

# A Practical Guide to Government SDG Preparedness Reviews

*Based on the experiences and reflections of seven  
supreme audit institutions*

## SUSTAINABLE DEVELOPMENT GOALS



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## Preface

In 2015, all the UN member states ‘embarked on a great collective journey’.<sup>1</sup> By adopting *Transforming our world: the 2030 Agenda for Sustainable Development*, they committed themselves to working on a better future for everyone and to ‘leaving no one behind’ by 2030. This global agenda comprises 17 sustainable development goals (SDGs) for stimulating government action in all UN countries during the period until 2030.

### The role of supreme audit institutions in implementing the 2030 Agenda

The 2030 Agenda also has a bearing on supreme audit institutions (SAIs). Traditionally, SAIs audit the effectiveness, efficacy and efficiency of government policies after they have been implemented (i.e. they perform *ex-post* audits). However, one of the lessons learned from the former (and related) Millennium Development Goals (MDGs) – which focused on social development and poverty eradication in developing countries – was that it pays off, in terms of results, to start monitoring the process at an early stage. In other words, SAIs can contribute to a successful SDG implementation by performing ‘preparedness reviews’. In this way, SAIs can help their governments to identify whether they have established a sound basis for the successful implementation of the 2030 agenda, where good progress has been made, and where further efforts are still needed.

As the representative of the global community of SAIs, INTOSAI has adopted a seven-step model for reviewing government preparedness for the SDGs. This can be applied either in full or in part, in accordance with each individual SAI’s priorities and resources.

### Experiences of an inspiring collective journey: seven SAIs reviewed their governments’ SDG preparedness

In the UN Resolution on Sustainable Development, the heads of governments recognised that the ambitious goals and targets could be achieved only with a revitalised and enhanced global partnership. In this context, the cooperation programme between the SAIs in the Middle East and North Africa (MENA) region and the Netherlands Court of Audit is an example of good practice. In the autumn of 2016, a five-year cooperation programme was launched between

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<sup>1</sup> UN General Assembly resolution 70/1, *Transforming our world: the 2030 Agenda for Sustainable Development*, A/RES/70/1 (25 September 2015), available at: [http://www.un.org/en/ga/search/view\\_doc.asp?symbol=A/RES/70/1](http://www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/70/1).



the SAIs of Algeria, Iraq, Jordan, Morocco, the Netherlands, the Palestinian Authority and Tunisia. The name of the programme is *Sharaka*, which means ‘partnership’ in Arabic. As part of this programme, each of the SAIs conducted a Government SDG Preparedness Review in accordance with the seven-step INTOSAI model.

The reviews showed that, while all the governments demonstrated clear political commitment, coordination mechanisms differed from one country to another. Improvements could be made by (further) raising stakeholder awareness, formulating plans and policies, and refining the data framework. The review teams embraced the review model as it proved to be a straightforward, practical tool. The key success factors were timing, the constructive approach and the strength of the collaboration in *Sharaka*.

This practical guide presents this model, enriched by our experiences and reflections of the participants in the *Sharaka* programme. As far as we know, the seven-step model was also used, either in part or in full, by the SAIs in Canada,<sup>2</sup> Indonesia<sup>3</sup> and Sudan. The aim of this publication is to inspire other SAIs to review their own government’s preparedness for implementing the SDGs, based on the experiences and lessons learned in the *Sharaka* programme. For more information, support and background, please contact us via [sharaka@rekenkamer.nl](mailto:sharaka@rekenkamer.nl).

<sup>2</sup> [http://www.oag-bvg.gc.ca/internet/English/parl\\_cesd\\_201804\\_02\\_e\\_42993.html](http://www.oag-bvg.gc.ca/internet/English/parl_cesd_201804_02_e_42993.html).

<sup>3</sup> <http://sdg.iisd.org/news/stakeholders-audit-community-discuss-government-accountability-for-sdgs/>.



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# Contents

<b>1</b>	<b>Introduction: reviewing government SDG preparedness</b>	<b>5</b>
1.1	2015: A universal commitment to a sustainable development agenda	5
1.2	Global SAI community committed to contribute to the SDG Agenda	6
1.3	Contributing at an early stage: the Government SDG Preparedness Review	7
1.4	An inspiring, collective journey: sharing the experiences of seven SAIs	8
<b>2</b>	<b>How these reviews can support the successful implementation of the SDGs</b>	<b>10</b>
2.1	Good timing	10
2.2	A constructive approach	11
2.3	Inclusiveness	11
2.4	The simplicity of the seven-step model	13
2.5	The strength of collaboration	13
	<b>A GUIDE TO GOVERNMENT SDG PREPAREDNESS REVIEWS</b>	<b>15</b>



# 1 Introduction: reviewing government SDG preparedness

## 1.1 2015: A universal commitment to a sustainable development agenda

The UN General Assembly adopted Resolution 70/1: *Transforming our world: the 2030 Agenda for Sustainable Development* at the United Nations Sustainable Development Summit in September 2015. The ambitions and scale of this universal plan of action are set out in the preamble to the resolution.

### **PREAMBLE TO THE UN GENERAL ASSEMBLY RESOLUTION ON THE SDGS**

*'This Agenda is a plan of action for people, planet and prosperity. It also seeks to strengthen universal peace in larger freedom. We recognize that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development.*

*All countries and all stakeholders, acting in collaborative partnership, will implement this plan. We are resolved to free the human race from the tyranny of poverty and want and to heal and secure our planet. We are determined to take the bold and transformative steps which are urgently needed to shift the world on to a sustainable and resilient path. As we embark on this collective journey, we pledge that no one will be left behind.*

*The 17 Sustainable Development Goals and 169 targets which we are announcing today demonstrate the scale and ambition of this new universal Agenda. They seek to build on the Millennium Development Goals and complete what they did not achieve. They seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental.*

*The Goals and targets will stimulate action over the next 15 years in areas of critical importance for humanity and the planet. (...)'*

The 17 sustainable development goals, as listed in *Transforming our World, the 2030 Agenda*, are as follows:

- 1 End poverty in all its forms everywhere
- 2 End hunger, achieve food security and improved nutrition and promote sustainable agriculture
- 3 Ensure healthy lives and promote well-being for all at all ages.



- 4 *Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all*
- 5 *Achieve gender equality and empower all women and girls*
- 6 *Ensure availability and sustainable management of water and sanitation for all*
- 7 *Ensure access to affordable, reliable, sustainable and modern energy for all*
- 8 *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all*
9. *Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation*
10. *Reduce inequality within and among countries*
11. *Make cities and human settlements inclusive, safe, resilient and sustainable*
12. *Ensure sustainable consumption and production patterns*
13. *Take urgent action to combat climate change and its impacts*
14. *Conserve and sustainably use the oceans, seas and marine resources for sustainable development*
15. *Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss*
16. *Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels*
17. *Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development*

In the introduction to the declaration, the Heads of Government and State and High Representatives 'commit [themselves] to working tirelessly for the full implementation of this Agenda by 2030'.

## **1.2 Global SAI community committed to contribute to the SDG Agenda**

The members of the global SAI community, united in the International Organisation of Supreme Audit Institutions (INTOSAI), met a year later, in 2016. They concluded that the global SAI community should become 'an authoritative independent voice on the challenges facing the global community in planning and implementing the SDGs and reporting on their progress.'<sup>4</sup> One of INTOSAI's strategic priorities for 2017-2022 is to contribute 'to the follow-up and review of the SDGs within the context of each nation's specific sustainable

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<sup>4</sup> INTOSAI Congress (XXII INCOSAI), *The Abu Dhabi Declaration* (11 December 2016), available at <http://www.intosai.org/events/congresses-incosai/congress-themes-final-documents.html>.



development efforts and SAIs' individual mandates'. INTOSAI identified four approaches in this respect:<sup>5</sup>

1. reviewing government SDG preparedness;
2. auditing performance of key government programmes;
3. assessing and supporting the implementation of SDGs 16 and 17;
4. acting as models of transparency and accountability.

The cooperation within the framework of the *Sharaka* programme – which led to the development of this guide – focuses on the first category, i.e. reviewing government SDG preparedness.

### 1.3 Contributing at an early stage: the Government SDG Preparedness Review

The 2030 Agenda on Sustainable Development covers the period from 2016 to 2030. A preparedness review should by definition be conducted early in this period, as its objective is to review whether governments have organised themselves in a way that will enable them to attain the sustainable development goals.

The preparedness reviews performed as part of the *Sharaka* cooperation programme were conducted between early 2017 and mid-2018. This means that the reviews were performed relatively early on in the policy process. Most governments were still in the preparatory stage or had just started implementing the SDGs. In other words, a Government SDG Preparedness Review is an intervention early on in the policy-making process. It is a *baseline* review. SAIs should not wait until 2031 before auditing government progress in attaining the SDGs. As our international professional standards state, we want to be effective by making a difference to the lives of citizens.<sup>6</sup>

Thanks to their unique mandates, SAIs are in an excellent position to review the preparedness of national governments for implementing, monitoring and reporting on SDG progress. By taking on a proactive, innovative role now, SAIs can assist their national governments in effectively attaining the sustainable development goals by identifying issues that require a

<sup>5</sup> INTOSAI Strategic Plan 2017-2022, <http://www.intosai.org/en/about-us/strategic-plan-of-intosai.html>.

<sup>6</sup> Particularly the professional standards, i.e. ISSAI 12. All professional standards for SAIs (ISSAIs) are available at <http://www.intosai.org/issai-executive-summaries.html>



greater effort in order to achieve SDG success. One of the lessons learned from the Millennium Development Goals is that a long start-up phase consumes precious time, thus jeopardising results.

The INTOSAI’s seven-step model identifies seven areas in which governments need to take action early on in the process, in order to be ready to implement, monitor and report on progress of the SDGs in a sound way. The figure below shows the seven review steps. Four steps concern the policy framework and the other three are related to the data framework. A detailed guide to the seven steps is presented in Part II of this document.

Policy Framework	1 Political commitment and recognition of national responsibility in line with the principles of sustainable development.
	2 Building public awareness and encouraging dialogue with stakeholders including relevant non-governmental stakeholders.
	3 Allocation of responsibility at a ministerial or other level, allocation of appropriate financial means and other resources, and establishment of accountability arrangements.
	4 Preparation of plans to apply the SDGs including setting out the role of different stakeholders and defining how the various goals and targets are to be achieved in an integrated and coherent manner.
Data Framework	5 Designing and establishment of the systems to measure and monitor the SDG goals and targets.
	6 Setting baselines – the situation at the start of the process - for the different indicators, against which to judge progress made throughout the SDG lifecycle.
	7 Monitoring and reporting arrangements on the progress of SDGs, involving all relevant stakeholders.

#### 1.4 An inspiring, collective journey: sharing the experiences of seven SAIs

The *Sharaka* programme was officially launched in December 2016. The heads of the SAIs in Algeria, Iraq, Jordan, Morocco, the Netherlands, the Palestinian Authority and Tunisia committed themselves to joining forces to work in parallel on Government SDG Preparedness Reviews.





*The group of auditors working on the Government SDG Preparedness Reviews as part of the Sharaka programme, accompanied by the Vice-President and Secretary-General of the Moroccan SAI, the Dutch ambassador to Morocco and various other officials, at a mid-term meeting in Rabat, Morocco, in December 2017.*

Dovetailing with the UN SDG Declaration, which talks of a ‘great collective journey’, the *Sharaka* project for reviewing the Government SDG Preparedness proved to be an inspiring, collective journey. A number of joint meetings were held to enable an exchange of experiences and to discuss challenges faced by the review teams. These led to interesting reflections and generated valuable lessons, which can now be shared.

This guide shares reflections on the effectiveness of the review method and contains an improved version of the practical guide, including the seven-step model enriched with experiences, practices and lessons.



## 2 How these reviews can support the successful implementation of the SDGs

Most of the reviews will be published in the course of 2018. Although it is still too early to say how they have helped to implement the 2030 Agenda on Sustainable Development, it is already clear that some of the choices made in relation to the review strategy will have a positive effect on the outcome. Moreover, the review teams already noted the first positive effects while carrying out the reviews.

This chapter takes a closer look at the key success factors in the seven Government SDG Preparedness Reviews undertaken as part of the *Sharaka* programme. These were:

- good timing;
- a constructive approach;
- inclusiveness;
- the simplicity of the model;
- the strength of collaboration.

### 2.1 Good timing

The reviews were conducted relatively early on in the process of implementing the SDGs. This was a very deliberate decision, because one of the lessons learned from the MDG process was the vital importance of starting early. The seven steps guiding the review teams focus on early preparation by the government, so that the results can be monitored and evaluated later on.

The review teams found that the timing was indeed right. Thus, by acting early and identifying opportunities for further improvement at this preparatory stage, the review teams helped to guide governments towards an effective implementation of the SDGs. However, most of the review teams found that most stakeholders asked for more explanatory information than was usually the case. The stakeholders were not used to being questioned at such an early stage of a long-term project.



## 2.2 A constructive approach

The traditional role of auditors is to perform audits. The timing of the review, i.e. early in the policy cycle, meant in most cases that it was too early to undertake a conventional audit. Moreover, a review is not the same as an audit. An audit requires a critical and judgemental attitude, whereas a review requires a more constructive attitude rather than the typically investigative approach of an audit.

Both may generate different results, too. Whereas an audit will result in conclusions and recommendations for improvement, a review is more likely to generate observations for sharing and address points of concern or issues requiring more attention. We repeatedly discussed the differences during our meetings. In the end, what type of approach is best suited depends on the national context and the institutional and legal framework.

SAIs may also consider matching their product with their decision as to whether to adopt a review or an audit approach. Which medium best gets the message across? A conventional audit report or a letter to parliament? The Netherlands Court of Audit decided to write down its review findings in a letter because this best matched the approach taken (i.e. a review instead of an audit) and its intended impact.

### *Getting the message across in Iraq*

*The Iraqi team opted for two mediums to convey the message. A conventional report setting out the findings and conclusions in full detail will be sent to the ministries. This will form the input for a letter to parliament setting out the main conclusions and suggestions for further improvement, without going into too much practical detail. The letter is intended to reflect the approach taken and the SAI's constructive attitude. It takes a lighter tone than is usually adopted in audit reports.*

## 2.3 Inclusiveness

The approach adopted to the Government SDG Preparedness Reviews was somewhat different from the procedures and methods normally used by the SAIs in question. In other projects, most sources of information are governmental. This applies both to the documentation and data that SAIs are entitled to see, and to the staff of government agencies who are obliged to give auditors the information they need. For the purpose of this review, however, the review teams questioned other stakeholders from non-governmental organisations, civil society and the private sector. This was relatively new for some of the

teams and also for the governments. The 2030 Agenda is itself of course highly inclusive, and this was reflected by the review work.



*The review teams from the Jordanian and Iraqi SAIs (and a number of Dutch facilitators) visited a local NGO in Jordan as part of the Jordanian Government SDG Preparedness Review. The community-based NGO empowers the local community – especially women and girls – by enhancing social and economic independence.*

In some of the countries in the *Sharaka* programme, the SAI team brought together SDG stakeholders who had never been in contact with each other before. In doing so, they may well have set an example for their governments, by showing how much knowledge and energy are generated by bringing stakeholders into contact with each other.

#### **Raising SDG awareness in Algeria**

*The Algerian SAI decided to organise a seminar on 14 February 2018 to launch its Government SDG Preparedness Review. The number of participants far exceeded expectations: the attendees included over 80 delegates from the highest government ranks (i.e. SG level) and about 80 officials from various ministries, national agencies and NGOs. The meeting was also attended by journalists, who reported on it on television and radio, and through the Agence Presse Service (APS).*

*In addition to being informed about the Government SDG Preparedness Review, the participants were also sensitised about the SDGs in general. One of the participants commented that “it was the first time that all the Algerian SDG stakeholders had actually come together to meet and discuss the implementation of the SDGs in Algeria”. The*



*Algerian SAI hopes that the seminar and the review will help to consolidate transparency, improve public choices and promote good public governance.<sup>7</sup>*

## 2.4 The simplicity of the seven-step model

The seven-step model is a very straightforward, practical tool for reviewing government preparedness for implementing the SDGs. It proved relatively easy to work with, effective and easy to explain to external stakeholders such as officials from ministries and executive agencies concerned with the SDGs (and hence the subjects of the Government SDG Preparedness Reviews). It seems reasonable – almost obvious – to assume that governments preparing not only to implement the SDGs but also to monitor progress, follow-up on action taken and to be accountable for results, should take these steps into account.

## 2.5 The strength of collaboration

Cooperation was another key success factor in the reviews. They proved to be an opportunity to compare notes, discuss the new approach and experiences, and learn from each other during the course of the reviews. A powerful professional network has been built around the issue of how national governments are dealing with SDGs and the opportunities for SAIs in this respect. This network will prove to be extremely valuable in the future, when the same SAIs continue to contribute to the successful implementation of the SDGs.

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<sup>7</sup> <http://www.ccomptes.org.dz/actualites.html>.



# A PRACTICAL GUIDE TO GOVERNMENT SDG PREPAREDNESS REVIEWS

*Version enriched with Sharaka experiences  
July 2018*



# A GUIDE TO GOVERNMENT SDG PREPAREDNESS REVIEWS

The original *Guide to Government SDG Preparedness Reviews* was published in 2017. The following is an updated version, enriched with clarifications, illustrations, quotations and practical experiences (in boxes) from the SAIs in the *Sharaka* group that worked with the original guide.

## 1. Introduction

This document provides guidance on how to undertake a Government SDG Preparedness Review. It is important to bear in mind that the process for following up and reviewing the implementation of the 2030 Agenda has a long-term focus, i.e. 2016-2030, and that potential SAI interventions for Government SDG preparedness share the same timeline.<sup>8</sup> These can be arranged chronologically as follows:

- First comes the Government SDG Preparedness Review. This is a baseline review that examines the preparedness of governments to implement, monitor and follow-up the SDGs.
- The next stage involves an audit designed to assess whether the systems established and used by governments for tracking and reporting progress in attaining the SDGs are fit for purpose. This is a medium to long-term task for an SAI.
- The final step involves auditing key follow-up and review processes and potentially providing assurance on the reliability of the monitoring data at a national level. This audit takes place during the final stages of the SDG period before 2030.

This guide deals only with the first step, i.e. the Government SDG Preparedness Review.

## 2. Start with a pre-study

A pre-study is a useful way of acquiring good knowledge about SDG efforts at a national level and for getting acquainted with the SDG 'landscape'. Relevant sources for a pre-study are:

- a) UN and other official websites on the SDGs, in order to find out about and understand the 2030 Agenda;
- b) the government body responsible for the SDGs and the government bodies involved in preparing for the implementation of the SDGs;

<sup>8</sup> These steps deal with Government SDG Preparedness only, in line with approach 1 of the INTOSAI Working Group on SDGs. Performance audits form part of approach 2.



- c) key stakeholders with relevant information on the SDGs. In most countries, this will involve a variety of non-governmental stakeholders such as professional bodies, civil-society organisations, regional organisations and private-sector organisations;
- d) government managers involved in preparing for and implementing the SDGs;
- e) other stakeholders such as UN representatives, civil-society representatives, academics and business leaders.

After taking the above steps and gaining a basic understanding of the above building blocks, you can then decide on the **scope of the review**.

**Warning: don't end up in a maze. Define the scope of your review well in advance**

*Defining the scope of a Government SDG Preparedness Review is one of the first steps in the process and is absolutely crucial. The SDG Agenda covers a wide range of policy areas and has a long horizon (2030). A Government SDG Preparedness Review is a baseline review which is not designed to cover or audit all aspects of the implementation of the SDGs. The scope sets out the review's boundary. This could be whole of the SDG agenda, but equally it could focus on specific SDG goals and targets or a mix of these.*

The review team should also decide which entities are to be included in the review. These could include national entities such as a coordinating ministry or other ministries, and regional and local agencies. The review team should answer the following questions in order to define the scope of the review:

- What is the purpose of the review?
- What do we wish to achieve at the end of the review?
- What information do we need to identify the government's level of preparedness for the SDGs?
- What risks, weaknesses and good governance components ought to be reviewed, in relation to the government's preparedness for implementing the SDGs?
- How deeply should the review topic be investigated (bearing in mind the objective of the review and the available time and resources)?





### Experience box 1: the Palestinian team defined a clear scope of their review



*'The seven-step model covers all relevant aspects of Government SDG Preparedness. Because the SDGs cover almost all areas of central government policy, it is virtually impossible to assess preparedness at all levels in detail. For this reason, we made a number of clear choices in our review scope. We selected SDG 1 (End poverty) in all its forms everywhere for a more in-depth analysis.*

*Our report shows how this worked out in practice and helped to focus our review. It is available for downloading on our website (<http://www.saacb.ps/BruRpts/PalestinianSDGs.pdf>). It reports on our findings for each Government SDG Preparedness step. For each step, we first present our 'general review findings' and then zoom in on the more specific findings for the selected SDG (Goal 1) in a separate section entitled 'review the no-poverty goal'. This sets out our findings in more specific and tangible terms. Thus, the more specific findings support the general review findings. This clear scope helped us to focus as a team during our review.'*

### 3. Getting acquainted with the seven-step model

In collaboration with the European Court of Audit and other SAI partners, the Netherlands Court of Audit developed a seven-step model for reviewing governmental SDG preparedness, and this has been embraced by INTOSAI. It can be followed either in full or in part, in accordance with each individual SAI's priorities and resources. This model was presented and endorsed during the XXII INCOSAI meeting in Abu Dhabi in December 2016.

In terms of the **Policy Framework**, the review checks whether the national government:

- 1) has demonstrated commitment to the SDGs and has recognised its own national responsibility for applying the SDGs;
- 2) is building awareness of the SDGs and stimulating dialogue with all relevant stakeholders;
- 3) has allocated responsibilities and resources has established accountability arrangements;
- 4) and has developed integrated, coherent implementation plans.

The last three of the seven steps in the model are grouped under the heading of '**Data Framework**', and are intended to check whether the government has:



- 1) established systems for measuring and monitoring progress in achieving the SDG goals and targets;
- 2) set baselines for the various indicators, against which to judge the progress made throughout the SDG lifecycle;
- 3) made arrangements for monitoring and reporting on progress.

The model is summarised below. We will go into greater detail later on.

<b>Policy Framework</b>	1 Political commitment and recognition of national responsibility in line with the principles of sustainable development.
	2 Building public awareness and encouraging dialogue with stakeholders including relevant non-governmental stakeholders.
	3 Allocation of responsibility at a ministerial or other level, allocation of appropriate financial means and other resources, and establishment of accountability arrangements.
	4 Preparation of plans to apply the SDGs including setting out the role of different stakeholders and defining how the various goals and targets are to be achieved in an integrated and coherent manner.
<b>Data Framework</b>	5 Designing and establishment of the systems to measure and monitor the SDG goals and targets.
	6 Setting baselines – the situation at the start of the process - for the different indicators, against which to judge progress made throughout the SDG lifecycle.
	7 Monitoring and reporting arrangements on the progress of SDGs, involving all relevant stakeholders.

#### Use the previous steps to analyse the possible root causes of your findings

The seven steps are interrelated. To a certain extent, each step is a precondition for the following steps. For example, in order to develop policy plans (step 4), you need to know who is responsible for what (step 3: allocation of responsibilities). So bear in mind, when you analyse your findings, that the explanation for any shortcomings could be found in one of the previous steps. For example, flaws in the data framework might be caused by a lack of SDG policies providing clear policy targets (and hence hampering the development of indicators and the setting of baselines).

## 4. The review approach

A preparedness review requires a clear scope to begin with. But even then, the review format might still feel a bit uncomfortable for a government auditor who's used to looking for assurance, evidence and conclusions. Bear in mind that you are looking at a process and policies early on in the policy cycle. In most cases, they are still 'under construction'. So accept that it is too early to expect faultless policy plans and reports.



The main idea behind a preparedness review is to provide an independent view of the actual situation and to draw attention to any points on which action is needed in order to ensure that the SDG goals are effectively implemented.

#### Experience box 2: the Moroccan team had to do a lot of explaining



*'We were frequently asked by respondents why we were undertaking this review at the beginning of the implementation process and what results we expected to achieve. We needed to explain the importance of the 2030 Agenda for the country and why a review was needed to help the government achieve the SDGs. In the end, all the stakeholders understood the importance of the review and how it would contribute to the successful implementation of the SDGs. They cooperated fully with us.'*

Your review does not claim to cover all aspects in perfect detail or to provide any assurance. Indeed, you might even consider including a disclaimer in your report. It is important for the review team to focus on those issues that are most critical to the successful implementation of the 2030 Agenda, which are closely related to national strategies and priorities, or which have a bearing on topical social problems.

#### Lesson: select one or two SDGs for in-depth reviews

*To make the review more specific and to illustrate the SDG challenges in practice, you should select one or two SDG targets for in-depth review in each step. This will help to guide your review efforts and will also help you to focus on a specific issue if you want to examine certain policies in detail. It's also a good way of making general or abstract issues more concrete and tangible in your report.*

This 'light' approach is also reflected by this relative brief guidance.<sup>9</sup>

#### Experience box 3: how the Iraqi review team experienced the approach and dealt with the challenge



*'A review is simpler and quicker than an audit, as it does not require long procedures and clear evidence. Since the review was specifically intended to review future plans and strategies, we encountered some difficult questions from respondents, such as how future plans can be examined by discussion, before they have been implemented. Our role was to review their readiness for the SDGs and help them improve their performance.'*

<sup>9</sup> This guidance is evaluated with the aid of a questionnaire. Almost all the teams asked for more detailed instructions on one or more steps. However, a lot depends on the national context and the review does not claim to be fully comprehensive. For this reason, the instructions on each step are enriched only with issues that are relevant to all reviews.



## 5. A step-by-step guide to the review

The first four steps in the review form what is known as the **policy framework**.

### 5.1. Political commitment

Each government sets its own national targets, based on national circumstances, and decides how these should be incorporated into national planning processes, policies and strategies. This enables the government in question to make specific choices that take the national context into account, demonstrating that it takes responsibility by making firm choices and setting clear priorities.<sup>10</sup>

The review should seek first of all to obtain evidence that the government and parliament are willing to adopt the 2030 agenda and therefore that there is clear political commitment *that goes beyond merely signing the UN Resolution on the SDGs*.

Relevant questions during this step could be:

- Is there a national plan or strategy for sustainable development?
- If so, is this national plan or strategy *explicitly* aligned with the 2030 Agenda?
- Does the national plan or strategy for sustainable development cover all five 'areas of critical importance for humanity and the planet'?<sup>11</sup>

#### Experience box 4: a member of the Dutch review team talks about the dilemma of demonstrating political commitment



*'When is political commitment real commitment? The first step is basically to review political commitment by checking whether the Agenda has been translated into a national strategy or plan for sustainable development. Although this is just a first step in the SDG implementation process, it is a vital one because it is a prerequisite for results in the following steps.'*

*The question 'do they walk the talk?' is a useful one to ask. After completing the remaining steps in the review, you*

<sup>10</sup> The UN Declaration on the SDGs states in this respect: 'All of us will work to implement the Agenda within our own countries and at the regional and global levels, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. We will respect national policy space for sustained, inclusive and sustainable economic growth, in particular for developing States, while remaining consistent with relevant international rules and commitments.'

<sup>11</sup> The five critical areas described in the UN Declaration on the SDGs are: 1. people (social, equality), 2. planet (climate change, environment), 3. prosperity (sustainable economic growth), 4. peace (safe cities and neighbourhoods, rule of law) and 5. partnership (working with other stakeholders).



*should have obtained a full picture of your government's commitment in practice. Should you conclude that your government is not delivering on the other steps, this implies that it is questionable whether there is any genuine political commitment to implementing the SDGs in your country. However, this does not affect your review findings in the first step. It is a general conclusion, taking account of your findings in all seven steps.'*

## **5.2. Public awareness and dialogue with stakeholders**

The scale and ambition of the new SDG agenda requires the inclusion of new partners and all stakeholders in a partnership that brings together governments, civil society, the private sector, the UN system and other actors such as national parliaments, regional and local authorities, academia and NGOs. This is necessary in order to gain legitimacy, pool resources and encourage partnerships between government and other stakeholders.

This review step includes examining how public awareness has been raised and whether the government has encouraged the inclusive participation of different stakeholders in policy-making.

Relevant questions for both aspects could be:

- Is there a plan for raising public awareness of the SDGs and has the plan been implemented?
- Is there a plan for involving relevant stakeholders in the policy-making process (through a national consultation process, for example)?
- How are the private sector, local and regional authorities and NGOs involved? Which NGOs are involved with which policy themes in particular?

There are no objective criteria for deciding whether public awareness has been raised to a sufficient degree. This depends partly on national circumstances and resources. However, if the government expects other stakeholders to contribute to the successful implementation of the SDGs, it is reasonable to expect the government to raise SDG awareness among those stakeholders who are expected to contribute.

### **Considerations and additional questions for in-depth analysis**

You do not need to 'audit' the other stakeholders, i.e. NGOs, private-sector organisations or regional or local authorities, as this is generally beyond your mandate. However, you might ask how the government has secured their cooperation. Raising stakeholders' SDG awareness is a good start, but a collaborative effort requires more (such as



agreements on targets, responsibilities and resources). It is very useful for a SAI to reach out to stakeholders by *asking* them to complete a questionnaire and/or to give a (background) interview. What is their opinion of the national SDG agenda? And do they *feel* involved by the government?

The experience in the *Sharaka* programme was that stakeholders were happy to share their experiences with their work and how the government is engaging them. You can enrich your review findings with non-governmental information and experiences. There are a large number of stakeholders, too many for you to be able to contact all of them. Look in particular at representative bodies such as trade unions, lobby groups for the private sector, and so on.

Additional questions to consider:

- Have social media been used to raise public awareness?
- Has the government developed an information campaign or organised a training course to acquaint policy officers in central government with the SDGs?
- Can NGOs and/or regional and local authorities give examples of how they included the SDGs in their plans and policies?

#### **Experience box 5: The Tunisian SAI's experience of measuring stakeholder involvement**



*We asked 108 carefully selected SDG stakeholders about their roles in setting priorities for Tunisia, implementing goals, gathering data, etc. Almost half the selected stakeholders responded. For many of them, this was the first time they had been asked by a national public-sector entity for their views on the sustainable development goals.*

*We used a questionnaire to assess the extent to which stakeholders are actively involved in achieving the national SDG goals. Our describes the extent of stakeholder involvement and the opportunities available for boosting the level of stakeholder involvement in achieving the national SDG targets.*

### **5.3. Responsibility, resources, and accountability**

The government needs to allocate the responsibilities and funding for SDG implementation at national ministerial, provincial and local levels. You need to check how powers and responsibilities are divided among ministries, public institutions and agencies. The SDGs comprise many different policies, which means that responsibilities are likely to be divided over many government bodies. The focus in this review step should be on the coordinating body in particular.



Relevant questions in this step could be:

- Has a government body been made explicitly responsible for coordinating SDG initiatives (and is that body consequently politically responsible for the successful implementation of the SDGs)?
- Is there a clear division of responsibility for the achievement of the goals? If more than one ministry, department or agency is responsible for the achievement of a certain goal, are they all clear about how to attain the goal and who is responsible for what?
- Is it clear how, how often and to whom the responsible government body (should) report on progress? Does parliament receive a progress report and, if so, how often?

#### Considerations and additional questions for in-depth analysis

Additional questions to consider:

- Has an initial estimate been made of the financial resources needed or available for implementing the SDG agenda? Has a satisfactory explanation been given for this estimate?
  - Is the allocation of financial resources aligned with the allocation of responsibilities?
  - Has the coordinating body been given an adequate formal mandate or power to shoulder its coordinating responsibility?
  - If development partners such as the UN or international NGOs are involved, is their role clearly defined?
- Is the SDG reporting procedure (from the coordinating body to parliament, for example) aligned with existing and general policy planning and accountability arrangements?

#### Experience box 6: The Algerian SAI's experience with SDG reporting and accounting arrangements



*'In Algeria, the current budget framework is based on means, not objectives. In other words, it is not clear how financial resources contribute to achieving specific policy targets.*

*However, the government recently initiated a reform programme so as to comply with international standards. Once the reforms have been implemented, Parliament will vote for a budget that is allocated to policy programmes with clear policy objectives. At the end of the year, the minister responsible for the policy programme will be required to present to Parliament a report containing the results of the policy programme and the financial resources. If these policy programmes are clearly linked to the SDGs, we expect that this reporting requirement will help the government to achieve the national SDG targets and will help Parliament to hold the government to account for achieving the SDGs in Algeria.'*



#### 5.4. Preparing implementation goals

The concrete SDG implementation plans are crucial. You will need to analyse the quality of these plans, together with the goals that have been formulated. The government should have a clear idea of how these plans should be implemented. As has already been mentioned, a government might set certain priorities within the 17 SDGs (in accordance with national challenges and circumstances, but also depending on the available financial resources, for example). However, an SAI review team should expect an explicit, reasonable explanation to be given for the selection and prioritisation, including reporting to parliament about the choices made.

Relevant questions in this step could be:

- Has the government analysed which SDGs are already covered by existing policies and for which SDGs new policies need to be developed?<sup>12</sup>
- Has the government set national priorities in relation to the SDGs (to meet budget restrictions, for example)? If so, has parliament been given an adequate account of these choices?
- Has the government developed specific policy plans and programmes for meeting specific SDGs? Do these match national priorities?
- Do the policy plans include a clear policy target, a detailed approach, an estimate of the requisite financial and human resources (and information on whether they have actually been allocated), and a timeline showing both intermediate and final targets?
- Do the policy plans include a plan for measuring and monitoring progress, or is this covered by the general data framework (see the next review steps)? Is it clear who is responsible and who should act if insufficient progress is made?

#### Considerations and additional questions for in-depth analysis

Additional questions to consider:

- Has the government identified lessons learned from previous policies and has it integrated these lessons into the new policy? For example, was the same issue addressed in relation to the Millennium Development Goals? If the policy targets were not fully met back then, why not? And how is this addressed by the new policy?

<sup>12</sup> The *Netherlands Environmental Assessment Agency* sets a useful example in this respect. The agency published a report in 2016 entitled [Sustainable Development Goals in the Netherlands - Building blocks for Environmental policy for 2030](#). Annex A of the report contains a gap analysis, describing the extent to which the SDGs are already covered by existing policies and where is a policy gap. In the latter case, the government should develop new policies to meet SDG targets that are not yet covered by existing policies.





- Most of the SDGs reinforce one another, but in some cases there is a trade-off (e.g. between SDG 8 (*Economic growth*) and environmental SDGs such as SDG 15 (*Life on Land*).) Has your government been clear about such trade-offs and how it is planning to deal with their consequences? Has your government produced an analysis of how policies on one SDG may affect the achievement of other SDGs?
- With which parties is the government planning to cooperate in order to achieve the target?
- If a country faces significant issues that hamper long-term planning (such as security challenges or economic volatility), do the policy plans include a range of different scenarios?
- Consider interviewing some stakeholders. What is their view of the policy plan for the selected SDG target? Were they involved in the drafting of the policy and is their feedback addressed by the new policy? For example, in relation to better healthcare, were organisations representing doctors and nurses consulted as part of the policy-making process?



We have now covered the policy framework. The next three steps in the review form what is known as the data framework.

Data is critical, not just for informing policies and decision-making, but also for monitoring progress and ensuring meaningful accountability and participation. The 2030 Agenda explicitly recognises the vital importance of high-quality, accessible, timely and reliable disaggregated data for monitoring progress and ensuring that no one is left behind.

A government that is prepared for the SDGs has a data framework at its disposal. This means in the first place systems for measuring and monitoring the SDGs. Data systems and national indicators are an important aspect of a Government SDG Preparedness Review, and the review team also needs to assess whether controls have been put in place.

### ***5.5. Designing and establishing measuring and monitoring systems***

The goals should be accompanied by a set of indicators and a monitoring framework for measuring progress on the implementation of the national SDG agenda. Countries have committed to engage in a systematic follow-up and review of the implementation of the 2030 Agenda, to maximise and track progress in order to ensure that no one is left behind.<sup>13</sup> This review step looks at whether systems for measuring and monitoring SDG goals and targets have been designed and put in place.

Relevant questions could be:

- Are there plans clarifying what is already available, what still needs to be developed, who is responsible and when the framework needs to be fully up-and-running?<sup>14</sup>
- Which parties are involved in the measurement system? Is this the responsibility of the ministries (and if so, how is independence safeguarded)? What is the role of the national statistical office? Does the latter know what is expected of it and is there an agreement between the statistical office and the government?

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<sup>13</sup> A global indicator framework has been defined by the Inter-Agency and Expert Group on SDG Indicators, which presented its recommendations to the UN Statistical Commission in March 2016. These global indicators will be complemented by indicators at national and regional levels developed by member states. Some member states have made more progress in this respect than others.

<sup>14</sup> Statistics Netherlands has published a report containing a good example of an analysis of the availability of indicators: Statistics Netherlands (2017), *Measuring the SDGs: an initial picture for the Netherlands*, <https://www.cbs.nl/en-gb/publication/2016/44/measuring-the-sdgs-an-initial-picture-for-the-netherlands>.



- How often will progress be measured and what is to be done with the results?
- Are the financial and human resources available to the statistical office in line with its responsibilities?
- Do the government and the statistical office expect to encounter any challenges in gathering and measuring relevant data or information? For example, why is no data available for certain targets and how are they planning to remedy this problem?

#### **Considerations and additional questions for in-depth analysis**

- Will all SDG targets be measured, or just a selection? In the latter case, has an adequate explanation been given of why and how the selection has been made? Is it aligned with national priorities?
- Do statistical systems need to be improved or updated in order to generate the necessary data? Have plans been developed to this end and are there human and financial resources available for doing the job?
- If the statistical office's tasks are inconsistent with the resources available to it, has the office raised the issue with the government or informed the government of the consequences? Would it help to reduce the frequency of measurement? If so, what would be the consequences?
- Have opportunities been explored for gathering and using new sources of data such as geodata from geospatial agencies, the internet, social media, NGOs and other stakeholders?

#### **5.6. Setting baselines against which to gauge progress made throughout the SDG life cycle**

The sixth step in the review focuses not so much on the system of measurement (see the fifth step), but on the actual availability of indicators and baselines. Are all SDG targets and sub-targets covered by clearly defined indicators? Consequently, are baseline measurements available for all indicators?

Baseline measurements could be defined as the score for an indicator at the start of the implementation of SDG policies. These baselines serve as reference measurements against which progress on the SDG goals and targets can be judged. This will form the input for assessing whether SDG policies are sufficiently effective and whether extra efforts need to be made or the targets adjusted.



### Specific challenges for the data framework

Governments need to address a number of challenges to ensure that timely, reliable, high-quality disaggregated data is available for informing the monitoring of the implementation of the 2030 Agenda:

- **Lack of data:** there are big data gaps. There is a lack of data for monitoring many SDGs, including at a global level. Given the scope of the 2030 Agenda, many developing countries do not have baseline data for many of the SDG indicators. Improving the scope, design and frequency of household surveys, and improving and making better use of administrative data, are two of the areas in which progress needs to be made.
- **Nationalising and localising indicators:** Many countries are building indicators based on national priorities, and in some cases based on 'nationalised' global indicators. National statistical offices play a central role in national follow-up and review processes, including the development of national indicators.
- **Disaggregation:** The very aim of the SDGs is 'to leave no one behind'. However, those who are prone to be left behind are often invisible because they are missing or underrepresented in the data. It is important to invest in the regular and systematic collection of disaggregated data (by sex, age and other salient socio-economic characteristics, including income/wealth, location, class and ethnicity).

Official national and international data-providers such as national statistical offices, UN entities and the World Bank are the main sources of the data used for monitoring the SDGs. However, the review teams could also mine data from non-traditional sources such as suppliers of 'big data', other state institutions, civil society and the private sector.

Relevant questions in this review step could be:

- Are baseline measurements available for the relevant indicators (consider looking at the most recent report on the implementation of the Millennium Development Goals in your country)? If baseline measurements are not available for all relevant indicators, will the 'missing indicators' be covered in the near future? If not, why?
- Which SDG goals and targets lack (baseline) data? What is the reason for this given by the statistical office? What could it do to gather data? When could it do this?

### Considerations and additional questions for in-depth analysis

- Is the reported information coherent with other data or information, for example from the UN, the World Bank or NGOs? If not, how can the differences be explained?
- Do the data gaps match the analysis in policy documents (see the fifth review step)?



### Experience box 7: The Jordanian SAI sees opportunities for improving the national SDG data framework



*'The Jordanian government is working on the data framework to cover the lack of data availability. Despite its efforts in establishing a measuring and monitoring system, this could be sped up. In this way, areas where additional measures are necessary could be identified effectively and efficiently. Our review team assessed the work done until now. Our annual report, which we will be publishing later this year, will describe in detail what still needs to be done in the near future.'*

### 5.7. Monitoring and reporting arrangements

The final step in the data framework involves reviewing the monitoring and reporting arrangements. The previous two steps focused on the system used to measure progress. This final step is about reporting results to stakeholders, identifying who is responsible for monitoring progress, and the type of action that needs to be taken if progress is insufficient.

One might say that the seven-step model has a feedback loop going from step 7 to steps 3 and 4. In other words, if progress does not meet expectations or if intermediate targets are not met, the responsible bodies should take additional measures or adjust targets. This has the effect of creating a policy cycle i.e. plan-do-check-act-plan-do-check-act...

The following questions can be addressed:

- How are progress and results monitored and which parties are involved in this process (take account of NGOs and citizens affected by the policy)?
- Is an annual progress report published that compares the progress actually made with planned progress?
- Is there a timetable for discussing progress, deciding on follow-up action and publishing progress reports?
- Is the SDG monitoring report (and data) available to the general public?

### Considerations and additional questions for in-depth analysis

- Is there a consolidated template for obtaining information on activities undertaken by all stakeholders so as to help compile a comprehensive report on the forms of action taken in all sectors?
- Is it clear which body is responsible for acting on the results of monitoring reports? Is this the coordinating body (see the third step)? If not, why not, and how is the plan-do-check-act loop closed?
- Are there already examples of insufficient progress being made? Have additional efforts been made or goals or targets adjusted in response to lacking progress? If not, how could this be improved in the future?



مجلس المحاسبة الإدارية  
State Audit of Administration  
Control Bureau



Algemene Rekenkamer

مجلس المحاسبة  
Cour des Comptes

# UNIVERSAL GOALS – UNIVERSAL APPROACHES?



Supreme Audit Institutions (SAIs) &  
the Sustainable Development Goals (SDGs)

June 28th 2018, The Hague, The Netherlands



Foreword

## **A BOLD BEGINNING**

**In the commissioner’s room of the historic Nutshuis, the former bank building in the centre of the Hague, Andrea Connell, Head of International Affairs at the Netherlands Court of Audit, welcomed delegates to the conference Universal Goals – Universal Approaches? Supreme Audit Institutions and the Sustainable Development Goals.**

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It’s a fitting venue, as Connell observed. Established in 1818, the Nutsbank was one of the first financial institutions established for the common man or woman and is currently a place for discussion of socio-cultural issues and home to various NGOs. Setting out the agenda for the day, Connell reminded delegates of some key milestones to date. In 2015, the members of the United Nations (UN) adopted its agenda for sustainable development. All 193 members signed up to an ambitious package of goals: the 17 Sustainable Development Goals (SDGs) with the intention of delivering on those goals by 2030.

Fifteen years might seem like a long time but delegates were invited to consider the relative brevity of the timeframe given the urgency and size of the challenges at hand.



Connell invited attendees from various institutions including Supreme Audit Institutions (SAIs), central and local governments and knowledge institutions to volunteer particular SDGs that they are working towards on a daily basis. Examples given by delegates included SDG 1: No Poverty, SDG 3: Good Health and Well-Being and SDG 6: Clean Water and Sanitation.



Andrea Connell (Head of International Affairs at the Netherlands Court of Audit)

In a video address, Dr. Harib Saeed Al Amimi, President of the UAE State Audit Institution, and president of INTOSAI spoke of his pleasure at witnessing the measurable progress achieved through the Sharaka (“partnership”) project, the five-year cooperative programme being implemented by the Netherlands Court of Audit and several Arab SAIs with the goal of improving the operation of public administration and the effectiveness of public services.

“I have been kept informed of the developments and am very pleased that the 7 steps model to review government preparedness to implement the SDGs is applicable to all environments,” he said.

Dr. Al Amimi went on to outline what he sees as the chief benefits of the SDGs, namely the provision of a chance to improve the effectiveness of SAIs both within specific environments and globally.

Watch video at: <https://nca.ccreader.nl/files/nca/speechalamini.mov>

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“Projects like this are the foundation for such ambitions,” he said, before affirming his belief that a universal target should be identifying gaps in existing information and providing fundamental information for citizens accordingly.

## **Without partnership, we can forget the other 16 goals.**

Further challenges relate to the provision of information technology and the structure of governments. “With SAIs playing a fundamental role in monitoring and advising governments, the SDGs can make a valuable contribution to future generations,” said Dr. Al Amimi, before sending his best wishes for a constructive and enlightening conference.

Connell noted that Sharaka SAI audit teams could be identified by their coloured SDG pin badges, inviting two such delegates – Mr Muqdad Alrubaiy of SAI Iraq and Mr Abdelmouhcine Hanine of SAI Morocco – to share insights relating to cooperation and working with new stakeholders on the government SDG preparedness reviews.

She noted that SDG 17: Partnerships for the Goals, is the most crucial SDG of all. “Without partnership,” she said. “we can forget the other 16 goals.”

By: Mark Smith



At the entrance

## THE ACCOMPLISHMENTS OF A FRUITFUL PARTNERSHIP

18 months after the start of the Sharaka cooperation on the SDGs, the Netherlands Court of Audit and the supreme audit institutions (SAIs) from six Arab countries (Algeria, Iraq, Jordan, Morocco, the Palestinian Authority and Tunisia) just spent a week sharing their experiences and findings. What do the attendees feel was accomplished?



“We have all shared our observations and findings on sustainable development and government evaluations with our counterparts from the Netherlands and the six Arab countries. The outcome feels like a success, as we have all learned a lot from each other and found a positive role for each of us in coming up with a definitive guide for INTOSAI, to help our governments plan for the 2030 agenda.”

Malika Didouche  
Head of Chamber of the SAI of Algeria



“This week has been very helpful because we will all go back to our countries with a better understanding of everyone’s challenges. We can help each other out better, and move forward with implementing the 2030 agenda, which Jordan is ready to do. I would like to thank the Dutch Court of Audit for bringing us together, and everyone else for sharing their experience and knowledge.”

Wasfi Al-Odwan

Head of Performance Audit Divisions at the Audit Bureau of Jordan

“The initiative behind this week, and its results are impressive. The leaders of the participating SAIs are aware of every member’s activities, and this exchange of knowledge at all levels will have positive results for all of us. I was able to see how much each participant is committed to our goals, how much the governments are concerned about the SDGs and their importance on societies as a whole. We look forward, at the end of this programme, to come up with a manual to guide all the aspects of our governments.”

Dr. Alaa H. Kadum

Vice President of SAI Iraq





“The experience has been more than positive – it’s been a journey. All SAIs face the same challenges, and most have the same vision and the same understanding of this tool – and in the end the same recommendations and findings. Our report will be published in the coming days, and everyone will benefit and learn from our experience. Not every SAI globally is involved yet, as it’s still such a new endeavor. The first people who gain this experience will be the pioneers, so we are lucky to be among the first.”

Ala Eghreib

Auditor, SAI of Palestinian Authorities

“Governments need to be more accountable, and citizens want to be more vocal, more involved. It’s a change of the social contract. In order for this change to happen, it’s vital to have a bodies such as the supreme audit institutions. That’s why this project is so important: they are on an equal footing, peer to peer, colleagues discussing and sharing experiences. Their cooperation will continue for a long time, even after this week.”

Bert Meijerman

Coordinator for transition in the Arab Region at the Dutch Ministry of Foreign Affairs





General Information

# 17 GOALS TO TRANSFORM OUR WORLD

On 1 January 2016, the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development — adopted by world leaders in September 2015 at an historic UN Summit — officially came into force. Over the next fifteen years, with these new Goals that universally apply to all, countries will mobilize efforts to end all forms of poverty, fight inequalities and tackle climate change, while ensuring that no one is left behind.

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The SDGs, also known as Global Goals, build on the success of the Millennium Development Goals (MDGs) and aim to go further to end all forms of poverty. The new Goals are unique in that they call for action by all countries, poor, rich and middle-income to promote prosperity while protecting the planet. They recognize that ending poverty must go hand-in-hand with strategies that build economic growth and addresses a range of social needs including education, health, social protection, and job opportunities, while tackling climate change and environmental protection.

While the SDGs are not legally binding, governments are expected to take ownership and establish national frameworks for the achievement of the 17 Goals. Countries have the primary responsibility for follow-up and review of the progress made in implementing the Goals, which will require quality, accessible and timely data collection. Regional follow-up and review will be based on national-level analyses and contribute to follow-up and review at the global level.

Go to the 17 Sustainable Development Goals at:

<https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

By: Netherlands Court of Audit



General Information

# ABOUT THE SHARAKA PROGRAMME

Sharaka is a five-year cooperative programme being implemented by the Netherlands Court of Audit and several Arab supreme audit institutions ('Sharaka' means partnership). Various regional and bilateral projects and initiatives are being carried out under the banner of the Sharaka programme. Its goal is to improve the operation of public administration and the effectiveness of public services and to strengthen public financial management, both in the Netherlands and in partner countries.

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The programme was launched in 2016 and will run until 2021. It is being financed by the Dutch Ministry of Foreign Affairs.

Read more at: <https://english.rekenkamer.nl/international-activities/projects-and-peer-reviews/sharaka-programme>

By: Netherlands Court of Audit





Speech Francine Giskes

# HELPING GOVERNMENTS ACHIEVE SDGS REQUIRES COLLABORATION AND PROACTIVITY

Sound policy frameworks and clarity of goals — what the immediate and medium-term goals are and how exactly they will be implemented — is key to helping governments achieve ambitious SDGs by the 2030 target, according to Francine Giskes, vice president of the Netherlands Court of Audit (NCA) since 2015.

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These observations are the result of an extensive review of governments' preparedness to implement SDGs, a collaboration between the NCA and its six partner SAIs from the Arab region which Giskes called 'a unique cooperation' within the Sharaka partnership programme.

"As SAIs, we are on a journey to review our governments' overall preparedness to implement the SDGs," Giskes said. "I firmly believe that by undertaking these preparedness reviews we have made a difference. In offering early observations and advice from our unique vantage point, we are also showing that we are keeping a close watch on progress – on behalf of the citizens."

Journeys were a theme of Giskes' opening remarks at the NCA Sharaka SDG

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Conference. Beginning with a personal anecdote of a trip she took to Africa in 1977 that opened her eyes to the importance of what we now call SDGs. "I was a young woman", she said, "and as you can imagine, travelling in a continent so different from the country I grew up in, this journey made a deep and lasting impression on me. Hitch-hiking from town to town, on dirt roads, I realised how important clean water is. The drought of the Sahel; dry river-beds; the serious consequences of a sudden leak in my water bottle – quite a revelation when you are used to living in one of the wettest countries in the world."

## **This great collective journey does not end here**

Giskes then spoke of a 'great collective journey' undertaken by countries around the world in 2015 to achieve sustainable development goals by 2030, but noted that while that might sound far away, the tasks at hand are urgent and SAIs have many opportunities to enable a better world in 2030. "We can check if our governments delivered on what they promised," she says. "We can critically monitor the implementation of the SDGs, the use of resources and help parliaments to hold governments to account. And we will. That is how with our unique mandates we can make a difference to the lives of citizens."

To be effective, she stated, requires a third journey, one in which SAIs step outside their comfort zones. "We cannot afford to take the traditional approach" she advises, "waiting until 2031 to conduct ex-post audits, analysing once the dust has settled. We will be too late to make a meaningful contribution." Giskes encourages SAIs to extend their traditional focus and be proactive and innovative in assisting national governments to reach their goals.

Giskes' message was urgent but positive, noting that the journey has been inspiring so far and the universal approach to reviewing government preparedness to implement SDGs has enabled the identification of key common trends and joint observations, such as the need to strengthen data and monitoring frameworks in all countries.



Concrete plans are a prerequisite for success and for government transparency, she added. "Accountability provisions need to be strengthened," she said. "Data are critical to inform policies and decision-making, monitor progress, ensure meaningful accountability and participation and to take action if progress is lacking."

Going forward, Giskes called for more collaboration across SAIs in all countries. "This great collective journey does not end here," she said. "The year 2030 sounds a long way away, but there's actually very little time if you consider the urgency."

By: Tracy Brown



Speech Joke Brandt

## **YOU ARE THE WORLD'S “WATCHDOG”**

**Standing in the Commissioner’s Room in the historic former home of the NutsBank, Joke Brandt, Secretary General of the Ministry of Foreign Affairs of the Netherlands, received a present from Francine Giskes of the Netherlands Court of Audit (NCA): the first copy of the NCA’s Practical Guide to Government SDG Preparedness Reviews.**

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That publication has guided the Supreme Audit institutions (SAIs) gathered in The Hague for a conference on SAIs and the Sustainable Development Goals (SDGs) as they assume what Brandt called their “crucial role.”

“You are independent from the government,” she told them. “You map their progress and the allocated resources. You hold governments to their promises and help citizens and parliament hold governments accountable.” Fitting, then, that the NutsBank got its start in 1818 as one of the first banks for common citizens and today is a cultural platform and home to NGOs and social enterprises.

## You are independent from the government

The representatives gathered in its vaults and gardens come from six of the Dutch SAI's partners from the Arab region, including Iraq, Algeria and the Palestinian Authority, which comprise part of NCA's Sharaka Project financed by the Ministry of Foreign Affairs. Since 2016, the Sharaka program has aimed to support democratic transition in the Arab world as well the rule of law, economic development and employment. "Developments in the Arab region influence developments in Europe," said Brandt on the importance of the day's peer-to-peer gathering. "Lack of stability in the Arab region will affect stability in Europe."



It's the implementation of the SDGs that will help lead to that stability, she said, and not just for "countries but for all the people in them." It's a sentiment echoing this former UNICEF executive and Ambassador in Eritrea's commitment to SDG 10, reducing inequality.

The Sustainable Development Goals, stressed Brandt, are now the "international guiding principles for the new Dutch policy regarding development cooperation. They are the ultimate prevention agenda." Working towards them, she said, helps avoid conflict and instability, which is a key goal of the new Dutch policy.

## Strong partnerships are crucial.

But “we can’t do it alone,” she emphasised. “Strong partnerships are crucial.” Citing SDG 17 regarding forming partnerships, Brandt said she looked forward to the work of the SAIs and other stakeholders in attendance, including local and national governments and knowledge institutions, as they map out the challenges and opportunities for implementing the SDGs. She will bring their recommendations—along with her copy of *A Practical Guide to Government SDG Preparedness Reviews*—to New York for the UN’s next High-level Political Forum on Sustainable Development in two weeks’ time, where countries report on their progress in implementing the SDGs. “It’s important to dream big,” said Brandt. “For the first time in 2015, all UN member states committed themselves to a common vision for the world in 2030. If we want to reach the 2030 goals, cooperation is crucial.”

By: Lauren Comiteau



General Information

## ABOUT INTOSAI

The International Organisation of Supreme Audit Institutions (INTOSAI) operates as an umbrella organisation for the external government audit community. For more than 50 years it has provided an institutionalised framework for supreme audit institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries. In keeping with INTOSAI's motto, 'Experientia mutua omnibus prodest', the exchange of experience among INTOSAI members and the findings and insights which result, are a guarantee that government auditing continuously progresses with new developments.

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INTOSAI is an autonomous, independent and non-political organisation. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

Read more at: <http://www.intosai.org/about-us.html>

By: Netherlands Court of Audit



Workshop: SDG data framework

## HOW TO GET IN THE FRAME

With a degree of competitive pride, moderator Mr Jan van Dam of the Netherlands Court of Audit introduced his session on Data Frameworks as “by far the most exciting workshop” of the conference. Certainly, he delivered on his promise of a pressure-cooked programme in the ensuing 90 minutes, with two delegates delivering accounts of first-time implementation and a lively brainstorm session relating to the challenges and opportunities of gathering data for SDGs in 2018 and beyond.

First to take to the microphone was Ms Lana Assi of SAI Palestinian Authorities, who addressed delegates on the challenges of a state audit in Palestine.

Assi described universal challenges including the duration and high cost of data gathering, as well as challenges which she identified as specific to the region, such as political instability and relatively inconsistent statistical awareness.

“Where we had open data it was of course useful,” noted Assi, “but where there are deficiencies, data can also be an obstacle to the implementation of SDGs,” she said.

Assi went on to describe a methodology whereby the Palestinian Central Bureau of Statistics, which is responsible for social, economic and environmental data, provided a baseline wherever possible.





Lana Assi (SAI Palestinian Authority)

Forms needed to be originated in order to collect administrative records. “Each ministry made its own plan,” said Assi, “which was then reviewed by the bureau of statistics. We gave recommendations so that we now have an integrated system that allows us to set relationships with the CSOs. Our meetings with them gave us the opportunity to see what the real problems were and how to handle them by giving accurate recommendations. This indeed stresses the importance of good cooperation with the statistical entities.”

The second speaker, Hermanus Rietveld from Statistics Netherlands shared his experiences of pioneering work in Dutch sustainable development monitoring, specifically the publication of the 2016 report entitled *The Sustainable Development Goals: the situation for the Netherlands*.

Covering 33% of SDG indicators, this baseline report was the first of its kind. “We really tried to make something that was value-added for other people,” said Rietveld. “We didn’t consider the report as a final product but rather as a jumping-off point.”



Hermanus Rietveld (CBS)

The experience has convinced Rietveld of the benefits of publishing. “The report became a basis for discussion as well as a template for other reports,” said Rietveld.

One year later, a second report, characterised by more involvement from external parties, was funded by the Dutch Ministry of Foreign Affairs. The question of external consultation was considered in dialogue with possible providers, and selection criteria for data and data holders included independency, quality assurance, validated methodology and clarity, according to Rietveld.

The evolved report included contributions from a wider variety of organisations including government ministries, government agencies, universities and research institutions and NGOs such as Pharos, the Dutch Centre of Expertise on Health Disparities. Rietveld reported that the inclusion of such stakeholders led his colleagues in the direction of new and hitherto unexplored indicators. Examples of these new indicators included water-use efficiency, in cooperation with the Dutch Ministry of Infrastructure and Water, and sexual violence, in cooperation with Rutgers, a sexuality research organisation.

Rietveld noted that, although broadly speaking the Dutch economy is thriving, a sizeable section of Dutch society remains struggling despite the good health of the economy. He was careful to point out the limitations of the report, stating that fully covering all indicators is neither practical nor possible and that ultimately not all indicators are relevant to the Netherlands, specifically those indicators relating to mountains and deserts. “There will remain a few

indicators for which it's just not worth the effort," he concluded.

A third strand of the workshop invited delegates to identify core challenges and opportunities in relation to SDGs and data gathering. A major challenge identified by more than one attendee was the maintenance of data: "if you can't maintain your land registry, then there's no point collecting the data in the first place because it will be out of date within two months," remarked one Ms Suzanne Valkman of the Kadaster, in the ensuing discussion.

Speaking from personal experience, Mr Keith de Jong from the General Audit Chamber of St Maarten addressed the limitations of physical data. The devastating category five hurricane that hit the island country in 2017 highlighted the vulnerability of paper documentation and had poignantly demonstrated the advantages of cloud-based storage.

Across the board, vulnerable groups remain hard to reach, but the mainstreaming of digital technology represents an opportunity in the sense that there are now so many potential sources of data. "Can we deploy citizens – more and more of whom have smartphones - as so-called armchair auditors?" asked Mr Mohamed Egafiz Nasr from SAI Sudan.

In conclusion, although there is ample room for future improvement and amendment of SDG measuring and monitoring in the Netherlands and abroad, it was agreed that every new challenge in this regard represents an opportunity to be grasped.

By: Mark Smith



Workshop: SDG coherence and complexity

# OPPORTUNITIES, TRADE-OFFS AND APPROACHES TO ACHIEVING COHERENT SDG POLICIES

As countries around the world work to achieve SDGs by 2030, measuring how working towards one goal impacts the others is of growing relevance. With so many various agencies working on the SDGs at different levels, implementing systems to measure coherence among the various goals is necessary for them to be realised.

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“Internationally, there’s much emphasis on measuring progress,” said Arjan Ruijs of the Netherlands Environmental Assessment Agency (PBL) in a workshop focused on achieving coherent SDG policies. “International custodian agencies help countries implement a monitoring system. For some groups of indicators this is done in a relatively integrated way, looking at multiple indicators at the same time, for others not. We run the risk that despite this integrated agenda, implementation is done in silos.”

How to approach SDGs in a more coherent way is an open question, according to Ruijs. “Most goals aren’t new,” he says, “but reaching them simultaneously is. This requires that specific attention be paid to creating synergies and preventing trade-offs. Not all countries are prepared to do this.”

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## Most goals aren't new, but reaching them simultaneously is.

Achieving coherent SDG policies requires cooperation and coordination. “It also requires the insight that the goals are interlinked and that an integrated focus may yield efficiency gains and a siloed approach may lead to efficiency losses,” Ruijs said.

As an example, eradicating hunger requires more production and therefore more energy, as well as clearing more land, which negatively impacts goals related to the environment and climate. At the same time, synergies exist between many SDGs that can help each other progress. According to a graphic produced by PBL and shared during Ruijs' presentation, water is most directly related to goals including life on land, climate action and clean water and sanitation, and is indirectly linked to industry, innovation, and infrastructure and decent work and economic growth.

### **Opportunities and challenges**

During the workshop, participants were asked by NCA moderator Diny van Est to discuss the various challenges and opportunities associated with achieving SDG cohesion. Among the opportunities cited were that SAIs will be able to stimulate governments to accomplish it, that coherence will enrich the seven-steps model, would require more cooperation and allow for presenting goals differently and for longer-term thinking.

But these opportunities are not without challenges. The need for more resources – both financial and in terms of support of institutions related to particular sectors – were mentioned as hurdles, as well as the need for more technical expertise and the concern that too many stakeholders would be involved.

### **Natural capital accounting**

Measuring coherency, synergy and trade-offs related to SDGs, according to Ruijs, requires being able to measure status and trends, learning about synergies and trade-offs, identifying which policies can be used and organising it institutionally to ensure the goals are actually met. But how can that be accomplished?



Arjan Ruijs (Netherlands Environmental Assessment Agency (PBL))

Ruijs discussed one potential means of helping SDGs do this: natural capital accounting (NCA), a method of calculating the total stocks and flows of natural resources and services in a given ecosystem or region. “The processes of identifying interlinkages among SDGs and between economy and environment are similar,” Ruijs said. “Both are integrated approaches, follow a systems-based perspective and meant to combine multiple agendas. Both look at how the economy, society and environment depend on one another. Both are data-driven and focus on searching for synergies and preventing trade-offs.”

NCA, according to Ruijs, can help governments by raising awareness of SDGs for sufficient stakeholder involvement, allocating responsibilities between ministries and monitoring coherence, designing and implementing a system to monitor achievement of the goals and preparing plans to apply the SDGs at a national and subnational level.

Opportunities related to this approach, according to workshop participants, include that it would mean the involvement of the Wealth Accounting and the Valuation of Ecosystem Services (WAVES) and the UN and the fact that data and coherence would bring together people and ministries. Need for additional financial resources and need for institutional change were presented as challenges.



Dr Wasfi Al-Odwan (SAI Jordan)

### **The case of Jordan**

Also during the workshop participants had the opportunity to hear from Dr Wasfi Al-Odwan of Jordan’s SAI about the preparedness review conducted in his country. The findings, according to Al-Odwan, revealed that although the government has developed an institutional framework to achieve coherence among the development goals, there was “considerable weakness in coordination among all involved parties.” In addition, executive responsibilities had been distributed at the ministerial level but not at the municipal level.

The review findings indicated a greater need for more clarity when defining the responsibilities of joint implementation across government agencies sharing goals, and a need to ensure as little trade-off exists by having the government increase coordination among the goals.

Challenges facing the auditors, Al-Odwan said, was a need to involve more stakeholders, improve communication and explanation within the SAI office and with stakeholders, and ensure the audit fits within the legal framework. In the future, he said, there is an opportunity to reach out to all kinds of stakeholders in new and different ways, focus on considering the importance of consistency when planning activities and their relationships to other activities. He also talked about moving to a more holistic assessment and diversifying the sources of information to improve task performance.

By: Tracy Brown



Workshop: From national SDG commitment to results

## THE CHALLENGES AND OPPORTUNITIES OF SDG IMPLEMENTATION

Wobine Buijs-Glaudemans, the mayor of the Dutch municipality of Oss, recalled the sad state of affairs her municipality found itself in after the fall of the Berlin Wall. “My city was wiped out economically,” she said. “All the economics and the factories we built after World War II went east. We had disease from our agriculture, and the pharmaceutical companies were gone because of global takeovers.”

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That led to some serious soul-searching, she said, about “who we were, what defines us, and what, exactly, is our DNA.”

The answer, Buijs-Glaudemans told the participants in the workshop From National SDG Commitment to Results, was agriculture and pharmaceuticals.

“We found out that this agriculture was our DNA: 70 percent of the city’s economy related to agriculture,” she said. She said officials started talking about helping to feed the world. “And then miraculously, two years later, the SDGs appeared. This is what we had been talking about. And we adopted them.”

Specifically, they adopted SDG 8 concerning Decent Work and Economic Growth — wherein the town would focus on restarting the economy in the



hopes of creating a sustainable community — and SDG 2, Zero Hunger. “We thought about the most sustainable way of raising livestock. The world needs to be fed and there’s only one way: the global goals. We must work together.”



Wobine Buijs-Glaudemans (Mayor of Municipality of Oss)

The Oss Municipality built a life science park that now employs 500 people and it invested in the pharmaceutical industry — an example of one local community’s efforts to implement the mutually beneficial SDGs.

But it wasn’t always smooth sailing. “You get strong social resistance,” said Buijs-Glaudemans of what she faced in the municipality, which includes the cities of Tilburg, Eindhoven, Den Bosch and Breda, among others. “You have to inspire people. Sometimes we have to convince people what to do, we have to be a strong government. Educating people is important.”

In Algeria, the challenges to implementing the SDGs are different: the budgetary framework is the problem. “The current budgetary framework doesn’t give importance to the transparency and performance of the public policies and accountability,” said Abderrezak Sena of SAI Algeria. “But looking forward, reform is in the works to change that: a draft law was recently adopted by the council of ministers and will soon be submitted to parliament for discussion and adoption.”



Abderrezak Sena (SAI Algeria)

Moderator Jeroen Doornbos of the Netherlands Court of Audit (NCA) tasked the participants with providing a post-it version of both a challenge and an opportunity each faces.

Renske Steenbergen of VNG International said that while there is a lot of attention to SDGs in the Netherlands, a national strategy is lacking. “Local governments look towards the national government,” she said. “But if it’s not there, if there’s a lack of political will to define national ambition, it’s a big challenge for us all to achieve the goals.”

Challenges from some of the Arab country participants include a lack of expertise in dealing with various stakeholders. “The challenges for SDG accountability in the Arab world is a problem with the credible, reliable and measurable indicators and data that are needed to produce credible reports,” said Abdel Elabassi of the NCA.

But when it came to opportunities, the participants weren’t lacking in ideas. Elabassi said: “The more possibilities for transparency, the more opportunity we have to hold governments more accountable for implementing the SDGs.”

Mark Smolenaars, director of the NCA, pointed to Wales, where the government has codified into law the Well-being of Future Generations Act 2015, which holds public bodies accountable for making sure their SDG goals are being met. “That could be an opportunity for us,” he said. “It’s a challenge to get accountability into the law. But if it is in the law, you can audit it.”

Clear-cut indicators are also needed, said several participants from the Arab

world, to help measure successes and failures. While the Netherlands has much research that can be used for accountability, Joost Hofwegen, formerly of the Finance Ministry but now director of the NCA, said his concern is that much of this information isn't being used by Parliament. "It's about our future, the most important thing in human life," he said, "and there are no questions being asked about it. Maybe politicians are more interested in daily business."

Jeroen Doornbos floated the idea that SDG commitments be included in national budgets, something the Dutch finance minister has said is not now on the table. "As the Netherlands Court of Audit, we should push for integrated SDGs in the budget cycle," said Hofwegen.

Peggy van Vliet, a policymaker from Oss, pointed out the importance of SAIs to government officials' work. She cited a shocking statistic for the wealthy Netherlands: one out of 12 school children in the Oss municipality—that's two to three children per classroom—can't afford a daily hot meal. "The SAIs and their data help you focus," said van Vliet. "They can direct you to what is important, not what you think is important."

By: Lauren Comiteau



Workshop: Engaging stakeholders

## ENGAGING STAKEHOLDERS

During the Engaging Stakeholders workshop, moderated by the NCA's Marlies Alberts, Narjess Sellami of SAI Tunisia presented the results of a survey conducted by her team with 108 NGOs, and Neila Akrimi from VNG International - CILG discussed the challenges and opportunities for SAI's in involving local governments and stakeholders.

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“We thought of using a survey to get indicators from stakeholders,” said Narjess Sellami, “as a tool to ascertain the extent to which the government has involved civil society in the process.” The SAI Tunisia's SDG preparedness team therefore selected 108 NGOs with which to conduct the survey, by using three main criteria:

The NGOs' activities being involved with the 17 SDGs, to make sure that all areas of sustainability would be covered in the results;  
The NGOs' regional scope, to ensure that each governorate of Tunisia would be represented by at least two NGOs;  
And their local reach, to cover as much of the Tunisian territory as possible and take into account the demographic disparities.

On one hand, the survey was met with a lot of enthusiasm and motivation from regional and local NGOs; but they also confirmed that the extent to which they were involved in for example prioritisation in the SDGs is not optimal.

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48 NGOs responded to the survey, which consisted of questions regarding:

- general information about the organisations, including what SDGs they are working on;
- how they think they can help with the implementation of the SDGs;
- their opinion on the government’s implementation of SDGs, the mechanisms of follow-up;
- the reporting phases and data framework.

“Some organisations were surprised to be involved in the audit – pleasantly surprised,” said Sellami. “They felt encouraged and it created more dynamism in their activities.” A handful even reported having devised conventions between the NGO and regional or local governments in order to implement additional SDGs activities.

While the survey revealed a wide range of opportunities to develop the SAI’s reach on a local and regional level, it also highlighted some big challenges. One of the main difficulties, of course, being to contact and involve all the smaller local NGOs.

In parallel, the broadness of the 17 SDGs covers so many aspects of life (health, education, poverty) that the necessity to find common goals and approaches was revealed to be an obstacle to their development.

Another challenge that the survey revealed is that people are not familiar with SDGs, a relative novelty. Interestingly, many of the stakeholders reported that they were made aware of SDGs not because of official government communication, but thanks to the media – especially social media.

On the more negative side of the survey’s findings is that 54% of the NGOs felt that the extent to which they were invited by government to participate in the SDGs is weak, and just as many, because of this lack of communication and public involvement, felt that they were weakly informed about the priorities set by the official authorities, and that these priorities didn’t respond to actual local needs.

Their recommendations included creating partnerships with other NGOs; and of course, an increase in funding.

According to Sellami, the Tunisian SAI's report will be sent with recommendations to the Tunisian government and parliament; but also, in order to increase the public's awareness, the team is planning to prepare a citizen report focused on issues that interest them on a local level.



Narjess Sellami (SAI Tunisia)

Neila Akrimi's presentation also shed the spotlight on the importance of this engagement of local stakeholders. "The French say that local government is the lowest form of government," she said, "but in the Netherlands we say it's the first." Akrimi reported that "as SDGs are replacing MDGs, we learn more about initiatives across the globe, and we stand behind these global goals." But these goals can appear overarching on a local level, where SDG projects have to be translated by the stakeholders and the local governments alike into something real and concrete.

All of this leads to the question of openness: in order to localize, SAIs need to have a better grasp of these concrete needs, and therefore be more open to their environment. "it's a must, now," said Akrimi, especially as the trend is going towards the decentralization of government, new budgets, new contracts, new procurements – so... new opportunities and new dynamics. "Without that openness, you won't be able to perform and meet your expectations."

For SAIs, that involves embracing a new role, understanding what is happening locally and then making statements in sometimes conflicting situations. Monitoring the situation and assessing the quality of the NGOs' performance should also be part of the mandate – but of course all SAIs do

not have that mandate.



Neila Akrimi (CILG)

If some see the role of the SAIs as distant from the executive branch of the government, relegated to a position of criticizing and at the same time giving recommendations, many also find that it's a much more proactive balancing act than just "observing from the top". According to Akrimi, this role is valid in regards to local government, too, where SAIs can take advantage of the municipalities or regions' independence and their accountability to the citizens which is more pronounced than on the national level.

If they are challenging, local and regional stakeholders are also an incredible opportunity that could bring SDGs a step further.

By: Marie-Charlotte Pezé



Image Gallery

# SNAPSHOTS OF THE DAY









Video

## **SAIS REVIEWING GOVERNMENT PREPAREDNESS**

Video about the Sharaka programme.

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Watch the video online at <https://www.youtube.com/watch?v=7A4qi5D3J3k>



Closing Plenary

## REFLECTING ON THE DAY

**The closing plenary, led by Andrea Connell, was carried by the spirit of SDG #17: partnership. The feeling of unity was palpable in the room, among all the different participants: SAIs, stakeholders, partners and government representatives.**

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It was a chance to breathe and regroup after long days of hard work, and the atmosphere was relaxed – cozy even, filled with hopeful chatter and good-hearted laughs.

The plenary was the opportunity to review the SAIs' challenges that were raised during the week and discussed during the day's workshops, from the necessity to obtain reliable data in cooperation with national institutes of statistics and improving all actors' accountability, to the great tasks of addressing the crucial coherence between the 17 SDGs, and coordinating with a wide range of stakeholders with different mandates. It was even raised that possible changes to SAIs' mandates and resources may be necessary to effectively conduct their work on the SDGs.

It was important to finish on an uplifting note, and Connell asked the participants to also share what opportunities for they had identified during the past few days for increasing the impact of their work on the SDGs. Opening up to their environment was a big focal point of the discussion: engaging with stakeholders (private, public and NGOs) at a local and regional level, in order to build new partnerships and add value to the lives of citizens, was a leading thought.

The event celebrated 1,5 years of Sharaka-cooperation – a journey of common discovery, solidarity and friendship, putting SDG #17 into practice. Many participants underlined the importance of the global commitment of all SAIs and their partners to implement the 17 SDGs, and expressed hope that the week's findings would allow them, together, to stimulate and guide governments in devising policies, coordinating their priorities and reaching their goals.

The atmosphere was hopeful, everyone felt encouraged by the high levels of cooperation, by the fact that that in spite of every country having its own customs and facing its own challenges, many SAIs have and will continue to learn from each other. Much hope was placed on the government preparedness reviews, which will help identify gaps and challenges per country, and will be used to advise governments on how to better implement the SDGs.

Francine Giskes closed with a few words that highlighted the immense spirit of cooperation of the conference and the importance of partnership. She invited those present to embark on a new common journey. To symbolize this they were given a piece of paper containing flower seeds with the message: Moving forward with stakeholders: sowing the seeds for SDG success. “The timeframe is short and the challenges are great, but they will be tackled in the spirit of togetherness.”

By: Marie-Charlotte Pezé



Impressions of the day

## AT THE END OF THE DAY...

As delegates gather in the garden of the historic Nutshuis to enjoy refreshments and conversations in the evening sun, what are their impressions of the day?

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“Today helped us put our finger on where the problems are. It was a hands-on experience where you learned exactly what the missing links are in national cooperation. I met the Jordanian delegation of SAI and I will follow up to make further connections to see what they need in order to achieve their objectives and goals of implementing the SDGs.”

Farida Maghayreh  
Project Manager, Kadaster, Jordan



“It’s very interesting because today proved how SAIs feel the need to be open and inclusive to other stakeholders in order to monitor the implementation of the SDGs. There was an awareness of the challenges facing the societies in the region, which are going through reform in civil society and the private sector. SAIs are aware of the dynamics and are willing to be open to them. I see it as an opportunity for SAIs and the surrounding environment to build strong partnerships.”

Dr. Neila Akrimi

VNG International – CILG

“Superb! I was particularly inspired by the presentation made by the Mayor of Oss, a municipality of 70,000 people. Her observations about how to achieve mutually supportive SDGs – for example, the way that economic growth can be achieved at the same time as reducing pollution – were unusually concrete.”

Joost van Hofwegen

Co-director of the Netherlands Court of Audit





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