



SUPREME AUDIT OFFICE OF POLAND
Public Administration Department

Performance Audit Report
on Preparedness for Implementation of the 2030 Agenda
Sustainable Development Goals in Poland

Verified by
Augustyn Kubik

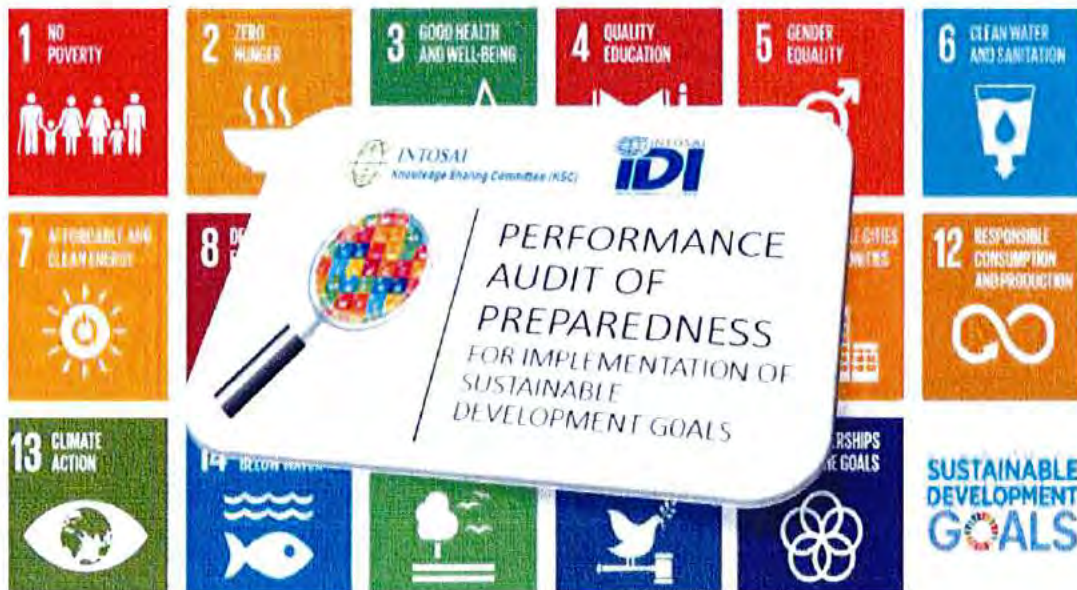
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National preparation for SDG implementation

In the opinion of the Supreme Audit Office of Poland, effective actions at the national level were initiated, which can ensure integration of the 2030 Agenda's sustainable development objectives into national policies for development. Development goals have been set in the *Strategy for Responsible Development*, which are consistent with the sustainable development goals adopted in the United Nations agenda, partnership government administration is built with other stakeholders for the co-management of development processes and implementation for sustainable development purposes, and work is being done to select indicators that measure progress in achieving goals. The implementation of the national *Strategy for Responsible Development* has been integrated into the national financing framework.

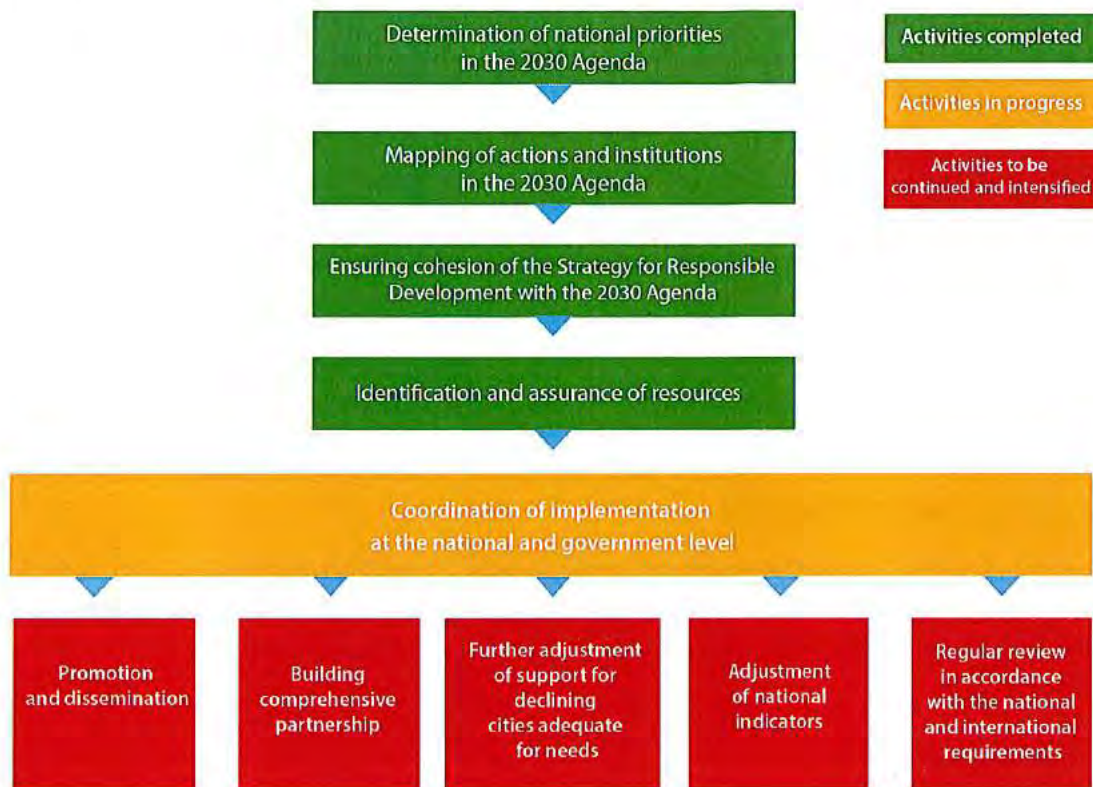
The institutional structure for managing the implementation of the sustainable development goals of the 2030 Agenda in Poland has been prepared with the use of an integrated approach (whole of government) and is consistent with the principle that no one will be left behind, adopted in the implementation of the 2030 Agenda.

There were initiated actions to ensure effective monitoring of the progress of implementation of the 2030 Agenda's sustainable goals at the national level, in particular in the selection of indicators, implementation of an appropriate monitoring and reporting system.

Audit at a glance

Poland has made significant progress on the preparation for the implementation of the 2030 Agenda sustainable development goals. There are few areas to which the government can pay particular attention to ensure effective and consistent achievement of sustainable development goals adopted in the 2030 Agenda. The activities completed at the stage of national preparation for the SDG implementation and activities that should be continued and intensified are presented in figure 1.

Figure 1. Performance audit of preparation for implementation of the 2030 Agenda in Poland – at a glance



Source: own elaboration by the audit team based on audit results

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Acronyms and abbreviations

NIK – the Supreme Audit Office of Poland

SDG/SDGs – Sustainable Development Goal / Sustainable Development Goals

SDG 11 – Sustainable Development Goal 11 *Make cities and human settlements inclusive, safe, resilient and sustainable*

The Strategy – *Strategy for Responsible Development* adopted by the Council of Ministers of Poland on the 14 February 2017 (M.P. of 15.03.2017, item 260): <https://www.muir.gov.pl/strony/strategia-na-rzecz-odpowiedzialnego-rozwoju/>

The Actions Package – Strategic project *Actions package for medium-sized cities that lose socio-economic functions*

UN – United Nations

The 2030 Agenda – The United Nations Resolution: *Transforming Our World the 2030 Agenda for Sustainable Development* (UN A/RES/70/1)

The Ministry – the Ministry of Economic Development¹, which coordinated the process of Poland's implementation of the provisions of the 2030 Agenda in the period from March 15, 2016 to January 8, 2018, and from January 9, 2018 these tasks are continued by the Ministry of Enterprise and Technology² and the task of coordination of the strategic project *Actions package for medium-sized cities that lose socio-economic functions* was continued by the Ministry of Investment and Development.

The Team – the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*

¹ Since January 9, 2018, the Ministry of Economic Development was divided into the Ministry of Enterprise and Technology and the Ministry of Investment and Development.

² The Ministry of Enterprise and Technology from January 9, 2018 has undertaken coordination of the process of implementation by Poland of the 2030 Agenda provisions.

Executive summary

On September 25, 2015, 193 United Nations countries, including Poland, adopted a resolution: *Transforming our world the 2030 Agenda for Sustainable Development*, containing 17 Sustainable Development Goals. In Poland the principle of sustainable development belongs to main principles of law resulting from Article 5 of the Constitution of the Republic of Poland. Development challenges related not only to reducing poverty, fighting hunger or ensuring health protection, but also issues such as sustainable use of the natural environment, reducing social inequality or providing access to energy will be implemented in Poland according to five components of the sustainable development, i.e. people, planet, prosperity, peace and partnership.

The implementation of the 2030 Agenda is a task that requires cooperation between the entire administration and the involvement of the Supreme Audit Institutions (SAIs). The implementation of the goals of the 2030 Agenda is the task of the government itself, while the activities of Supreme Audit Institutions, carried out within their own powers and priorities, focus on monitoring how public authorities fulfill their obligations at the national level. The assessment of the preparation for the implementation of the sustainable development goals carried out by the Supreme Audit Office of Poland (the NIK) is in line with the implementation of the priority tasks set out in the *Strategic Plan of the International Organization of Supreme Audit Institutions INTOSAI for 2017-2022*. INTOSAI has developed guidelines on *Sustainable Development: the Role of Supreme Audit Institutions* (ISSAI 5130), which focus on the concept of sustainable development and indicate how the SAIs can make a real contribution to its implementation in their countries.

The Supreme Audit Office of Poland carried out an audit P/17/114 *Preparation for implementation of the 2030 Agenda sustainable development goals* in Poland from 8 January to 28 March 2018. This is a joint INTOSAI audit based on ISSAI standards, in accordance with a commonly developed model and methodology.

The NIK audited whether the new development model for Poland, outlined in the *Strategy for Responsible Development*, meets the expectations formulated in the 2030 Agenda and how the public administration is prepared to implement the concept of durable and responsible development, on which the Strategy was built and tasks related to monitoring progress in its implementation. In Poland, a coordinating role in the implementation of the 2030 Agenda was incorporated by the Ministry of Economic Development. During the audit, as a result of reorganization, the tasks related to the coordination of the implementation of the 2030 Agenda from 9 January 2018 were continued by the Ministry of Enterprise and Technology.

Effective actions at the national level have been initiated that can ensure the integration of the 2030 Agenda sustainable development goals into national development policies. The development goals have been set in the *Strategy for Responsible Development* that are consistent with the sustainable development goals adopted in the UN resolution. A partnership of government administration is being built with other stakeholders for the co-management of development processes and implementation of the sustainable development goals, and works are being carried out to select indicators that measure progress in achieving the goals. The institutional structure prepared for managing the implementation of the sustainable development goals of the 2030 Agenda in Poland was prepared using the integrated approach (whole of government) and is consistent with the principle that no one will be left behind adopted in the implementation of the 2030 Agenda. The preparation for implementation of the 2030 Agenda and its sustainable

development goals in Poland was carried out using a tool of project management. This can be an example of good practice in the area of improving administration.

There are areas to which the government can pay particular attention to ensure effective and consistent achievement of sustainable development goals in the longer perspective of implementing the 2030 Agenda:

1. The creation of a socio-institutional partnership for the implementation of the 2030 Agenda should be continued and intensified in order to include the widest possible range of stakeholders representing different environments.
2. The promotion of the 2030 Agenda and dissemination of sustainable development goals should be intensified in different environments and social groups, in particular the possibility of posting information on the 2030 Agenda on the websites of ministries and offices should be used.
3. The process of adjusting national indicators to the list of indicators adopted by the UN should be intensified in order to increase the possibility of measuring progress in achieving the goals and conducting regular assessment of the country's performance also on the international arena.
4. After the declared voluntary review in 2018, further regular reviews of progress at the national and local level should be conducted, which can bring value in the form of maintaining continued interest for sustainable development in the society. Systematic reviews can be the basis for making recommendations for further actions at various levels and can contribute significantly to the effective implementation of the 2030 Agenda and to ensure that no one is left behind in implementing the sustainable development goals.
5. Information activities on preferences offered in the *Actions Package for medium-sized cities losing their socio-economic functions* should be intensified, in order to stimulate interest in the cities in planning and applying for support. It is advised further adjustment of the offer of support for medium-sized cities within the framework of the available European programs and domestic budget funds in accordance with the reasons that cause the medium-sized cities to be in danger of degradation and offering preferences that will gradually increase the chances of the medium-sized cities losing socio-economic functions in competing for funds with other cities.

NIK has put forward for consideration examples of good practice in other countries regarding:

- extending the creation of an integrated approach at the local level through the voluntary inclusion of activities carried out by local government units,
- raising public awareness of the implementation of the sustainable development goals of the 2030 Agenda.

Chapter 1 – Introduction

1. The 2030 Agenda is a vision of the development of the world and a declaration of action that the signatory countries have agreed to. It covers 17 sustainable development goals which are integrated and indivisible. The 17 sustainable development goals of the 2030 Agenda are presented in figure 2.

Figure 2. Overview of the SDGs

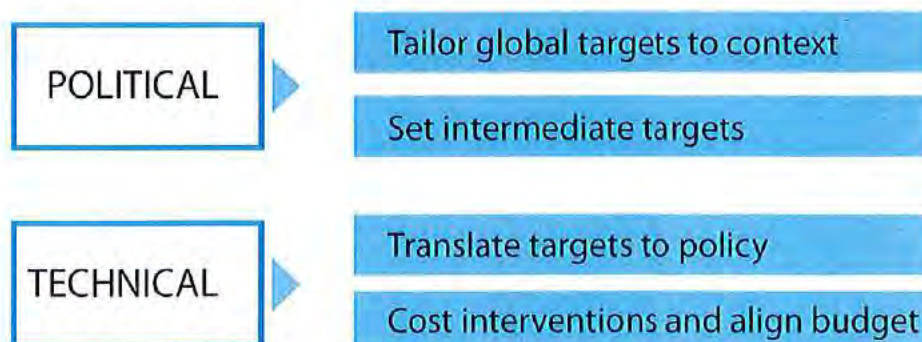


Source: Sustainable Development Knowledge Platform (<https://sustainabledevelopment.un.org/>)

2. The United Nations Resolution: *Transforming Our World the 2030 Agenda for Sustainable Development* (UN A/RES/70/1) according to Article 21 of the 2030 Agenda, determines that everyone will strive to implement the Agenda in their own countries, taking into account different national realities, opportunities and levels of development, respecting national rules and priorities. In addition, Art. 55 of the 2030 Agenda stipulates, among others that individual governments will decide how global tasks should be included in national planning processes, policies and strategies. It is important to recognize the link between sustainable development and other important processes in the economy, society and the environment.

3. Implementation of the 2030 Agenda takes place at the country level. All member states are encouraged to develop as soon as possible practicable ambitious national responses to the overall implementation of the 2030 Agenda. These can support the transition to the SDGs and build on existing planning instruments, such as national development and sustainable development strategies, as appropriate. Adaptation of the 2030 Agenda implementation to national circumstances is presented in figure 3.

Figure 3. Adaptation to national circumstances



Source: the United Nations Institute of Training and Research - UNITAR (2016)

4. In Poland, the principle of sustainable development is a fundamental law stemming from the Polish Constitution. In line with Article 5 thereof: "The Republic of Poland shall safeguard the independence and integrity of its territory and ensure the freedoms and rights of persons and citizens, the security of the citizens, safeguard the national heritage and shall ensure the protection of the natural environment pursuant to the principles of sustainable development".

5. Act of 6 December 2006 on the principles of development policy³ determines the principles of conducting development policy, bodies conducting this policy and the mode of cooperation between them. In accordance with Article 2 of the above-mentioned law, the development policy means a set of interrelated measures undertaken and implemented to ensure durable and sustainable development of the country, socio-economic cohesion, regional and spatial cohesion, enhanced economic competitiveness and creation of new jobs at national, regional or local level. In accordance with Article 3a of the above-mentioned law, the minister responsible for regional development coordinates the implementation of development strategies co-financed from the state budget or development measures originating from the European Union or from other foreign sources. In accordance with Article 4 of the above-mentioned law, the development policy is based on development strategies, programs and program documents.

6. The Council of Ministers adopted a resolution on the *Strategy for Responsible Development* on the 14 February 2017⁴. The document specifies the goals to be achieved by 2020 and 2030. It indicates the way in which they should be achieved and defines major projects.

7. The resolution has been adopted after several months of work and preparations, coordination between departments, as well as public consultation. The *Strategy for Responsible Development* is an instrument to flexibly manage main development processes in Poland, defining a new model of development. It combines a strategic and operational dimension – it points out necessary activities and implementation instruments.

8. The *Strategy for Responsible Development* is based on several pillars, with some of them already developed in a specific way. The first pillar is reindustrialisation implemented inter alia by building an "automotive cluster" and attracting foreign investment. The other pillars cover inter alia: the Constitution for Business, the package of 100 changes for enterprises, development of innovative enterprises, as well as increasing the allowance for investment and implementation of solutions such as depreciation for investments on fixed assets for small and medium-sized enterprises. The priority pillars cover also sustainable development based on solidarity. Under the Strategy, approximately 185 projects are to be undertaken⁵. The main objectives of the Strategy are: sustainable economic growth increasingly driven by knowledge, data and organizational excellence; socially sensitive and territorially sustainable development; effective state and economic institutions contributing to growth, as well as social and economic inclusion.

9. The *Strategy for Responsible Development* implementation is strategically coordinated by the Council of Ministers. There are different institutions responsible, in accordance with the whole-of-government principle, among others the Council of Ministers and the Minister of Economic Development and Finances. The implementation of the *Strategy for Responsible*

³ Dz. U., item 1376, as amended.

⁴ M.P. of 15.03.2017, item 260.

⁵ Available at: <https://www.premier.gov.pl/mobile/en/news/news/the-government-adopted-the-responsible-development-strategy.html>

Development is supervised by the Coordinating Committee for Development and periodical inspections by the Council of Ministers.

10. The subject matter of the audit *Preparation for Implementation of the 2030 Agenda Sustainable Development Goals* (in Poland no P/17/114) was preparedness for implementation of SDGs in Poland. The UN Resolution A/RES/70/1⁶ concerning the 2030 Agenda was adopted in September 2015 by 193 countries, including Poland. The Minister of Economic Development undertook a coordinating role in implementing the assumptions of the global development agenda. Poland has declared the national presentation on the progress made in implementing the Agenda to be presented to the UN in 2018. The United Nations 2030 Agenda for Sustainable Development is a sustainable development plan for the world. In Poland the 2030 Agenda has been reflected in the *Strategy for Responsible Development* adopted by the Council of Ministers in February 2017. In accordance with paragraph 34 of the resolution A/RES/70/1, sustainable urban development and management are crucial to the quality of life of people. In pursuit of Goal 11 "Make cities and human settlements inclusive, safe, resilient and sustainable", a strategic project "Actions package for medium-sized cities that lose socio-economic functions" was included in the *Strategy for Responsible Development*. Some medium cities in Poland, in particular former regional capitals⁷, suffer from a decline in their socio-economic development and they experience problems related to population decline, population aging, weakening of the economic and financial base of local government.

11. The main audit objective was: Have effective actions been taken to prepare for the implementation of the 2030 Agenda Sustainable Development Goals, with special focus on the of strategic project "Actions package for medium-sized cities that lose socio-economic functions" as part of Goal 11 "Make cities and human settlements inclusive, safe, resilient and sustainable". Audit questions were:

1. Have proper measures been taken in preparation for the implementation of the 2030 Agenda, in particular activation of potentials of medium-sized cities losing socio-economic functions in respect of:
 - preparation of a legal and strategic framework at the national and regional level,
 - building a comprehensive partnership and civic awareness?
2. Have the necessary resources (eg. institutional, human, financial) been properly identified and prepared in particular for the implementation of activities related to the activation of medium-sized cities losing socio-economic functions?
3. Has the monitoring of the progress in the implementation of the goals of the 2030 Agenda been properly prepared, in particular measures for the activation of medium-sized cities losing socio-economic functions?

12. The scope of audit was the 2030 Agenda, in particular in Poland the audit assessed the actions put in place by the Minister of Economic Development since September 2015 regarding the preparedness for the implementation of the 2030 Agenda with special focus on the strategic project "Actions package for medium-sized cities that lose socio-economic functions". The audit

⁶ Available at: <https://sustainabledevelopment.un.org/post2015/transformingourworld>

⁷ As of 1 January 1999, a three-level territorial division of the state was introduced in Poland, according to which the state consists of: communes (gminas), districts (poviats) and regions (voivodships).

covered the Ministry of Economic Development, presidents / mayors of selected medium cities losing socio-economic functions and the President of the Central Statistical Office⁸.

13. The audited period was since 1 September 2015 until the end of audit in 2018. The audit proceedings were carried out since 8 January 2017 to 28 March 2018. The audit was executed by the Department of Public Administration in the Ministry of Economic Development on the basis of Article 2 of the Act of 24 December 1994 on the Supreme Audit Office of Poland, taking due account of the criteria set out in Article 5 paragraph 1 of this law, i.e. legality, sound management, expediency, and integrity.

14. The performance audit of the preparation for implementation of the 2030 Agenda sustainable development goals was carried out in accordance with Act of 24 December 1994 on the Supreme Audit Office of Poland and with International Standards of Supreme Audit Institutions (ISSAI) as required by the INTOSAI Development Initiative (IDI). The audit was carried out in accordance with the IDI international audit guidelines for preparing the governments to implement the development objectives of the 2030 Agenda⁹.

15. In accordance with ISSAI 12, the SAIs exist to contribute with value and benefits for the citizens in their countries.

In accordance with ISSAI 5130, the SAIs have an important role in the process of monitoring progress in implementation of the UN sustainable development goals.

This audit was carried out in accordance in particular with:

ISSAI 300 – Fundamental Principles of Performance Auditing

ISSAI 3000 – Standards for Performance Auditing with Appendix

ISSAI 3100 – Performance Audit Guidelines: Key Principles

ISSAI 3200 – Guidelines for the performance auditing process

The audit was carried out in accordance with the detailed guidelines on implementing ISSAIs in performance audit, presented by the IDI in *Performance Audit Handbook*¹⁰.

16. The audit criteria were selected separately for each audit question from the 2030 Agenda, the *Strategy for Responsible Development* and presented in the audit design matrix in the audit plan. The principle of effectiveness concerns meeting the objectives set and achieving the intended results (ISSAI 300/11).

17. The audit approach used was mixed, a combination of result and system oriented. The audit approach included:

⁸ The audit was carried out in the Ministry of Economic Development coordinating the implementation of the 2030 Agenda Sustainable Development Goals (audit on the spot). Letters were addressed on the basis of Article 29 paragraph 1 point 2 f) of the Law on the Supreme Audit Office of Poland to the Central Statistical Office and to selected cities from the list of 122 medium cities losing socio-economic functions developed by the Polish Academy of Sciences (written interviews).

⁹ *Auditing Preparedness for Implementation of Sustainable Development Goals. Guidance for Supreme Audit Institutions*. United Nations / INTOSAI: <http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme/303-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions/file>.

¹⁰ <https://www.google.pl/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKEwikip-w4obYAhUMCZoKHUdSbkQFggNMAA&url=http%3A%2F%2Fwww.idi.no%2Fen%2Felibrary%2Fcpd%2F3i-programme-1%2F534-performance-audit-handbook%2Ffile&usg=AOvVaw2qOMRrHWxQO3-RWGqq5qE4>

- the principle of effectiveness, which concerns the attainment of the specific objectives set and the achievement of the intended results;
- the principle of Whole of Government, which is based on the shared responsibility of public authorities involved in the implementation of 2030 Agenda, with the involvement of other partners. The added value and the synergy effect result from coordination between public and private sectors and civil society;
- the principle of multi-stakeholder approach, which concerns the importance of bringing different actors together in implementing the new approach to sustainable development;
- the principle of inclusiveness, which concerns the overall requirement that no one should be left behind.

18. For this audit, desk review and interview (oral and written) were the major types of data collection used. During the audit, letters to the President of the Central Statistical Office and to the Mayors/Presidents of 122 medium-sized cities were sent, which are most threatened with the loss of socio-economic functions in accordance with the results of the analysis carried out by the Polish Academy of Sciences, asking whether and how they use/intend to benefit from the support offered as part of the Actions Package. The responses of the Mayors/President of the cities and of the President of the Central Statistical Office were analysed by the audit team. Letters were addressed on the basis of Article 29 paragraph 1 point 2 f) of the Law on the Supreme Audit Office of Poland.

The audit on the spot was carried out in the Ministry of Economic Development coordinating the implementation of the 2030 Agenda Sustainable Development Goals. The data were mostly qualitative data. In this audit, data/evidence was analysed through content analysis of documents and interviews, and root cause analysis.

19. The value added of the audit of preparation for implementation of the 2030 Agenda in Poland is as follows:

1. The NIK has assumed a significant role in monitoring the implementation of progress towards achieving the UN's sustainable development goals in line with the ISSAI 5130 "Role of SAIs in Sustainable Development".
2. The NIK has strengthened its image in national and international forums as an institution actively supporting successful implementation of the 2030 Agenda sustainable development goals by identifying areas of problems and good practices in line with ISSAI 12 "SAIs contribute to improving the quality of life of citizens."
3. The NIK has obtained information about the sources and nature of problems related to the preparation for the implementation of the 2030 Agenda sustainable development goals, in particular for the creation of safe, resilient and sustainable inclusive cities.
4. The NIK has suggested areas that require particular government attention to ensure effective and coherent achievement of the 2030 Agenda sustainable development goals.

Chapter 2 – Overview

20. In accordance with the preamble to the 2030 Agenda, the basic principles of sustainable development goals are people, planet, prosperity, partnership and peace. Their mutual interconnection in Poland is presented in figure 4.

Figure 4. The basic principles of the 2030 Agenda sustainable development goals in Poland

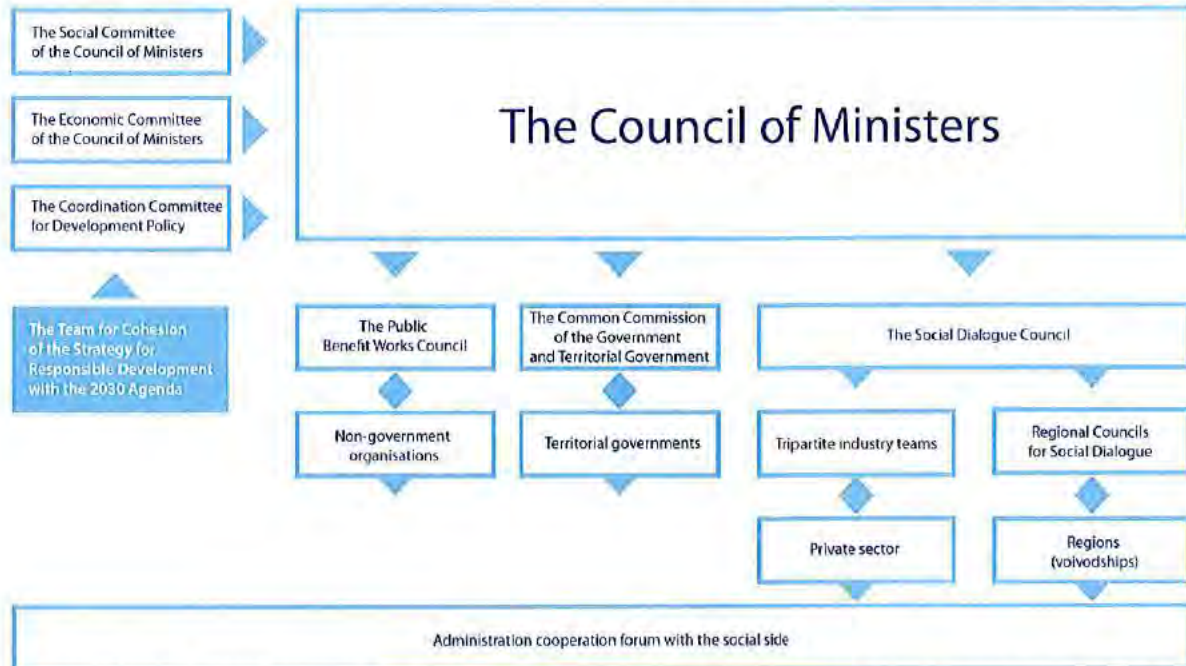


Source: Draft 2018 Report on implementation of the sustainable development goals in Poland.

21. The Ministry has begun preparation of a multi-level system of cooperation between state institutions and regional and local governments and partnerships in order to monitor and report on the implementation of the 2030 Agenda's sustainable development goals.

22. The institutional structure for managing the implementation of the sustainable development goals of the 2030 Agenda in Poland has been prepared with the use of an integrated approach (whole of government) and is consistent with the principle that no one will be left behind, adopted in the implementation of the 2030 Agenda. The UN 2030 Agenda project in Poland, assuming creation of a coordination mechanism at the governmental level by the end of 2018, in the opinion of the NIK, is to be an effective tool for implementing the 2030 Agenda and its sustainable development goals. The institutional mechanism for implementing sustainable development adopted in Poland was presented in figure 5.

Figure 5. Institutional mechanism for implementing sustainable development in Poland



Source: Draft 2018 Report on implementation of the sustainable development goals in Poland

23. The audited entities:

1. The Ministry of Economic Development coordinated the process of Poland's preparation for implementation of the 2030 Agenda since 15.03.2016 to 08.01.2018. Since 09.01.2018 the Ministry of Economic Development was divided into two new ministries:

- the Ministry of Enterprise and Technology who continued the process of coordination of Poland's implementation of the 2030 Agenda and
- the Ministry of Investment and Development who continued the task of coordination of the strategic project *Actions package for medium-sized cities that lose socio-economic functions*

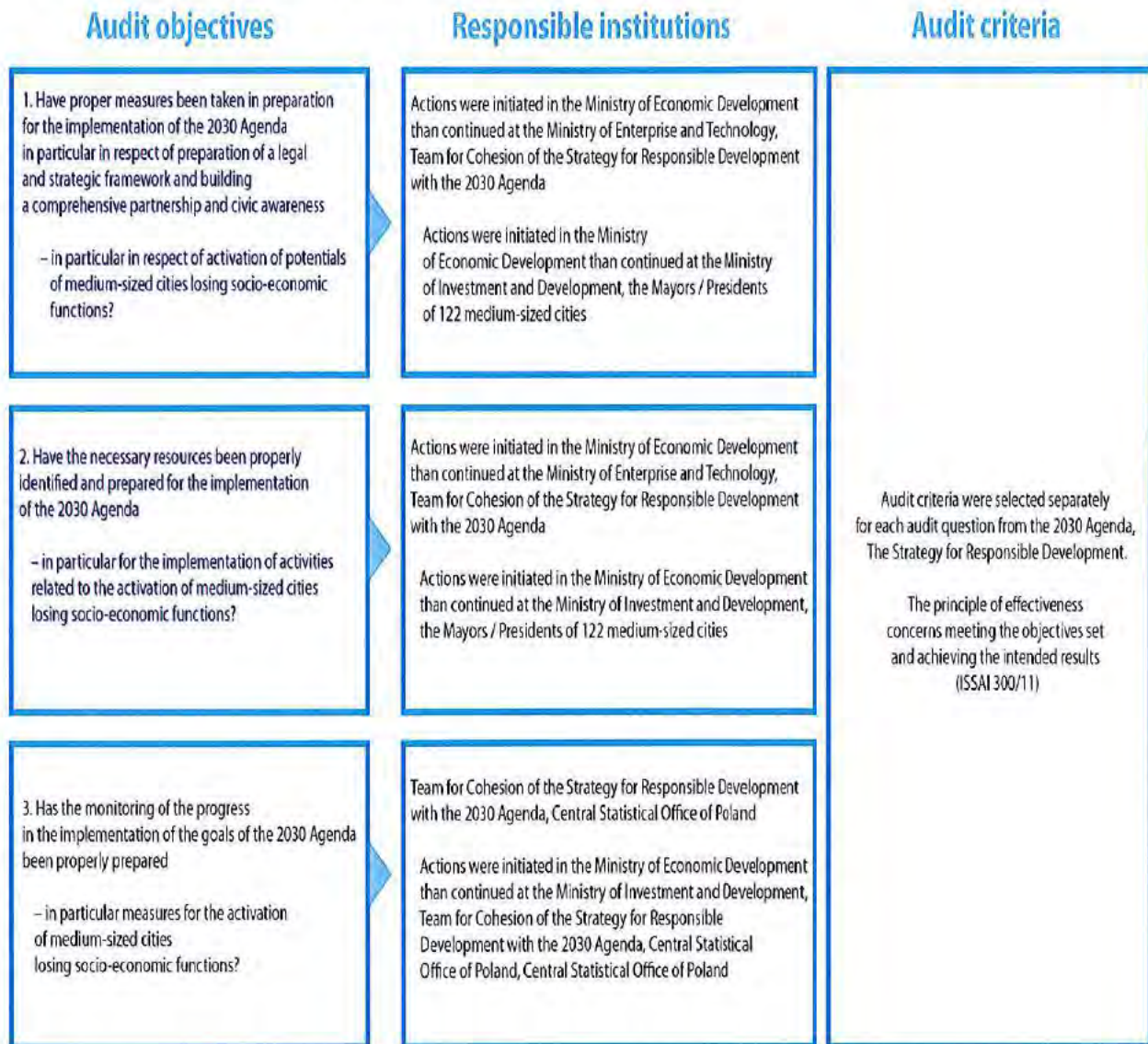
2. The Central Statistical Office of Poland cooperated with the Ministry in preparation for monitoring of progress in implementation of the 2030 Agenda in Poland

3. The local governments of 122 medium-sized cities losing their economic and social functions, selected by the scientists to benefit from the strategic project *Actions package for medium-sized cities that lose socio-economic functions*: Augustów, Bartoszyce, Białogard, Biała Podlaska, Bielawa, Bielsk Podlaski, Biłgoraj, Bolesławiec, Braniewo, Brzeg, Busko-Zdrój, Bytom, Bytów, Chełm, Chełmno, Choszczno, Chrzanów, Ciechanów, Dębica, Działdowo, Dzierżoniów, Elbląg, Ełk, Giżycko, Gniezno, Gorlice, Gostynin, Grajewo, Grudziądz, Gryfice, Hajnówka, Hrubieszów, Inowrocław, Jarosław, Jasło, Jastrzębie Zdrój, Jawor, Jelenia Góra, Jędrzejów, Kamienna Góra, Kędzierzyn-Koźle, Kętrzyn, Kluczbork, Kłodzko, Koło, Konin, Końskie, Kozienice, Krapkowice, Krasnystaw, Kraśnik, Krosno, Kutno, Lidzbark Warmiński, Lubań, Łomża, Malbork, Mielec, Międzyrzecz, Mrągowo, Nakło nad Notecią, Namysłów, Nisko, Nowa Ruda, Nowa Sól, Nowy Sącz, Nowy Targ, Nysa, Olecko, Ostrołęka, Ostrowiec Świętokrzyski, Ostrów Mazowiecka, Ozorków, Piła, Pisz, Pleszew, Prudnik, Przemyśl, Przeworsk, Pułtusk, Radom, Radomsko, Radzyń Podlaski, Rydułtowy, Rypin, Sandomierz, Sanok, Sieradz,

Sierpc, Skarżysko Kamienna, Słupsk, Sokółka, Sosnowiec, Stalowa Wola, Starachowice, Staszów, Strzelce Opolskie, Szczecinek, Szczytno, Świdwin, Świebodzice, Świętochłowice, Tarnobrzeg, Tarnów, Tomaszów Lubelski, Tomaszów Mazowiecki, Turek, Wałbrzych, Wałcz, Wieluń, Włocławek, Zabrze, Zakopane, Zambrów, Zamość, Ząbkowice Śląskie, Zduńska Wola, Zgorzelec, Złotoryja, Złotów, Żagań, Żary

24. Audit objectives and main stakeholders involved in the preparation for implementation of the 2030 Agenda in Poland are presented in figure 6.

Figure 6. Audit objectives and main stakeholders involved in the preparation for implementation of the 2030 Agenda in Poland audited by the NIK



Source: own elaboration by the audit team.

Chapter 3 – Incorporation of the 2030 Agenda sustainable development goals into national policy, including Goal 11

25. The Ministry, as the coordinator of the implementation of the 2030 Agenda, took appropriate measures to meet the obligation to prepare the state for implementation of the 2030 Agenda's sustainable development goals. The actions taken so far have led to linking the 2030 Agenda's sustainable development goals with specific actions at the national level at the level of objectives, areas and priority actions, as well as indicators. The Ministry engaged a wide range of stakeholders in the process of achieving the goals of the 2030 Agenda by creating a socio-institutional partnership for the implementation of the 2030 Agenda in Poland.

3.1. Proper measures have been taken for preparation of the institutional system of the implementation of the 2030 Agenda, there is opportunity to increase partnership

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

26. In accordance with Article 21 of the 2030 Agenda, everyone will strive to implement the Agenda in their own countries, taking into account different national realities, opportunities and levels of development, respecting national rules and priorities.

The development priorities for Poland have been formulated in the *Strategy for Responsible Development*, which is a strategic instrument for managing the policy of social and economic development of the country, implemented by state institutions. The document presents goals to be implemented in the horizon of 2020 and 2030 in order to improve the quality of life of the Polish citizens, indicate the way they are achieved and the indicators for their implementation, determine the most important projects (so-called strategic or leading projects). The implementation of these projects and the degree of implementation of development goals has been identified by indicators.

27. The Ministry of Economic Development, as the coordinator at the national level of implementing the provisions of the 2030 Agenda in Poland, together with the Expert Group on Poland's activities for achieving sustainable development goals of the UN 2030 Agenda (representatives of ministries at the national level and the Central Statistical Office) reviewed the activities of ministries and offices in the context of implementing the goals and tasks of the 2030 Agenda, according to the same fiche of the objectives of the 2030 Agenda. This allowed to identify at the national level areas and tasks under 17 sustainable development goals directly related to Poland and helped in determining the involvement of individual institutions in the implementation of tasks and on this basis establishing the ministries leading and cooperating in the implementation of specific goals.

28. Deputy Director of the Development Strategy Department in the former Ministry of Economic Development explained that the review carried out jointly with the ministries was the initiative of the Ministry, aimed at identifying activities implemented in the country as part of strategic and programming government documents and their coherence with individual goals of sustainable development. Many projects within these programs were implemented in regions in the country. The review of activities carried out by the regional governments in the context of the 2030 Agenda has not yet been undertaken. In addition, it was stated that given the long-term and horizontal nature of the sustainable development goals of the 2030 Agenda, territorial governments

are also involved in their implementation. The *Strategy for Responsible Development* is the basis for updating integrated development strategies, including the National Strategy for Regional Development. The National Strategy for Regional Development update is being developed in cooperation with the regions. Directions of entries are agreed, among others as part of workshops organized by representatives of provinces. One of the workshop sessions conducted in September 2017 concerned the local dimension of the 2030 Agenda. Workshop participants were familiar with the goals of sustainable development and examples of good practices both from Poland and abroad related to the implementation of the 2030 Agenda at the local level.

Alignment of budgets, policies and programmes to the SDGs

29. In the Ministry, an organizational structure was prepared for the effective implementation of the process of coordinating the implementation of the 2030 Agenda at the national level. The implementation of the national *Strategy for Responsible Development* has been integrated with the national financing framework.

30. The 2030 Agenda sustainable development goals divided among specific objectives of the *Strategy for Responsible Development* in Poland are presented in figure 7.

Figure 7. The 2030 Agenda sustainable development goals divided among specific objectives of the *Strategy for Responsible Development* in Poland



Areas contributing to achievement of the objectives of the Strategy for Responsible Development



Source: Draft 2018 Report on implementation of the sustainable development goals in Poland.

31. The Ministry of Economic Development commissioned two expert opinions on the analysis of development policy in Poland, i.e.:

- 1) expert opinion *The position of Poland in the implementation of the Sustainable Development Goals adopted together with the UN 2030 Agenda*, which concerned the assessment of the initial state in the implementation of the Sustainable Development Goals in Poland and a comparison of the level of our country's implementation of the 2030 Agenda to the results of other countries. The aim of the analysis was to confront Poland's results in terms of individual goals and tasks of the 2030 Agenda with the goals and directions of intervention in the *Strategy for Responsible Development*. The analysis was the basis for the selection of priorities and then the selection of indicators that will monitor Poland's progress in achieving the sustainable development goals of the 2030 Agenda.

2) expert opinion *Identification of accelerators (areas of activities and policies) for effective implementation of the Sustainable Development Goals in Poland*, which showed that the most important goals for Poland are: poverty reduction (Goal 1) and ensuring sustainable development of cities and communities (Goal 11). Six areas were indicated, so-called sustainable development accelerators that are part of the objectives of the 2030 Agenda for the protection of seas and oceans, peace, justice and building strong institutions, developing partnerships for goals, eliminating hunger, ensuring responsible production and consumption, as well as developing industry, innovation and infrastructure.

32. The analysis of the mutual interconnection of the 2030 Agenda sustainable development goals in Poland is presented in figure 8.

Figure 8. Analysis of the mutual interconnection of the 2030 Agenda sustainable development goals in Poland



Source: Expert opinion *The position of Poland in the implementation of the Sustainable Development Goals adopted together with the UN 2030 Agenda*.

It stems out from this graphical analysis, that based on currently available data, the central sustainable development goals for Poland are Goals 1 and 11, that is poverty reduction and ensuring sustainable development of cities and communities. The goals that are associated with them are good quality of education (Goal 4), gender equality (Goal 5), less inequality (Goal 10) and peace, justice and strong institutions (Goal 16). The second cluster of sustainable development goals for Poland is the network of connections between clean water and ensuring proper sanitary conditions (Goal 6), climate action (Goal 13) and for life under water (Goal 14). The last cluster of relationships that has been identified is between economic growth and decent work (Goal 8) and responsible consumption and production (Goal 12).

Policy integration and coordination (horizontal and vertical)

33. The Ministry has begun preparation of a multi-level system of cooperation between the state institutions with regional and local governments as well as partnerships for monitoring and reporting on the implementation of the 2030 Agenda sustainable development goals. The developed organizational structure will serve to involve the state institutions, including constitutional bodies, government administration and territorial government, also

representatives of socio-economic partners, associations and non-governmental organizations, academia and private entities, in particular entrepreneurs.

34. Actions in the Ministry regarding the integration of sustainable development goals into national development policies consisted of:

- 1) coordination, at the governmental level (horizontal), of the implementation of the 2030 Agenda sustainable development goals. The involvement of the broad group of stakeholders in the process of achieving the goals of the 2030 Agenda and increasing the efficiency of administration and building a sense of responsibility of each party for the success of the process was carried out in the Ministry in the form of the project *The 2030 Agenda in Poland*. The key elements of the project were: 1) to conduct a qualitative analysis of the initial state in terms of achieving the goals of sustainable development of the 2030 Agenda in Poland and a comparison with the results of other countries; 2) mapping of activities carried out within the framework of public policies, contributing to the implementation of the sustainable development goals of the 2030 Agenda in Poland; 3) identification of accelerators (areas of actions and policies), being a lever for effective implementation of the goals of sustainable development of 2030 Agenda in Poland; 4) work on a report on the implementation by Poland of the 2030 Agenda to be presented at the UN Voluntary National Review, in July 2018; 5) building a broad partnership for the implementation of the sustainable development goals in Poland, including continuation of cooperation under the partnership initiated during the conference in the Ministry on 5 June 2017 and extension to other interested entities; 6) establishing a stakeholder forum; 7) building a digital platform, i.e. a website dedicated to activities for the implementation of the sustainable development goals in Poland; 8) promotion of the 2030 Agenda and dissemination of the 2030 Agenda goals;
- 2) coordination of the implementation of the 2030 Agenda at the national level (vertical), which was ensured by the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*. The main purpose of the Team was to prepare Poland for the national review of the implementation of the Sustainable Development Goals under the Voluntary National Review (VNR) in July 2018 during the session of the High Level Political Forum (HLPF) of the United Nations. Poland declared HLPF 2018 as the date of the review and report on the implementation of the 2030 Agenda. The tasks of the Team are: 1) selection of the national priorities for implementing the goals of sustainable development of the 2030 Agenda based on the *Strategy for Responsible Development*; 2) ensuring the participatory process of preparing the national report within the framework of the UN VNR on the implementation of the goals of sustainable development of the 2030 Agenda in Poland, by including representatives of government, territorial government and social partners in the discussion; 3) exchange of information, good practices and knowledge sharing on creating conditions for effective implementation of the sustainable development goals of the 2030 Agenda in Poland; 4) monitoring the progress in the implementation of development directions set in the *Strategy for Responsible Development* and how the implementation of these directions affects the achievement of the sustainable development goals of the 2030 Agenda in Poland; 5) support in organizing events accompanying the Polish review at the UN session in 2018.

35. According to the provisions of Goal 17 *Strengthen implementation measures and revive the global partnership for the sustainable development of the 2030 Agenda*, target 17, the Ministry was encouraged to create and promote public, private-public partnerships and partnerships with the participation of the civil society.

On June 5, 2017, the Ministry started building the *Partnership for the implementation of the sustainable development goals*, which was joined by about 70 different institutions, organizations and enterprises interested in working together to implement the sustainable development goals of the 2030 Agenda in Poland. In accordance with the project fiche of the project *The UN 2030 Agenda in Poland*, the Ministry plans to create a digital platform for initiatives for the sustainable development of the 2030 Agenda in the second and third quarter of 2018. The organization of a national stakeholder forum is planned as a platform for conducting substantive debate, exchange of information and experience and establishing effective cooperation to achieve the goals of the sustainable development of the 2030 Agenda.

36. Regarding cooperation with the regional government for the effective implementation of the sustainable development goals of the 2030 Agenda, the Deputy Director of the Development Strategy Department in the former Ministry of Economic Development informed that: the *Strategy for Responsible Development* is a basis to updating integrated development strategies, including the National Regional Development Strategy, which is a territorial document defining the objectives of regional policy and instruments for their implementation. It also sets out the principles and mechanisms for cooperation and coordination of activities undertaken by public and private entities for regional development within and between all levels of development policy management, i.e. national, regional, local. At the stage of preparation of the national report on the implementation of the 2030 Agenda in Poland, the socio-economic partners were also included in the work, so that their opinion could be included in the document.

37. The initiated activities aimed at building a socio-institutional partnership for the implementation of the 2030 Agenda in Poland, according to the Supreme Audit Office of Poland, should be continued and intensified in order to include the widest possible range of stakeholders representing various environments. Further dissemination and promotion by including a broad range of government and local government institutions in this task, in the opinion of the Supreme Audit Office of Poland, will increase awareness in the society regarding implementation of the sustainable development goals of the 2030 Agenda in Poland.

3.2. Proper measures have been taken for preparation of building civic awareness of the 2030 Agenda sustainable development goals, promotion and dissemination should be intensified

Creating ownership and engaging stakeholders in integrating the SDGs into the national context.

38. The Ministry engaged a wide range of stakeholders in the process of achieving the goals of the 2030 Agenda by creating a socio-institutional partnership for the implementation of Agenda 2030 in Poland.

39. An element of the project *The UN 2030 Agenda in Poland* is the promotion of the 2030 Agenda and dissemination of sustainable development goals and communication regarding their implementation in Poland. The audit found that a brochure was prepared *The 2030 Agenda for sustainable development – implementation in Poland* (version in Polish and in English). As part of preparation for the review of the implementation of the sustainable development goals by Poland, the subject of the second meeting of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*, the team members disseminate information on activities in the implementation of the 2030 Agenda.

40. Deputy Director of the Development Strategy Department informed that as part of the dissemination and promotion of the sustainable development goals, the Ministry:

- at the beginning of 2017 created a dedicated tab on the website, including the UN resolution translated into Polish;
- undertakes promotional activities, engaging in a number of partner initiatives to promote sustainable development goals;
- published in mid-2017 an information brochure (Polish and English version) *The 2030 Agenda for sustainable development - implementation in Poland*, made available in electronic and paper version;
- gave patronage to initiatives, undertakings and activities carried out by external entities, whose substantive value and scale of impact contributes to raising awareness about the sustainable development goals;
- prepared information materials and presentations on the process of implementation of sustainable development goals in Poland for institutions and international organizations;
- plans to launch a digital platform of activities implemented for the purposes of sustainable development, starting cooperation with the media and modern internet communication channels such as Facebook and Twitter.

41. The results of a survey requested by the European Commission on the awareness of the United Nations' sustainable development goals in the European Union Member States¹¹ published in 2017, indicate that in Poland as many as 65% of respondents have not heard about the 2030 Agenda sustainable development goals, 24% of respondents have heard about the goals, but do not really know what they are, and only 9% of respondents have heard of the goals and know what they are. Overall, the awareness of the 2030 Agenda sustainable development goals among the European Union Member States is highest in Finland (73%), Luxembourg (62%), the Netherlands (61%), Austria (57%), Sweden (56%) and Belgium (54%).

42. The website of the Ministry of the Economic Development contained general information on the goals and targets of the 2030 Agenda, the approach adopted for its implementation in Poland, and how to monitor the progress of its implementation. The NIK auditors got acquainted with the websites of other ministries and the Chancellery of the Prime Minister, whose representatives are involved in the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*. From among the analyzed 15 websites, on three websites information on the 2030 Agenda sustainable development goals was included.

43. Promotion of the 2030 Agenda and dissemination of sustainable development goals, in the opinion of the Supreme Audit Office of Poland, should be intensified in various environments and social groups. In particular, the possibility of posting information on the 2030 Agenda should be used on the websites of ministries and offices whose representatives are involved in the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*.

¹¹ *EU Citizens' Views on Development, Cooperation and Aid. Special Eurobarometer Report No 455, April 2017*; https://ec.europa.eu/europeaid/sites/devco/files/sp455-development-aid-final_en.pdf.

3.3. The Actions Package has been effectively prepared for the activation of medium-sized cities under the 2030 Agenda Goal 11, a proactive approach of the beneficiaries is needed

Inclusiveness and leaving no one behind

44. The institutional structure prepared for implementation of the sustainable development goals of the 2030 Agenda in Poland was prepared using the integrated approach (whole of government) and is consistent with the principle that no one will be left behind adopted in the implementation of the 2030 Agenda.

45. In the opinion of the Supreme Audit Office of Poland, the Ministry of Economic Development initiated and then continued in the Ministry of Investment and Development effective measures aimed at preparing an offer to support development investments for some medium-sized cities, including those that lost or lose their social and economic potential. A strategic project communicated in the *Strategy for Responsible Development* entitled *Actions package for medium-sized cities that lose socio-economic functions*, which was prepared as part of the preparation for implementation of sustainable development of urban centers of the 2030 Agenda, was developed in terms of preparing appropriate management structures and the procedure of project implementation in accordance with the project process in force at the Ministry.

46. The Ministry has prepared an individualized offer for medium-sized cities losing social and economic functions defined in the *Strategy for Responsible Development*. It provided, among others, preferences in project selection criteria in national operational programs co-financed with the EU funds, consultancy services were provided as part of the initiative implemented with the Polish Development Fund regarding the sources of investment financing and covering the indicated investments with the support from the Local Government Investment Fund. As a result of the implementation of the Action Package, it was assumed that there will be an increase in the value of projects financed from the European Union and the number of investments in medium-sized cities and the number of medium-sized cities that received support under the Local Government Initiatives Fund will increase. According to information obtained by the Supreme Audit Office of Poland from town authorities, they are informed about the investment offer for medium-sized cities losing their social and economic functions, they are monitoring and joining the announced calls for projects under the proposed offer taking into account the city's identified needs and established goals its development.

47. According to information provided by the Presidents/Mayors, few cities have started the implementation of projects under the Package. Therefore, NIK formulated its comment advising increasing the information on preferences offered in the *Actions Package for medium-sized cities losing their social and economic functions*, in order to attract interest in planning and applying for support.

48. In Art. 34, the 2030 Agenda indicated that sustainable urban development and management of these areas are crucial to the quality of people's lives. Cooperation with local authorities and communities should support the renovation and planning of cities and human settlements in a manner conducive to social cohesion and personal security as well as stimulating innovation and employment. In the 2030 Agenda Goal 11 *Make cities and human settlements inclusive, safe, resilient and sustainable*, the need to ensure access to safe and affordable housing and transport means for all people is important. The priorities include

intensifying sustainable urbanization conducive to social inclusion and supporting economically, socially and environmentally beneficial connections between urban, suburban and rural areas by strengthening development planning as well as access to safe green areas that are conducive to social integration. The task in this area is to significantly increase the number of cities and human settlements developing and implementing integrated policies and plans aimed at increasing social integration and resource efficiency. It also emphasizes the need to reduce the adverse impact of cities on the environment, paying particular attention to air quality and management of municipal waste and other types of waste. Strengthening efforts to protect and safeguard the world's cultural and natural heritage is considered to be important.

49. Actions for sustainable development have been formulated in the *Strategy for Responsible Development*, which is a strategic instrument for managing the policy of socio-economic development of the country, implemented by state institutions. The document presents goals to be implemented in the horizon of 2020 and 2030 in order to improve the quality of life of Polish citizens, indicate the way they are achieved and the indicators of their implementation, defines the most important projects.

50. The National Urban Policy 2023 defines the activities of the government administration regarding urban policy, taking into account the objectives and directions set in the Medium-Term National Development Strategy and the National Strategy for Territorial Development. The goal is territorially targeted action of the state for the sustainable development of cities and their functional areas and the use of the potentials accumulated there in the development processes of the country. The strategic goal of the National Urban Policy is to strengthen the capacity of cities and urban areas to sustainably develop and create jobs and improve the quality of life of residents. The thematic links included in the National Urban Policy, related to the Goal 11 of the 2030 Agenda sustainable development are: shaping space, revitalization, transport and urban mobility, social participation, low-carbon and energy efficiency, environmental protection and adaptation to climate change, investment policy.

51. The *Strategy for Responsible Development* is oriented towards actions, among others for economically and friendly residents of the city under the specific objective 2. Sustainable and territorially balanced development. The *Strategy for Responsible Development* lists medium-sized cities, including those losing socio-economic functions on the one hand as areas experiencing the greatest socio-economic difficulties, but also perceives them as areas with high development potential that need to be activated and developed.

52. The purpose of the *Action Package for medium-sized cities losing socio-economic functions* is:

- support for medium-sized cities in competition with larger centers for European funds;
- strengthening the potential of local governments in using sources of financing other than European funds (e.g. public-private partnership, investor's capital entrance);
- strengthening the attractiveness of medium-sized cities as a place for investment.

53. The expected benefits of the Actions Package are:

- increasing the value of EU-funded projects implemented by medium-sized cities;
- increasing the number of investments in medium-sized cities;

- increasing the number of medium-sized cities that have received support under the Local Government Initiatives Fund.

54. The implementation of the Actions Package is divided into two phases presented in figure 9.

Figure 9. Stages of implementation of the strategic project *Actions Package for medium-sized cities losing socio-economic functions* in Poland



Source: The audit results.

From 2017 to 2020, the Actions Package is implemented in the first stage by targeting the available EU operational programs and national budget resources, including by rewarding medium-sized cities, preparing dedicated financial envelopes and intensive information and promotion activities. The dedicated calls for projects or additional preferences for the declining cities were provided in the national operational programs co-financed with the European Union funds for a total amount of almost PLN 2.5 billion, including Operational Program Knowledge, Education, Development (PLN 1.0 billion), Operational Program Smart Growth (PLN 0.9 billion), Operational Program Infrastructure and Environment (PLN 0.5 billion) and Operational Program Development of Eastern Poland (PLN 0.1 billion). After 2020, the package of measures for cities losing socio-economic functions will be implemented through a strengthened system of coordinating activities aimed at their support and integration of the instrument package, including actions co-financed by the European Union as part of national and regional operational programs, as well as actions of territorial self-governments and private entities, using the mechanism of integrated development projects packages on a larger scale.

55. The strategic project *Actions Package for medium-sized cities losing socio-economic functions* included in the Strategy for Responsible Development is going to be monitored in accordance with the project process adopted in the Ministry, consisting of four stages: preparation, planning, implementation and concluding. A sufficient organizational structure was prepared to monitor the implementation of the Actions Package.

56. The *Strategy for Responsible Development* defines medium-sized cities as cities over 20 thousand residents or over 15 thousand inhabitants in the case of cities being poviats capitals, excluding cities being capitals of regions. As part of the analysis *Delimitation of medium-sized cities losing socio-economic functions* of prof. Przemysław Śleszyński, from the Institute of Geography and Spatial Organization of the Polish Academy of Sciences, prepared in the framework of the *Strategy for Responsible Development*, among the 255 medium-sized cities, 122 cities have been identified, with the most losing socio-economic functions, that require special support. Some examples of the

medium-sized cities from the abovementioned list of the 122 cities are presented on photos 1-4 and their geographical location on the map below.

Figure 10. Examples of the medium-sized cities from the list of the 122 cities losing their social and economic functions, with their geographical location on the map of Poland

Photo 1. Gniezno



Source: by the audit team for the audit report

Photo 2. Olecko



Source: by the audit team for the audit report

Photo 3. Rydułtowy

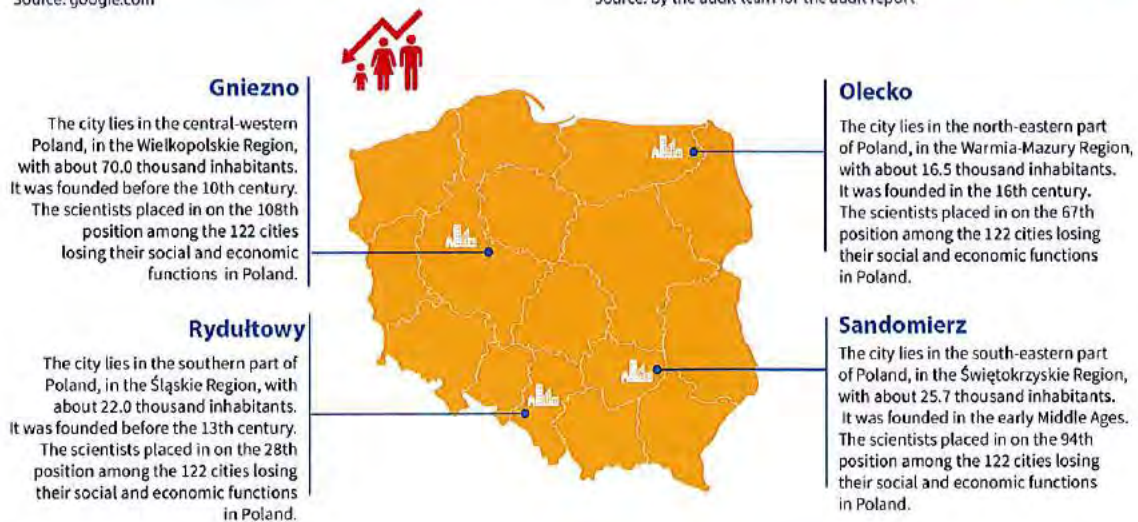


Source: google.com

Photo 4. Sandomierz



Source: by the audit team for the audit report



Source: Own elaboration of the audit team based on the official websites of the cities and the results of the scientific research by Przemysław Śleszyński presented in *Delimitation of medium-sized cities losing social and economic functions*. Polish Academy of Sciences, 2016: <https://www.funduszeuropejskie.gov.pl/media/54173/pakiet2.pdf>, available only in Polish.

57. The 122 medium-sized cities losing socio-economic functions, according to the scientists, face severe development problems connected for example with a decrease in population (in particular better educated and in productive age) as well as population aging, labour market deficiencies resulting in cumbersome commuting to work, various social problems often resulting in social exclusion, loss of activity and decrease in the number of large enterprises, unsatisfactory transport availability including insufficient public transport connections with other cities and regions.

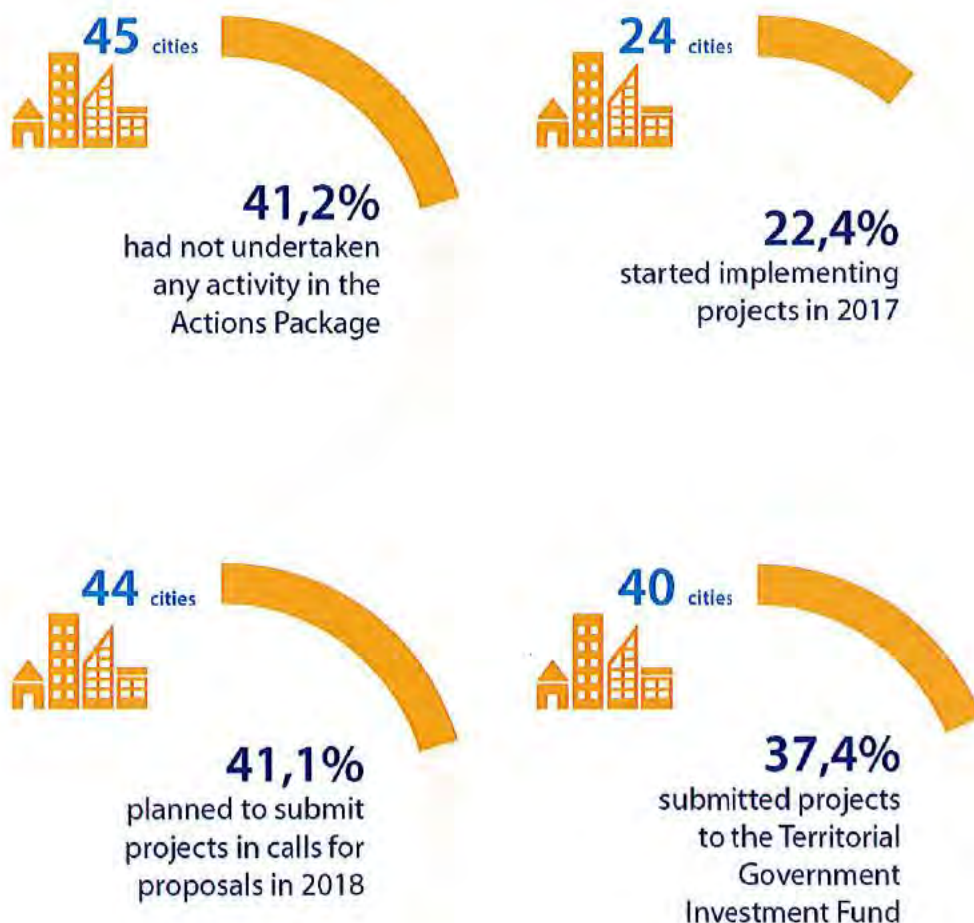
58. During the audit letters to the Mayors/Presidents of 122 medium-sized cities¹² were sent, which are most threatened with the loss of socio-economic functions in accordance with the results of the analysis carried out by the Polish Academy of Sciences, asking whether and how they use/intend to benefit from the support offered as part of the Actions Package. The results of the analysis of responses showed that cities know the support offer available as part of the Actions Package, they monitor the calls for projects and they consider the possibility of participation, taking into account the diagnosed city needs and the set goals of its development. However, over 40% of cities have not yet taken action to benefit from the support available under the Actions Package from national operational programs as part of competitions announced in 2017 and planned for 2018 and support from the Local Government Investment Fund. In the opinion of Presidents/Mayors of medium-sized cities losing their socio-economic functions, the available forms of support under the Actions Package are not sufficient to meet the most urgent needs of cities, not all of the projects planned by the cities form part of the support under the abovementioned package. In particular, Presidents/Mayors of medium-sized cities pointed to the need to include infrastructural investments within the Actions Package, e.g. for improving transport accessibility of medium-sized cities through the construction and reconstruction of road and rail lines, as well as investments in the field of water, sewage, heating, educational and sports infrastructure, thermo-modernization of buildings, protection of monuments and renewable energy sources. In the opinion of Presidents/Mayors of medium-sized cities, there is also a shortage in the abovementioned support package for medium-sized cities at the regional level, through preferences under regional operational programs (e.g. separate sub-measures, dedicated recruitment, additional points). Presidents/Mayors of medium-sized cities also pointed to the limited financial possibilities to join new competitions due to the need to provide funds for the implementation of other projects co-financed from EU funds under national and regional operational programs.

¹² Augustów, Bartoszyce, Białogard, Biała Podlaska, Bielała, Bielsk Podlaski, Biłgoraj, Bolesławiec, Braniewo, Brzeg, Busko-Zdrój, Bytom, Bytów, Chełm, Chełmno, Choszczno, Chrzanów, Ciechanów, Dębica, Działdowo, Dzierżoniów, Elbląg, Ełk, Giżycko, Gniezno, Gorlice, Gostynin, Grajewo, Grudziądz, Gryfice, Hajnówka, Hrubieszów, Inowrocław, Jarosław, Jasło, Jastrzębie Zdrój, Jawor, Jelenia Góra, Jędrzejów, Kamienna Góra, Kędzierzyn-Koźle, Kętrzyn, Kluczbork, Kłodzko, Koło, Konin, Końskie, Kozienice, Krapkowice, Krasnystaw, Kraśnik, Krosno, Kutno, Lidzbark Warmiński, Lubań, Łomża, Malbork, Mielec, Międzyrzecz, Mrągowo, Nakło nad Notecią, Namysłów, Nisko, Nowa Ruda, Nowa Sól, Nowy Sącz, Nowy Targ, Nysa, Olecko, Ostrołęka, Ostrowiec Świętokrzyski, Ostrów Mazowiecka, Ozorków, Piła, Pisz, Pleszew, Prudnik, Przemyśl, Przeworsk, Pułtusk, Radom, Radomsko, Radzyń Podlaski, Rydułtowy, Rypin, Sandomierz, Sanok, Sieradz, Sierpc, Skarżysko Kamienna, Słupsk, Sokółka, Sosnowiec, Stalowa Wola, Starachowice, Staszów, Strzelce Opolskie, Szczecinek, Szczytno, Świdwin, Świebodzice, Świętochłowice, Tarnobrzeg, Tarnów, Tomaszów Lubelski, Tomaszów Mazowiecki, Turek, Wałbrzych, Wałcz, Wieluń, Włocławek, Zabrze, Zakopane, Zambrów, Zamość, Ząbkowice Śląskie, Zduńska Wola, Zgorzelec, Złotoryja, Złotów, Żagań, Żary

59. The analysis of the Supreme Audit Office of Poland showed that, as presented in figure 11:
- 1) Of the 107 cities that responded to NIK's questions, 45 cities (42.1%) did not implement projects selected in calls for proposals as part of the Actions Package in 2017, had not so far taken action to participate in the calls for proposals planned for 2018 and had not submitted projects to the Local Government Investment Fund.
 - 2) In the case of calls for national operational programs announced as part of the Actions Package in 2017, 24 out of 107 cities (22.4%) implemented a total number of 27 projects, including 19 projects (70.4%) from the Operational Program Infrastructure and Environment with a total value of over PLN 274.9 million and 8 projects (29.6%) from the Operational Program Knowledge Education Development with a total value of over PLN 4.5 million.
 - 3) In the case of calls for national operational programs planned for 2018, the cities monitor available forms of support, analyze the possibility of joining competitions on a current basis, taking into account the needs and possibilities, and consider the preparation of competition applications. Of the 107 cities that responded to the NIK questions, 44 cities (41.1%) plan in 2018 to submit applications in co-financed from national operational programs, of which 37 cities (84.1%) plan to submit applications in co-financed calls from the Operational Program Knowledge Education Development, five cities (11.4%) plan to submit applications in co-financed from the Operational Program Infrastructure and Environment and two cities (4.5%) plan to submit applications in co-financed from both programs.
 - 4) Regarding the Local Government Investment Fund, cities analyze on an on-going basis the opportunity to benefit from the needs and capabilities of the local government. Of the 107 cities that answered the NIK questions, 40 cities (37.4%) submitted 74 projects and they wait for a consultative meeting with representatives of the Polish Development Fund, or they analyze proposals submitted by representatives of the Polish Development Fund. The remaining 67 cities (62.6%) do not exclude submitting projects in the future.

Figure 11. Initial activity of cities in the *Actions Package for medium-sized cities losing socio-economic functions* (as of 28 March 2018)

Among **107** cities:



Source: Own elaboration of the audit team based on the audit results.

60. In the project fiche of the project the *Actions Package of activities for medium-sized cities*, potential threats to the project implementation were identified, including:

- lack of interest of cities in applying in national programs as part of preferential calls;
- poor quality of planned investments in medium-sized cities;
- poor investment offer in medium-sized cities;
- protests related to the selection of a certain number of cities, and the omission of others (e.g. poviats below 15 thousand inhabitants).

61. *The Actions Package for medium-sized cities losing socio-economic functions* proclaimed in the *Strategy for Responsible Development* was announced on April 12, 2017. The second conference was held on June 27, 2017, to which representatives of 255 medium-sized cities were

invited. The offer of public investment support as well as the possibilities of supporting entrepreneurs and attracting new investors was presented. At the conference on January 11, 2018, among others the offer of the Polish Development Fund for financing investments of local government units was presented.

62. The NIK auditors familiarized themselves with the Ministry's website containing information from the conference of June 27, 2017 on the draft *Actions Package for medium-sized cities losing socio-economic functions*. During the conference, the offer of public investment support (including European funds), investment support in the public-private partnership model and the offer of the Polish Development Fund and investment from the Local Government Investment Fund as well as opportunities to support entrepreneurs and attract new investors were presented.

63. Before each call for proposals, experts from institutions organizing competitions are invited to conduct online training on the information necessary to participate in the competition, which was also posted on the website of the Actions Package. The call for proposals covered by the Actions Package was subject to information and promotion, among others electronic mailing to medium-sized cities was carried out, informing about starting calls. Consultants of information points carried out the task of proactively informing the target group (medium cities, entrepreneurs, social organizations) from their area about the starting recruitment by telephone contact, e-mail and organization of dedicated meetings. The Actions Package was promoted as part of the information and promotion activities of European Funds in the media.

64. In the opinion of the Supreme Audit Office of Poland, when preparing the Action Package, the Ministry created opportunities to increase the investment financing opportunities for cities, while the use of preferences will depend on the interest of the cities in the prepared offer. Improving the development conditions of medium-sized cities losing social and economic functions will require, according to the Supreme Audit Office of Poland, concentration on the strengthening of cooperation and partnership between local government units and entrepreneurs, government and society for solving problems and using opportunities to implement development investments.

65. The use of support instruments in the prepared *Action Package for medium-sized cities losing social and economic functions* will depend on the proactive approach and competence of the local governments concerned and their ability to implement development projects and apply for co-financing. The NIK also puts forward for consideration further adjustment of the offer of support for medium-sized cities within the available European programs and domestic budget funds in accordance with reasons that cause medium-sized cities to be in danger of degradation and offering preferences that will gradually increase the chances of medium-sized cities losing socio-economic functions in competition for funds from other cities. Improving the development conditions of medium-sized cities losing social and economic functions will require concentration on the strengthening of cooperation and partnership between local government units and entrepreneurs, national government and society for solving problems and using opportunities to implement development investments.

Chapter 4 - Preparation of resources and capacities for implementation of the 2030 Agenda sustainable development goals

Identification of needs and of the required resources and capacities for implementing the SDGs

66. In the Ministry of Economic Development, an organizational structure was prepared for the effective implementation of the process of coordinating the implementation of the 2030 Agenda at the national level, which was then continued at the Ministry of Enterprise and Technology. The implementation of the national *Strategy for Responsible Development* has been integrated into the national financing framework. Coherence of development policies and development cooperation policy has also been guaranteed by including, in the framework of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*, a representative of the Ministry of Foreign Affairs. The integrated approach (whole of government) has been strengthened by coordinating at the national level the implementation of the *Strategy for Responsible Development* objectives with the 2030 Agenda sustainable development goals. Actions have been taken (for example seminars) to build partnership between government institutions, as well as local, regional, scientific, business and all interested stakeholders and groups in order to implement the principle of the 2030 Agenda that no one will be left behind.

67. According to Art. 21 of the 2030 Agenda, the new goals and tasks entered into force on January 1, 2016 and they will set the direction of decisions made over the next 15 years. Coordination of the implementation of the 2030 Agenda at the national level has been adopted since March 2016 by the Ministry of Economic Development. The Ministry of Enterprise and Technology from January 9, 2018 continues matters related to analyzing and monitoring the obligations arising from the implementation of the 2030 Agenda by Poland. Art. 63 of the 2030 Agenda indicates that efforts should concentrate on the development and implementation coherent national sustainable development strategies, supported by the national financing framework.

68. As stated in the *Strategy for Responsible Development*, the objectives will be financed from:

- public national funds, i.e. the state budget and state earmarked funds, budgets of the territorial government units and other resources of units and organizational and legal forms from the public finance sector;
- public European funds (including EU structural and investment funds and direct payments under the Common Agricultural Policy), as well as other foreign sources;
- private funds also covering credits, leasing, loans, and guaranteed by entities authorized to provide such guarantees. Sources of private funds are: banking and leasing sector, investment potential of enterprises, investment potential of State Treasury companies, households.

The implementation of all development objectives stipulated in the *Strategy for Responsible Development* requires the involvement of public and private funds, estimated for 2020, at approximately PLN 1.5 trillion on the public sector side and over PLN 0.6 trillion as part of private investments.

69. A vertical interinstitutional cooperation between the central government and territorial government, and between regional government and local government, included in the *Strategy for Responsible Development*, was focused on the implementation of territorial development objectives. The implementation of all development objectives of the Strategy will require the involvement of public and private funds, estimated by 2020, for approximately PLN 1.5 trillion on the public sector side and over PLN 0.6 trillion as part of private investments.

The estimated costs of the implementation of the project *The UN 2030 Agenda in Poland* are planned in the Ministry in the amount of PLN 230 thousand, assuming creation by the end of 2018 of a coordination mechanism at the governmental level of effective implementation by Poland of the 2030 Agenda and its sustainable development goals.

70. Goal 16 of the 2030 Agenda *Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels* Target 6 urges to develop effective, accountable and transparent institutions at all levels.

71. In the former Ministry of Economic Development, the task of coordinating the implementation of the 2030 Agenda was entrusted to the Development Strategy Department, which was responsible, inter alia, for the implementation of tasks resulting from the management of the development policy by the strategic coordination system, creating a uniform system of monitoring and evaluation of public policies in accordance with §9 point 6 of its internal organizational regulations. For the purposes of coordination of implementation of the 2030 Agenda, the Department created an Independent Position on the 2030 Development Agenda, which was directly subordinate to the Deputy Director. The tasks of the two-person position included in particular the coordination of work resulting from the implementation and monitoring of the implementation of the 2030 Agenda. As a result of the reorganization of the Ministry of Economic Development from January 9, 2018, the Ministry of Enterprise and Technology is responsible for the coordination of the implementation of the provisions of the 2030 Agenda in Poland.

Mobilizing partnerships

72. The Ministry has begun preparation of a multi-level system of cooperation between state institutions, regional governments and local governments as well as partnerships in order to monitor and report on the implementation of the sustainable development goals of the 2030 Agenda.

73. Article 4 of the 2030 Agenda indicates that in order to fully implement the sustainable development goals, the state commits itself not to omit anyone (the so-called no one will be left behind principle). At the national level, the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda* has been created and started working, which is chaired by a representative of the Minister. Members of the Team are representatives of ministries in the expert rank and representatives of the local government, academic and socio-economic environment. The Chairperson of the Team may invite to participate in its works on the rights of a member or in an advisory capacity, also other people whose knowledge and experience may be useful in performing the tasks of the Team. In addition to experts representing ministries, the team has representatives of the local level, including the associations of provinces, poviats and communes of Poland, as well as an organization associating cities and metropolises. The assumption of the Team's functioning is to involve representatives of various environments in cooperation in order to ensure their active participation in the process of building appropriate conditions for the implementation of the 2030 Agenda goals. The coherence of development policies with the development cooperation policy has been guaranteed by including in the work of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda* a representative of the Ministry of Foreign Affairs.

74. The Central Statistical Office (CSO) has been involved in the work on the preparation for implementation and monitoring of the 2030 Agenda goals within the *Expert Group on Poland's actions to achieve the sustainable development goals of the UN 2030 Agenda* and within the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*.

The President of the Central Statistical Office, during the audit, provided information that the organization of work on monitoring the 2030 Agenda in the CSO is based on the division of competences resulting from the organizational regulations of individual units and previous experience related to the measurement of sustainable development. The following departments are directly involved: Department of Analyzes and Collective Studies, Department of Regional and Environmental Research, Department of International Cooperation, Statistical Office in Katowice, Wrocław, and Białystok. Since August 2015, there has been an informal analytical team for sustainable development composed of representatives of the Central Statistical Office and Regional Statistical Offices involved in work on sustainable development. Their structures were used to organize the monitoring of the 2030 Agenda.

75. The project specified in the Strategy for Responsible Development *The Actions Package for medium-sized cities losing socio-economic functions* has been developed in terms of management structures according to the design process adopted at the Ministry of Economic Development and then continued at the Ministry of Investment and Development. The project defined the financial, human and material resources necessary to implement the project. A support offer was prepared with preferences for selected medium-sized cities for development investments, which in its assumption should translate into achieving municipal policy objectives.

Managing risks

76. The risk management of the implementation of the 2030 Agenda sustainable development goals is coherent and included in the risk management of the national *Strategy for Responsible Development*.

77. The *Strategy for Responsible Development*, which is coherent with the 2030 Agenda (see Figure 7), was subject to the so-called ex ante evaluation in accordance with art. 10a paragraph 2 of the *Act on the principles of conducting development policy*. The aim of the evaluation was to assess the intervention logic adopted in the *Strategy for Responsible Development* and to develop recommendations for possible changes to this strategic document. The conclusions and recommendations included in the *Report on the implementation of the evaluation study Strategy for Responsible Development* related to: the accuracy and coherence of the internal organizational structure, external coherence of the Strategy with other strategic documents, and the possibility of its implementation. With regard to social cohesion and equal opportunities, the authors of the Strategy referred to the goals of the 2030 Agenda, indicating the necessity of actions aimed at eliminating poverty and including "all groups and people interested in development processes so that everyone has the chance to benefit from the results of development" in accordance with the principle that no one will be left behind. In the Ministry of Economic Development and then in the Ministry of Enterprise and Technology, the project *UN 2030 Agenda in Poland*, constituting a mechanism for coordinating government implementation of the sustainable development goals of the 2030 Agenda, indicates that the main potential risk to the project is the uncertainty associated with providing funding.

Chapter 5 - Preparation for monitoring the implementation of the 2030 Agenda sustainable development goals

78. There were initiated by the Ministry of Economic Development and then continued by the Ministry of Enterprise and Technology, actions to ensure effective monitoring of the progress of implementation of the 2030 Agenda's sustainable goals at the national level, in particular in the selection of indicators, implementation of an appropriate monitoring and reporting system. The implementation of the development goals of the 2030 Agenda is integrated with the process of monitoring the implementation of the *Strategy for Responsible Development* with the involvement of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*, to which a wide representation of representatives of ministries and local government administration and socio-economic partners was invited. The prepared organizational structure made it possible to effectively prepare the Polish report on the implementation of the 2030 Agenda objectives to be presented during the Voluntary National Review in 2018, carried out in cooperation at the government level and active inclusion of external partners on the basis of official national statistical data sources.

5.1. The monitoring of the progress in the implementation of the 2030 Agenda sustainable development goals has been properly prepared, the process of adjustment of the national indicators should be intensified

Responsibilities, mechanisms and processes for monitoring, follow-up, review and reporting

79. The monitoring, follow-up, review and reporting on the implementation of the sustainable development goals of the 2030 Agenda is integrated with the relevant processes of the implementation of the *Strategy for Responsible Development* with the involvement of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda*.

80. Art. 75 of the 2030 Agenda indicates that the objectives and related tasks will be followed by follow-up activities and they will be evaluated using a set of global indicators, complemented by indicators at the national level to be developed by Member States. A list of 232 indicators measuring progress in achieving the objectives of the 2030 Agenda was presented by the UN in July 2017.

81. The *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda* with representatives of the local level, including the association of regions, districts and communes of Poland, as well as an association of cities and metropolises in the country, was involved in developing the national concept of implementing and monitoring the 2030 Agenda goals.

Performance indicators and data

82. The Ministry has undertaken necessary actions in order to ensure sound and reliable performance indicators and data for monitoring, review and follow-up of the implementation of the 2030 Agenda sustainable development goals.

83. In connection with the preparation for monitoring the sustainable development goals of the 2030 Agenda, the Central Statistical Office among others has proceeded to select proposals for national monitoring indicators. The selection of indicators for monitoring the national priorities is based on: a set of monitoring indicators of the *Strategy for Responsible Development*; a list of global indicators defined by the UN; proposals of ministries responsible for particular

goals of the 2030 Agenda. The initial proposal of a set of measures was submitted for consultation of the Team. The agreed set will be used to assess Poland's progress in implementing the 2030 Agenda goals. Once work on the selection of indicators has been completed, they will be included in the sustainable development indicators database. Work on defining the framework for monitoring the objectives of the 2030 Agenda at the regional and local level can be undertaken after agreeing on a set of indicators monitoring the national priorities. The Central Statistical Office plans to revise sets of regional and local indicators for sustainable development (developed prior to the adoption of the 2030 Agenda) and to adapt them to the goals set by the 2030 Agenda and the national priorities. At this stage, the issue of involvement in the work of territorial government units will be considered.

84. The Central Statistical Office started preparations for monitoring the goals of the 2030 Agenda by analysing the availability of indicators agreed at the UN global level and planning the process of reporting them to international organizations. To this end, in the years 2016-2017, works were carried out involving: recognizing the availability of data for Poland to a global set of indicators; extending the database of sustainable development indicators and adapting it to the data presentation needs for the 2030 Agenda indicators. Recognition of the availability of global indicators began with the analysis of the Central Statistical Office information resources. Then, in order to provide data for the maximum number of global indicators, the Central Statistical Office established cooperation with public administration units. Additionally, for some of the indicators for which data is currently not available from any of the sources, substitute indicators (so-called proxy) have been proposed, i.e. those that are similar in scope or thematically to the indicators indicated by the UN. As a result, the Central Statistical Office managed to obtain indicators for over 70% of global indicators.

85. The President of the Central Statistical Office provided information on the work related to the preparation for monitoring the sustainable development goals of the 2030 Agenda, including that: the Polish public statistics has begun work on the organization of the process of monitoring the 2030 Agenda goals, having the basis and experience of, among others, with sets of sustainable development indicators conducted at the national, regional and local level since 2011; a database of sustainable development indicators; good inter-ministerial cooperation well-established during work related to the monitoring of the 2020 Europe strategy and national strategic documents. In addition, a representative of the Central Statistical Office participates (from January 2018 as co-chairman) in the work of the Steering Group for Statistics for the purposes of SDG, operating within the framework of the Conference of European Statisticians. As part of the Steering Group, with the participation of Poland, inter alia, document entitled *The Road Map on Statistics for the Sustainable Development Goals*, which sets the framework for monitoring the 2030 Agenda in the European region. In addition, the Central Statistical Office plans, among others activities related to the preparation of a statistical annex to the government report for the purpose of reviewing the progress in implementing the 2030 Agenda at the High Level Political Forum.

86. The strategic project adopted in the Strategy for Responsible Development *The Actions Package for medium-sized cities losing social and economic functions* will be monitored according to the principles of the project process adopted at the Ministry, consisting of the preparation phase, the planning phase, the implementation phase and the project completion phase. A sufficient organizational structure was prepared to monitor the implementation of the Package. According to the Supreme Audit Office, the project process introduced in the Ministry of Economic

Development, and then continued at the Ministry of Investment and Development, may be an example of good practice in the area of improving administration.

87. According to the Supreme Audit Office of Poland, the process of adjusting national indicators to the list of indicators adopted by the UN should be intensified in order to increase the ability to measure progress in achieving the goals and to systematically assess the country's performance in the sustainable development goals of the 2030 Agenda also on the international stage.

5.2. The first review of the progress in the implementation of the 2030 Agenda sustainable development goals has been effectively prepared, the progress should be reviewed on a regular basis

Communication to stakeholders

88. Promotion of the 2030 Agenda and dissemination of the sustainable development goals has been duly initiated by the ministry, there is room for its continuation and intensification in various environments and social groups.

89. Article 47 of the 2030 Agenda indicates that governments have the primary responsibility for carrying out follow-up and review activities at the national level with regard to progress in achieving goals and targets over the next 15 years. In addition, Art. 79 of the 2030 Agenda encourages states to conduct regular and comprehensive reviews of the progress made at individual and national levels by and on their own initiative. Deputy Director of the Development Strategy Department in the former Ministry of Economic Development informed that during the NIK audit, the National Report on Sustainable Development Goals was being prepared for the needs of a voluntary review of national activities at the UN forum. The Ministry informed that the Report will be accepted by the Council of Ministers. The draft of this document will be subject to inter-ministerial and social consultations. The Parliament will be involved in the consultation process, i.e. the report will be referred to the competent Sejm Committee.

90. In Art. 80, the 2030 Agenda indicates that the follow-up and reviews at the regional and sub-regional levels can serve mutual learning, including through voluntary reviews, exchange of good practices and discussion of common goals. Deputy Director of the Development Strategy Department at the former Ministry of Development informed that: previous experience has been used to prepare for the implementation of the adopted sustainable development goals of the 2030 Agenda, among others through participation in workshops organized by the UN for countries preparing for a voluntary review of the implementation of the 2030 Agenda goals. During the workshop, the states exchanged experiences in the preparation for review and organization of the mechanism for coordinating the implementation of the 2030 Agenda goals. Additionally, participation in conferences and workshops organized by other organizations /institutions, including international ones, was a source of inspiration for planning and undertaking further undertakings that would foster effective implementation of the 2030 Agenda goals. The source of data and information are also national analyses and studies as well as international organizations like the OECD and the UN. Poland is actively cooperating with the European Network for Sustainable Development at the regional level, taking part in cyclical workshops addressed to the European countries on the implementation of the 2030 Agenda goals, as well as submitting current news to the European Network for Sustainable Development newsletter, in which the states inform about current activities for the implementation of the 2030

Agenda in their countries. For the purposes of preparing the Polish report on the implementation of the 2030 Agenda goals to be presented at the Voluntary National Review, a review was made of the reports presented by the countries that have already been reviewed. To some extent, they are a reference point or present interesting practices that can inspire to seek new solutions in Poland.

91. The NIK puts forward for consideration regular and comprehensive reviews of progress at the national and local level in accordance with national conditions, principles and priorities with the voluntary inclusion of a wide range of stakeholders that can bring value in the form of maintaining a continued interest in the society for the sustainable development, as encouraged by Art. 79 of the 2030 Agenda. Systematic actions and reviews, which according to Art. 79 of the 2030 Agenda should take into account the contributions from the public, civil society, private sector and other stakeholders, conducted in accordance with national circumstances, principles and priorities, and the dialogue which can form the basis for recommendations for further action at various levels and can contribute significantly to implementation of the 2030 Agenda and ensure that no one is left behind in achieving the sustainable development goals.

Chapter 6 - The audited entities reply to the NIK

92. The pronouncements on audit results were sent to the audited ministries. The audited ministers did not submit any reservations to the pronouncement on audit results. They informed the Supreme Audit Office of Poland on how they would use the comments which NIK put forward for consideration.

93. The Undersecretary of State in the Ministry of Enterprise and Technology has informed the NIK among others that:

- 1) the activity of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda* will be continued and active involvement of all its members, including territorial self-government, in implementation of the 2030 Agenda sustainable development goals will be encouraged;
- 2) the National Stakeholder Forum will be organised for discussion, exchange of information and experience in implementation of the 2030 Agenda sustainable development goals,
- 3) the initiative called Partnership for implementation of the sustainable development goals in Poland will be continued,
- 4) the promotion and dissemination activities will be continued and intensified among others through conferences, extension of the website and distribution of information materials,
- 5) the members of the *Team for Cohesion of the Strategy for Responsible Development with the 2030 Agenda* will be encouraged to disseminate information on the 2030 Agenda on their official websites,
- 6) in cooperation with the Central Statistical Office, the indicators will be refined and operationalized in order to monitor the progress in implementation of the 2030 Agenda sustainable development goals at the national level,
- 7) regular reviews will be carried out of the actions undertaken and achieved results at the national level and if possible also at the regional level.

94. The Undersecretary of State in the Ministry of Investment and Development has informed the NIK among others that:

- 1) the promotion and dissemination activities will be continued and intensified, among others through the offices for information on the EU funds, thematic webinars, e-mail correspondence,
- 2) the investment offer for the medium-sized cities in the Actions Package for medium-sized cities losing their economic and social functions, will be further enriched, in particular under the Operational Program Intelligent Development,
- 3) the application requirements for support for medium-sized cities will be further simplified, in particular some entry criteria have been lowered.

Chapter 7 - Conclusions

95. Poland has made significant progress on the preparation for the implementation of the 2030 Agenda sustainable development goals.

96. In the opinion of the Supreme Audit Office of Poland, effective actions at the national level were initiated in the Ministry, which can ensure integration of the 2030 Agenda sustainable development goals into national policies for development. Development goals have been set in the *Strategy for Responsible Development*, which are consistent with the sustainable development goals adopted in the UN agenda, partnership government administration is built with other stakeholders for the co-management of development processes and implementation for sustainable development purposes, and work is being done to select indicators that measure progress in achieving goals. The implementation of the national *Strategy for Responsible Development* has been integrated into the national financing framework. Measures have been taken in cooperation with the Central Statistical Office to ensure monitoring of the progress of the implementation of the sustainable development objectives adopted together with the 2030 Agenda.

97. The Ministry has begun preparation of a multi-level system of cooperation between state institutions and regional and local governments and partnerships in order to monitor and report on the implementation of the 2030 Agenda's sustainable development goals. The developed organizational structure will be used for co-management of state institutions, including constitutional bodies, government administration and regional and local government, also representatives of socio-economic partners, associations and non-government organizations, academia and private entities, in particular entrepreneurs.

98. The institutional structure for managing the implementation of the sustainable development goals of the 2030 Agenda in Poland has been prepared with the use of an integrated approach (whole of government) and is consistent with the principle that no one will be left behind, adopted in the implementation of the 2030 Agenda. The UN 2030 Agenda project in Poland, in the opinion of the NIK, is to be an effective tool for implementing the 2030 Agenda and its sustainable development goals.

99. As part of its preparation for implementing the goals of the 2030 Agenda, Poland developed solutions that could be good practices / experiences for others:

- initiative of the Minister of Economic Development - Partnership for the implementation of sustainable development goals in Poland;
- organizing the National Forum of Stakeholders.
- project approach (The 2030 Agenda in Poland project fiche, The Actions Package for medium-sized cities project fiche).
- participatory model for the preparation of the report on the implementation of sustainable development goals (activity mapping, the *Team for cohesion of Strategy of Responsible Development with the 2030 Agenda*).

100. The NIK puts forward for consideration examples of good practice in other countries as regards extending the creation of an integrated approach at the local level through voluntary inclusion of activities carried out by local government units, including those implemented under regional operational programs in achieving sustainable development goals:

- Switzerland prepared guidelines for territorial government how to identify activities which contribute to implementation of the 2030 Agenda;
- Austria established for each region a coordinator of implementation of the 2030 Agenda;
- Germany supports the process of involving a wide range of stakeholders including the territorial government in the implementation of the 2030 Agenda within the structure of German Council for Sustainable Development

101. The NIK puts forward for consideration examples of good practice in other countries as regards measures undertaken to increase public awareness of the 2030 Agenda:

- The solutions applied in Finland can be considered particularly effective, where knowledge about the sustainable development goals of the 2030 Agenda are disseminated, among others, by:
 - the Office of the Prime Minister, who runs a special website on the goals of the 2030 Agenda, also informs via social media, regularly disseminates bulletins;
 - the National Commission for Sustainable Development, whose members are representatives of government administration, self-governments, non-governmental organizations, private sector and interest groups;
 - dissemination of good practices at the local level through newsletters, media and conferences.
 - social commitments to achieve the goals of sustainable development submitted individually by members of the Finnish society.
- In Germany the national sustainability award is awarded by the German federal government, local government and business associations, including UNESCO and UNICEF. The prizes are awarded to cities, companies and individuals promoting the idea of sustainable development.
- In Switzerland the government sends e-mails to stakeholders to inform them about planned activities at federal level for the sustainable development goals of the 2030 Agenda. A working group of the 2030 Agenda stakeholders was also established to develop a more regular exchange of information. The federal government of Switzerland runs an information portal on the implementation of the 2030 Agenda, where information on actions taken by

cantonal authorities is also made available. Switzerland also increases social awareness through the sustainable development program, which supports projects contributing to the implementation of sustainable development objectives at the local level.

102. The National Statistical Office was involved in the process of monitoring the 2030 Agenda with strong experience including sustainable development indicators at the national, regional, and local level. Poland has large experience in monitoring sustainable development and organisation of the process of monitoring its progress (for example lessons learned from the Millennium Development Goals). A representative of the National Statistical Office is a co-chairman of the Steering Group on Statistics for Sustainable Development Goals working in the Conference of European Statisticians. The Steering Group prepared i. a. the following documents:

- *Road Map on Statistics for Sustainable Development Goals*, which provides guidance to national statistical offices on producing statistics for SDGs, the experience of Poland was presented as good practice,

- *National Reporting Platforms: A Practical Guide, National Mechanisms for Providing Data on Global SDG Indicators*, which provides guidelines for reporting data and establishing national reporting platforms.

103. No irregularities, no misstatements, no significant weaknesses were found in the audited activity.

Chapter 8 - Recommendations

104. The Supreme Audit Office of Poland recommends, in the form of its comments¹³, further actions to the audited activity to be considered by the auditees. The audited activities to be continued and intensified, on which the Supreme Audit Office comments focused, are presented in the visual way in the infographic in figure 1 at the beginning of this report. The NIK has put forward for consideration the following remarks:

6. The creation of a socio-institutional partnership for the implementation of the 2030 Agenda should be continued and intensified in order to include the widest possible range of stakeholders representing different environments.
7. The promotion of the 2030 Agenda and dissemination of sustainable development goals should be intensified in different environments and social groups, in particular the possibility of posting information on the 2030 Agenda on the websites of ministries and offices should be used.
8. The process of adjusting national indicators to the list of indicators adopted by the UN should be intensified in order to increase the possibility of measuring progress in achieving the goals and conducting regular assessment of the country's performance also on the international arena.
9. After the declared voluntary review in 2018, further regular reviews of progress at the national and local level should be conducted, which can bring value in the form of

¹³ With the aim to promote improvements to the audited activity in accordance with ISSAI 300/40, ISSAI 3000/126, and ISSAI 3200/125.

maintaining continued interest for sustainable development in the society. Systematic reviews can be the basis for making recommendations for further actions at various levels and can contribute significantly to the effective implementation of the 2030 Agenda and to ensure that no one is left behind in implementing the sustainable development goals.

10. Information activities on preferences offered in the *Actions Package for medium-sized cities losing their socio-economic functions* should be intensified, in order to stimulate interest in the cities in planning and applying for support. It is advised further adjustment of the offer of support for medium-sized cities within the framework of the available European programs and domestic budget funds in accordance with the reasons that cause the medium-sized cities to be in danger of degradation and offering preferences that will gradually increase the chances of the medium-sized cities losing socio-economic functions in competing for funds with other cities.

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- *A resolution on the Strategy of Responsible Development* adopted on the 14 of February 2017 by the Council of Ministers (M.P. of 15.03.2017, item 260)
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- *The position of Poland in the implementation of the Sustainable Development Goals adopted together with the UN 2030 Agenda – an expert opinion* in Polish commissioned by the Minister of Economic Development, 2017, not published
- *Identification of accelerators (areas of activities and policies) for effective implementation of the Sustainable Development Goals in Poland – an expert opinion* in Polish commissioned by the Minister of Economic Development, 2018, not published
- Promotion of Polish cities at youtube – a 5-minute film presenting the dynamics of Polish cities with exact geographic location where the images were filmed: <https://www.youtube.com/watch?v=ekz6i58kVpI>

Appendix 1 – The 2030 Agenda

1. The 2030 Agenda integrates, in a balanced way, five components of sustainable development – People, Planet, Prosperity, Peace and Partnership (Preamble A/70/1). It aims to achieve a just, rights-based, equitable and inclusive world. All stakeholders commit to work together to promote sustained, inclusive and sustainable economic growth, social development and environmental protection, and to benefit all, including women, children, youth and future generations, ensuring that no one will be left behind. The 2030 Agenda is global and universally applicable. The nature and scale of current development challenges mean that it is no longer possible to focus on developing countries only. All countries need to consider their development situation and challenges, and consider how their actions may have an impact on others in all dimensions of sustainable development. Member States acknowledged a human rights-based approach as a fundamental principle of the 2030 Agenda. The SDGs explicitly “seek to realise the human rights of all” (Preamble A/70/1). Leaving no one behind is a central principle of the Agenda. It emphasizes the need of addressing all forms of inequality and discrimination between different groups. Equality, non-discrimination and equal opportunity are at the centre of the Agenda’s vision (Para. 8 A/70/1).

The 2030 Agenda recognizes that the different dimensions of development are interconnected and commits to an integrated and balanced approach to achieve sustainable development. The SDGs are “integrated and indivisible and balance the three dimensions of sustainable development” (Para. 5, and Paras. 18 and 55, A/70/1).

The 2030 Agenda goes beyond goal-based planning and setting a results framework. It integrates the SDGs, its goals and targets, with a vision and principles of sustainable development, an implementation strategy and a follow-up and review framework.

Figure 12. The structure of the 2030 Agenda



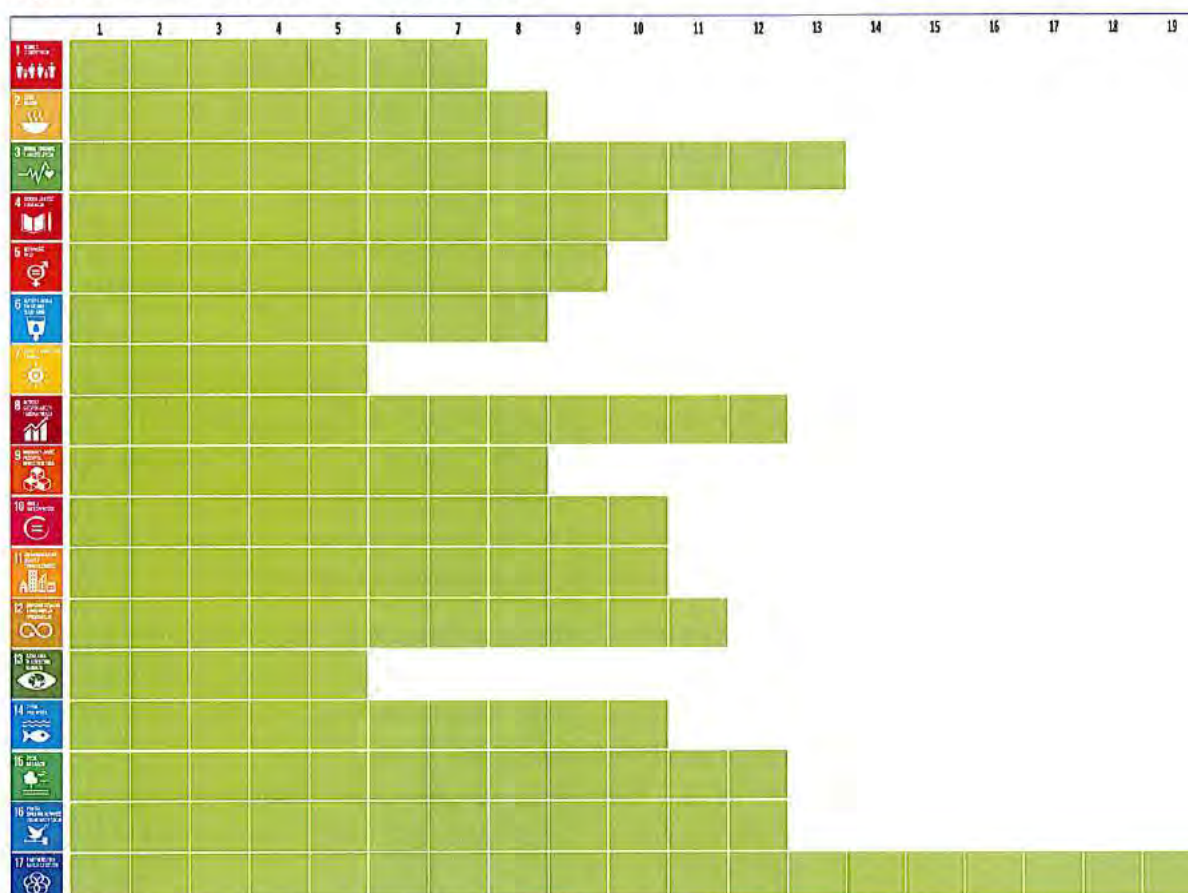
Source: the United Nations Institute of Training and Research - UNITAR (2016)

2. The Agenda includes 17 SDGs, which establish quantitative and qualitative objectives across the social, economic and environmental dimensions of sustainable development to be achieved by 2030:

- Goal 1. End poverty in all its forms everywhere
- Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture
- Goal 3. Ensure healthy lives and promote well-being for all at all ages
- Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- Goal 5. Achieve gender equality and empower all women and girls
- Goal 6. Ensure availability and sustainable management of water and sanitation for all
- Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all
- Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- Goal 10. Reduce inequality within and among countries
- Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable
- Goal 12. Ensure sustainable consumption and production patterns
- Goal 13. Take urgent action to combat climate change and its impacts
- Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- Goal 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
- Goal 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
- Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The 17 Sustainable Development Goals with 169 associated targets are integrated and indivisible (Para. 18 A/RES/70/1). The new Goals and targets came into effect on 1 January 2016 and will guide the decisions over the next fifteen years (Para. 21 A/RES/70/1). All 17 SDGs are equally important, as the Agenda presupposes no hierarchy or supremacy between the different dimensions of sustainable development. 169 targets further disaggregate the SDGs. The targets are “global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities” (Para. 55 A/Res/70/1). There are 17 SDGs divided into 169 associated targets presented on the figure below.

Figure 13. Overview of tasks under the SDGs



Source: Own elaboration based on Sustainable Development Knowledge Platform (<https://sustainabledevelopment.un.org/>)

The interrelations between the goals and targets are complex. Targets related to one goal also appear under other goals. In some cases, targets under one goal support the realization of other targets. In other cases, two targets may work at cross-purposes, and trade-offs have to be made. Some targets are also pre-requirements for reaching other targets. Several SDG targets directly refer to this integrated approach.

The scale and ambition of the 2030 Agenda requires a revitalized global partnership to ensure its implementation. This partnership should work in a spirit of global solidarity, in particular solidarity with the poorest and with people in vulnerable situations. It will facilitate an intensive global engagement in support of implementation of all the Goals and targets, bringing together governments, the private sector, civil society, the United Nations system and other actors and mobilizing all available resources (Para. 39 A/RES/70/1).

It is acknowledged also the essential role of national parliaments through their enactment of legislation and adoption of budgets and their role in ensuring accountability for the effective implementation of our commitments. Governments and public institutions will also work closely on implementation with regional and local authorities, sub-regional institutions, international institutions, academia, philanthropic organisations, volunteer groups and others (Para. 45/A/RES/70/1).

3. **The principles of the 2030 Agenda** lie at the core of the 2030 Agenda and drive the process of implementation. These principles are reflected in the SDGs and targets.

The 2030 Agenda explicitly recognizes the importance of **national ownership** of development strategies. The SDGs are global targets that should be adapted through national processes to national circumstances. Each country must define national targets based on national priorities. Adaptation to the national context is vital to ensure ownership of the SDGs.

The 2030 Agenda is global and **universally** applicable. All countries need to consider their development situation and challenges, and consider how their actions may have an impact on others in all dimensions of sustainable development.

Respect and protection of **human rights** are critical for sustainable development. Several SDG targets directly refer to human rights (for example, Target 4.7) and to specific rights such as equal rights to economic resources (Target 1.4), labour rights (Target 8.8), etc. The human rights perspective is also expressed through references to ensuring equal access for different population groups, universal access to public services, universal health coverage, free, equitable and quality education, and social, economic and political inclusion, among others (UNITAR 2016).

The formulation of the 2030 Agenda resulted from a **participatory and inclusive** process. Consultations with several stakeholders, including political leaders, science and academia, business and industry, civil society and the UN system, ensured that the resulting agenda was people-centred and reflected a wide array of concerns. A participatory approach has also been enshrined in the Agenda and in the SDGs, which highlight the importance of national participatory decision-making processes to ensure meaningful and active participation of people and civil society at all stages, from SDG integration into national strategies, to implementation, to national monitoring and review.

Leaving no one behind is a central principle of the Agenda. It emphasizes the need of addressing all forms of inequality and discrimination between different groups.

Equality, non-discrimination and equal opportunity are at the centre of the Agenda's vision (Para. 8 A/70/1), which aims to ensure the inclusion of marginalized, excluded and disempowered groups and to reduce inequalities within and between states (UNITAR 2016). The new Agenda calls for reaching the furthest first.

The 2030 Agenda recognizes that the different dimensions of development are interconnected and commits to an **integrated** and balanced approach to achieve sustainable development. The SDGs are "integrated and indivisible and balance the three dimensions of sustainable development" (Para. 5, and Paras. 18 and 55, A/70/1).

Appendix 2 – The whole-of-government principle

Whole of Government (WoG) is an overarching term for a group of responses to the problem of increased fragmentation of the public sector and public services and a wish to increase integration, coordination and capacity¹⁴.

Many benefits have been associated with whole-of- government approaches to policy issues. These are generally related to:

- **Outcomes-focused:** WoG work seeks to enable government departments and agencies to achieve outcomes that cannot be achieved by working in isolation, and to optimise those outcomes.
- **Boundary-spanning:** Policy implementation regularly goes beyond the remit of a single minister, department or agency.
- **Enabling:** WoG approaches to policy are seen as enabling government to address complex policy challenges, use knowledge and expertise within and outside government more effectively, and integrate levels of government in support of more efficient and effective service delivery.
- **Strengthening prevention:** WoG approaches can strengthen a preventive focus by tackling issues from a systemic perspective as they emerge, before they become embedded.

Whole-of-government approaches require a particular way of working, which involves joining up at the centre to achieve a shared vision; boundary management; managing interdependencies; shared understanding.

Effective implementation of 2030 Agenda requires a whole-of-government approach. Each individual SDG spans the responsibilities of single ministries, levels of government, and even sectors; to be effective, implementation will need to be equally “boundary-spanning”. A whole-of-government approach systematically cuts across silos to ensure that the efforts of government ministries and programmes are fully aligned and coordinated to provide integrated responses to national development needs and priorities. A whole-of-government approach seeks unity of purpose among all government actors, levels, and sectors.

¹⁴ *Auditing Preparedness for Implementation of Sustainable Development Goals. Guidance for Supreme Audit Institutions.* United Nations/ INTOSAI: <http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme/303-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions/file>

Appendix 3 – Glossary

Implementation – the process of moving an idea from concept to reality. In business, engineering and other fields, implementation refers to the building process rather than the design process.

Performance audit – independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organizations are operating in accordance with the principles of economy, efficiency and/or effectiveness and whether there is room for improvement

Subject matter – the subject matter of a performance audit may be specific programmes, undertakings, systems, entities or funds and may comprise activities (with their outputs, outcomes and impacts) or existing situations, including causes and consequences.

Sustainable Development – development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Whole of Government – group of responses to the problem of increased fragmentation of the public sector and public services and a wish to increase integration, coordination and capacity.