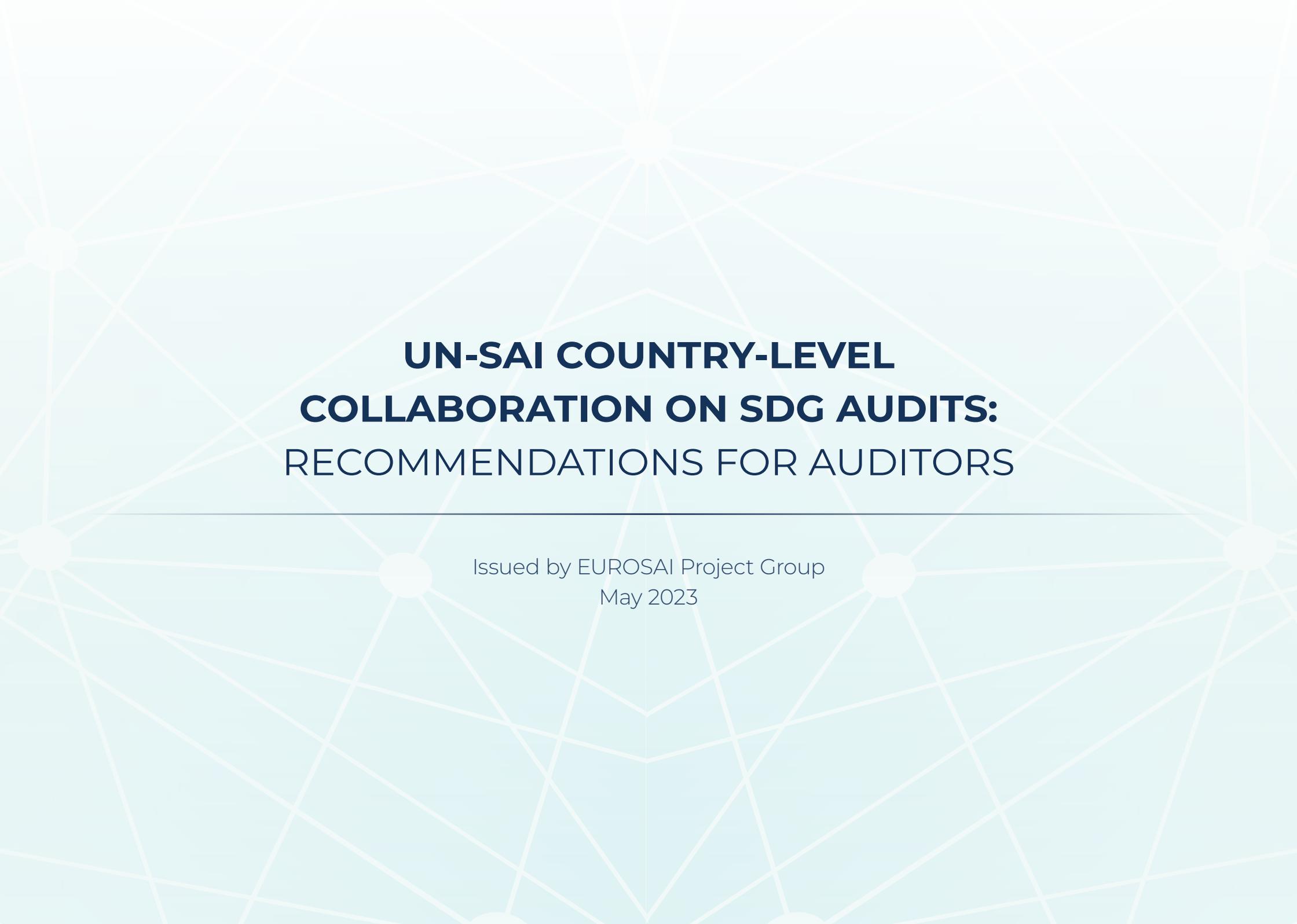




UN-SAI COUNTRY-LEVEL COLLABORATION ON SDG AUDITS: RECOMMENDATIONS FOR AUDITORS

Issued by EUROSAI Project Group
May 2023



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Quality and Transparency Statement

This is to certify that <<The Discussion and Recommendations Paper titled as “UN-SAI COUNTRY-LEVEL COLLABORATION ON SDG AUDITS: RECOMMENDATIONS FOR AUDITORS”>> has been developed by following the Quality and Transparency process stated in the “QUALITY AND TRANSPARENCY PROTOCOL FOR EUROSAI PRODUCTS AND DOCUMENTS ” as detailed below:

i. Representation of the membership of the PG/TF/WG or group elaborating the product:

Turkish Court of Accounts (TCA) is the leader of the PG launched under EUROSAI ESP SG2; Office of the UN Resident Coordinator in Türkiye (UN RCO) and United Nations Development Programme Türkiye Country Office (UNDP) acted as external partners. No EUROSAI member SAI joined the PG as member or observer. However, feedbacks from 27 EUROSAI members were received for the survey conducted and 4 member SAIs provided peer-review support.

ii. External stakeholder representation/contribution, if any.

UN RCO in Türkiye and UNDP Türkiye Country Office acted as external partners in the PG. Negotiations were carried out between the TCA and the UN Entities in Türkiye throughout this project and discussions were held at the multi-stakeholder consultation workshop with the UN Entity representatives that took place in person in June 2022.

iii. ToR/Work plan: existence and approval of a ToR/Work Plan to develop the product.

ToR of the PG was approved by the EUROSAI Coordination Team in February 2022.

iv. Openness and transparency

At the EUROSAI Governing Board meeting (GB) at the technical level and the EUROSAI GB meeting held in October and November 2021 respectively, the context of the PG was introduced to all participants and the call for interested SAIs was made. Also, negotiations with various SAIs mainly from the GB continued following the ToR's approval and they were invited to the PG via e-mail correspondence.

Progress regarding the output of the PG were presented on different occasions organised through the end of 2021 and whole 2022, such as the EUROSAI Post-Congress Get-Together held in May 2022 (Brochure “A Quick Update on Project Groups Set by the TCA for ESP 2017-2024/2021-2022 PERIOD was prepared and delivered), EUROSAI GB meetings (both technical and presidential level) as well as EUROSAI SG2 meeting.

Survey, as a complementary part of the PG, was sent to EUROSAI members to ensure inclusiveness.

Feedbacks from the discussions held in Multi-stakeholder Consultation Workshop, Survey as well as peer-review were reflected in the document.

v. Work method



vi. Exposure:

The output document “UN-SAI COUNTRY-LEVEL COLLABORATION ON SDG AUDITS: RECOMMENDATIONS FOR AUDITORS” will be sent by e-mail to all EUROSAI members, and made available to EUROSAI community and external stakeholders on the EUROSAI website (database of products) as well as BIEP.



Metin YENER

President of the Turkish Court of Accounts

This Document has been prepared by the Turkish Court of Accounts (TCA), Office of the UN Resident Coordinator in Türkiye (UN RCO) and United Nations Development Programme Türkiye Country Office (UNDP) within the context of *EUROSAI Project Group* launched on “*Collaboration with Country-Level UN Entities in the context of SAIs’ SDG-related Audit Processes*” in collaboration with and through inputs from respective Supreme Audit Institutions (SAIs) in EUROSAI Region and UN Entities in Türkiye. The recommendations put forward in the Document reflect the ideas/proposals of the technical Drafting Committee and aren’t binding for the Organizations involved.



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ABBREVIATIONS

CCA: Common Country Analysis

EUROSAI: European Organisation of Supreme Audit Institutions

GRB: Gender Responsive Budgeting

HLPF: High-level Political Forums

IFI: Independent Fiscal Institution

INFF: Integrated National Financing Framework

INTOSAI: International Organization of Supreme Audit Institutions

MoU: Memorandum of Understanding

PIP: Possible Interaction Point

PPPs: Public-Private Partnerships

SAI: Supreme Audit Institution

SDG: Sustainable Development Goal

TCA: Turkish Court of Accounts

TFMA: Task Force on Municipality Audit

UN: United Nations

UNCT: United Nations Country Team

UNDP: United Nations Development Programme

UNHCR: United Nations High Commissioner for Refugees

UNICEF: United Nations International Children's Emergency Fund

UN INFO: UN Sustainable Development Group Data Portal

UN RCO: United Nations Resident Coordinator Office

UNSDCF: United Nations Sustainable Development Cooperation Framework

UN Women: United Nations Entity for Gender Equality and the Empowerment of Women

VNR: Voluntary National Review

VLR: Voluntary Local Review

WFP: World Food Programme

WHO: World Health Organization

DEFINITIONS

SDG Audit: Examination by SAIs of the progress made by their governments towards achieving the interconnected social, economic, environmental, and institutional dimensions and related challenges of the SDGs.

Audit of SDGs Preparedness: Audit of the extent to what the government adapted the 2030 agenda into its national context.

Audit of SDGs Implementation: Audit of the implementation of the set of policies that contribute to the achievement of a nationally agreed target linked with one or more SDG targets.

SDG-Related Audit: SDG preparedness and/or SDG implementation audit at any level (i.e., national, subnational) as well as other works of SAIs with SDG perspective such as surveys, research papers, capacity development activities etc.

Member States: States that have UN's Membership which has grown from the original 51 Member States in 1945 to the current 193 Member States.

Sustainable Development: Refers to a conceptualisation of development that meets the needs of the present generations without compromising the ability of future generations to meet their own needs.

2030 Agenda: A common and overarching agenda agreed by 193 UN Member States in 2015 to boost social, economic and environmental development gains, while leaving no one behind.

Whole-of-Society Approach: Refers to multi-stakeholder partnerships to address sustainable development in all its dimensions by including communities, civil society, academia, the private sector, social partners and other relevant stakeholders.

Whole-of-Government Approach: Refers to the joint and complementary activities performed by diverse public institutions in order to provide a common solution to particular development challenges and to overcome the possible fragmentation in the administrative systems.

1. BACKGROUND

The 2030 Agenda for Sustainable Development sets forth a new, globally agreed, universal vision for development. Its ambitions are high, its urgency is great, and its timeline is short. The ambitious agenda is a commitment made by 193 governments in 2015 to boost social, economic and environmental gains, while leaving no one behind.

The successful implementation of the 2030 Agenda requires a whole-of-society and whole-of-government approach, where partnerships at different levels play a critical role. The partnerships between the Supreme Audit Institutions (SAIs) and the United Nations (UN) mutually reinforces the Sustainable Development Goal (SDG) related work streams of both sides. For instance, UN's strategic frameworks along with its institutional setup, UN Entity specific mandates/programmatic modalities as well as system-wide frameworks/instruments (coordination, monitoring, results reporting etc.) would inform planning and conduct of SDG-related audits. The results/recommendations of an SDG-related audit such as SDG preparedness and/or SDG implementation audit at any level (i.e., national, sub-national) as well as other works of SAIs with SDG perspective such as surveys, research papers, capacity development activities etc. are highly relevant for the advancement/implementation of the 2030 Agenda, the SDGs, and also the programmatic orientation of the UN at country-level. Considering also the INTOSAI (International Organization of Supreme Audit Institutions) Strategic Plan 2023-2028 as one of the main pillars of this strong interaction due to the high importance of the subject, it would be good to note that INTOSAI will focus on "contributing to the achievement of the 2030 Agenda for Sustainable Development (PRIORITY 2)" as a key priority and integrate them into its operations.

Independent SAIs are essential and valuable for the United Nations as they raise awareness for:

- the fact that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and protected against outside influence governments,
- the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration – factors that are also conducive to the achievement of the SDGs*.

* - https://www.intosai.org/fileadmin/downloads/focus_areas/independence/EN_0219_Handout_Independence.pdf

Ongoing dialogues between the Turkish Court of Accounts (TCA) and the UN in Türkiye and TCA's planning "to develop and disseminate a draft framework for the benefit of the entire EUROSAI (European Organisation of Supreme Audit Institutions) community and respective member SAIs to be practiced in the SDG-related audit processes regarding the cooperative relations with UN Entities at country-level" called for exploring further opportunities for a systemic cooperation.

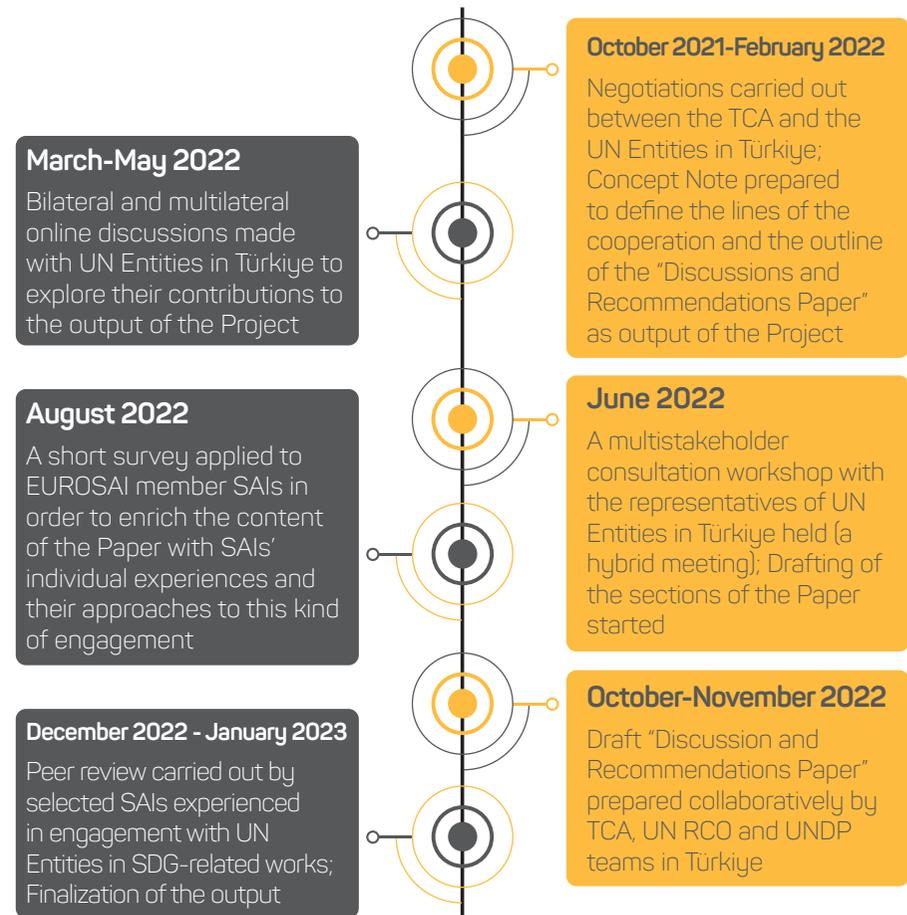
Thus, to formalise the partnership between the SAIs and the UN Entities at country-level based on the cooperation of the TCA and the UN in Türkiye, which in turn is expected to be to the benefit of all interested SAIs, EUROSAI Project Group was launched on "Collaboration with Country-Level UN Entities in the context of SAIs' SDG-related Audit Processes".

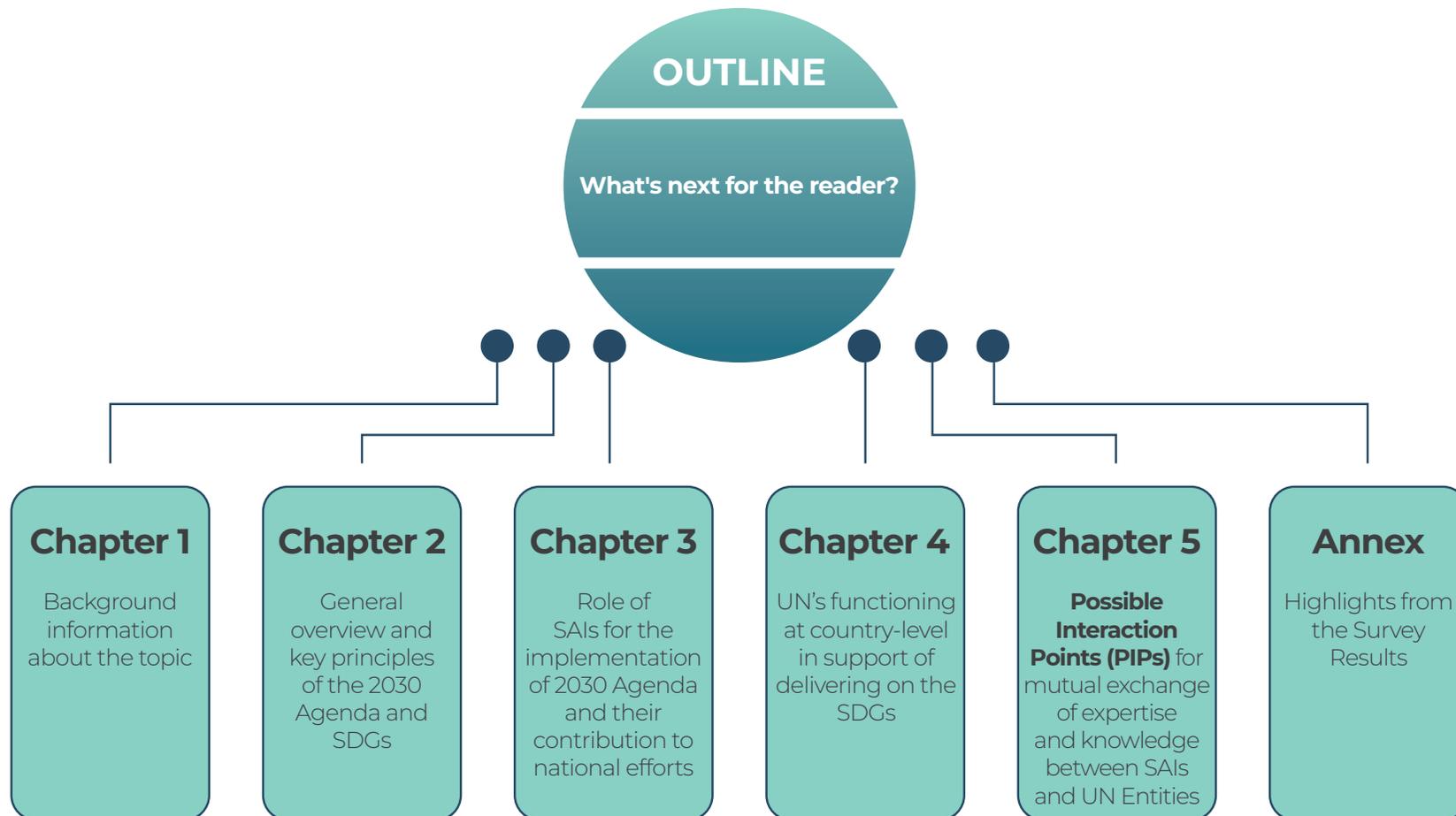
The “Discussion and Recommendations Paper”, as the output of this Project Group, is a product jointly developed by the TCA and the UN in Türkiye. The present Paper aims to provide the auditors with a generic framework on SDGs and their implementation at the national/sub-national levels with special emphasis on potential areas where UN and SAIs can interact. As stipulated in the Paper, this interaction would serve for the auditors through providing examples and guidance in the context of:

- contextual analysis in defining the audit themes and the audit scope in order to make the best of scarce audit resources;
- planning of the SDG preparedness and implementation audits as well as other SDG-related works of SAIs;
- development of the most relevant SDG audit question sets; and
- execution of different stages of SDG preparedness and implementation audits or SDG-related works benefiting from external stakeholder engagement.

In order to enrich the content of this Paper, a short survey was also applied to EUROSAI members in order to explore briefly the respondent SAIs’ individual experiences, if any, regarding the cooperation with the UN Entities at country-level in case of any SDG related audit work as well as to gather some opinions on the relevance/significance/necessity/methods of this kind of cooperation (see Annex for the survey results).

Figure 1. Duration and Key Milestones of the Project Group





Chapter 5 focuses on the interconnectedness of SDG implementation and SDG auditing and the criticality of UN-SAI engagement. All recommendations and guidance presented in especially Chapter 5 along with the 13 PIPs (#PIP1,...#PIP13) and exemplary audit question sets are in general based on the negotiations carried out between the TCA and the UN Entities in Türkiye throughout this Project, on the discussions held at the Multi-stakeholder Consultation Workshop with the UN Entity representatives that took place in June 2022 as well as the results of the survey carried out among the EUROSAI members and contributions of respective SAIs who carried out the peer-review of the Paper (SAI Albania, SAI Bosnia and Herzegovina, SAI Kosovo, SAI North Macedonia).

2. THE 2030 AGENDA AND SUSTAINABLE DEVELOPMENT GOALS

“This Agenda is a plan of action for people, planet and prosperity. It also seeks to strengthen universal peace in larger freedom.”
(Preamble A/RES/70/1 – Transforming Our World: the 2030 Agenda for Sustainable Development)

Figure 2. Sustainable Development Goals



2.1. Overview

The 2030 Agenda for Sustainable Development, adopted by all 193 Member States of the United Nations in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. The 17 SDGs, which are an urgent call for action by all countries, lie at the heart of the 2030 Agenda.

New challenges have emphasized the quality of life implications of the world in a sustainable way. They have typically pushed both public sector and private sector in a different direction to the restructuring the policies and programs in late 1990s. Following those development and debates, the SDGs are built on the goal-setting agendas of the UN conferences and the widely successful Millennium Development Goals that have improved the lives of millions of people. The new agenda recognizes that the world is facing immense challenges, ranging from widespread poverty, rising inequalities and enormous disparities of opportunity, wealth and power to environmental degradation and the risks posed by climate change.

The SDGs are a call for action by all countries – poor, rich and middle-income – to promote prosperity while protecting the planet. It calls for every country to take an array of actions that would not only address the root causes of poverty, but would also increase economic growth and prosperity and meet people’s health, education and social needs, while protecting the environment. The adoption of SDGs is at the same time a pledge for common action and endeavor across a broad and universal policy agenda as never before.

All countries and all stakeholders are expected to implement the 2030 Agenda, acting in collaborative partnership, to take the bold and transformative steps, which are needed to shift the world on to a sustainable and resilient path.

The 17 SDGs and its 169 targets seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are integrated and indivisible in nature and balance the three dimensions of sustainable development: economic, social and environmental.

The Goals and targets are designed to stimulate action over 2015-2030 in areas of critical importance for humanity and the planet. The five pillars of the SDGs are People, Planet, Prosperity, Peace and Partnerships.

Figure 3. Five Pillars of SDGs mapped across SDGs



It is also recognized that all these pillars are linked to each other and are interdependent. The SDGs and targets are accepted as universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities.

Targets are defined as aspirational and global, with each Government setting its own national targets guided by the global level of ambition but taking into account national circumstances. Each Government will also decide how these aspirational and global targets should be incorporated into national planning processes, policies and strategies.

2.2. Key Principles

The 2030 Agenda is guided by the **purposes and principles of the Charter of the United Nations, including full respect for international law**. It is grounded in the Universal Declaration of Human Rights, international human rights treaties, the Millennium Declaration and the 2005 World Summit Outcome. It is informed by other instruments such as the Declaration on the Right to Development.

Through the Resolution adopted by the General Assembly on 25 September 2015 (A/RES/70/1), UN Member States reaffirmed the outcomes of all major United Nations conferences and summits, which have laid a solid foundation for sustainable development and have helped to shape the 2030 Agenda.

Member States also reaffirmed all the principles of the Rio Declaration on Environment and Development, including, inter alia, the principle of **common but differentiated responsibilities**.

Through the Resolution A/RES/70/1, Member States also pledged that **no one will be left behind**. Recognizing that the dignity of the human person is fundamental, there has been resolve to see the goals and targets met for all nations and peoples and for all segments of the society, and Member States pledged to endeavour to **reach the furthest behind first**.

All those discussions and developments resulted in changing context of the public policies including external auditing exercised by the SAIs to improve the functionality of the accountability in terms of the SDG objectives.

3. ROLE OF SAIS FOR THE IMPLEMENTATION OF 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT

SDGs are increasingly becoming essential issues in policy formulation process of the countries beside integral elements of national and sub-national planning and service delivery processes globally. This highlights the importance and criticality of SDG audit processes to assess the performance of the concerned institutions in terms of preparedness for and implementation of SDGs. In line with this emerging global need in the field and growing expectation, SAIs could play an outstanding role in promoting good governance and accountability for the SDGs in support of the 2030 Agenda.

The evolving role of SAIs was firstly recognized by the UN General Assembly Resolution of December 2011, “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” (A/66/209). Shortly before the joint commitment of all UN Members States to SDGs in September 2015, the Resolution adopted by the General Assembly in December 2014 (A/ 69/228):

- realized “the important role of Supreme Audit Institutions (SAIs) in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals” and,
- acknowledged “the role of supreme audit institutions in fostering governmental accountability for the use of resources and their performance in achieving development goals” through also,

- encouraging “relevant United Nations institutions to continue and to intensify cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions (INTOSAI)”.

Relying on this motivation, the SAIs began:

- first conducting audits of SDG preparedness where they can monitor the governments in adapting the SDGs to national contexts, adjusting institutional arrangements, resources and monitoring frameworks to implement the SDGs; in other words where they can provide independent oversight on the implementation of the 2030 Agenda in national contexts;
- then conducting audits of SDG implementation where they audit the implementation of specific SDGs and targets, as seen from a whole-of-government perspective..

Besides these SDG audits, SAIs may also carry out audits somehow related to SDGs where their works’ scope and methodology are not designed on a specific SDG or target but produce evaluations about the efficiency and effectiveness of the SDG related actions ultimately.

The said audit exercise provide strategic recommendations on how to integrate SDGs in national planning processes with special emphasis on coordination and implementation of SDGs and assessing/ monitoring performance of implementation.

Regardless of the methodology used, audits focusing somehow on SDGs with the main goal of making a difference in the lives of the citizens in support of 'leaving no one behind' agenda, are expected to serve to the following main purposes;

- ✓ To support advancing efficient, effective and transparent public administration in achieving national development objectives and priorities,
- ✓ To support public administrators in good governance and enhance the integrity of government and public sector entities,
- ✓ To contribute to strengthening of accountability in the public sector,
- ✓ To increase the quality of sustainable development relevant to all key stakeholders and especially to the citizens,
- ✓ To increase the quality of resource management in the public sector and to assist in reducing costs where necessary,
- ✓ To improve management and organizational processes and developing a model organization,
- ✓ To support reporting on the SDGs at High-level Political Forums (HLPF),
- ✓ To support integration of SDGs into national strategies, policies, etc. and coordination of relevant authorities in the process of implementation of the SDGs.

Bearing in mind that SDGs are global in nature, the concept of sustainable development is differently interpreted by each country, and the strategies and priorities identified are expectedly unique at national levels. By assessing the capacity of the country to set a new strategy and adequacy of the existing sustainable development documents in terms of its clarity and expected benefits, SAIs have an important role in enhancing the implementation of sustainable development initiatives through strong cooperation with international institutions. What makes SAIs' SDG-related audits more valuable is moving beyond compliance and contributing to national efforts to track progress and identify improvement opportunities across the full set of SDGs and ultimately enabling the role of the public in monitoring SDG implementation.

 **Please refer to “Remarks 16 & 17” of the Survey Results presented in the Annex:** *Almost all respondents supported the idea of “Integration of the related recommendations/results of the SAI audits/works on SDGs into UN’s strategic/operational frameworks at country level” and agreed to state that related recommendations/results of the SAI audits/works on SDGs may contribute to the country-specific priorities of all key development partners, which also contribute to the advancement of SDGs in a country.*

4. HAVING AN UNDERSTANDING OF THE UN'S FUNCTIONING AT COUNTRY LEVEL IN SUPPORT OF DELIVERING ON THE SDGS

4.1. UN Strategic Planning Ecosystem

The UN Sustainable Development Cooperation Framework (Cooperation Framework) sits at the center of the UN reforms. It is the most important planning and implementation instrument for the UN development activities within countries, translating the vision of Member States into UN actions and impacts on the ground. It heightens the ambition of the UN development system, and makes it more agile and equipped to achieve the transformative results that countries now demand.

Embodying a spirit of true partnership, the Cooperation Framework maps the UN development system's collective response to the 2030 Agenda and national development priorities, in agreement with each host government. The framework provides a coherent, strategic direction for all UN development activities by all UN entities supporting a given country. The direction is set through a clear-eyed, rigorous and outward-looking analysis of the most pressing national priorities and opportunities. *The framework ensures that the UN development system will support each country based on their national priorities.*

 **Please refer to #PIP4 in Chapter 5: Possible Interaction Point of SAIs with UN Entities at country-level on identification of topics of high social importance and establishing the organic link between the issue and the SDGs.**

It guides the system in convening the best sources of UN expertise inside and outside the country and mobilizing a spectrum of development partners beyond the United Nations.

UNSDCF embodies the contemporary relationship between Governments and the UN development system as one of partnership and accountability to national SDG aspirations. Collective priorities shape outcome objectives that steer the country programmes of each UN development entity. Under the leadership of the UN Resident Coordinator, and in line with the UN's Mutual Accountability Framework, each entity is held fully accountable for its contributions to realizing the framework's aims.

Based on agreement with the Government, Cooperation Framework outcomes are linked to SDG targets and indicators, where possible through a national indicator framework. Outcomes include commitments by UN entities to work together as a coherent UN Country Team across sectors, reinforce links across the SDGs, and manage trade-offs that arise across the economic, social and environmental dimensions of sustainable development. In covering an entire multi-year programme cycle, the Cooperation Framework links programme planning, implementation, monitoring, learning, reporting and evaluation. Ongoing review and analysis, conducted jointly with the government, help keep up with emerging issues over time.

Every Cooperation Framework starts with a UN Common Country Analysis (CCA). An existing instrument previously done once every programme cycle, the CCA has now been reinvigorated as a comprehensive, nuanced analysis of the national situation as the basis for defining the most meaningful forms of UN assistance.

The UN Common Country Analysis is the UN system's independent, impartial and collective assessment and analysis of a country situation for its internal use in developing the UNSDCF. It examines progress, gaps, opportunities and bottlenecks vis-à-vis a country's commitment to achieving the 2030 Agenda, UN norms and standards, and the principles of the UN Charter.¹

The CCA in each program country is updated at least once a year to identify actual or anticipated shifts in national development landscape. It serves to provide an updated analysis by the UN, and also helps the UN identify course corrections that might be needed in the Cooperation Framework and its Theory of Change.

The CCA in a country is the product of the UN Country Team (UNCT) in the country, and all UN Entities, which are part of the UNCT, contribute to its development. UNCTs can follow inclusive and consultative processes at the country level in order to benefit from diverse knowledge and perspectives.

👤 *Please refer to #PIP1 in Chapter 5: Possible Interaction Point of SAIs with UN Entities at country-level on carrying out the pre-post assessment of programs/projects to define the auditability of audit topic in concern.*

The CCA draws on national data and diverse perspectives as well as the best of the intellectual resources across the UN. *It delves into factors of risk and vulnerability*, emphasizes links to human rights, and considers how development issues may intersect with peace and security concerns.

👤 *Please refer to #PIP6 in Chapter 5: Possible Interaction Point of SAIs with UN Entities at country-level on collaboration regarding risk assessments carried out both by the SAIs and UN Entities being related to the subject of the audit.*

To ensure that the UN development system contributes to SDG progress across countries, Cooperation Frameworks include indicators that are more consistent. Each framework uses SDG-aligned national targets and indicators as default, and regional and global SDG indicators to the extent possible. An online tool, UN INFO, tracks all country, regional and global indicators to increase transparency and accountability, and to tell a clear, accurate story about progress towards the SDGs.

Cooperation Frameworks are operationalized through outcome based Joint Work Plans (JWPs) as the collective work plans of the UN Entities contributing to this specific outcome area. The progress of Cooperation Frameworks is objectively assessed through Annual UNCT Result Reports. The performance of the Cooperation Frameworks is assessed through an independent final evaluation at the end of the programme cycle. Depending on the country context and the priorities of the UN Country Team, a midterm evaluation may also be conducted to assess interim progress and (if needed) to re-align the Cooperation Framework priorities in line with the changing development challenges and priorities of the host countries.

1- United Nations Sustainable Development Cooperation Framework Guidance, <https://unsdg.un.org/resources/united-nations-sustainable-development-cooperation-framework-guidance>

 **Please refer to #PIP4 in Chapter 5: Possible Interaction Point of SAIs with UN Entities at country-level on executing a sound follow-up on the key national SDG priorities.**

The UN Entities operating in the host country contribute to the Cooperation Framework in line with their Entity specific programming frameworks such as country programme documents, country strategy plans, rolling work plans etc. Therefore, there is a strong correlation between the outcomes, outputs and indicators stipulated in the Results Framework of the Cooperation Framework with the programmes/activities that the UN Entities are implementing.

4.2. Partnership for Achievement of SDGs

Achieving the SDGs calls for effective and high-quality multi-stakeholder partner engagement. The multi-stakeholder partnerships for SDGs can be defined as an ongoing collaborative relationship among organisations from different stakeholder types aligning their interests around a common vision, combining their complementary resources and competencies, and sharing risk, to maximise value creation towards the SDGs and deliver benefit to each of the partners.²

While SDG 17 explicitly refers to a 'global partnership for development' and has a target (17.17) specifically related to multi-stakeholder collaboration, the reality is that all SDGs necessarily require the involvement of, and significant collaboration across, all respective

partners. It is partnerships at the national, sub-national, and local level – those that can best harness and optimize the resources available – that will drive forward the real change required to deliver the SDGs and impact people's lives for the better. The challenge for all stakeholders is thus: how can we systematically collaborate across different partners and different levels toward delivering the shared vision of the SDGs.

4.2.1. Global, Regional, National, Sub-national

The term **Partner** in the UN system refers to the actors with which the UN Entities collaborate to mobilize and share knowledge, expertise, and resources towards the implementation of the UNSDCF and the achievement of the SDGs. This includes governmental institutions, private sector and business entities, social partners, academia and research institutes, civil society organizations, foundations and faith-based organizations, UN entities as well as member state governments/donors and media. The term **Partnerships**, on the other hand, refers to the collaborative formal and/or informal relationships between or among organisations from different partner/stakeholder types aligning their interests around a common vision, combining their complementary resources (human resources, financial resources, etc) and competencies through a Win-Win approach, through sharing risks, boosting synergies, and increasing impacts.

With the SDGs and the UNSDCF being the key references; the **Common Vision** for engagement with the strategic partners for the UN system is a joint and coordinated effort to contribute to the achievement of the SDGs through sustained, strong, inclusive, and innovative partner engagement and to ensure a harmonized and

2- The SDG Partnership Guidebook: A practical guide to building high impact multi-stakeholder partnerships for the Sustainable Development Goals, Darian Stibbe and Dave Prescott, The Partnering Initiative and UNDESA 2020

strategic approach to partnerships with existing and emerging partners to support the achievement of the expected results of the United Nations Sustainable Development Cooperation Frameworks.

Key partners with which the UN system engages at the national and sub-national levels, can be categorized as the Government, hosting the UN system, Government oversight bodies, private sector/business community, academia, think-tanks, civil society, local authorities (i.e. governorates, municipalities etc.), foundations, media, and the key actors of the international development coordination system (i.e., UN member states, international finance institutions, multilateral/regional development banks etc.). The latter category is instrumental not only in funding/financing of the SDGs, but also in advancing joint advocacy of SDGs and contributing to enhance political connections and influence through their convening role. Intra-UN partnerships through UN Joint Programmes and/or convergent programming initiatives are also key to advance SDGs through a holistic/complementary approach. The UN Entities engage with the above partners in the fields of (i) advocacy and communication; (ii) programme development/implementation; (iii) policy support/policy advice; (iv) know-how and expertise exchange and (v) dissemination and outreach.

4.2.2. Modalities of UN Engagement

Based on their corporate business models, frameworks and procedures, the UN Entities' engagement modalities with the external partners may differ from each other. For some of the UN Entities such as WHO, WFP etc., Country Programme Documents may constitute the basis for formalizing partnerships with external partners. Some of the UN Entities such as UNICEF, the rolling work

plans form the basis for engagements. For some of the UN Entities such as UNDP, partnerships can be established/maintained on a project basis. The UN Entities use various engagement instruments such as Partnership Agreement, Responsible Party Agreement, Memorandum of Understanding, Declaration of Intent etc. based on the scope of the partnerships and the profile of the partners. UN-Private Sector partnerships call for a due diligence analysis.

UN and SAIs are also strategic partners as piloted through various initiatives globally. For instance, in partnership with the UN Resident Coordinator's Office in Türkiye, TCA has organized a series of awareness raising sessions on SDG localisation under EUROSAT TFMA (Task Force on Municipality Audit) activities. Capacity development in gender equality auditing, drafting Guidelines for audit of gender equality (gender audit), audit of preparedness for SDG implementation, training and awareness raising and written consultation with the UN Entities as part of a performance audit work are some other examples delivered by the relevant SAIs participating in the survey (Please refer to "Remarks 1" of the Survey Results presented in the Annex) in terms of launching in some way an engagement with the UN Entities at country-level.

4.3. Financing SDGs

The term development financing is centered around supporting the follow-up to the agreements and commitments reached during the three major international conferences on Financing for Development: in Monterrey, Mexico in 2002; in Doha, Qatar in 2008; and in Addis Ababa, Ethiopia in 2015. The Addis Ababa Action Agenda urges that all domestic and international resource flows, policies and national/international agreements be aligned with economic, social and environmental priorities.

Financing SDGs refers to a collective action for the achievement of SDGs by diverse actors: governments fostering enabling environments for financing and investment; the private sector mobilizing for medium and long-term sustainable investments; and champions of innovation (i.e. entrepreneurs, change agents, development partners and SDG financiers etc.) developing new solutions for financing the SDGs. The concept is based on the Addis Ababa Action Agenda's calls for nationally owned sustainable development strategies, supported by the Integrated National Financing Frameworks (INFFs) to achieve the 2030 Agenda. The INFF³ is a **strategic planning tool** to help governments and their partners to build more integrated approaches to financing sustainable development and aims at building greater **coherence across the governance of public and private financing** policies and promote greater collaboration among actors in each area of financing. Development can be financed through various resources: domestic public resources (government finance, public institutions, PPPs etc.); domestic private finance (commercial

finance, foundations etc.), international public finance (international development cooperation, official development assistance -ODA etc.); international private finance (foreign direct investments – FDI, portfolio investments etc.) and international non-commercial private finance (i.e. remittances etc.).

Based on the global know-how and context specific experience, the UN positions itself as a key partner to the Government and other stakeholders which (i) provides specialized tools, know-how and experience; (ii) conducts quality assessments, (iii) provides policy options for decision makers; (iv) initiates catalytic, innovative and pilot interventions, (v) and acts as a facilitator concerting the efforts of the key financiers of sustainable development in collaboration with the Government (i.e. EU, IFIs, member states, private sector etc.).

3- For tools, country examples etc: INFF Knowledge Platform: <https://inff.org/>

5. COOPERATION BETWEEN THE UN AT COUNTRY-LEVEL AND SAIS FOR SDG-RELATED AUDITS

5.1. Overview of the Phases of SDG-related Audits: Exploring Possible Interaction Points (PIPs) of SAIs with UN Entities at Country-Level

The aim of the Paper, up to this Chapter, is designed to provide an understanding to the reader to assess, on the one hand, the SAI's evolving role to play in national efforts to implement the SDGs and on the other hand, the UN specific coordination mechanisms and arrangements in support to implement SDGs.

Having an understanding on the interconnectedness of SDG implementation and SDG auditing and the criticality of the UN-SAI engagement, this Chapter focuses on exploring new channels for the mutual exchange of expertise, experience, and knowledge with the UN Entities at country-level in the lines of (i) implementation of the SDGs and (ii) any kind of SAIs' work carried out with SDG perspective in the context of SDG preparedness/implementation.

In this regard throughout this Chapter, main lines of cooperation areas between the UN and SAIs in the SDG-related audit processes are defined and Possible Interaction Points (PIPs) are presented along with the related challenges/supportive ideas/notes for ensuring the multidimensional thinking.



These Possible Interaction Points (PIPs) and related opportunities/challenges attached to them and presented below in this Chapter were in general based on the negotiations carried out between the TCA and the UN Entities in Türkiye throughout this Project as well as on the discussions raised at the Multi-stakeholder consultation workshop with UN Entity representatives that took place in June 2022. Also, valuable perspectives of several member SAIs who made the peer review of this Paper were also reflected. Therefore, it is considered important to remind that these statements and suggestions are the product of an efficient brainstorming carried out by experts in the field, that freethinking is always necessary to take innovative and relevant steps, and that every statement in this document is always open to discussion and development.



5.1.1. General Research and Selection of Audit Topics/Subject Matters

The first step in the audit is the topic selection stage, where it is determined which topics will be audited. In order to determine the audit topics, first of all, general research should be carried out by the auditors and possible audit topics should be analyzed and listed in order of importance. Following the detailed research, proposals for audit topics are prepared which include the following basic information:

- ✓ **Audit purpose/possible main question** (Key Question)
- ✓ **Information about the subject matter** (relevant public administrations, processes and resources, objectives and targets related to the subject, etc. relying on the mandate of the SAI), (research is made for the recognition and understanding of the subject; institutions, organizations, projects, activities, systems and processes that are likely to be within the scope of the audit are determined and brought together; good practice examples of the system, programmes, activities and projects should be sought)
- ✓ **Materiality** (INTOSAI-P 12 on “The Value and Benefits of Supreme Audit Institutions” emphasizes focusing on issues of high social importance and responding to the needs of citizens through audits. Also, another issue to be considered while making the materiality assessment is the connection of the issue with the SDGs. Issues directly related to the SDGs should be considered material.)
- ✓ **Problematic and risky areas** (Significant changes in the size of financial resources related to an activity or in the amount of these resources or appropriations, for example, areas that have not been examined before, as well as media and other stakeholder inputs can be considered as risky areas)
- ✓ **Auditability** (it should be evaluated whether disclosure of audit results is appropriate in terms of timing and will have a beneficial added value, or whether it is possible to obtain, collect and analyze relevant and significant information and evidence on the subject of the study, or whether a social problem can be properly translated into an audit problem in terms of audit criteria to be reported; or whether there is a potential for change in terms of adding value to a certain process/project/programme with the audit)

Figure 4. The value and benefits of SAIs



Source: INTOSAI-P 12 The Value and Benefits of Supreme Audit Institutions - making a difference to the lives of citizens

#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.

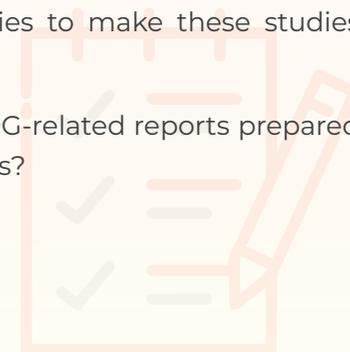
Sample Audit Question Set

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?



6. ANNEX: HIGHLIGHTS FROM THE SURVEY RESULTS

Main objective of this Project Group established by the TCA and this “Discussion and Recommendations Paper” as its output is to formalize/strategize the partnership between the TCA and the UN Entities in Türkiye, which in turn is expected to be for the benefit of all interested SAIs to be involved in SDG-related audit processes by cooperating with UN Entities at country-level.

In order to enrich the content of this Paper, a short survey was applied to EUROSAI members as an integral part of the PG activities. The aims of the survey were to briefly explore the respondent SAI’s individual experiences, if any, regarding cooperation with UN Entities at country-level in case of any SDG-related audit work and to gather some opinions on the relevance/significance/necessity/methods of this kind of cooperation.

27 members⁴ responded to the survey, the details and derivations of which are presented below:

4- 22 members provided their responses on forms while five members provided via e-mail, underlining that their SAIs do not have any direct cooperation or any kind of engagement with UN Entities at country-level or even no UN Entity exists in the country, which made this survey N/A for them. To this end, derivations in Remark 1 are based on 27 responses and in Remark 2 on 5 responses while derivations in Remarks 3-5 are based on 22 responses in the filled forms, in Remarks 6-17 on 20 responses and in Remark 18 on 21 responses.

Respondents

22 member SAIs provided their responses filling in the survey forms:

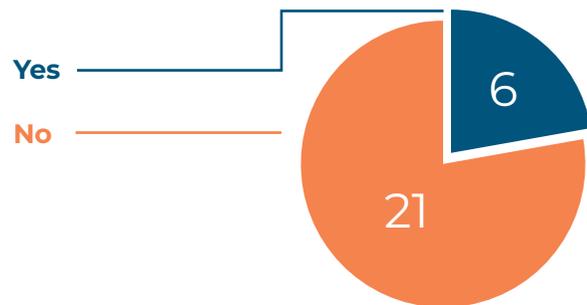
1	Albania
2	Azerbaijan
3	Belgium
4	Bosnia and Herzegovina
5	Croatia
6	Cyprus
7	Denmark
8	Estonia
9	Finland
10	Greece
11	Ireland
12	Kosovo
13	Latvia
14	Lithuania
15	Moldova
16	North Macedonia (Republic of)
17	Portugal
18	Romania
19	Slovak Republic
20	Sweden
21	Türkiye
22	United Kingdom

5 members provided their quick responses via e-mail⁵:

1	Czech Republic
2	European Court of Auditors (ECA)
3	Italy
4	Liechtenstein
5	Spain

5- (underlining that their SAIs do not have any direct cooperation or any kind of engagement with UN Entities at country-level or even no UN Entity exists in the country, which made this survey N/A for them)

Has your SAI launched any kind of engagement (getting in touch with UN Country officials as a means of external stakeholder engagement during audits/works, signing a cooperation agreement between, training engagements etc.) with UN Entities at country-level related to the works under its authorization?



If your answer is “Yes, in the context of SDGs” to the previous question, which UN Entities at country-level has your SAI carried out this kind of engagement and around which scope(s)? If there is more than one engagement, please specify them below individually.

REMARK

1

Out of 27 respondents, 21 respondents declared that their Institution has not launched any kind of engagement with the UN Entities at country-level in relation to the works under its authorization while 6 respondents responded positively (4 had engagements in the context of SDGs and two had engagements in the Other Category) in terms of launching an engagement in some way in areas such as:

- ✓ SAI’s capacity development in gender equality auditing, drafting Guidelines for audit of gender equality (gender audit), having an understanding of methodology for Gender Responsive Budgeting, exploring ideas for parallel regional gender audit with main focus on the implementation of SDG5 - Gender Equality. (Based on Memorandum of Understandings (MoUs) with UN Women at country-level)
- ✓ Audit of preparedness for SDG implementation,
- ✓ Audit capacity development activities other than those specifically based on SDGs;
- ✓ training and awareness raising or
- ✓ written consultation with UN Entities as part of performance audit work.

Country Examples for UN-SAI Engagement at Country-Level



SAI Albania and UN Women in Albania signed a MoU in 2021 aiming the development of SAI Albania's capacities in gender auditing, with the scope to provide support on mainstreaming gender in the auditing processes and to advance the oversight and accountability to gender equality commitments.



SAI Bosnia and Herzegovina and UN Women at country-level signed a MoU to advance the implementation of gender equality, including a performance audit to be carried out on gender equality on a regional level. SAI Bosnia and Herzegovina also engaged with UNDP at country-level through conducting interviews during the execution phase of the performance audit "Preparedness of the Institutions of Bosnia and Herzegovina to implement the 2030 Agenda".



SAI Kosovo had an engagement with UN Women in Kosovo for training in gender equality and for the upcoming period, SAI Kosovo has intention to have a cooperation with the UN Women on a topic about domestic violence which will be part of the audit period 2022/2023.



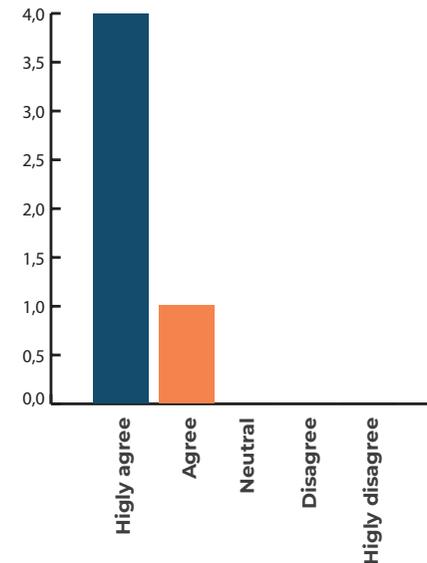
SAI North Macedonia and UN Women at country-level signed a MoU aimed at promoting implementation of gender equality obligations in line with national laws and policies as well as international commitments. To meet the objectives set, series of workshops were held. In cooperation with experts and logistical support of UN Women, SAO developed Guidelines for audit of gender equality (gender audit). During performance audits conducted on gender equality, expertise of UN Women was used. SAI of North Macedonia will be coordinator of the performance audit on gender equality carried out on a regional level in 2023. SAI of North Macedonia also signed a two year MoU with UNDP at country-level which defines series of activities to be implemented including audit of SDG; environmental audits, support for institutional and organizational development capacities, strengthening transparency and accountability through digitization of processes and services etc. Also series of workshops were held with UNDP support.



SAI Türkiye had engagement with UNDP in Türkiye through interviews conducted during the planning phase of the audit on "Assessment of the Preparation Process for Implementing the Sustainable Development Goals". With UN RCO in Türkiye, engagement has been initiated for the organization of awareness raising sessions on SDG localisation under EUROSAT TFMA Activities and now been continuing through this EUROSAT Project on "Collaboration with Country-Level UN Entities in the context of SAIs' SDG-related Audit Processes". SAI Türkiye plans to sign a Declaration of Intent with UN RCO concerning cooperation in meeting the 2030 Agenda for Sustainable Development in Türkiye. SAI Türkiye also signed Protocols with UNICEF and UNHCR for the audit of funds provided by these international organizations to the public entities in Türkiye.

If your answer is “Yes, in the context of SDGs” to question above, please indicate the phase(s) of the work/audit that your SAI and UN Entities at country-level engaged through, and feel free to check all the boxes that applies to your experience.

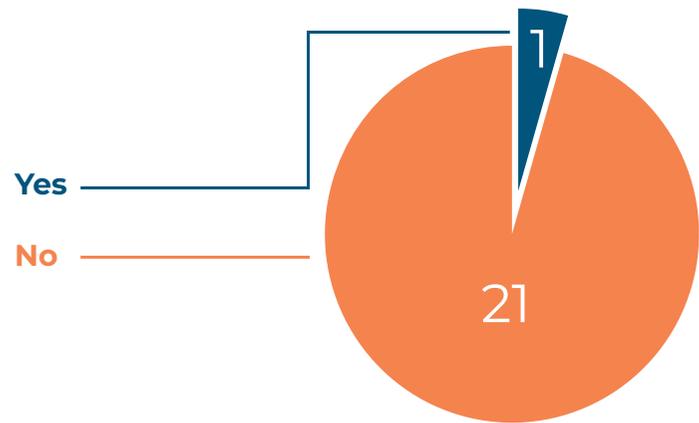
If your answer is “Yes, in the context of SDGs” to question above, does your SAI find this engagement value adding to the process?



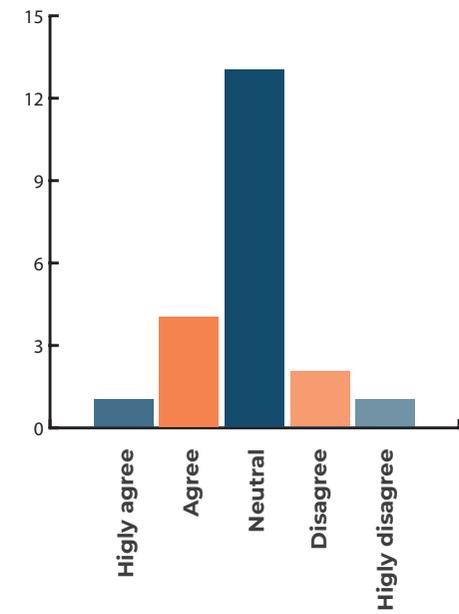
REMARK 2 The SAIs which have somehow engaged with UN Entities at country-level carried out this engagement mostly in the execution phase of the SDG preparedness audits/implementation audits/other SDG-related audits. Contextual analysis phase to define themes and scope, planning phase, designing phase of the audit question sets and reporting phase were also declared as audit phases that include engagement initiatives.

All SAIs that have expertise in collaboration with UN Entities highly agree/agree that this engagement is value adding to the process.

Has your SAI ever been included in any stage of the preparation of Voluntary National Review (VNR) and/or Voluntary Local Review (VLR)?



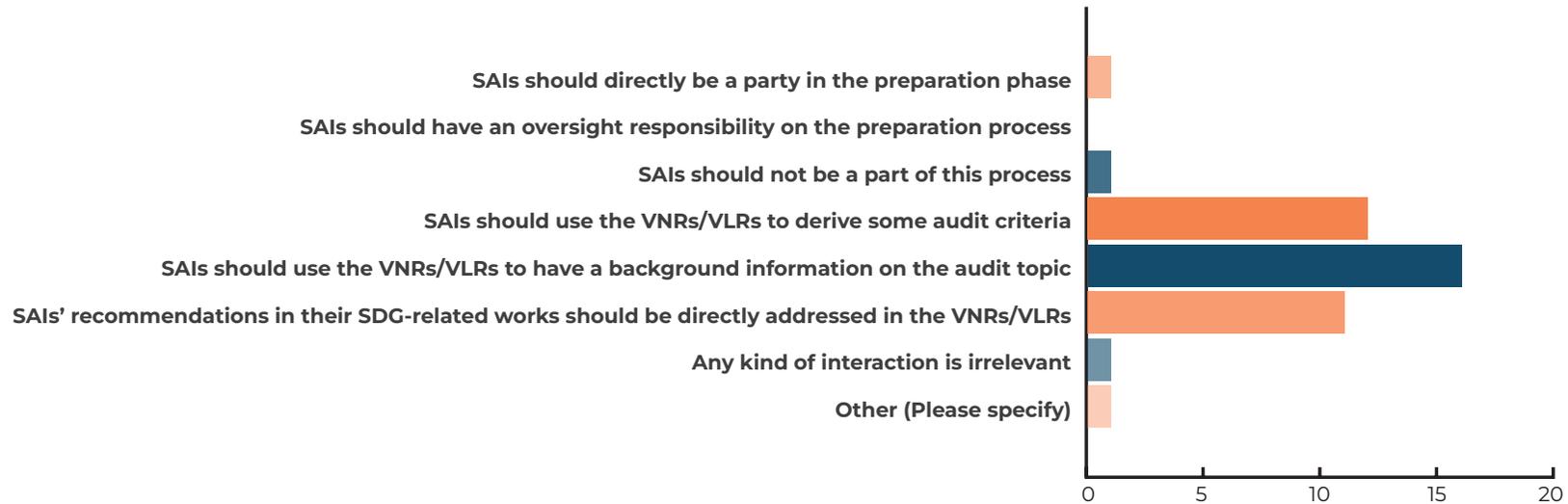
Does your SAI find it relevant to be a part of the preparation phase of Voluntary National Review (VNR) and/or Voluntary Local Review (VLR)⁶?



REMARK 3 Out of 22 respondents filling in the survey forms, all except 1 replied that their Institutions have never been involved in any stage of the preparation of Voluntary National Review (VNR) and/or Voluntary Local Review (VLR). Furthermore, 13 out of 21 declared their position as neutral in finding it relevant to be a part of this process while 5 respondents highly agree/agree with this idea and 3 highly disagree/disagree.

⁶- 1 SAI out of 22 did not provide any reply to this question; therefore the analysis of this question below is based on 21 replies.

How should the interaction between SAIs and VNRs/VLRs be defined? (Multiple answers possible)



REMARK 4 About the possible ways of interaction between the work of SAIs and process of VNRs/VLRs, most of the respondent SAIs (16 out of 22) agree that SAIs should/could use the VNRs/VLRs to have a background information on the audit topic.

REMARK 5 The use of the VNRs/VLRs by SAIs to derive some audit criteria and including SAIs' recommendations in the SDG-related works in the relevant VNRs/VLRs are the other popular options (12 and 11 respondents out of 22 agree with these ideas respectively) as possible ways of interaction.



Some specific remarks from the survey responses regarding the interaction between SAIs and VNRs/VLRs:

- It was highlighted that a SAI should not be directly involved in the VNR process as this might affect its independence in carrying out SDG-related audits and also since these reports are considered as government reports. Furthermore, it was noted that as the process is voluntary it may be difficult for an independent statutory body to get involved in auditing or checking the assessment made by the government.
- On the other hand, use of VNRs/VLRs can be conceived as a helpful source of information for an SAI to help with strategic planning of audits based on risks to public spending. Furthermore, the 2030 Agenda envisions voluntary and country-led follow-up processes that are built on existing follow-up processes and based on quality data, involve all relevant stakeholders and are open, inclusive, participatory and transparent. Thus, the VNRs/VLRs can serve both as a source of background information on the current progress of SDGs and a source of audit criteria (e.g., has the follow-up process been truly inclusive and transparent?).
- There are some examples that SAIs' audit findings and recommendations are addressed in the VNRs pointing out the fact that government bodies responsible to prepare such reports may use SAI's work in the preparation of their assessment for the review.
- There are also some individual examples that;
 - ✓ UN officials get in touch with an SAI annually for meetings to discuss general developments (not related to SDGs) in a country based on audit work; or
 - ✓ An SAI is approached by the government body responsible to prepare the VNR for getting information about the activities, projects and programs realized by the SAI on institutional level related with the SDGs followed by a review stage of the draft VNR by the SAI.



Please see the statements below and choose the option that best describes your expectations from a possible engagement between SAI and UN Entities at country-level. (Please check only one option for each statement)

Participants to the Survey were asked to choose the best statements to describe their expectations from a possible engagement between an SAI and UN Entities at country-level. The results⁷ of this evaluation are presented below:

<p>Engagement between a SAI and UN Entities at country-level should be set at the planning phase of the audits/works on SDGs.</p>		<p>Highly Agree: 1</p> <p>Agree: 12</p> <p>Disagree: 7</p> <p>Highly Disagree: -</p>
<p>Engagement between a SAI and UN Entities at country-level should be set even at the contextual analysis phase during the identification of theme and scope of the audit/work in order to make best use of scarce audit resources.</p>		<p>Highly Agree: 3</p> <p>Agree: 11</p> <p>Disagree: 6</p> <p>Highly Disagree: -</p>

REMARK 6 Out of 20 respondents, 13 agreed that “Engagement between an SAI and UN Entities at country-level should be set at the planning phase of the audits/works on SDGs” while 14 highly agreed/agreed that this engagement should be set even at the contextual analysis phase during the identification of theme and scope of the audit/work in order to make the best of scarce audit resources.

⁷- 2 SAIs out of 22 that filled the forms did not provide answer to this question; therefore the results in Remarks 6-17 are based on 20 feedbacks.

UN Entities can provide guidance in establishing the organic link between the issue and the SDGs and can assist in compiling good practice examples.



Highly Agree: 4

Agree: 12

Disagree: 4

Highly Disagree: -

REMARK

7

16 respondents highly agreed/agreed that “UN Entities can provide guidance in establishing the organic link between the issue and the SDGs and can assist in compiling good practice examples”.

SAIs may organize specific protocols with UN Entities at country-level or directly with UN RC Offices based on a formal due diligence process at the very beginning of the audit process to facilitate the knowledge sharing among and to clear the hesitations of partners.



Highly Agree: 1

Agree: 10

Disagree: 9

Highly Disagree: -

REMARK

8

The idea of “concluding specific protocols with UN Entities at country-level or directly with UN RC Offices based on a formal due diligence process at the very beginning of the audit process to facilitate the knowledge sharing among and to clear the hesitations of partners” come up as a rather controversial issue among the respondents since no overwhelming majority was achieved for either case. 11 respondents agreed with the idea while 9 did not.

There is no need for a specific engagement between a SAI and UN Entities at country-level during audits/works on SDGs; UN country specific documents/publications are enough for auditors to get informed about the topic and derive some criteria.



Highly Agree:	-
Agree:	11
Disagree:	8
Highly Disagree:	-

REMARK

9

In consistency with the nearly break-even situation above, 11 respondents stated that “There is no need for a specific engagement between an SAI and UN Entities at country-level during audits/works on SDGs; UN country specific documents/publications are enough for auditors to get informed about the topic and derive some criteria” while 8 disagreed with this idea. One of the latter asserted that no reliance should be placed on documents without discussion or further work even if an engagement is established. One respondent, without choosing any option, explained that the need for a specific engagement depends on the specific circumstances.

Focus group meetings with UN Entities at country-level as a means of engagement possess great potentials for informing planning and conduct of audits/works on SDGs.



Highly Agree:	2
Agree:	16
Disagree:	1
Highly Disagree:	1

REMARK

10

All respondents (2 highly agree/16 agree) except 2 SAIs supported the idea of organization of focus group meetings with UN Entities at country-level since such meetings, as a means of engagement, possess great potential for informing planning and conduct of audits/works on SDGs.

Some methods such as focus group meetings may be perceived as engagements of revealing some hidden information which may create hesitation among UN Entities at country-level.



Highly Agree: 1

Agree: 5

Disagree: 11

Highly Disagree: 2

REMARK

11

In accordance with the clear support indicated above for the focus group meetings, the statement “Some methods such as focus group meetings may be perceived as engagements that reveal some hidden information and may create hesitation among UN Entities” was not supported by the respondents; 13 out of 20 highly disagreed/disagreed with this idea.

Risk assessments, made by SAIs as well UN Entities, which are related to the subject of the audit and are likely to overlap/match, may be evaluated together, and support can be requested from UN Entities in this regard.



Highly Agree: 1

Agree: 11

Disagree: 6

Highly Disagree: 1

REMARK

12

12 respondents, highly agreeing/agreeing, respond positively to the “evaluation of the risk assessments together, made by SAIs as well UN Entities, which are related to the subject of the audit and are likely to overlap/match” and support the idea of collaboration with UN Entities in this regard. Among the dissenting respondents, one raised the issue of the need to safeguard SAI independence and to follow quality standards in audit work.

UN Entities at country-level may contribute to the development of the most relevant SDG audit question sets



Highly Agree:	-
Agree:	13
Disagree:	6
Highly Disagree:	1

REMARK

13

13 respondents supported the statement “UN Entities at country-level may contribute to the development of the most relevant SDG audit question sets” while 7 respondents disagreed with this kind of interaction. Both sides, either supporting this idea or not, indeed has one major concern: SAI Independence.

UN Entities at country-level may contribute to the design of the most relevant audit recommendations since involving UN Entities at country-level as well as other related stakeholders in the process of recommendation development may contribute to the future expected impact of the recommendations.



Highly Agree:	1
Agree:	7
Disagree:	11
Highly Disagree:	1

REMARK

14

SAI Independence was also raised as an issue in relation to the possible contribution of UN Entities at country-level to the design of the most relevant audit recommendations. 12 respondents disagreed with the idea of “UN Entities at country-level may contribute to the design of the most relevant audit recommendations since involving UN Entities at country-level as well as other related stakeholders in the process of recommendation development may contribute to the expected impact of the recommendations” while 8 respondents found it favourable. As the expression of involving in the process may be perceived as a threat to independence, the idea of “taking advantage of” UN Agencies as well as other relevant stakeholders “even indirectly” when developing a recommendation by the auditor should be underlined here.



Some specific remarks from the survey responses regarding the contribution of UN Entities at country-level to the design of audit recommendations:

- On the one hand, involving UN Entities at country-level as well as other related stakeholders in the process of recommendation development may contribute to the expected impact of the recommendations and could be beneficial for gaining insight and focus on the audit topic.
- On the other hand, it is emphasized that auditors must be independent in gathering their audit evidence and formulating their conclusions and respective recommendations.

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 with technical expert view from the related UN Entities.



Highly Agree:	3
Agree:	16
Disagree:	-
Highly Disagree:	1

REMARK

15

All respondents (3 highly agree/16 agree) except one agreed that country Indicators on SDGs should not be perceived as the only accepted audit criteria. To put it another way, 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 benefiting from the technical expertise of the related UN Entities.

Related recommendations/results of the SAI audits/works on SDGs may be integrated into UN's strategic/operational frameworks



Highly Agree: 3

Agree: 15

Disagree: 2

Highly Disagree: -

REMARK

16

When this possible collaboration is evaluated in terms of its benefit to the UN Entities at country-level, almost all respondents (18 highly agree/agree) supported the idea of “Integration of the related recommendations/ results of the SAI audits/works on SDGs into UN’s strategic/operational frameworks at country-level”.

Related recommendations/results of the SAI audits/works on SDGs may contribute to the country-specific priorities of all key development partners which also contribute to the advancement of SDGs in a country



Highly Agree: 5

Agree: 15

Disagree: -

Highly Disagree: -

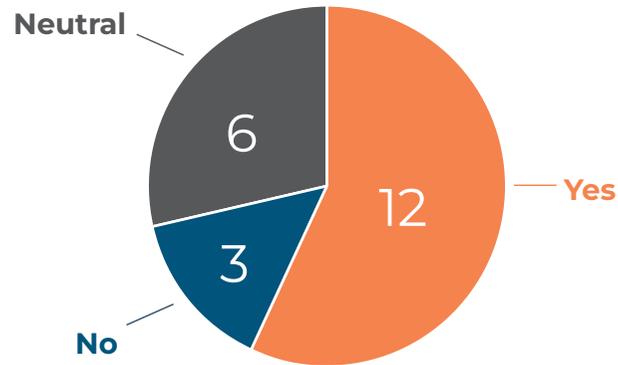
REMARK

17

Likewise, all respondents agreed that related recommendations/results of the SAI audits/works on SDGs may contribute to the country-specific priorities of all key development partners, which in turn contributes to the advancement of SDGs in a country.



Do you find it value adding for your SAI to benefit from a document that sets the general principles regarding the cooperative relations with UN Entities at country-level to be practiced in the SDG-related audit processes?



REMARK

18

Last but not least⁸, 12 respondents stated that they found it value adding for their Institution to benefit from a document that sets the general principles on the cooperation with UN Entities at country-level involved in SDG-related audit processes. 6 respondents stayed neutral while 3 respondents' approach was negative.



Some specific remarks from the survey responses regarding the value-adding nature of a specific document that sets the general principles on the cooperation of SAIs with UN Entities at country-level:

- Several respondents specifically underlined that, along with the general principles, practical examples, best practices etc. could also add value especially to SAIs with no previous experiences in cooperating with UN Entities in the SDGs agenda-context, and that any document or information that might be helpful in the audit process is welcomed.
- Having said that, whether they are applicable to the country in question as well as its laws and regulations should be considered.



⁸- 1 SAI out of 22 that filled the forms did not provide answer to this question; therefore the results are based on 21 feedbacks.

