.
19.	2017 & 2018 National Budgets	Funds allocated the prioritized SDGs.



Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana

By auditing

- to recognized international auditing standards, the management of public resources

And

- reporting to Parliament

