

Overview of institutional arrangements for implementing the 2030 Agenda at national level

Issues Brief ¹

(Zero draft for comments)

The summaries of the first 22 national voluntary reviews to be conducted by the HLPF in July 2016 show that, across different regions and levels of development, countries are well engaged in setting the implementation of the 2030 Agenda for Sustainable Development in motion. Other countries are reporting similar efforts.

This zero-draft issues brief was prepared by the UN Department for Economic and Social Affairs (Division for Public Administration and Development and Division for Sustainable Development). It examines on-going institutional innovations undertaken by a range of countries as they launch the implementation of the Sustainable Development Goals.

It is up to each country to determine its institutional arrangements for promoting, coordinating and reviewing the implementation the SDGs and there is no single model. This document aims at taking stock of the various approaches countries are currently taking, while identifying common characteristics and common challenges. It aims to help understand the situation and facilitate future exchanges among countries and other stakeholders. It is released in a draft format with the aim to collect feedback from all.

Countries are invited to provide details about the arrangements they are using. They may also provide information on plans for the future and their views on progress so far as well as any other input. Other stakeholders are also invited to share any comment. Comments will be analysed by the Secretariat and reflected in a succinct way in future iterations of this document. We may revert to find out more details.

This document does not reflect any view on the part of the UN Secretariat and aims rather at serving as a basis for research and future exchanges.

¹ This paper is a preliminary document prepared by UNDESA (Division for Public Administration and Development Management and Division for Sustainable Development). It aims to help gather information about institutional arrangements for implementing the SDGs and support a reflection among Member States and with other stakeholders. Comments may be sent to kim3@un.org and soltau@un.org

1. Introduction

The summaries of the first 22 national voluntary reviews to be conducted by the High-Level Political Forum (HLPF) in July 2016 show that across different regions and levels of development, countries are well-engaged, setting in motion the implementation of the 2030 Agenda for Sustainable Development. Other countries are reporting similar efforts.

Among the first steps being undertaken to kick off the implementation of the sustainable development goals (SDGs) is often the configuring of institutional arrangements for promoting, coordinating and overseeing implementation and mobilising various non-state actors.

It is up to each country to determine the format of such institutional arrangements, and there is no single model. The present policy brief aims at taking stock of the various approaches countries are currently taking, while identifying common characteristics and common challenges. This brief is released in a draft format and aims to collect feedback from countries and other stakeholders.

2. Institutional arrangements for implementing the SDGs

2.1 *Integrating the SDGs into national government*

An important condition for implementing the 2030 Agenda will be to incorporate the SDGs into the actions of all parts of Government – in other words adopting a “whole of Government” approach – while also bringing the various government institutions together to develop and implement integrated policies.

a. **Integrating and coordinating actions**

Experience has also shown that continuous high-level political support makes it much easier to mobilise and coordinate public institutions and policies.

In pursuit of the SDGs, some countries have been creating inter-ministerial committees/commissions chaired/coordinated/led by the Prime Minister’s or President’s office. Examples include:

Creation of new coordination entities:

- **Bangladesh** has established an Inter-ministerial Committee on SDG Monitoring and Implementation chaired by the Principal Secretary to the Prime Minister;
- **Brazil** has set up an Inter-ministerial Working Group on Post-2015, comprising 27 different government departments and structures;

- **Chad** is considering a structure, or coordination body under the auspices of the Office of the Prime Minister, with the involvement of sectoral ministries, including the Ministries of Finance and Foreign Affairs;
- **Colombia** has created a High-level Inter-ministerial Commission for the preparation and effective implementation of the post-2015 development agenda and its sustainable development goals (ODS Commission) chaired by the National Planning Department with ministerial level representation across the government under the guidance of the Office of the President;
- **El Salvador** created a National Council for Sustainable Development, which includes a mandate to follow-up and monitor actions to achieve the 17 SDGs.
- **Dominican Republic** has established a High-Level Inter-institutional Sustainable Development Commission with the mandate to oversee and implement the 2030 Agenda. The Commission aims to integrate the SDGs into all planning instruments, particularly the National Development Strategy 2012–2030;
- **Ghana** has established a High-Level Inter-ministerial Coordinating Committee comprised of Ministers and Directors from 11 ministries and agencies under the supervision of the President;
- **Liberia** has established an Inter-Ministerial Committee on SDG implementation, under the oversight of the Ministry of Finance;
- In **Madagascar**, the Prime Minister instructed the establishment of a Steering and Monitoring Committee that he will chair, and a Technical Committee to be chaired by the Minister of Economy and Planning. Both committees are composed of various ministries and stakeholders such as civil society organizations and the private sector;
- **Mexico** is creating a Specialized Technical Committee on Sustainable Development Goals (CTEODS) from 10 key ministries and agencies, headed by the Office of the President;
- **Pakistan** has established an SDG Unit in its Planning Commission;
- **The Philippines** is planning to create an Inter-Ministerial Committee to be chaired by the President and led by the National Economic Development Authority;
- In **Sierra Leone**, a Presidential Board that will provide overall policy guidance, to be chaired by the President, was proposed; with the Ministerial Committee on the SDGs to provide operational guidance across line ministries and government departments;
- **Sri Lanka** has established a Ministry for Sustainable Development to coordinate all national actions on SDG implementation;
- **Ukraine** has created an Inter-Ministerial working group on Post-2015, comprising 27 different government departments and structures.

Using or adjusting existing structures

- In **Cyprus**, the Department for the Environment of the Ministry of Agriculture has become the focal point for the SDGs;
- In **Denmark**, an inter-ministerial group consisting of all the Danish ministries under the auspices of the Ministry of Foreign Affairs, which has formulated the Danish position in the preparation of the 2030 Agenda, will continue to function as the core national coordination mechanism;
- In **Estonia**, the implementation and monitoring of sustainable development issues are coordinated by the Government Office, which also chairs an Inter-Ministerial Working Group on Sustainable Development comprised of all ministers and Statistics Estonia;
- **Ethiopia** has a National Planning Commission chaired by its Prime Minister and comprised of cabinet ministers, chief executives of regional states, among others;
- In **Finland**, the Prime Minister's Office is in charge of planning and coordinating the national implementation of the SDGs and has acted as the coordination Secretariat since early 2016, with responsibility for planning, preparing, coordinating and ensuring the national implementation of Agenda 2030;
- In **Germany**, the SDG implementation strategy is being driven by a high-level State Secretaries' Committee for Sustainable development - headed by the Chancellery with representation from all Federal ministries;
- In **Slovakia**, the Government Office is responsible for assuring cross-ministerial coherence, monitoring and control. The Office is in charge of drafting the overarching strategy at the national level;
- In **Portugal**, existing institutional structure will be mobilised, which includes: the Inter-ministerial Committee for Foreign Policy, chaired by the Ministry of State for Foreign Affairs and Co-operation. It will be the main forum for inter-ministerial coordination for the internal implementation by line ministries;
- In **Switzerland**, the implementation of the SDGs at the national level is coordinated by the Interdepartmental Sustainable Development Committee with membership of all federal offices. It is chaired by the Federal Office for Spatial Development;
- **Turkey** announced that its Sustainable Development Coordination Commission, led by the Ministry of Development, will be strengthened and widened.

Some countries are using the leadership of key ministries with cross-cutting influence – such as finance ministries, or other influential ministries depending on the country context.

- In **Norway**, the Ministry of Finance is currently in charge of promoting implementation, while there is an on-going discussion on the possible creation of a new inter-ministerial coordination structure;
- In **Uganda**, the Ministry of Finance, Planning and Economic Development is leading the way.

The impact of coordination arrangements is likely to be greatest where the lead agency yields political clout and influence, instead of remaining in the realm of administration/public servants. Attention will need to be paid whether such arrangements involve collaboration and shared responsibilities for elaborating integrated policies; or whether the emphasis is more on consultation, or on information-sharing.

b. Mainstreaming the SDGs in sectoral and other ministries

To mainstream the SDGs across government institutions including sectoral and other ministries, some countries have requested relevant ministries to identify their responsibilities vis-à-vis specific SDGs. The establishment of the necessary coordination and integration mechanisms will help to avoid the implementation of the SDGs from being “siloeed”. Examples are:

- **China** has established an inter-agency mechanism for the SDGs, with coordination by the Ministry of Foreign Affairs, which is responsible for formulating the implementation plan, reviewing implementation progress and strengthening policy coordination and communication. The mechanism includes 43 line ministries and Government agencies; which will draw up their own implementation plans of assigned SDGs and targets.
- In **Finland**, the Prime Minister’s Office has requested all line ministries to identify existing policies, measures, activities and budgets covering the 17 SDGs;
- **Mexico** has assigned each SDG indicator to a specific ministry for follow-up after consultation with the various ministries/agencies represented in its CTEODS;
- In **Norway**, each line ministry coordinates with other ministries regarding the SDGs, and submits an account in its budget proposal for its respective goal; it is then the Ministry of Finance that sums up the main points in the national budget and presents it annually to the Parliament
- In **Sweden**, all ministries in Government are responsible for SDG implementation in the respective field. The Minister for Public Administration is coordinating the national implementation of SDGs.

2.2 *Engaging local authorities*

Local authorities will have a critical role in implementing the SDGs and ensuring that no one is left behind. They are well placed to have a good knowledge of the situation at the local level. They deliver a wide range of public services that are at the heart of realising the SDGs. They are also more prone to take integrated approaches.²

Some countries have taken steps to foster ownership of the SDGs at the local level:

- **Brazil** has a Ministry of Cities that recognises how much Brazil's performance on the SDGs depends on local government. Brazil has created a roadmap to mobilise local and regional government and to influence national policy making across the country. It has been running awareness campaigns and educational programmes aimed at bringing the SDGs to the local population;
- **Finland** is open for new participatory arrangements as needed, so as to reach out to sub-national government levels and to ordinary citizens. Regions and communities will play a key role in the SDG implementation;
- **Germany** is establishing engagement through organised local government organizations. The federal government is engaged in regular dialogue with the 16 federal states on the implementation of the 2030 Agenda;
- **Honduras** has established a local commission for sustainable development to reach the marginalized population which includes participation of civil society and the public sector;
- **Indonesia** has initiated a pilot project to start the localization process in the Riau province where a Provincial SDGs Coordination Mechanism chaired by the Provincial Secretary will be established;
- **Pakistan** has established a designated SDG Unit in the Planning Commission of which primary task is to develop and strengthen coordination with the four provincial governments, particularly to improve the monitoring and reporting mechanisms;
- **Switzerland** has held workshops with representatives of local government;
- **Colombia** and **Mexico** are also engaging local authorities.

Local government associations are playing a vital role nationally and internationally (e.g. United Cities and Local Governments). The UN Committee of Experts on Public Administration recently recommended that local authorities adopt “Local Agendas 2030”, akin to the local agendas 21 that followed the 1992 Rio Conference. This would require “localising” targets and indicators to sub-national levels.

² Paul Smoke and Robert Wagner (2016): Sharing responsibilities and resources among levels of government: localizing the SDGs, New York, <http://workspace.unpan.org/sites/Internet/Documents/UNPAN95873.pdf>

Some cities are already signifying interest in taking up the 2030 Agenda (e.g., New York City and Seoul). In Valencia (Spain), local government has spent one year mobilizing key actors around the goals. The authorities have done this by establishing a high-level advisory panel on the 2030 Agenda, an Alliance for Sustainable Development and an Alliance of Cities focusing on the agenda. Citizens were made aware of the SDGs via a communications campaign, and partnerships were forged with universities. The example of the C40 Cities network committed to addressing climate change offers a model for pursuing the SDGs at local levels.

A number of factors may impact on local implementation of the SDGs:

- Partnerships and integration: The relationship between central and local authorities may be approached as a partnership to deliver on the SDGs. The role of local authorities is intrinsically linked to the work of the central government – which sets the “rules of the game” as well as funding formulas, and performs tasks that are better delivered at a higher level;
- Financing mechanisms: Devolving responsibilities to local government without matching funds may stall implementation of the SDGs; one principle is that ‘Finance follows function’;
- Availability of data disaggregated by geographical criteria and segments of society: This would enable communities to allocate resources based on needs, track progress and promote accountability;
- Building human resource capacities at the local level: This is often neglected at the local level, but a number of countries have started establishing local government service commissions to appoint staff for local governments, notably in Africa (e.g. **Uganda, Mauritius, Nigeria**).

Further commitments and momentum may result from the forthcoming HABITAT III conference.

3. Engagement of parliaments

Parliaments have a critical role in SDG implementation, through their legislative, budgetary and oversight functions. There is increasing awareness of their importance. For example, in **Norway**, the Government has decided to integrate and follow up on the SDGs in the annual budget process and has presented pertinent documents to the Parliament for approval.

Some parliaments have already taken the initiative to follow-up on the 2030 Agenda.

- **Afghanistan** has established several working groups with various stakeholders, including its Parliament;

- The parliamentary advisory group on sustainable development of **Germany** has issued a statement urging an ambitious SDG implementation. A motion was tabled for the Parliament, which encourages government to continue its active role in the implementation of the SDGs;
- In **Finland**, Parliament's role is considered fundamental and is under discussion;
- The Parliament of **Ghana** has declared strong support for SDG implementation;
- In **Malaysia**, the Parliament held a briefing on the SDGs in March 2016;
- In **Mexico**, the Parliaments have an important role to play in implementing SDGs, particularly in terms of formulating budgets;
- **Montenegro** has introduced a new element - informing the Parliament on the results of the implementation of the SDGs by the Government of Montenegro;
- In **Norway**, the Parliament is actively involved in SDG implementation;
- **Pakistan** has transitioned its parliamentary MDG Task Force to a SDGs Task Force and plans to strengthen the role of the Task Force for SDG implementation. Pakistan's parliament has adopted the SDGs as part of its National Agenda, establishing a Secretariat to serve as a resource center;
- In April 2016, the House of Commons of the **United Kingdom** held a debate on the implementation of the SDGs; a year earlier, it passed a law legalising its commitment to spend 0.7 per cent of its gross national income on official development assistance yearly towards the attainment of the SDGs;
- **Togo** has undertaken several initiatives, including awareness raising on the 2030 Agenda, targeting Members of the Parliament and other actors.

In March 2016, the Inter-Parliamentary Union (IPU) adopted an Action Plan to launch a comprehensive review of existing national legislative response(s) in each member country to ensure consistency with the Paris Agreement on climate change, the 2030 Agenda and the Sendai Framework for Disaster Risk Reduction. As a result, parliaments would put forward any amendment to existing legislation and develop new legislation by the end of 2017, where appropriate.

To mainstream the SDGs throughout their work, parliaments may also need to review their internal processes and the structure of their parliamentary committees. A model resolution of the IPU recommends that parliaments mainstream the SDGs into all relevant parliamentary committees.

At the same time, a dedicated SDGs committee can be created to facilitate the mainstreaming of the SDGs, if it is appropriately placed within the overall committee architecture and has a role to play in budget allocation and legislation emanating from the

portfolio Committees.³ Similar committees have been previously used in implementing the millennium development goals (MDGs). There is some evidence that they have raised awareness among parliamentarians and provided opportunities for engaging civil society.

- In **Finland**, the Development Policy Committee, a parliamentary body, is tasked to follow up on the SDG implementation from the development policy perspective and to monitor the implementation of the programme in compliance with the Government's development policy guidelines;
- An SDG Task Force has been established in the National Assembly of **Pakistan**;
- In **Romania**, the distribution of competencies among the Standing Committees was revised to allow for a better parliamentary approach to the SDGs and related processes;
- The Parliament of **Trinidad and Tobago** has established a new Joint Select Committee on the Environment and Sustainable Development.

International and regional parliamentary meetings such as the March 2016 African Parliamentary Conference on the SDGs and the IPU conferences are also contributing towards building awareness and knowledge among parliamentarians.

Furthermore, parliaments can create awareness of the SDGs among civil society and their constituencies through hearings or discussions with non-state actors such as open committee meetings dedicated to the SDGs. For example, in **Republic of Korea**, the Korea National Assembly UN SDGs Forum, a consultative group of congressional leaders for the SDGs, was established by 43 representatives across political parties and has held seven regular forums and conducted two campaigns for the SDGs.

4. Public service and public administration

Effective public administration is crucial to achieving developmental goals in any country. Implementing the SDGs requires new capacities and new ways of working in public institutions and among public servants. To support integrated policies, civil servants need to be committed and equipped to identify and analyze inter-linkages, synergies and trade-offs and work across institutional boundaries. Enhanced capacities are also needed to improve sectoral policies, reach those who are furthest behind, envision the long-term impact of policies and possible scenarios as well as to collect and analyse data and statistics. The SDGs also call for renewed efforts to make institutions transparent and accountable and to support participatory decision-making.

Effective implementation of the 2030 Agenda therefore requires mobilising and equipping public institutions and the civil servants. Countries may consider actions to enhance civil servants' awareness about the SDGs, boost their skills, reward efforts,

³ Parliament of Ghana (2016), Policy Brief SDGs, <http://www.parliament.gh/publications/39/1316>

cooperation and innovation. A recent UNDP paper points out that public service morale and motivation has declined in many countries. Addressing this situation and developing “New Public Passion” would contribute to realising the SDGs.⁴

5. Mobilising civil society and the private sector

The scope and complexity of the SDGs require the active mobilisation of a broad range of stakeholders in priority setting, implementation and review. Target 16.7 actually refers to participatory decision-making.

Using existing institutions

Some countries have been using existing institutions for multi-stakeholder participation.

- In **Colombia**, the technical secretariat of the ODS Commission interfaces with representatives from civil society, private sector, academia, and has strong stakeholder participation;
- In **Egypt**, the new National Inter-Ministerial Committee for the Follow-up on the Implementation of the SDGs is mandated to reach out to parliament, private sector, civil society and other stakeholders;
- In **Estonia**, the Commission for Sustainable Development acts as a stakeholder forum and performs advisory functions in the implementation and monitoring of the SDGs. Membership to the Commission is currently being revised in the light of this new role;
- The **Finnish** Commission for Sustainable Development will be involved in SDG implementation. It is a Prime Minister-led partnership forum and combines high-level leadership with broad-based participation of civil society, business and other stakeholders;
- In **Germany**, the existing German Council for Sustainable Development advises the government on its sustainability policy. It comprises fifteen individuals from business, trade unions and other stakeholders appointed by the Chancellor. It presented recommendations and put forward stakeholder proposals for implementing the SDGs;
- In **Madagascar**, the Steering and Monitoring Committee chaired by the Prime Minister and the Technical Committee are composed of various ministries as well as stakeholders such as civil society organizations and the private sector;

⁴ UNDP Global Centre for Public Service Excellence (2015): Public Service Motivation and the SDGs - An unacknowledged crisis?, http://www.undp.org/content/dam/undp/library/capacity-development/English/Singapore%20Centre/NotesPSE2_PSM-SDGs.pdf

- In **Mexico**, different processes in implementing SDGs in partnership with the private sector have been initiated, including through the establishment of the Sustainability Alliance as a platform for dialogue and action;
- In **Sweden**, an independent multi-stakeholder committee, the National Delegation for Sweden's Implementation of Agenda 2030, has been appointed by the government to prepare a proposal for an action plan on Agenda 2030;
- **Venezuela** uses several committees and institutions to consult and engage various parts of civil society.

Promoting stakeholder participation through dedicated discussion, advocacy and consultation activities

Many countries have also promoted stakeholder participation in SDG implementation through dedicated discussions, advocacy and consultation activities. Web-based platforms are also being used to engage civil society in SDG implementation and future reviews.

- The **Democratic Republic of Congo** convened initial workshops in December 2015, led by the Ministry of Planning and Revolution of the Modernity, to discuss the country prioritisation of the SDGs in view of their integration into the 2017-2021 national strategic development plan. The Government is planning to establish a national SDG working group and is developing a roadmap to support the implementation of the SDGs;
- **Egypt** is making multi-stakeholder involvement central to the monitoring and evaluation of SDGs based on open data platforms incorporating stakeholder participation to generate data on SDGs trends for transparency and accountability. The new information and communication technology-enabled data sharing and communications in open data format is expected to greatly facilitate the mobilisation of civil society;
- **France** has launched consultative workshops on the implementation of the SDGs as well as an online public consultation;
- **Ghana** has launched a platform to promote collaboration and experience sharing among civil society organizations working on the SDGs;
- **Mexico** is planning to create a multi-stakeholder initiative that will facilitate access to data and enhance collaboration on the implementation of the SDGs (e.g., website with open format and access to the general public). It will involve different stakeholders including civil society, academia and the private sector in defining national indicators through workshops that will take place in 2016;
- **Morocco** has organized a national consultation on the domestication of the 2030 Agenda, with inputs from civil society representatives;
- **Montenegro** is engaging a large number of its citizens in implementing the SDGs through face-to-face interviews, workshops, online surveys and social media.

Over thirty new partnerships were created among Government, United Nations, academia, and NGOs;

- The **Netherlands** has a broad coalition of over 75 different stakeholders referred to as the “Global Goals Charter NL”. Participants ranging from companies, to banks, to civil society organisations, have signed the charter and are contributing to the implementation of the SDGs;
- **Peru** is building a more participatory system of monitoring the SDGs to ensure accountability at the national level and is proposing a decree to institutionalize follow-up on the SDGs;
- In **Somalia**, representatives from the federal government, state governments, civil society and academia attended a conference launching the SDGs;
- **Switzerland** has organized the “2030 Dialogue of Sustainable Development” to ensure that all relevant stakeholders are involved in SDG planning, implementation and review process;
- In **Tanzania**, the National Bureau of Statistics in collaboration with the World Bank organized a meeting to present the process of implementing and monitoring SDGs to national stakeholders and to come up with a common understanding for developing a strategic indicators framework. Government officials, private sector, civil society organizations, members from the academia, scientists, as well as individual citizens participated.

Emerging trend on SDG reporting by business companies

Some governments use private sector reporting to help them monitor progress on SDGs.

- **The Philippines** has empowered its national statistical office to call on the private sector (along with civil society and others) to assist in the statistical activities monitoring the SDGs;
- Turkey encourages voluntary SDG monitoring and reporting by the private sector such as sustainability reporting that could be done under various reporting standards.

More rapid science and technology capabilities will help create new solutions for achieving the SDGs. Some countries such as **Finland** have scientific advisory bodies tasked to provide advice on SDG issues.

Ultimately, attention will need to be given to how the outcomes of the various consultation activities are reflected in actual policies. At a fundamental level, governments need to sensitize a broad range of stakeholders to the SDGs.

6. Monitoring and review

Many countries have started to reflect on reviewing progress towards the achievement of the SDGs, although the exact modalities are often still being elaborated. It is up to each State to define those modalities, bearing in mind the key principles for SDG reviews defined by the 2030 Agenda.

Of particular concern for countries are the indicators, the backbone in reviewing progress towards the SDGs. Indicators must be informed by timely, reliable and disaggregated data. National statistical offices are usually responsible for monitoring SDG indicators and data-related activities, working with other structures or institutions. Cooperation across institutions is a way to review the SDGs as an integrated framework, looking also at cross-cutting issues. Examples include:

- In **Bangladesh**, the monitoring and auditing of SDG indicators are distributed across the full range of ministries and agencies;
- In the **Czech Republic**, the Statistical Office is working with the support of the Government Office through a new coordination platform;
- In **Finland**, the Finnish Development Policy Committee and the National Commission on Sustainable Development play a crucial role in the follow-up and review of the SDGs;
- **Georgia** has established a technical working group including experts from different ministries and its National Statistics Office;
- In **Italy**, the National Statistical Office is working with the Ministry of Foreign Affairs and Development;
- In **Madagascar**, the Ministry of Economy and Planning and the National Institute of Statistics have updated the National Strategy for the Development of Statistics, seeking to provide a monitoring framework for SDG targets;
- In **Mexico**, the Statistical Commission sent a circular to relevant ministries to ascertain which ministry/agency will take the lead in the implementation of specific SDG indicators. The national sustainable development indicators will be revised to correspond to the national sustainable development policy and the national SDG implementation plan;
- In **Samoa**, the Bureau of Statistics is consulting with various ministries for their comments on the indicators and has announced that every attempt will be made to collect disaggregated data to determine the distribution impact of policies with a particular focus on vulnerable groups;
- **Switzerland** uses its sustainable development monitoring system (MONET), which includes 75 regularly updated indicators to measure and report on contributions to the SDGs. MONET was recently amended with approximately 75 indicators;

- In **Turkey**, a new Official Statistical Program working group dedicated to the monitoring of SDGs will be established.

Agenda 2030 also points to the need to engage various civil society actors in reviewing SDG progress as well as in tracking initiatives and progress outside the government. The inputs from non-governmental sectors would ultimately need to be fed back into the review process.

Reviewing progress towards the SDGs will require building institutional capacities, notably in the area of statistics, including new data and technologies, as well as in the area of monitoring and evaluation.

Member States should likewise consider the possible engagement of supreme audit institutions (SAIs) in reviewing the implementation of the SDGs.

In **Brazil**, the Federal Court of Accounts has developed a framework to aggregate performance audit results to report on the SDGs and will monitor the implementation of the SDGs at the national level. In **India**, the Comptroller and Auditor General has started examining funding for SDG implementation and SDG indicators, and is planning to conduct an audit on the preparedness of the Government for SDG implementation.

At the international level, the Development Initiative of the International Organization of SAIs (IDI) is developing guidelines on audit preparedness for SDG implementation. SAIs from 40 countries, including the 22 countries that volunteered for the national review at the 2016 HLPF, will use the guidelines in conducting cooperative audits on SDG preparedness and document the lessons learned.

7. Conclusions

Overall, many countries are well advanced in elaborating their institutional framework for implementing the SDGs. In several cases, heads of state or government remain engaged in convening inter-ministerial and other bodies in charge of steering and coordinating implementation. The involvement of ministries with cross-cutting influence, such as ministries of finance, and the mainstreaming of the SDGs into sectoral ministries are important. There appears to be a determined effort to engage civil society and business in shaping policies to implement the SDGs.

In some areas, efforts are still at an early stage. This seems to apply to the engagement between the national and sub-national levels of governments. It is even clearer when it comes to reforms to mobilise public administrations and public servants around the SDGs.

There are examples showing that parliaments, cities or other institutions such as SAIs are embracing the SDGs and incorporating them into their regular work. These, combined

with the enthusiastic engagement of civil society and the private sector, will also be a driving force in implementing the SDGs.

Many reports and studies point to a major need for capacity building in areas ranging from statistics to policy-making, monitoring and review. Both the public sector and other stakeholders need attention, as do the capacities of parliaments and supreme audit institutions. A major effort is needed to communicate the SDGs within public administration and state institutions, across political parties and within society at large.