Performance Audit ISSAIs and Auditing SDGs

12th PAS meeting
Johannesburg, South Africa, April 2019

Maria Lucia Lima
IDI Senior Manager
Department for Professional and Relevant SAIs
maria.lima@idi.no
Performance Audit of preparedness
73 SAIs and one subnational

ASOSAI: 14 SAIs
PASAI: 13 SAIs
CREFIAF: 15 SAIs
CAROSAI: 2 SAIs
OLACEFS: 16 SAIs + SAI Spain + 1 subnational
AFROSAI-E: 8 SAIs
EUROSAI: 3 SAIs
ARABOSAI (*)

(*) ARABOSAI will start in 2019 a cooperative audit on SDG implementation.
Audit objectives and questions

1. Adaptation into national context
   - Processes and institutional arrangements put in place
   - Information and involvement of citizens
   - Responsibilities allocated among various levels of government
   - Integration of economic, social and environmental dimensions

2. Resources and capacities
   - Identification of resources and capacities needed
   - Identification of cooperation and partnership
   - Measures to secure resources and capacities

3. Monitor, follow-up, review and report
   - Responsibilities assigned
   - Identification of performance indicators
   - Quality, availability and level of disaggregation of data
   - Participatory process
Insights from PA ISSAI perspective

- Current PA ISSAIs provide sufficient quality benchmarks for auditing SDGs

- The subject matter of SDGs requires a specific approach
  - Outcome orientation
  - Coherence
  - Leave no one behind
  - Multi stakeholder engagement

- SAIs which have just started PA did well

- Considerable capacity constraints experienced by SAIs
  - Conducting PA with cross cutting subject matter
  - Lack of awareness and skills related to PA ISSAIs
  - Lack of experience in systematic planning and documentation
  - Limited use of data gathering techniques
  - Lack of analytical skills
  - Limited experience with stakeholder engagement, especially non state actors
  - Descriptions vs concluding on objectives
  - Lack of balanced reporting
  - Lack of clear well written key messages
From preparedness to implementation

### From Preparedness to Implementation

<table>
<thead>
<tr>
<th>PA of Preparedness</th>
<th>IDI SDG Audit Model (ISAM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit of Preparedness</td>
<td>Audit of Implementation</td>
</tr>
<tr>
<td>Across the Agenda 2030</td>
<td>Related to individual SDG targets</td>
</tr>
<tr>
<td>Performance Audit</td>
<td>Link between performance, financial and compliance audit</td>
</tr>
<tr>
<td>Individual audit level</td>
<td>SAI level and individual audit level</td>
</tr>
<tr>
<td>Focus on coherence, integration, inclusion, participation</td>
<td>Focus on coherence, integration, inclusion, participation</td>
</tr>
</tbody>
</table>

**Performance Audit on preparedness for Implementation of SDGs**

**Audit of Implementation of SDGs**
ISAM Principles

- Focus on outcomes
- Recognise SAI diversity
- ISSAI based
- Inclusiveness
- Add value
Audit objectives and questions

Two levels

- SAI level
- Individual audit level

Strategic considerations at SAI level for SDG relevant audits

SDG relevant individual audits
PA, FA, CA
<table>
<thead>
<tr>
<th>Performance Audit</th>
<th>SDG Relevant Individual Audits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Audit</td>
<td></td>
</tr>
<tr>
<td>Compliance Audit</td>
<td></td>
</tr>
</tbody>
</table>
Moving Towards SDG Relevant Performance Audits

SDG Relevant PA

- Outcome based, linked to SDG targets
- Cross cutting across entities and programmes
- Examination of coherence and integration required
- Inclusion questions required
- Multi stakeholder engagement
- Need to have performance indicators

Entity, programme, process based
Examination of coherence not required
Inclusion questions required
Limited stakeholder engagement
May or may not have performance indicators

PA
### Targets

| 3.1 | By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births |

### Indicators

| 3.1.1 | Maternal mortality ratio |
| 3.1.2 | Proportion of births attended by skilled health personnel |

- Map all programmes, targets and entities that contribute to the achievement of this outcome
- Country level priority
- Inclusion and gender considerations in selection and scoping of target
- Multi stakeholder engagement
- Use of performance indicators
- Conclude on audit objectives
- Communicate key messages and recommendations
- Facilitate audit impact
Thank You