



# **Performance Audit ISSAIs and Auditing SDGs**

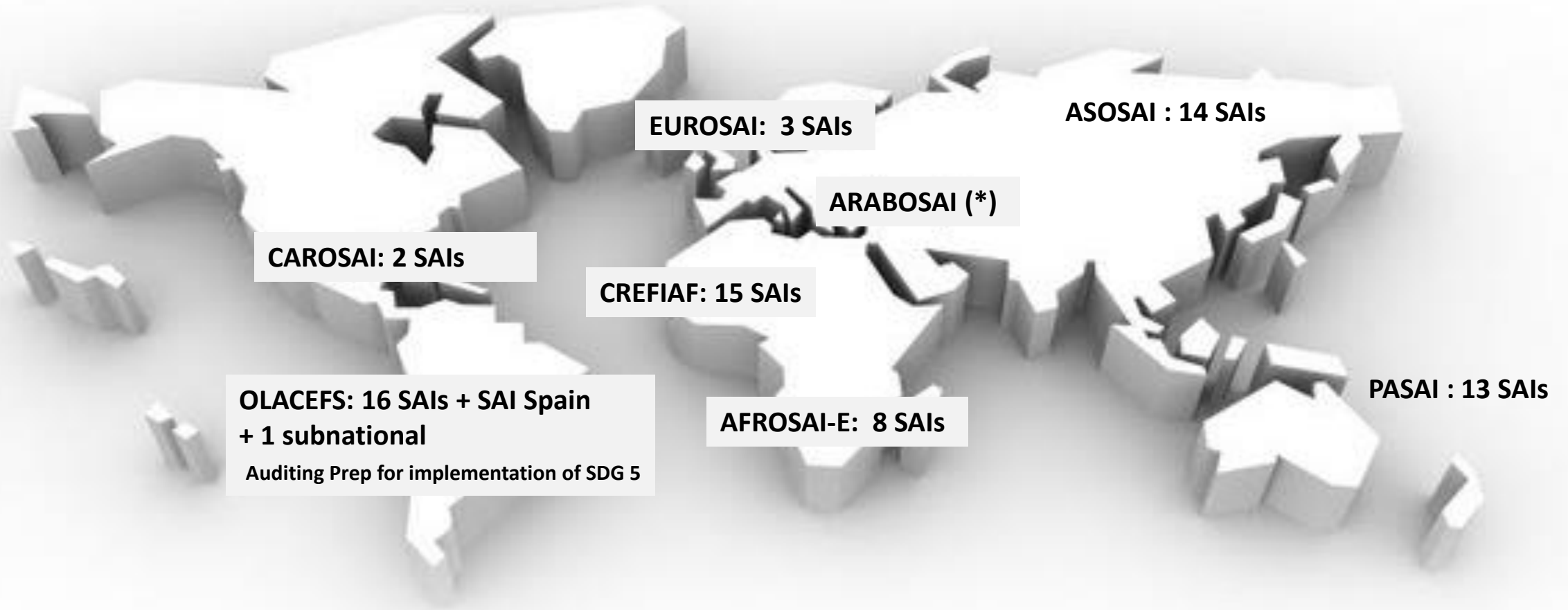
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# Performance Audit of preparedness

73 SAIs and one subnational



(\*) 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 gov.
- 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



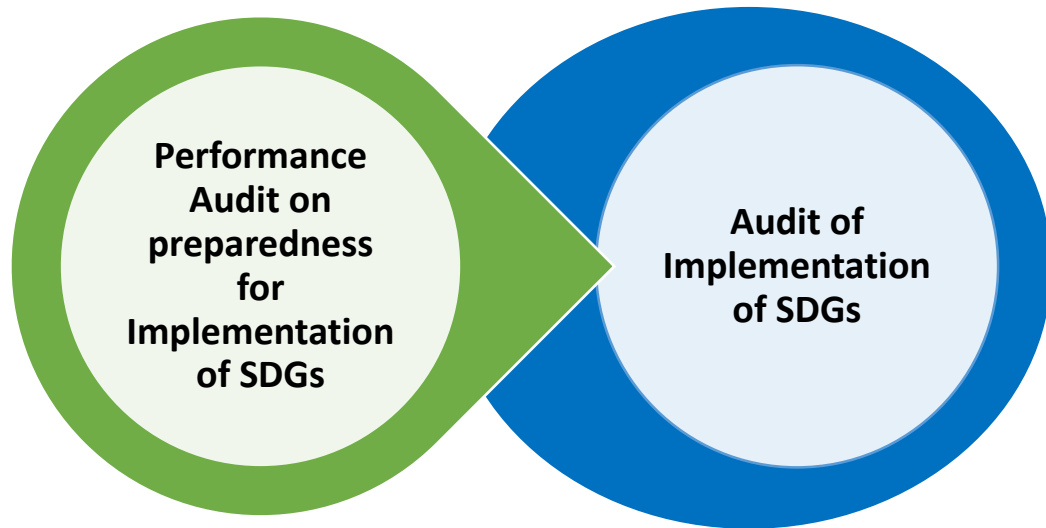
# Insights from PA ISSAI perspective

- 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



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



# ISAM Principles

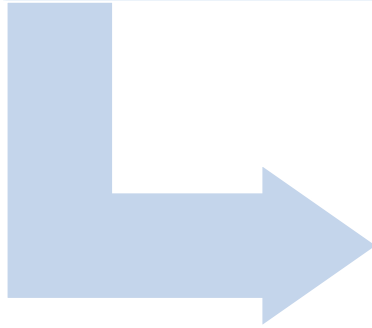


- Focus on outcomes
- Recognise SAI diversity
- ISSAI based
- Inclusiveness
- Add value



# Two levels

Strategic considerations at SAI level for SDG relevant audits



SDG relevant individual audits  
PA, FA, CA

SAI level

Individual audit level



# Performance Audit

Financial  
Audit

Compliance  
Audit

**SDG Relevant  
Individual  
Audits**





## PA

Entity, programme,  
process based

Examination of coherence  
not required

Inclusion questions  
required

Limited stakeholder  
engagement

May or may not have  
performance indicators

## 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

**Moving  
Towards SDG  
Relevant  
Performance  
Audits**



## 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

Illustration

PA

*Thank*

*You*