

Roundtable Discussion

The contribution of Supreme Audit Institutions to ensuring that no one is left behind in the implementation of the Sustainable Development Goals

New York - 20 July, 2016

The International Organization of Supreme Audit Institutions (INTOSAI), the United Nations Department of Economic and Social Affairs (UNDESA), and the Permanent Missions of Austria and the United Arab Emirates (UAE) jointly organised a High-Level Roundtable on "The contribution of Supreme Audit Institutions (SAIs) to ensuring that no one is left behind in the implementation of the SDGs." The roundtable was one of the side events in the framework of the 2016 High Level Political Forum on Sustainable Development (HLPF).

The session focused on the opportunities and potential contributions of SAIs to reviewing the implementation of the SDGs at different levels, and highlighted the role of SAIs in providing relevant information to monitor the commitment to ensuring an inclusive and accountable implementation of the 2030 Agenda and to leaving no one behind.

The Under-Secretary-General for Economic and Social Affairs, Mr. Wu Hongbo, highlighted the important contribution of SAIs to support follow-up and review processes in order to strengthen transparency and accountability in the implementation of the SDGs. He noted that the voluntary reviews at the HLPF facilitate the exchange of experiences, and that "government institutions and SAIs would need to learn to work together in their national reporting efforts". Furthermore, he highlighted the important contribution SAIs can make to fighting illicit fund transfers, which hinder the implementation of the SDGs.

The INTOSAI community has recognised the "contribution to the follow-up and review of the SDGs" as a crosscutting priority in INTOSAI's Strategic Plan 2017-2022 and identified four approaches through which SAIs can support the SDGs: auditing the preparedness for SDG implementation, undertaking performance audits to track progress on the achievement of the SDGs, assessing and supporting the implementation of SDG 16, and being models of transparency and accountability.

The General Auditors of Brazil, India and South Africa, and representatives from the SAIs of China, the United States and the UAE, as well as the INTOSAI Development Initiative (IDI) shared information on ongoing initiatives in support of the 2030 Agenda. These efforts include, inter alia, conducting cooperative performance audits, institutionalizing social audits on public works programs, auditing the mobilization of fiscal resources for sustainable development, and setting a community of practice on auditing SDG preparedness.

One of the challenges SAIs face, according to participants, is how to aggregate the valuable information SAIs produce and submit it to relevant stakeholders, ensuring that it feeds into the follow up and review of the SDGs at a national, regional and global level. In response, SAIs are developing innovative methodologies, including replicable SDG audit approaches, an audit model on SDG preparedness that focuses on the areas of the HLPF national voluntary reviews, and sound frameworks to aggregate performance, financial and compliance audit information.

The discussion emphasised the importance of SAIs' independence and adequate mandates, but also the need of integrating the SDGs into SAIs' strategic planning, strengthening the capabilities of staff and enhancing coordination and collaboration among SAIs and with state and non-state institutions and partners in order to maximise SAIs contribution to the follow up and review of the SDGs.

At the forthcoming XXII International Congress of Supreme Audit Institutions (INCOSAI) (Abu Dhabi, December 2016), SAIs will discuss SDG support and identify a roadmap of specific commitments regarding their role and contributions the SDG implementation and review of the SDGs.