

#PIP1



KNOWLEDGE-SHARING WITH REGARDS TO PRE-POST ASSESSMENT

In order to make a comprehensive judgement, it is necessary to **compare the situation of the activity or program before and after the implementation** through a pre-post assessment to evaluate the trend and extent of the improvement. This kind of an assessment is critical since it defines auditability in a sense.

The auditees may not be able to clearly reveal the current situation in advance of the implementation of a relevant program/project due to the lack of their recording systems in general while UN Entities may have broader **pre-post assessment** capacities in terms of revealing the big picture and ongoing situation for the related field.

Therefore, UN Entities can be contacted for knowledge-sharing on this kind of assessments.

#PIP1 Opportunities



- It is well admitted that planning needs to be concise and aligned with the SDGs so that the results can be achieved through the monitorable and evaluable programs/activities. Regarding this, UN Entities at country-level have a good understanding of the available official data on SDGs and, deriving also from their expertise in national reporting on SDGs, may combine this expertise and the data to make further comments on such pre-post assessments for the implementation of the activities or programs.
- CCA and the annual CCA updates can serve as a reference document outlining the opportunities and challenges regarding progress on SDGs. Complementary to CCAs, UN Entities also have their contextual analysis looking more deeply into their mandate areas. Although it may be difficult to draw pre-post assessments from such analysis, this capacity of UN Entities worth noting in terms of their understanding of the audit subject and auditees in question.
- A preliminary training or briefing is needed for the UN staff for a better understanding of the methods and technical terms used in the audit as well as the SAI's mandate and auditability criteria, which will prepare the UN staff for cooperation with the SAI. Similar approach is valid for SAI staff, who will be in need of an understanding of UN Entities' capacity, ability, resources and knowledge as well as differences in concepts and terminology assessment methods between the SAI and UN Entity.
- The initiation of the cooperation with the UN Resident Coordinator's Office (RCO) in the country will also pave the way for cooperation with individual UN Entities and will offer an opportunity for wider engagement.

#PIP1 Challenges



- It is necessary to have sufficient data for such a pre-post assessment. However, the number of data producing agencies is very few in countries in general or there are multi-level data producing agencies. In terms of SDG audits, the base data determined in the data set of responsible government institutions on statistics are indicative and effective in taking the audit decision. Clear national targets and availability of indicators for the national targets are also among the challenges when monitoring the SDG achievement.
- The UN has both knowledge, expertise and experience in assessment methods; however, the concepts and terminologies might differ from those deployed by the SAIs.

#PIP2



EVALUATION OF POSSIBLE OVERLAPS/ INTERSECTIONS AMONG PROGRAMS

Evaluation of whether the program/project overlaps with, complements, or hinders other relevant programs as well as fragmentation and gaps between programs is a possible area that will again require SAI-UN Entity interaction, due to UN Entities' capacity and ability to see the big picture across the country in SDG implementation.

#PIP3



IDENTIFICATION OF BARRIERS TO SUCCESS

The different perspectives of the auditees and auditors as well as UN Entities may be important in **the evaluation of the current/possible factors that prevent the achievement of the goals and targets.** Barriers due to overlap of activity or lack of coordination can be better analyzed by umbrella organizations such as UN Entities.

#PIP2 Opportunities



- Given the cross-cutting nature of many SDGs, there is a need to have a clear map of the relevance of SDG targets to specific government and non-government institutions who contribute to the achievement of the SDG targets. Without that, the #PIP2 is difficult to achieve in a systemic manner. On budget expenditures side, this can be achieved through the introduction of SDG budget tagging, so the users can see which programmes contribute to which SDG target. Promotion of the Integrated National Financing Framework (INFF) building block 4 supports the government and non-government actors to address #PIP2 and #PIP3 in a systemic manner. More on INFF is available with UNDP-Türkiye or at www.inff.org

#PIP2 Challenges



- Some technical topics are clear in terms of the involved UN Entity but when topics that require involvement of other UN Entities at the same time are on the agenda, the need for a deeper understanding on the topics arise.

#PIP3 Opportunities



- SAIs have the sole responsibility to pass a judgement depending on the sound information collected. The UN Entities, in this sense, should just be in a position to provide objective information and evaluations based on the most up to date data and their expertise about the SDGs, related programs or institutions in question.
- Regarding the gap analysis where the barriers to success are tried to be identified, the initiation meeting between the SAI and the relevant auditee(s), including the relevant UN Entity may provide a common (trust based) understanding in between the partners.
- SAIs are well-positioned in terms of their legal capacity to examine and report on any auditable topic, usually having access to all the information (in possession of government agencies) they deem necessary to conduct an audit. This authority of SAIs and the competence of UN Entities on data can be considered as a strong synergy factor in the SDG-related audits.

#PIP4



IDENTIFICATION OF HIGH IMPORTANCE ISSUES AND KNOWLEDGE-SHARING ON GOOD PRACTICES

While preparing the topic proposal, the importance of the subject matter is taken into consideration, and it is important that the subject be directly related to the SDGs in this evaluation. The relevant UN Entities can provide **guidance* in the identification of topics of high social importance (that are within the SAI mandate) and establishing the organic link between the issue and the SDGs.**

In addition, through their global networks, UN Entities, can provide guidance on good practice examples to be explored while collecting information on the subject and assist in compiling good practice examples.

* - Chapter 2 "Select topic(s) for audit of SDGs implementation" of IDI's SDGs Audit Model (ISAM) also underlines the importance of gathering information by SAIs about national targets from different sources like VNRs or data from UN agencies among many other sources as well as consulting internal and external stakeholders in making the topic selection decisions.

#PIP4 Opportunities



- The UN CCA may serve as a starting point that clearly outlines the key national SDG priorities supported by rigorous analysis of key bottlenecks, which prevent various groups from accessing basic services and exercising their rights. The study identifies key accelerators (demand and supply) in the development for a more equitable and just society and the role of duty bearers in realizing the commitments made in the 2030 Agenda. The topics can be identified based on national importance and urgency, and impact on vulnerable groups, through a Focus Group Discussion with the key stakeholders (and the UN) to help ascertain the approach and methodology of the audit.
- SAIs need to get feedbacks from all stakeholders such as the parliament, civil society organizations, media etc. in making its audit plan/program. Approaching the Country Result Group Chairs for feedback on audit topic selection and planning for future years would be considered as an appropriate option so that cross-cutting issues among different UN Entities can be revealed and covered.
- Some methods can be developed to decide on the "highest priority" among the SDG related topics, i.e., a quick "budget expenditure trend analysis vs. SDG targets trends". Although it does not guarantee a very clear reveal of the problem or directly reflect the government's priority, some inference can be drawn that the auditors need to spend more resources in revealing why the increase in expenditures did not result in a comparable improvement in results (or why, in spite of no change in expenditures, some SDGs improved, hence suggesting there are more influential factors to improve the situation than the expenditure programmes). No quick conclusions are expected following the rapid trend analysis, but it can still be useful in revealing the more "priority" issues.



Please refer to "Remark 7" of the Survey Results presented in the Annex: *Most of the respondents (16 out of 20) agreed that "UN Entities can provide guidance in establishing the organic link between the issue and the SDGs and assist in compiling good practice examples".*



5.1.2. Planning

The purpose of the audit plan is to systematically evaluate all the information obtained up to this stage and to present the details of the audit procedures to be used during the execution of the audit to the senior management.

SCOPE OF THE AUDIT PLAN



- Information on the Subject Matter & Relevant Actors
- The Basis, Purpose and Scope of the Audit
- Materiality and Auditability
- Problematic and Risky Areas
- Potential Limitations to Audit Work
- Possible Impact of Audit
- Audit Questions
- Audit Criteria
- Audit Methodology/Method
- Possible Findings and Recommendations
- Team Members, Experts, and Other Required Resources
- Audit Schedule
- Draft Communication Plan

#PIP5



COOPERATION ON GATHERING INFORMATION ON THE SUBJECT MATTER

Opinions of experts in the relevant field and relevant parties, reports of international organizations and other country practices are **important sources when collecting information** on the subject.

In the audit planning process, the audit team tries to identify subject experts and relevant people in order to get their opinions and reach different sources. These may be academics, beneficiaries of public services or other interested persons. While determining the audit criteria and methodology, the audit team may also refer to their opinions and studies.

UN Entities can often be contacted for collecting this kind of information.*

* - Chapter 3 "Designing an audit of SDGs implementation" of IDI's SDGs Audit Model (ISAM) also recommends that the SAI auditor speaks with a few key stakeholders and experts, e.g. officials from the audited entity, subject matter experts from UN agencies, academia, and civil society organisations, given the fact that large volumes of information are generally available and auditors have to stay focused.

#PIP5 Opportunities



- Since this is the most basic line of communication between UN Entities and SAIs, the UN RC Offices may get in touch with all relevant UN Entities at country-level and Result Group Chairs to prepare a list of contact person(s) to be submitted to the SAIs to be used during the SDG related audits.
- Internal Auditors of the relevant UN Entities are highly recommended to be on this contact list.
- An engagement modality based on the organization of specific protocols between SAIs and UN Entities at country-level or directly with the UN Resident Coordinator Offices (RCO) will encourage the appointment of contact persons and therefore facilitate the communicative process.



Please refer to "Remark 6" of the Survey Results presented in the Annex: *The idea of "engagement between an SAI and UN Entities at country-level should be set at the planning phase and even at the contextual analysis phase in order to make the best of scarce audit resources" was supported by the majority of the respondents (13 and 14 out of 20 respectively).*

#PIP6



KNOWLEDGE-SHARING ON PROBLEMATIC/ RISKY AREAS AND COLLABORATIVE EVALUATION OF THE RISK ASSESSMENTS

UN Entities are likely to have an understanding of the capacity and implementation needs of institutions they cooperate with (based on several needs assessments and capacity assessments they undertake) and as such, they can provide insights on the potential weak points and risks of both the issue and the relevant institutions.

In order to reveal the potential weak areas of the relevant institution, to focus the audit on high-risk areas and to develop potential audit questions, the auditors perform a risk assessment by considering all risk factors (both structural risks, factors that cannot be changed due to the institution's own structure, culture, legislation, etc., and control risks, that is, the factors that may arise from deficiencies in the functioning of the institution).

These studies based on some kind of **risk assessments** carried out both by the SAIs and UN Entities on the subject of the audit are likely to overlap/match since they focus on somehow similar problematic and risky areas just from different perspectives. Therefore, collaborative evaluation of these risk assessments based on a smooth communication with related UN Entities may be a strategic point of support when it comes to SDG-related audits.

#PIP6 Opportunities



- SAIs may conclude specific protocols with UN Entities at country-level or directly with UN RCO based on a formal due diligence process at the very beginning of the audit process to facilitate the knowledge sharing and to clear the hesitations of partners. Engagement modality relying on such a Protocol would define the lines and scope of the cooperation.

#PIP6 Challenges



- UN Entities may refrain from sharing their internal risk assessments as they might not be produced to be a source for public access.
- SAIs may hesitate to be involved in collaborative evaluation of the risk assessments to preserve SAI Independence as well as their own perspective. Furthermore, such collaboration may require devotion of extra time and engagement of other resources which in turn feeds the SAIs' hesitation.



Please refer to “Remark 12” of the Survey Results presented in the Annex: 12 respondents out of 20 respond positively to the “evaluation of the risk assessments together, made by SAIs as well UN Entities”. However, the dissenting respondents raised the issue of the need to safeguard SAI independence and to follow quality standards in audit work.

Please refer to “Remarks 8 & 9” of the Survey Results presented in the Annex: The idea of engaging with UN Entities at country-level through a specific protocol come up as a rather controversial issue among the respondents. 11 respondents out of 20 agree that there is no need for a specific engagement between an SAI and UN Entities at country-level during audits/works on SDGs. It is also noted that specific engagement depends on the specific circumstances.

In particular, given the concerns regarding the independence of the auditor during the audit and the quality of the audit, it can be concluded that relations with UN Entities at country-level can be designed based on a routine document-information exchange rather than a formal commitment framework, and the possibility of an engagement through a specific protocol should be evaluated separately for each study depending on the nature of the audit area. In case of initiating protocols, it may be a facilitating idea to include provisions with a view for it not to compromise SAI independence.

#PIP7



GATHERING INFORMATION AND DATA FROM DIFFERENT CHANNELS TO STRUCTURE THE AUDIT QUESTIONS

In preparing the audit plan, it is possible to **consider different potential audit questions**. In addition to reviewing key documents and other literature, the auditor may meet with people with knowledge of the audit subject during this process. Asking the right questions in a systematic manner and structuring these questions in a way that allows for the formulation of criteria and the identification, acquisition and analysis of the needed evidence is again an area open to cooperation with UN Entities.

#PIP7 Opportunities



- During the development of audit questions, input can be obtained from the relevant UN Entities on the context of the possible question sets in order to ensure that questions are added in the areas considered missing. This cooperation will bring all important dimensions of the 2030 Agenda into the lens of the auditors.



Please refer to “Remark 13” of the Survey Results presented in the Annex: Majority of the respondents (13 out of 20) supported this kind of interaction with UN Entities at country-level. However, all respondents, regardless of being supportive of this idea, indeed has one major concern -SAI Independence- since this is exclusively responsibility of auditor.



#PIP8



BRAINSTORMING ON FURTHER POSSIBLE AUDIT CRITERIA

Audit criteria are the standards regarding achievable performance and good management that allow evaluation of the adequacy of systems/processes, their compliance with the legislation, the economy, efficiency and effectiveness of the activities carried out. The criteria help to **compare the “should be” with the “current situation”** regarding the subject under audit. As a result of this comparison, audit findings are obtained.

Performance indicators developed by the auditee or the government, independent expert opinions and recommendations, and comparisons with good practice examples are among the main sources that can be used in the establishment of audit criteria.

From this point of view, cooperation with UN Entities in thematic areas and brainstorming on “the criteria that will be accepted both at the national and global level” may be considered as a sound channel while the auditor establishes the audit criteria.

#PIP8 Opportunities



- Country Indicators on SDGs should not be perceived as the only accepted audit criteria. Thinking about the ideal situation and making some comparisons with good practice examples may pave the way for setting new and reasonable audit criteria, which is more possible by using the technical expertise of the related UN Entities.
- Good practice examples have an important place in determining the audit criteria. Accordingly, if they are considered as applicable to the country in question, existing good practice examples related to the subject of the audit can be shared, and “a methodology that will maintain and guide such knowledge sharing” can be used.

#PIP8 Challenges



- Hesitation may arise at the UN side in supporting the development of audit criteria since in some countries the indicators are already defined, and SDG targets as well as other global sources are open to and accepted by all parties.
- Final decision on setting the criteria is the auditor's and it is important for the auditor to remain independent during this process.



Please refer to “Remark 15” of the Survey Results presented in the Annex:

Almost all respondents support the idea of setting new and reasonable audit criteria together with technical experts of the relevant UN Entities.



#PIP9



GETTING ADVANTAGE OF FOCUS GROUP MEETINGS

The most common evidence collection techniques are:

- ✓ Interview
- ✓ Survey
- ✓ Observation
- ✓ Document review
- ✓ Benchmarking (Benchmarking is the comparison of auditee practices with better-performing examples in the same field. The comparison may be between other units within the entity or other relevant entities within/outside the country)
- ✓ Literature review
- ✓ Case study (A case study is used to generalize the results obtained after reviewing a program or activity to other events or activities of a similar type)
- ✓ Flow chart
- ✓ **Focus groups**

continued

#PIP9 Opportunities



- UN Entities can provide a different perspective from an expert's point of view at the focus group meetings to be held during both the planning and reporting phases of audit. Benefiting from the experience and perspective of UN Entities can provide reasonable assurance, albeit indirectly, especially during the execution phase, where audit results are confirmed and shaped by the auditors. Focus group meetings can be designed in a more transparent way such that, in some cases, the representatives of both UN Entities and relevant auditees can be brought together in order not to hinder the existing cooperation environment between them.
- For more innovative methods such as survey, interview, focus group meetings etc., it is highly recommended to decide on the evidence collection techniques in advance of the execution of the audit and to inform both UN Entities and auditees about them so that they are not taken by surprise.
- Reaching the data of other countries for benchmarking is not always easy. Assuming that the UN Entities can access such data more easily due to its structure and also have an enhanced engagement with target groups, the cooperation between SAIs and UN Entities regarding gathering data for benchmarking on the audit subjects can be a beneficial interaction point.
- UN Entities commonly use survey method for their internal works. In that sense, relevant UN Entities at country-level may contribute to the survey design & questions in the audited area, for instance, by first preparing a semi-structured survey and then organizing a focus group discussion to clarify the issues and finalize the survey.
- Internal Audit Reports of UN Entities' themselves, which are mainly free access, can be a good source of evidence.

#PIP9



GETTING ADVANTAGE OF FOCUS GROUP MEETINGS

Focus groups can be used for different purposes at different stages in audit:

- ✓ In the topic selection stage, in revealing the main problems related to the audit field, in determining the appropriate topics or in the prioritization and ordering of these subject matters,
- ✓ In the planning stage of the audit, in defining the problems at a further level,
- ✓ At the stage of execution of the audit, obtaining non-numerical data or reaching a more comprehensive level of knowledge for the causes of the identified problems and possible solutions,
- ✓ At the end of the audit execution phase, in developing recommendations or interpreting evidence by the auditors.

#PIP9 Challenges



- UN Entity representatives would like to feel themselves as collaborators rather than providers of source or evidence for an audit.
- UN Entities may need to put more effort to preserve the delicate balance between “transparent information flow” and “principles of the partnership relationship between UN Entities and implementing partners” when it comes to collaboration with SAIs on SDG-related audits.



Please refer to “Remarks 10 & 11” of the Survey Results presented in the Annex: *Almost all respondents supported the idea of organization of focus group meetings and most of them did not consider these meetings as a threat to the delicate balance among SAIs, UN Entities and auditees. However, as also revealed in “Remark 14”, focus group meetings including “aspects of developing recommendations or interpreting evidence by UN Entities” were not supported by the respondents due to the concern of SAI Independence.*



5.1.3. Execution

Execution phase begins with the approval of the audit plan and continues until the drafting of the final report. This process includes collecting and analyzing data, evaluating the information obtained according to predetermined criteria, and drafting the audit findings. The purpose of the execution phase is to seek answers to audit questions in accordance with the audit plan and to obtain sufficient, appropriate and reliable evidence to support the findings, conclusions and recommendations to be included in the report.

- ✓ Audit evidence is collected and used to support audit findings. The conclusions and recommendations in the audit report should be based on such evidence.
- ✓ Types of Evidence: Data; Physical evidence; Documentary evidence; Verbal evidence and Analytical evidence.
- ✓ Sources of Evidence: Evidence obtained through assessment/analysis; Evidence provided by the auditee; Evidence from third parties; and Evidence from participants through Focus Group Discussions.
- ✓ Evidence obtained from third parties: In some cases, third parties may have information about the auditees or the audit area, and sometimes auditors may use the information for the audit. The usability of information obtained from third parties as evidence depends on their reliability.

5.1.4. Reporting

It is important to consider the users of the audit reports when deciding on the structure of the report. The addressees of the reports may be the parliaments, auditees and/or the public.

#PIP10



GENERATING APPROPRIATE AUDIT EVIDENCE FROM THE COLLABORATION

So far throughout the Chapter 5, the communication between UN Entities and SAIs has been considered as a means of cooperation and assistance, especially during the planning phase. During the execution phase of the audit, interviews with UN Entities (which can be considered as verbal evidence and may be included in the category of evidence obtained from third parties as a source of evidence) can form the basis of the audit evidence. In this context, **the information, documents and data to be submitted to the SAIs by UN Entities in support of audit evidence** will also be important in taking different perspectives into account and in strengthening the relevant audit findings.

#PIP10 Opportunities



- As UN documents always form a basis, this kind of a PIP may work efficiently in terms of providing technical support documents rather than confidential information about the auditees.
- The relevant UN Entities can provide guidance on where to find evidence, particularly in matters that require field audits.
- In order to gain the trust of the auditees and enhance their enthusiasm for open communication, both UN Entities and SAIs should emphasize at every opportunity that these cooperation and communication efforts are solely for the benefit and development of the audited area and related institutions by providing added value to the audit and do not aim to reveal the confidential information of the auditees.

#PIP10 Challenges



- UN Entities have to observe and maintain the delicate balance among SAIs, UN Entities and auditees, especially in the audit evidence collection process and execution of the audit, in order not to harm both the cooperation frameworks of the parties and the audit process.



Please refer to “Remark 2” of the Survey Results presented in the Annex: *The SAIs that have already engaged with UN Entities at country-level and carried out this engagement mostly in the execution phase agree/highly agree that this engagement is adding value to the process.*



#PIP11



BRAINSTORMING IN ADVANCE OF THE DEVELOPMENT OF AUDIT RECOMMENDATIONS BY THE AUDITOR

Audit results, in a sense, reveal the deficiencies and inadequacies of the auditees or their activities. Thus, the **audit recommendations** should be directly related to the underlying causes of this identified deficiency or inadequacy. At this point, the competence on **root cause analysis** is important. In order to develop the most appropriate and to the point recommendations, the underlying causes of the audit findings should be established. While making this evaluation, focus groups meetings can be organized between UN Entities and SAIs **to create an environment where this kind of root cause analysis can be made together for further inferences. This is a process that surely contributes to the development of recommendations by the auditor** at the end of the audit execution phase, as emphasized before.

#PIP11 Opportunities



- The UN system has great experience and expertise in assessment, monitoring and reporting, which makes them potential contributors to the process in which the auditor develops recommendations.
- With an understanding of contributory auditing, it is best to consider all the inputs for developing recommendations before the final report writing process. This would increase the trust and compliance of the public institution as well as the added-value of UN Entities. Therefore benefiting from UN Entities at country-level as well as other related stakeholders albeit indirectly in the process of recommendation development may contribute to the expected impact of the recommendations.



Please refer to “Remark 14” of the Survey Results presented in the Annex: 12 out of 20 respondents disagreed with the idea of contribution of UN Entities at country-level to the design of the most relevant audit recommendations while some received the idea positively. Again, the SAI Independence is the major concern here.

SAIs may not discuss the findings and possible recommendations with UN Entities explicitly. However, processing their feedbacks for adding value to the development of the audit recommendations should be kept in mind since there is no doubt that it will be SAIs that literally develop the recommendations at the end of the day.

#PIP12



CONSIDERING ALL INPUTS WHILE STRUCTURING THE REPORT AND EXECUTING QUALITY REVIEW

All relevant parties should be taken into account when creating the framework or outline of the report. It is also a fact that UN Entities are among the possible users.

In line with **#PIP11**, SAIs should discuss internally the possibility to get any contribution from UN Entities that may contribute to structuring the report as well as to quality review process executed by SAIs.

#PIP12 Opportunities



- A conservative approach towards quality review process on SDG audit reports can be found quite reasonable. However, it is worthy to note that exit/clearance meetings should be very inclusive and comprehensive. Therefore, the idea of including the representatives of UN Entities in at least some parts of such meetings may be considered as a positive step to facilitate the inclusion of all perspectives while the auditor structures the report and ensures the quality review process. Preserving confidentiality of this kind of meetings should also be noted.


#PIP12 Challenges




- The drafting of the audit report and the review process can be considered as the most conservative stages of the audit and are in principle designed to exclude any outside contribution or influence.

5.1.5. Follow-Up/Monitoring Audit Results

SAIs may conduct follow-up audits of their SDG-related audits in order to evaluate the progress made based on the results and recommendations included in their reports especially in relation to the 2030 Agenda for sustainable development. Auditees need to be motivated to implement the audit recommendations and take action to resolve the issues identified in the audit findings. Monitoring audit results is an efficient way of providing this motivation.



Monitoring is an independent activity that enhances the value of the audit process by enhancing accountability, learning, and providing the basis for the development of future audits. It aims the appropriate reporting, where possible, with the results and effects of all relevant corrective actions to provide feedback to the legislature.



Monitoring is not limited to the implementation of audit recommendations since it focuses on whether the issues have been properly addressed by the auditee and whether the issues and underlying reasons have been corrected after a reasonable period of time.



Monitoring also provides great benefits for the SAIs to improve themselves and improve the audit processes.



Reporting the progress made through the implementation of the recommendations in the audit report will increase the reputation of both the auditees and the SAIs.

#PIP13



POSSIBLE INTERACTIONS DURING FOLLOW-UP/MONITORING

During the follow-ups requiring fieldwork, UN Entities may be consulted and interviewed for gathering more information on the steps taken by the auditees in line with the audit recommendations. Furthermore, VNRs (Voluntary National Reviews)/VLRs (Voluntary Local Reviews), in preparation of which UN Entities actively participate, may be used as an effective tool for monitoring as well as for data validation. Therefore, staying in touch with UN Entities in the phase of monitoring with regards to their deep understanding of and close interest to the auditees' activities and their hard works during the VNR/VLR preparation process may be perceived as a strategic interaction point.

#PIP13 Opportunities



- VNRs are literally diagnostic tools that take the big picture of a country in terms of SDG implementation and can become an equally important tool for domestic communication, not only international. The principles of domestic communication should be well-designed so that all parties can benefit from the VNR process.
- In terms of institutionalizing and realizing the 2030 Agenda, in many countries, local governments and local authorities prepare VLRs. The increase in the number of countries preparing VNRs and the number of local governments/authorities preparing VLRs is an important development, but the quality of the documents and their functional contribution to the process as a tool is a critical topic of discussion.
- Relation between VNRs/VLRs and SAI's SDG-related audits can be set as a two-way interaction:
 - ✓ Referring to audit results related to the country's SDG achievements in VNRs/VLRs as well as the existence of alignment of information presented on SDG implementation with the results of audits can be considered as means of interaction. Furthermore, including recommendations of the SDG audit reports in the VNRs/VLRs or such a reference to the relevant audit reports may also work as a quality stamp on these reviews.
 - ✓ VNRs/VLRs can work as a tool to validate the post-audit developments and the steps taken by the auditees in the monitoring phase of the audit. In other words, in some cases, connection may be sought between the SDG audit reports and the VNRs/VLRs during the follow-up process in terms of gathering some information about the subject being audited and following the relevant developments.



Please refer to "Remarks 3, 4 & 5" of the Survey Results presented in the Annex:

None of the SAIs (except one) participating in the Survey have been included in any stage of the preparation of VNRs/VLRs, and the most of them declared their position as neutral in relation to being involved in this process. They, on the other hand, mostly prefer using the VNRs/VLRs to have background information on the audit topic and to derive some audit criteria. For the respondents, a possible way of interaction is addressing SAIs' recommendations regarding the SDG-related works in the related VNRs/VLRs.

5.2. General Outlook on the SDG-Related Audit Question Sets and Some Facilitating Recommendations

Beside the traditional functions of external auditing, SAIs are expected to make a difference to the lives of the citizens in respect to the 2030 Agenda of SDGs through high quality audit performance.

Strengthening methodologies for an effective audit of SDGs depends on developing strong cooperation between SAIs and UN Entities, as also revealed above through the possible interaction points. In order to take this cooperation a little further and make it concrete, various meetings were held with UN officials at country-level to draw a roadmap and determine the scope of audits related to the SDGs, and a basic framework was developed regarding the possible audit questions blending both the SAI and UN perspectives in the workshop held in June 2022 as well as the following desk study.

In this study, the SDG-related audit question sets are developed and categorized under the following four main categories in order to help create a mindset for the involved auditor(s) and provide a useful starting point:

SDG-Related Audit Question Sets: **SAMPLES**

- Policy Framework at Macro Level
- Policy Framework at Institutional Level
- Implementation Level
- Monitoring and Evaluation Status

Different from the *formal SDG-related audit questions sets* structured by the auditor, the need for additional complementary questions to gather the reflections at the UN side may arise in order to gain a deeper understanding of the subject matter and to support the audit findings. To serve this need, *sample questions to be addressed to the related UN officials* are also presented in the following sections to the benefit of the auditors.

5.2.1. Policy Framework at Macro Level

Here, the aim is to understand how the SDGs are integrated into the national policy frameworks, what the concrete objectives as well as the policy and program statements of countries are, and the role of UN Entities in the process of developing these policy and/or program documents.

Sample Audit Question Set

1	Is there any national level policy document or thematic plan/program for SDGs?
2	If not, at what level the country's policy documents or national plans cover the SDGs?
3	Is there any prioritization among SDGs in policy documents?
4	Are there international commitments related to SDGs?
5	Do local authorities have any program documents in line with the central policy document?
6	Has the financing need for implementing the 2030 Agenda been declared? or Are there any financial costing studies for the implementation of the SDGs with a medium term perspective? If yes, and the estimated financial needs overcome the available funds, is there any foreseen action to be taken, to mobilize additional sources of funding?

Sample questions to be addressed to UN officials (Not included in the formal audit question set)

While trying to have an understanding of the policy framework at macro level, auditors dealing with SDG-related audits may find it beneficial to discuss the following questions separately with UN officials (bearing in mind the question of “How can UN Entities contribute to preparing audit plans and in which way support the coordination between public institutions and SAI?):

- ✓ Which SDGs are critical to country priorities from the perspective of UN Entities, and to what extent are country or UN Entity programs catching up with these priorities?
- ✓ Have UN Entities contributed to policy preparation process?
- ✓ If yes, how did they support or contribute to the studies and what lessons were derived from this experience?



5.2.2. Policy Framework at Institutional Level

Questions regarding the thematic and sectoral SDGs in institutional plans and/or policy documents, their linkage to central plans/programs, whether responsibilities are clearly defined at the institutional level, and the contribution of UN institutions to these processes are addressed in this section.

Sample Audit Question Set

1	Is there any institutional or sectoral/thematic policy document for specific SDGs?
2	Has a relationship been established between policy framework documents and institutional plans/programs?
3	Have the institutional roles and responsibility for the SDGs been clearly defined?

Sample questions to be addressed to UN officials (Not included in the formal audit question set)

While developing audit questions in the context of policy framework at the institutional level, auditors dealing with SDG-related audits would like to explore the following through discussions with UN officials (bearing in mind the question of “How can UN Entities contribute to preparing the audit plan on a specific SDG?”):

- ✓ Are there systematic studies that focus on exploring the association of the SDGs with the programs and projects carried out by UN Entities, or are there processes agreed with them regarding this effort of association?
- ✓ Have the UN Entities mapped out which SDGs they may be associated with?
- ✓ Have UN Entities linked their projects with the SDGs, taking into account the collaborating institutions?



5.2.3. Implementation Level

In a comprehensive framework for the implementation of the SDGs, questions related to the projects and activities that will enable the achievement of SDGs and measuring the performance of these activities are listed here, including the extent of the contribution of UN Entities.

Sample Audit Question Set

1	Is there any guideline to implement the SDGs or any guideline for a specific SDG?
2	Are there central-level and/or local-level studies to raise awareness and information capacities of the stakeholders concerning SDGs?
3	Is there a consistency between plans and practices in the implementation of SDGs through projects and activities?
4	At what level are the performance indicators selected for the targets sufficient and consistent with the SDG performance goals?
5	Has an inventory study been conducted for the list of global performance indicators?
6	Have the problems encountered in data collection (data standard, SDG compliance, availability of data on province/district basis, support of institutions) been identified and have the appropriate actions been taken?
7	Is there a scheduling study for the indicators that are not produced and should it be customized for the country in question?

Sample questions to be addressed to UN officials (Not included in the formal audit question set)

UN's strategic frameworks along with its institutional setup in countries, UN Entity specific mandates/programmatic modalities as well as system-wise frameworks/instruments (coordination, monitoring, results reporting etc.) possess great potential for informing planning and conduct of SDG-related audits. Therefore, questions below may be put on the agenda during discussions with UN officials in the context of implementation:

- ✓ Have UN Entities (or a specific Entity) contributed to ensuring consistency between plans and activities; and to what extent are they effective?
- ✓ Are there any activities/works etc. carried out within the scope of SDGs in your Entity (UN), and if so, what are they?
- ✓ How effective is inter-UN Entity coordination in the implementation of the SDGs, and can UN Entities play a role in strengthening coordination and cooperation between institutions?
- ✓ Is there any support or specific activity on data collection and standardization from UN Entities?
- ✓ In overall, what are the main challenges that the country faces in implementing the SDGs, from the perspective of UN Entities?

5.2.4. Monitoring and Evaluation Status

Questions regarding the effective monitoring of SDGs and the evaluation of outcomes related to the contribution of UN Entities are addressed here. The questions may differ depending on the characteristics of the SDGs.

Sample Audit Question Set

1	Does the government have a mechanism to monitor, follow up, review, and report on the progress in implementing the 2030 Agenda?
2	Is there a nation-wide data collection system? If yes, does it cover sub-national and local level? and Does it generate disaggregated data (per sex, age, disability status) corresponding to the data requirements for SDG indicators?
3	To what extent does the data problem affect the understanding on the performance of achieving the SDGs, and what are the areas for improvement?
4	Are there base year data available to assess the progress related to the indicators?
5	Is it possible to track the public budget allocations contributing to achieving SDGs?
6	Is there any monitoring system to measure the performance of the targets? If yes, how effective it is?
7	Have SDG monitoring and evaluation responsibilities and coordination mechanisms been set? Are there any guideline or guiding principles for SDG monitoring, evaluation and reporting?
8	Is there any mechanism for monitoring the “leaving no one behind” principle (monitoring indicators based on age, sex, disability, race, ethnicity, origin, religion or economic or other status)?
9	Is there any mechanism for monitoring Multi stakeholder engagement (monitoring indicators on the meetings held, platforms to collect their contribution in planning, implementation, monitoring the SDGs, partnerships put in place, etc.)
10	Are there Voluntary National Review (VNR) and Voluntary Local Review (VLR) Reports?

Sample questions to be addressed to UN officials (Not included in the formal audit question set)

UN Entities, with their experience, information and knowledge as well as their active involvement in the related fields, emerge as the key stakeholders to collaborate in this regard. UN Entities have an independent perspective, are aware of the actual work done, and have a great understanding of how the services, policies, programmes or works are delivered in reality. Therefore, the following issues may be discussed with UN officials during specific meetings:

- ✓ Do UN Entities have a systematic effort to support the periodic monitoring of progress towards the 2030 Agenda? Do you think VNR and/or VLR studies have had an impact on efforts to achieve the SDGs? What are your recommendations as UN Entities to make these studies more functional?
- ✓ Do UN Entities contribute to SDG-related reports prepared by different actors including SAIs?

