

Methodology

- 1 | This review, which focuses on SDG 1, is in line with the role envisioned by Supreme Audit Institutions (SAIs) in conducting reviews that measure progress on particular goals, thereby contributing to the successful realisation of the Sustainable Development Goals (SDGs). The International Organization of Supreme Audit Institutions (INTOSAI) recognised the importance of the United Nations Agenda 2030 and included the audit of SDGs as a crosscutting priority in its Strategic Plan 2017- 2022. INTOSAI called on 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.” The centrality of this function was captured in the Moscow Declaration from the 2019 INTOSAI Congress, wherein it was proclaimed that the future direction for public auditing depended on the strong commitment by INTOSAI and SAIs to provide independent external oversight on the achievement of nationally agreed targets, including those linked to the SDGs.
- 2 | SDG 1, as defined by the 2030 Agenda for Sustainable Development, aims to ‘end poverty in all its forms, everywhere’. According to the UN, poverty is more than the absence of income and resources to guarantee a sustainable livelihood. Its signs include hunger and malnutrition, limited access to education and other basic services, social discrimination and exclusion, and lack of participation in decision-making.
- 3 | The IDI’s SDGs Audit Model (ISAM) was used as guidance at the planning stage of the review. This manual shed light on the importance of considering various elements, including the legal and policy framework, the governance structure, the available financing and resourcing, the measures, projects and initiatives undertaken by the Government to address poverty, as well as the monitoring and data collection system for measuring poverty. In appraising these elements consideration was given to horizontal and vertical coherence, collaboration and coordination, multi-stakeholder engagement and the leave no one behind principle, in line with ISAM.
- 4 | It is against this backdrop that this review focuses on Government’s efforts at addressing poverty and considers whether these efforts were comprehensive, effective and inclusive and assesses the extent of progress achieved. The National Audit Office (NAO) enquired whether:
 - a. progress has been achieved in the alleviation of poverty;
 - b. Government’s efforts are sufficient, effective and address all vulnerable groups in the alleviation of poverty;
 - c. there is sufficient communication, coordination and cooperation within Government to alleviate poverty; and
 - d. Government is providing an enabling and positive environment for other actors to contribute in the alleviation of poverty.
- 5 | The fieldwork undertaken in this review was structured in four main components. The first component entailed the engagement of various stakeholders during the conducting stage of the review, primarily intended as a source of gathering relevant evidence. The stakeholders engaged in this respect comprised various ministries, the National Statistics Office (NSO), numerous

governmental entities and commissions related to the humanitarian and social sector, as well as several non-governmental organisations (NGOs) and academics.

- 6 | Engagements with the various ministries were conducted through interviews with nominated representatives whereby diverse aspects relating to poverty were addressed. The ministries were primarily selected on the basis that they formed part of the Inter-Ministerial Committee tasked with tackling poverty. However, others were selected based on their relevance to this Office's review. The objectives of the interviews held were to gain insight into the governance structures and policy frameworks in place to support these efforts, with particular attention directed towards the consideration of the whole of government approach and policy coherence, stakeholder engagement in the drafting of policy, and how the needs of vulnerable groups were addressed by Government.
- 7 | An interview was also held with officials from the NSO to better understand the data collection and reporting mechanisms in place for the measurement of poverty.
- 8 | Written contributions regarding the effectiveness of Government's efforts at alleviating poverty and recommendations for future action were sought from governmental entities and commissions operating within the humanitarian and social sector-related setting. The committees were identified through reference to the government website listing officially appointed bodies, whereas entities were identified from the population of entities registered by the NSO.
- 9 | The final element of the first component entailed a series of focus groups separately held with NGOs and academics. The purpose of these focus groups was to gain a greater insight into the realities of poverty, to obtain these stakeholders' views regarding the positive efforts undertaken by Government, as well as any perceived shortcomings and recommendations necessary to address them. The NGOs were engaged through the distribution of an open call to all NGOs working in the social and humanitarian sector by the Malta Council for the Voluntary Sector (the government body responsible for supporting the development of a more effective and efficient voluntary and community sector in Malta), as well as through direct contact with the Anti-Poverty Forum Malta (a network of 14 organisations working together to alleviate poverty in Malta). Academics were engaged through direct email submissions to known lecturers and researchers who have a special interest in the area of poverty and through an open call for participation in the weekly Digest of the Faculty for Social Wellbeing within the University of Malta (the national higher education institution in Malta).
- 10 | To encourage open participation, focus group participants were assured confidentiality. This was to be achieved by collective reference to the NGOs or academics instead of the linking of individual submissions to specific participants.
- 11 | Delving deeper into the areas of interest explored in the focus groups with the NGOs and the academics, these interactions related to Government's efforts at alleviating poverty, with emphasis on identifying areas that warrant improvement and eliciting recommendations to address them. The key issues explored in these interactions were whether Government: provided for an enabling legal and policy framework; established an enabling institutional set-up; adequately planned and budgeted to achieve its objectives; implemented sufficient actions to address poverty and whether such actions were effective and inclusive; undertook sufficient efforts to facilitate the engagement of multiple stakeholders, including civil society and NGOs; and achieved planned progress.

- 12 | A thematic analysis was undertaken of the transcripts from the various focus groups. This was supplemented by the written submissions of entities and commissions. Where necessary, relevant information obtained from meetings with the ministries forming part of the Inter-Ministerial Committee on poverty, as well as the NSO, were also included. The resulting analysis that emerged from this stakeholder engagement was referred to the key ministries whose work related to the alleviation of poverty for further feedback.
- 13 | The second component of fieldwork entailed the sourcing and analysis of information obtained regarding measures, project and initiatives undertaken in 2018 with the objective of alleviating poverty, whether directly or indirectly. In this regard, several ministries were requested to complete a template detailing relevant initiatives undertaken. The NAO acknowledges that these initiatives only provide a snapshot of Government's measures, initiatives and programmes intended to alleviate poverty, with such efforts and their impact often realised over a longer term. Focus on 2018 stems from practical considerations, primarily determined by the broad scope of the review. Details requested for each measure, project and initiative included: title; description; objectives; target beneficiaries; commencement date; completion date (if applicable); related government policy; funds spent/budget allocated [for recurring measures/initiatives indicate the actual funds spent during 2016-2018; For finite measures/projects indicate the overall budgetary allocation and funds spent as at end 2018]; deliverables; status [status of measure/ project/initiative, including stage of implementation of project activities and achievement of deliverables]; and outcome (if applicable) [description of observed outcome in terms of poverty alleviation].
- 14 | The third component of fieldwork comprised the analysis of data available on poverty. To measure progress and better understand the patterns of poverty and living conditions over time and across demographic groups, the NAO sourced European Union Statistics on Income and Living Conditions Survey (EU SILC) data for analysis. At the time of analysis, the latest available data was that for 2018 and therefore, the period of interest was set as 2008 to 2018. Progress was measured by comparing the 2018 data with two baselines, that is, 2008 and 2015. The selection of 2008 was based on it being the baseline year for monitoring progress against the Europe 2020 targets, while the 2015 baseline was identified on the basis that the SDGs were adopted by world leaders in September 2015.
- 15 | In undertaking this analysis, the NAO sourced two types of data, that is, 2018 anonymised microdata and 2008 to 2018 salient indicator data. In the first instance, anonymised EU SILC 2018 microdata was obtained from the NSO to allow for further analysis of EU SILC data beyond that provided in periodical press releases. Further analysis included the computation of salient indicators by demographic characteristics not usually reported in press releases, such as tenure status and health status. Statistics for supplementary indicators of deprivation, including housing and environmental deprivation, were produced. Another analysis focused on housing costs, deemed particularly relevant in view of the rising housing costs and the much-debated impact of these costs on a household's risk of being in poverty. Descriptive statistics, showing the distribution of housing costs, as well as housing costs as a proportion of the household disposable income, were produced. An analysis of the equivalised disposable income after deducting housing costs, and the resultant at-risk-of-poverty rates was also undertaken.
- 16 | In the second instance, the NAO sourced data for various EU SILC salient indicators for the years 2008 to 2018 from the NSO. The yearly changes in headcounts and prevalence rates over time were

considered for the various poverty indicators. Besides considering the general trend over time for the period 2008 to 2018, the aggregate change for the periods 2008 to 2018 and 2015 to 2018 were also noted. The NSO also provided salient indicator figures disaggregated by age, sex, district, most frequent activity status and household type. For the years 2008, 2015, and 2018, the NAO sought to identify the demographic profile of those at risk of poverty, those at risk of poverty or social exclusion, or those experiencing material deprivation, as well as to assess differences in the prevalence rates for specific categories of the population. These statistics allow for changes in the profile or prevalence rates during these periods to be highlighted.

- 17 | The fourth and final component of fieldwork related to review. In this regard, the views of all state (ministries, entities, commissions and the NSO) and non-state stakeholders were also obtained at the reporting review stage to ensure a comprehensive and accurate representation of the various views held. Important comments that were deemed as further enriching the review undertaken were captured. The final draft, including comments received from stakeholders at the reporting review stage, were also forwarded to the relevant ministries and the NSO.