



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION



In partnership with
Canada



Auditing the Implementation of Sustainable Development Goals (SDGs)

AFROSAI – E Technical Conference

November 2023



This Workshop is based on course materials co-developed by the Canadian Audit and Accountability Foundation and the Office of the Auditor General, Canada as well as collaboration with other Canadian and international members of a product development Advisory Committee.

The CAAF Facilitators



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Agenda

November 9, 2023 | 9:30 – 12:30 | Demystifying the audit of SDGs

- What are SDGs and why are they important?
- Linkages with sustainability and climate-related disclosures
- What is an SDG audit and why should you do it?
- SDG Audits and Levels of Integration
- 10 Tips to audit SDGs

About the Canadian Audit and Accountability Foundation

Public sector auditors

- National (SAI)
- Provincial/state
- Municipal
- Internal auditors

Audit and oversight committees



Research Training Mentoring

A not-for-profit organization dedicated to strengthening public sector performance audit and accountability



UN Sustainable Development Goals



SUSTAINABLE DEVELOPMENT GOALS



5 Ps of Sustainable Development



People

- Goals 1- 5 :- End poverty and hunger, in all its forms and dimensions, and to ensure that all human beings can fulfill their potential in dignity and equality and in a healthy environment.

Planet

- Goals 6,12-15 Protect the planet from degradation, through sustainable consumption/production/management of natural resources and by taking action on climate change, so that the planet can support the needs of present and future generations.

Prosperity

- Goals 7-11 Ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.

Peace

- Goal 16 - Foster peaceful, just and inclusive societies, which are free from fear and violence. There can be no sustainable development without peace and vice versa

Partnership

- Goal 17 - Implement this agenda through a global partnership, based on a spirit of solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.

SDGs unfold into targets and indicators – Example:



Targets

- **3.1** By 2030, reduce global maternal mortality ratio to less than 70 per 100,000 live births.
- **3.2** By 2030, end deaths of newborns and children under 5 years of age, reducing neonatal mortality to 12 per 1,000 live births and under-5 mortality to 25 per 1,000 live births.
- **3.3** By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.

Indicators

- 3.3.1 Number of new HIV infections per 1,000
- 3.3.2 Tuberculosis incidence per 100,000 population
- 3.3.3 Malaria incidence per 1,000 population
- 3.3.4 Hepatitis B incidence per 100,000 population

Triple Bottom Line – How 5 Ps correspond to financial reporting

- Let's watch this video together
- [Triple Bottom Line](#)

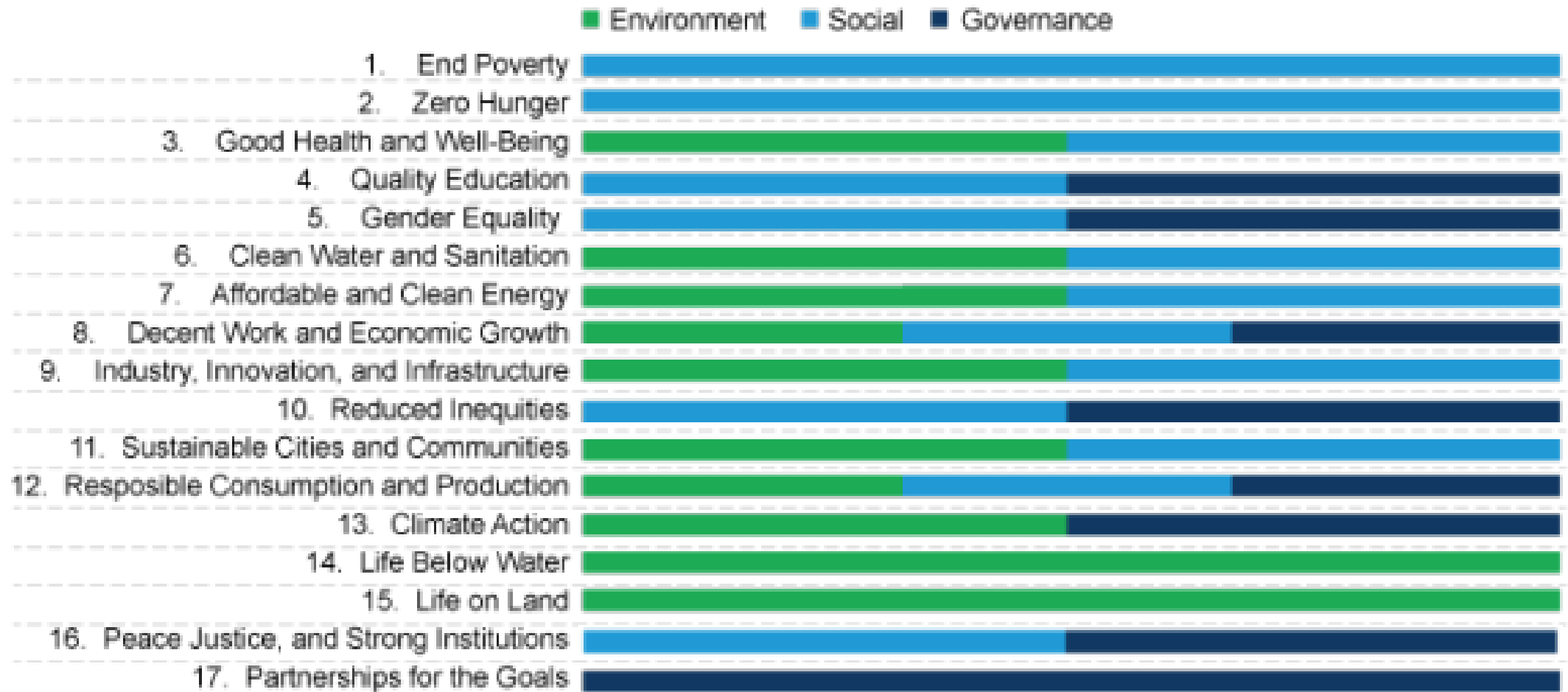
Triple Bottom Line



Video

ESG and SDG mapping

Figure 1: Mapping ESG Factors to the 17 SDGs



<https://www.ifac.org/system/files/publications/files/IPSASB-Sustainability-Reporting-CP.pdf>



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Environmental, Social and Governance (ESG) Reporting

- Until recently, voluntary non-standardized reporting had begun
- ISSB / IFRS - IFRS S1 and S2 Sustainability and Climate-related Disclosures – June 2023
 - Global convergence around Task Force on Climate-Related Disclosures (TCFD) Recommendations 2017 and Global Reporting Initiative (GRI Standards) – Universal, Sector and Topic Standards
 - Reporting Periods commencing 1 January 2024
 - For-profit and public sector entities



ESG Reporting – S1 and S2

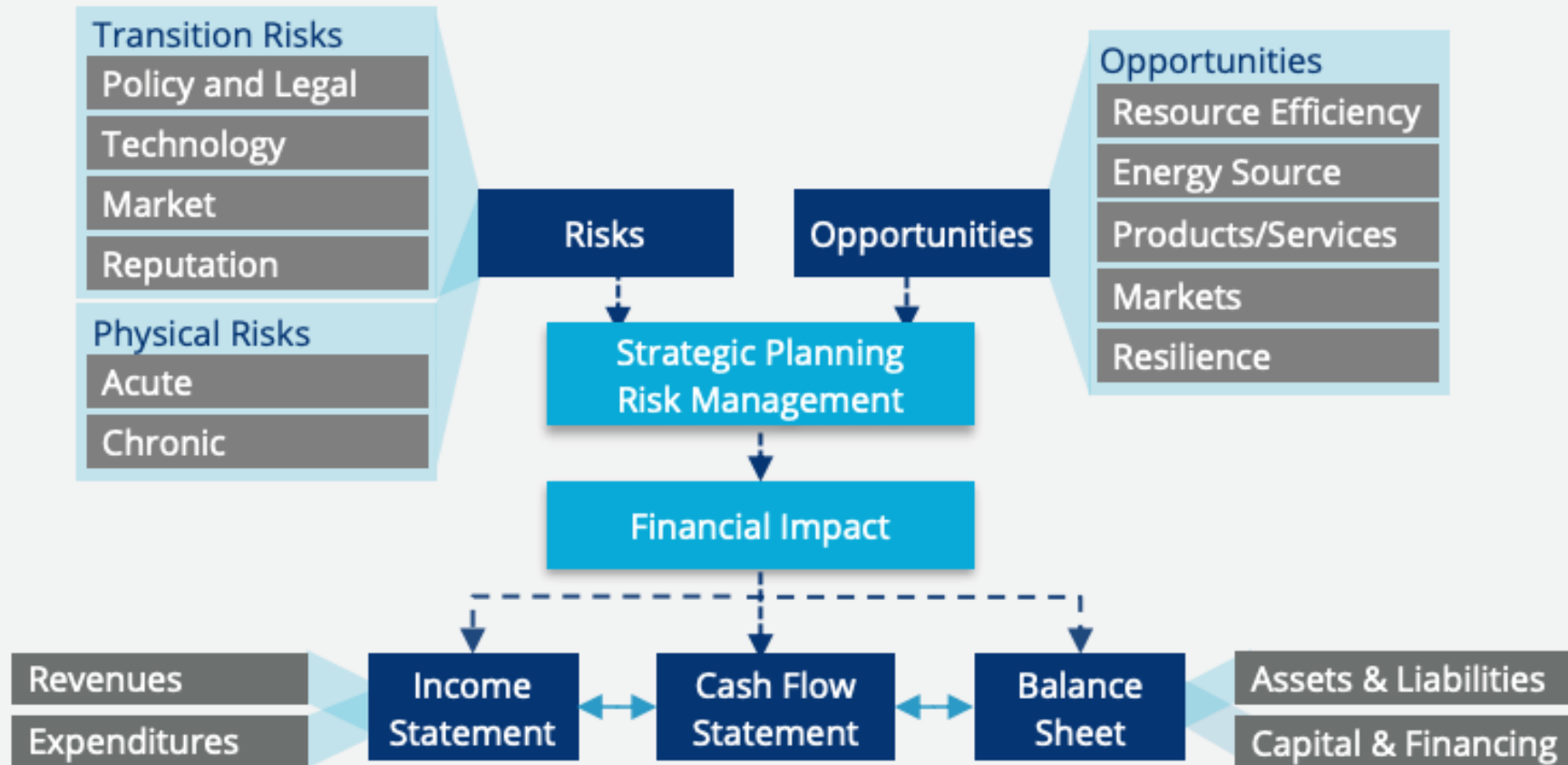
- **Focused on financial risks and opportunities** (sustainability and climate related) throughout the organizations' value chain
- Designed to solicit decision-useful, forward-looking information on financial impacts – investors are using ESG information to make capital allocation decisions
- Use of Scenario Analysis
- Four core elements: governance, strategy, risk management, and metrics and targets
- Consider IFRS sustainability-related disclosure standards, as well as the disclosure topics in the Sustainability Accounting Standards Board (SASB) standards (which are organized by industry)



ESG Reporting – IFRS/TCFD Disclosures

Figure 1

Climate-Related Risks, Opportunities, and Financial Impact



Source: <https://assets.bbhub.io/company/sites/60/2021/10/FINAL-2017-TCFD-Report.pdf>



ESG Public Sector Reporting

- Public Sector Reporting – Why?
 - OECD countries' government expenditure is 40% of GDP (OECD 2021 Report)
 - Government bonds make up almost 40 %of US\$100 trillion global bond market, and public funding and financing make up a significant proportion of global financial activity. (Jan 2022, World Bank)
 - SDGs will present Public Financial Management (PFM) challenges including decisions over taxation levels, expenditure allocation, and debt financing.
 - These PFM challenges underline the need for high-quality sustainability reporting
- [IPSASB Consultation Paper - Advancing Public Sector Sustainability Reporting](#)
May 2022
 - Propose a similar approach to TCFD and IFRS S2 climate-related disclosures
 - [Consultation Paper May 2022](#)
 - [Exposure Draft expected by September 2024](#)



What do you know about the SDGs – Pop Quiz

Question	Answer
How many SDGs are there?	17
How many targets and indicators are there?	169 and 232
What are the three dimensions?	Environmental, Social and Economic
SDGs are universal - What does this mean?	Apply to all countries
No poverty, zero hunger, good health and well-being, quality education and gender equality relate to which P?	People
SDGS are legally binding upon governments	No

Quiz - Table Groups

- 6 questions
- Use red/orange/green cards
 - a. Red
 - b. Orange
 - C. Green



SDG
Quiz

Source: <https://practicalaction.org/knowledge-centre/resources/sdgs-quiz/>

In 1980, roughly 40% of the world's population lived in extreme poverty, with less than \$2 per day. What is the share today?

- a. 10%
- b. 30%
- c. 50%

a. 10%



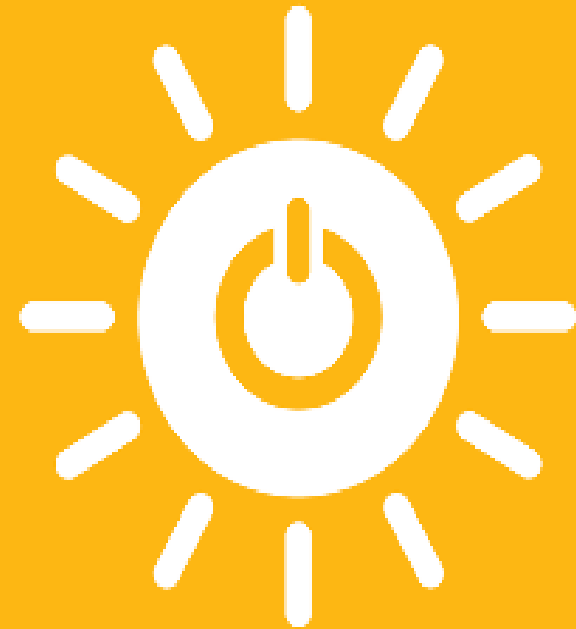
What is the most used renewable energy in the world?

- a. Solar
- b. Wind
- c. Hydro

c. Hydro

N.B. Hydro makes up approximately 1/5 of global electricity production

7 AFFORDABLE AND CLEAN ENERGY



How much of the world's wealth does the richest 1% of the population have?

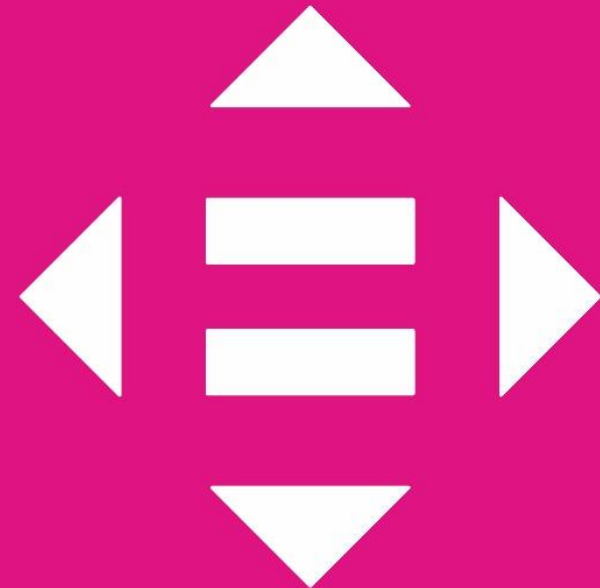
a. 15%

b. 30%

c. 50%

c. 50%

10 REDUCED
INEQUALITIES



What happens to the average global temperature if we halve the annual net emissions of CO₂ today?

- a. It decreases
- b. It stays the same
- c. It keeps increasing

Answer: C. It keeps increasing

13 CLIMATE ACTION



Take a short Break!

20 min. **BREAK**



Energizer – Brain Break!

- Walk to the front of the room and find the card representing the SDG that is most important to you personally
- We will take a picture of the group with 'their' SDG card



Energiser



Where are we in terms of achievement of these goals?

- In Africa
- Rwanda

Africa SDG Ranking

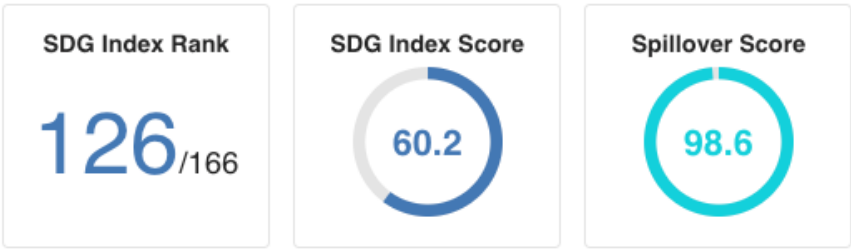
Figure 13 2020 Africa SDG Index Ranking

Rank	Country	Score
1	Tunisia	67.10
2	Mauritius	66.79
3	Morocco	66.30
4	Algeria	65.90
5	Cabo Verde	65.59
6	Egypt	65.44
7	Botswana	63.93
8	Ghana	62.69
9	South Africa	62.20
10	São Tomé and Príncipe	61.61
11	Senegal	58.69
12	Kenya	58.54
13	Namibia	58.31
14	Gabon	58.07
15	Côte d'Ivoire	57.67
16	Rwanda	57.65
17	Tanzania	57.00
18	Burkina Faso	55.90
19	Uganda	55.71
20	The Gambia	55.53
21	Togo	54.41
22	Ethiopia	54.15
23	Zimbabwe	53.79
24	Mauritania	53.78
25	Benin	53.53

Rank	Country	Score
27	Zambia	53.25
28	Mali	53.22
29	Eswatini	52.94
30	Libya	52.70
31	Malawi	52.64
32	Lesotho	52.43
33	Mozambique	52.17
34	Sierra Leone	51.59
35	Djibouti	51.30
36	Angola	51.18
37	Republic of Congo	50.81
38	Niger	50.47
39	Burundi	50.37
40	Guinea	50.20
41	Liberia	49.33
42	Nigeria	48.84
43	Madagascar	47.94
44	Sudan	47.85
45	Comoros	46.98
46	Guinea-Bissau	46.37
47	Democratic Republic of Congo	44.83
48	Eritrea	44.17
49	Somalia	42.73
50	Chad	40.34
51	Central African Republic	38.05

<https://sdsna.github.io/2020AfricaIndex/2020-rankings-and-scores.pdf>

Rwanda – SDG Dashboard



SDG Dashboards and Trends

Click on a goal to view more information.



Dashboards: ● SDG achieved ● Challenges remain ● Significant challenges remain ● Major challenges remain ● Information unavailable

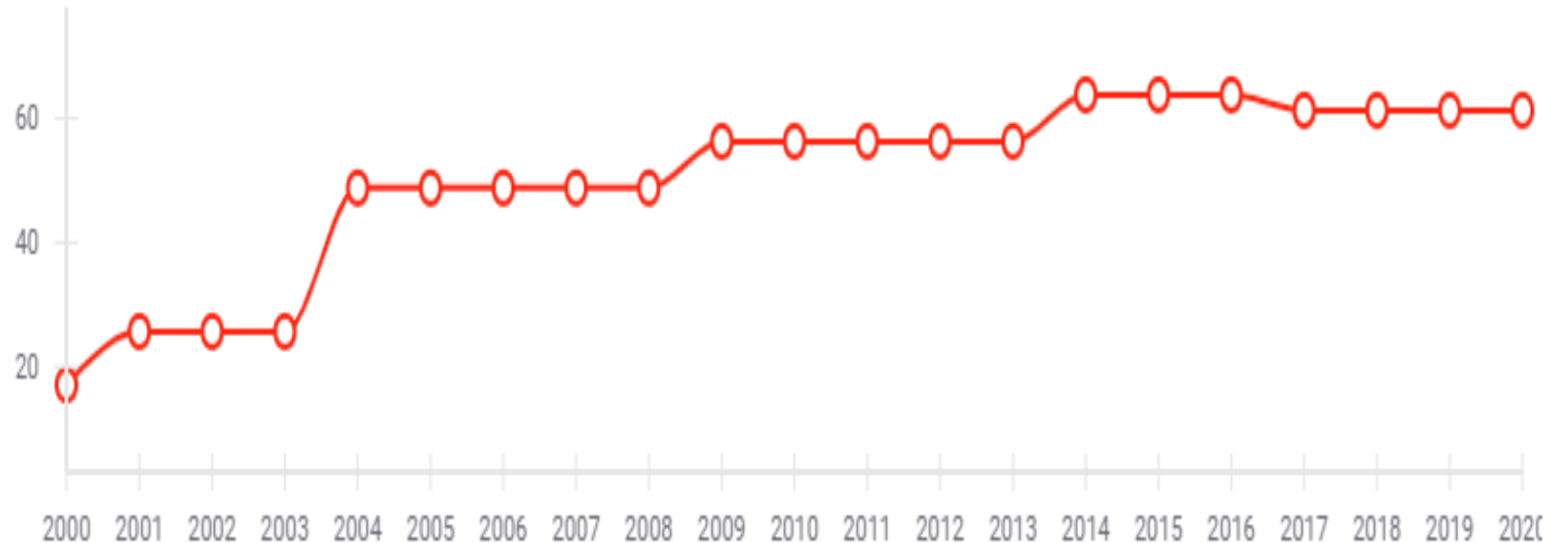
Trends: ↑ On track or maintaining SDG achievement ↗ Moderately improving → Stagnating ↓ Decreasing ●● Trend information unavailable

Source:
<https://dashboards.sdgindex.org/profiles/rwanda>

Country Profile Rwanda

The proportion of seats held by women in single or lower houses of parliament increased from **17.1 %** in **2000** to **61.3%** in **2020**.

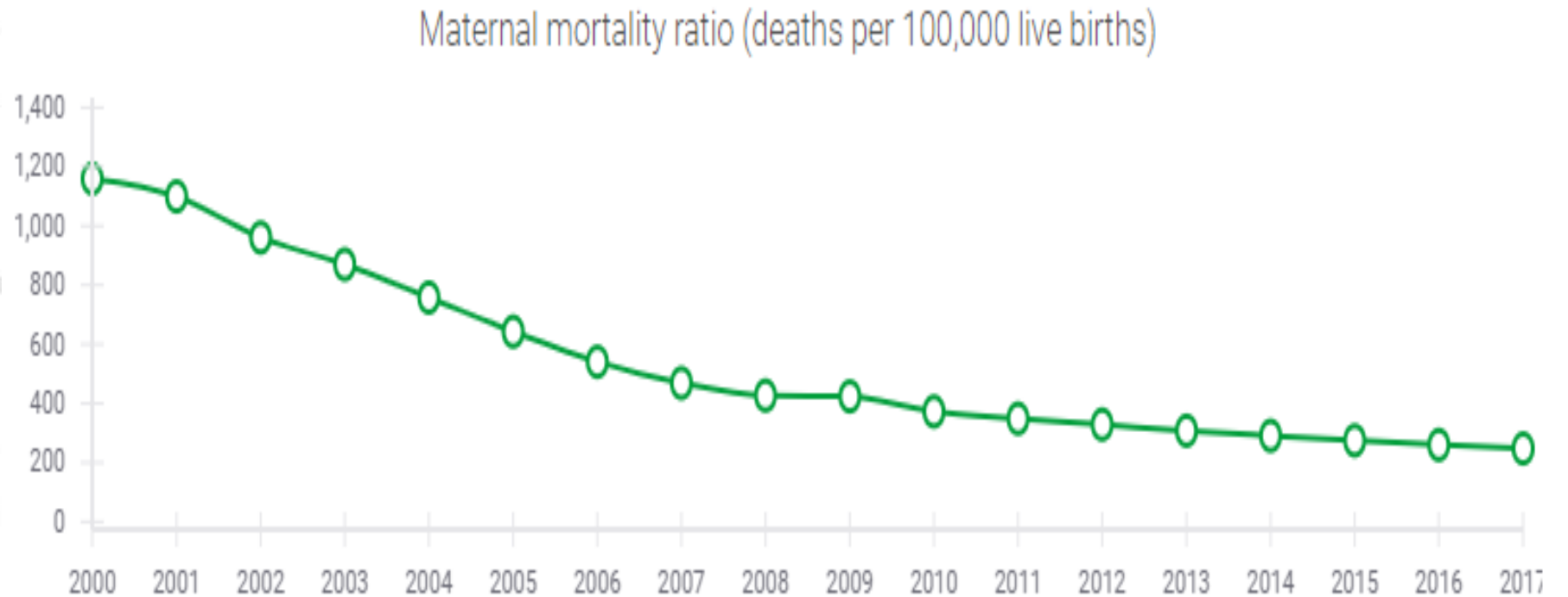
Proportion of seats held by women in national parliaments (percent)



Source: <https://country-profiles.unstatshub.org/rwa#goal-5>

Country Profile Rwanda

The maternal mortality ratio decreased from **1160.0** per 100,000 live births in **2000** to **248.0** per 100,000 live births in **2017**.



Source: <https://country-profiles.unstatshub.org/rwa#goal-3>

Global and Rwanda Targets - Example

- **Global Target 7.1** By 2030, ensure universal access to affordable, reliable and modern energy services.
- **Global Indicators**
 - **7.1.1:** Proportion of population with access to electricity.
 - **7.1.2:** Proportion of population with primary reliance on clean fuels and technology.

Indicators measured in Rwanda (VNR 2023)

Target	Indicator	2012	2016	2019	2022
7.1.1	Proportion of population with access to electricity	18.6 %	27.1 %	46.6 %	61 %
7.1.2	Proportion of population with primary reliance on clean fuels and technology	0.7 %	1.2 %	4.2 %	4.3 % (2021)

Examples of SDGs consideration in performance audits_SAI Rwanda

Performance audit	Completed by	Reference to SDG in the audit report
Irrigation Program	March 2023	Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
Safety and Quality Control of Processed Food Products	April 2023	
Production and Distribution of Electricity	April 2023	Goal 7: Ensure access to affordable, reliable, sustainable and modern energy.
Environmental Audit on Management of Electrical And Electronic Waste (E-waste)	April 2023	SDG 12: Ensure responsible consumption and production patterns.



Examples of SDGs consideration in performance audits_SAI Rwanda

Performance audit	Completed by	Reference to SDG in the audit report
Malaria program	April 2022	Goal 3 : Ensure healthy lives and promote well-being for all at all ages.
Emergency obstetric care in public health facilities	April 2022	
Development of six secondary cities	April 2022	Goal 11: Make cities inclusive, safe, resilient and sustainable.
Environmental Protection of buffer zones of lakes and rivers in Rwanda	January 2021	Goal 6: Ensure access to water and sanitation for all.
Community Processing Centers	November 2020	Goal 9: Build resilient infrastructure, promote sustainable industrialization and foster innovation.



How is the pandemic impacting progress on SDGs?

- Goal 1 – First increase in global poverty in decades.
- Goal 2 - Additional threat to food systems. Small scale producers hit hard
- Goal 3 - Health care disruptions could reverse decades of improvements
- Goal 4 – School closures kept 90% of all students out of school, reversing years of progress
- Goal 5 – Lockdowns increased the risk of violence against girls and women. Women on the front line and/or bear additional household burden.
- Goal 8 – Worse economic recession since the great depression
- Goal 10 – Most vulnerable are being hit the hardest – old, disabled, women, children, migrants
- Goal 11 – Over 90% of Covid cases are in urban areas
- Goal 14 – COVID may be a chance for oceans to recover
- Goal 16 – COVID implications further threaten global peace and security

Why are SDGs important to audit?



Plenary
Discussion

Why are they important to audit?

- They address areas of high risk for society, the environment and the economy
- The 17 Goals, 169 targets, 232 indicators provide auditors with a framework
- Global progress is measurable, using 232 indicators
- The government has committed to their implementation



Background – Auditing SDGs

- High-Level Political Forum (HLPF) – United Nations central platform for follow-up and review of the 2030 Agenda for Sustainable Development
- MDG's had not been monitored or measured
- UN/INTOSAI Joint Symposium Vienna 2015
- Abu Dhabi INCOSAI Declaration 2016 – All AGs committed to prioritize this
- UN and INTOSAI Development Initiative (IDI) launched program on auditing SDGs in 2016
- At the 2019 HLPF Forum, preparedness audits conducted worldwide and and key barriers presented
- IDI developed ISAM in 2020



INTOSAI SDG Atlas

Status Report from INTOSAI SDG Atlas

INTOSAI SDG Atlas shows current status of SDG linked audits globally. As of Sep 20, 2022:

- 58 Preparedness Audits
- No specific SDG-16 audits
- 45 SDG Specific Audits

Source: www.intosai.org/system/sdg-atlas



Option 2: choose a search function (multiple functions are connected w

Countries ▾

Regions ▾

SDG ▾

Year ▾

Language ▾

What roles can auditors play?

INTOSAI



Audits of programs that contribute to SDGs

Being a model of transparency and accountability.

Auditing Preparedness for Implementation

Assessing & supporting SDG 16

Auditors supporting SDG 16.6 and 16.7

Target 16.6: Develop effective, accountable and transparent institutions at all levels

- **Indicator 16.6.1:** Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)
- **Indicator 16.6.2:** Proportion of population satisfied with their last experience of public services

Survey of audit committee

Target 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels

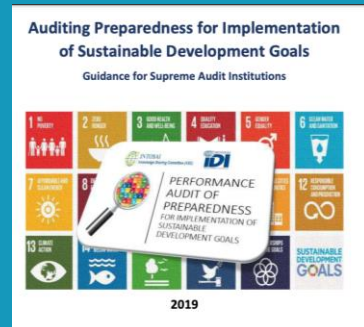
- **Indicator 16.7.1:** Proportions of positions in national and local institutions, including (a) the legislatures; (b) the public service; and (c) the judiciary, compared to national distributions, by sex, age, persons with disabilities and population groups
- **Indicator 16.7.2:** Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group

Gender mainstreaming at the audit office

Types of SDG Audits

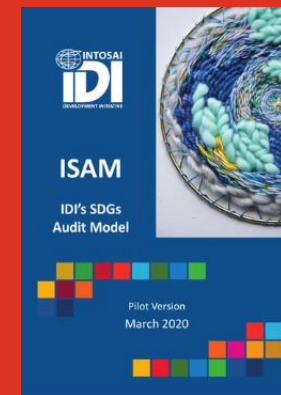
Source: <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs>

SDGs Preparedness Audit



Source: <https://www.idi.no/elibrary/relevant-sais/auditing-sustainable-development-goals-programme/1373-auditing-preparedness-for-implementation-of-sustainable-development-goals-guidance-for-supreme-audit-institutions-version-1>

Audit of SDGs Implementation



<https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam>



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Preparedness Audit – 7 Step Model



Example: OAG Canada Audit Findings – Preparedness Audit 2018:

- Adapted the INTOSAI 7-step model to the Canadian context to audit seven federal organizations
- Canada lacked a federal governance structure and a plan to implement the 2030 Agenda
- Lead federal organizations did not analyse the extent to which their policies and programs could contribute to the 2030 Agenda’s targets and goals
- Statistics Canada developed a data framework for the global indicators, but results were not yet available

Audit: http://www.oag-bvg.gc.ca/internet/English/parl_cesd_201804_e_42985.html

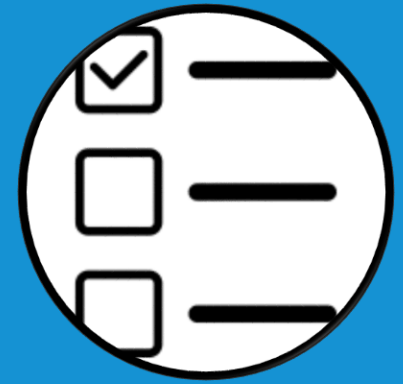
OAG Canada – Audit on Preparedness – 2018 Findings

Canada's preparedness to implement the UN SDGs	
1. Commitment and responsibility	<ul style="list-style-type: none"> · Federal government committed · Narrow interpretation of sustainable development
2. Governance	<ul style="list-style-type: none"> · No federal governance structure articulating roles and responsibilities
3. Engaging and consulting	<ul style="list-style-type: none"> · No federal communication plan and no engagement strategy · Departments consulted on specific policies and programs
4. Planning	<ul style="list-style-type: none"> · No national implementation plan and few national targets · No analysis of how much individual policies and programs could contribute to achieving the 2030 Agenda targets and goals
5. Measuring system	<ul style="list-style-type: none"> · Data framework developed to measure Canada's results against global indicators · Data compilation in progress · No system to measure results toward national targets
6. Monitoring system	<ul style="list-style-type: none"> · No system to monitor progress toward national targets
7. Reporting system	<ul style="list-style-type: none"> · No system to report progress toward national targets

Poll –

Are you planning on auditing the implementing of the SDGs?

- Yes
- No
- Don't Know



Poll on App

Three Levels of SDG Integration



SDG(s) as reference

- Discussions at the planning phase
- SDG linked to audit topic and mentioned in report
- No findings or recommendations



SDG(s) as criteria or expectation

- Included in audit questions and within lines of enquiry
- Possible finding(s) and/or recommendation(s)
- Bottom up approach – determine key issue (immigration) and work upward to related SDGs/ national targets



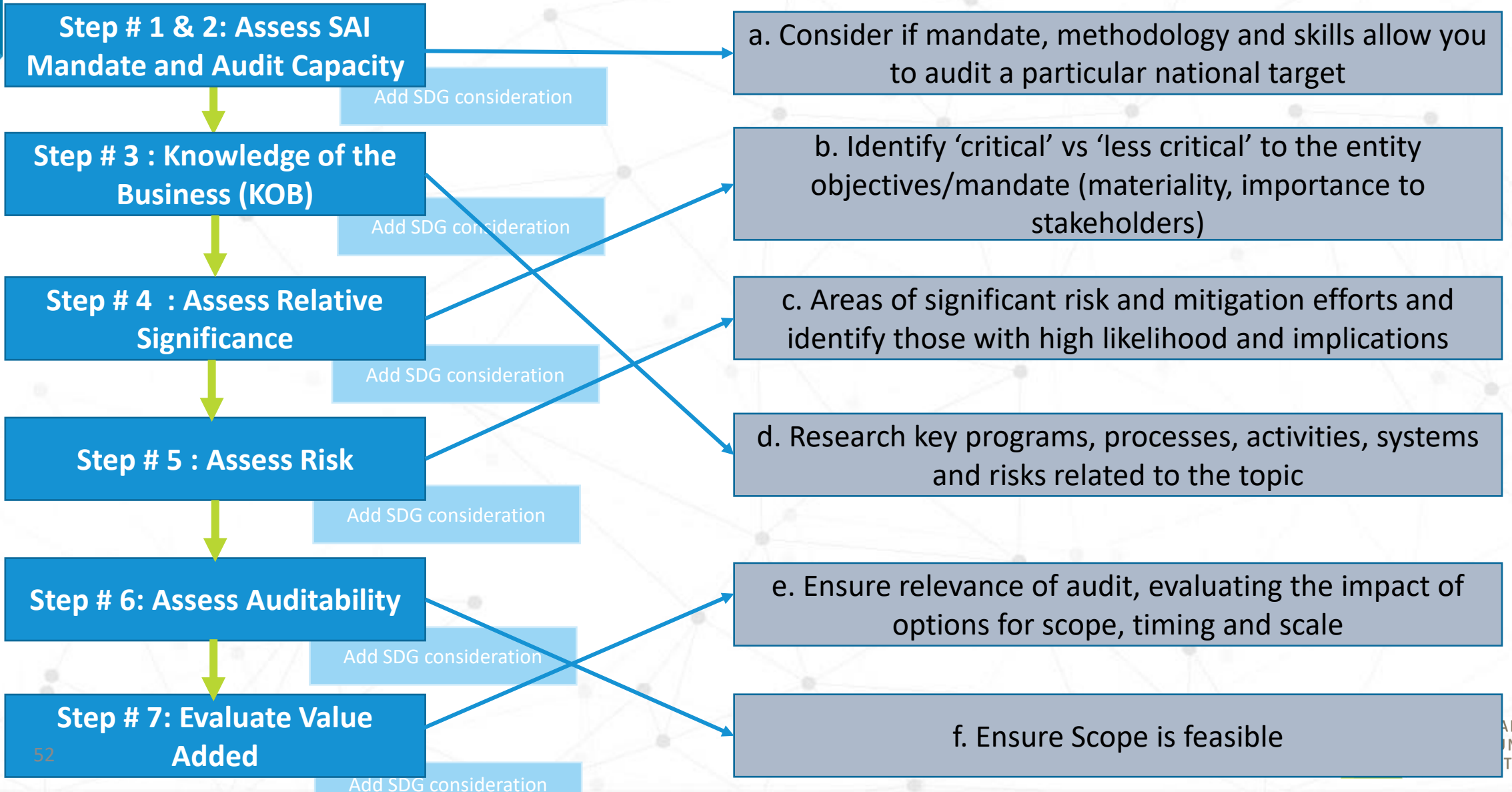
SDG(s) as audit topic

- Included in audit objective, criteria, audit questions
- Findings and recommendations
- Full ISAM Approach
- Top down – go from the SDG down to the programs/entities

When to consider SDGs during an audit



Audit Selection Process



Selection Tool

Hand Out # 2 - SDG Audit Topic Selection Screening Tool



Categories	Scoping Questions	Yes/No	Comments
Knowledge of Business	<ol style="list-style-type: none"> 1. What is the topic area being audited trying to achieve? 2. How does the proposed topic fit into the bigger picture – other organisations, activities and programs? <i>[Whole of government approach]</i> 3. Who are all the relevant actors involved? Has the government made efforts to involve them? <i>[Multi stakeholder engagement]</i> 4. Are policies across national and local government relating to this topic coherent? Or do they contradict each other? <i>[Whole of government approach]</i> 5. What are the the relevant interlinkages with other SDGs, other government programs? <i>[Whole of government approach]</i> 6. What SDG does the audit topic link to? Are there any corresponding national targets? Are these targets being measured? <i>[Understanding national tagets]</i> 7. Is there evidence that the team has considered similar audits in other jurisdictions and researched revelant criteria? 		
Significance	<ol style="list-style-type: none"> 8. Does the subject matter have a significant impact on people? 9. Does the subject matter also have significant financial, economic, social and environmental impacts? 10. Has management not taken action with respect to important issues previously raised? 11. Are there indications of existing or potential public, media, legislative interest in the subject matter? <p>Conclude in the Comments column on the potential significance of the topic.</p>		
Risk	<ol style="list-style-type: none"> 1. Are there areas of significant risk and mitigation efforts? 2. Does/Could the subject matter (program, project, activity or resourcing) likely impact any affected group differently? <i>[Leave No One Behind]</i> 3. Is the subject matter (program, project, activity or resourcing) likely improving the situation equally for all groups? <i>[Leave No One Behind]</i> 4. Is there any indication the subject matter has possible unintended differential impacts on different groups? <i>[Leave No One Behind]</i> 5. Does/Could the subject matter present barriers for any affected group? <i>[Leave No One Behind]</i> 		

Toolkit
Hand Out # 2

Poll Question: SDG Audit selection as part of overall audit topic selection or separately?

Should auditors select audit topics for audit of SDG implementation

- Together with other audit topics
- Separately, or
- Either way?

ISAM Recommendation (Chapter 2.2) “One integrated process for selection of PA topic, including topics for audit of SDG implementation, to extent possible. Help taking a holistic view of value add through their PA work and the resources required to do so.



Poll

General Lessons Learnt

Governance and
Tone at the top

Policy Coherence

Committing
publicly

Using existing
structures and
systems

Involving all staff

Incremental
approach

Don't wait for
governments to be
ready before
auditing

Common
international
approach

Monitoring and
Reporting

Poll

- Can an audit office perform an SDG implementation audit without having conducted any preparedness audits?
 - Yes
 - No
 - Don't Know

Use your red, green and orange cards and raise your hands



Poll

Audit of SDG Implementation

“An audit of the implementation of a set of policies, that contribute to the achievement of a nationally agreed target linked with one or more SDG targets.

It concludes on the progress made towards the achievement of the... target, how likely the target is to be achieved based on current trends, and the adequacy of the national target in comparison with .. SDG..”

“An [SDG audit].... Conducted using the **whole-of-government approach**.It needs to conclude on the extent of **coherence and integration** in the implementation of policies....include question that allow SAI to conclude on **leave no one behind** and **multi-stakeholder engagement”**

Source: IDI's SDGs Audit Model Pilot March 2020

SDG audit vs 'Usual' Performance audit

Similarities With a Usual Performance Audit

independent, objective and reliable examination of whether government ... (is) performing in accordance with the principles of **economy, efficiency and effectiveness**.

Subtle difference in scope compared to a Performance Audit

Auditing, **but not as usual**

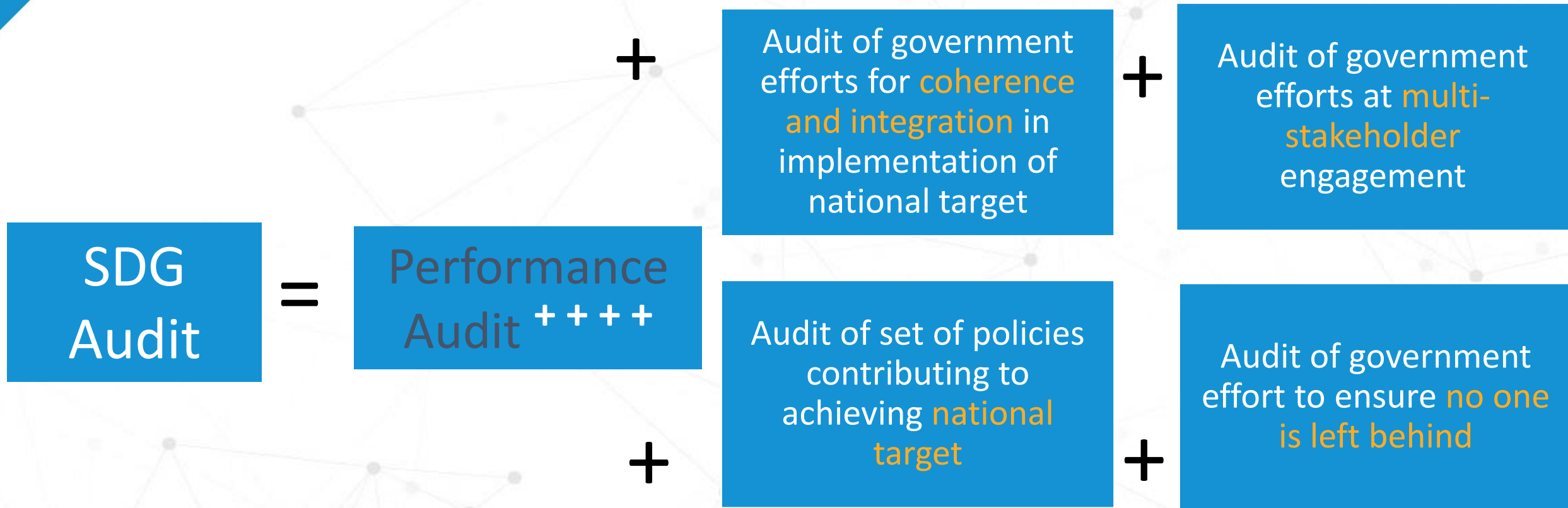
- Policy coherence
- Multistakeholder's engagement
- Vulnerable populations
- Measure, monitor and verify against national targets that countries have committed to -Need for disaggregated data

Purpose is the same!

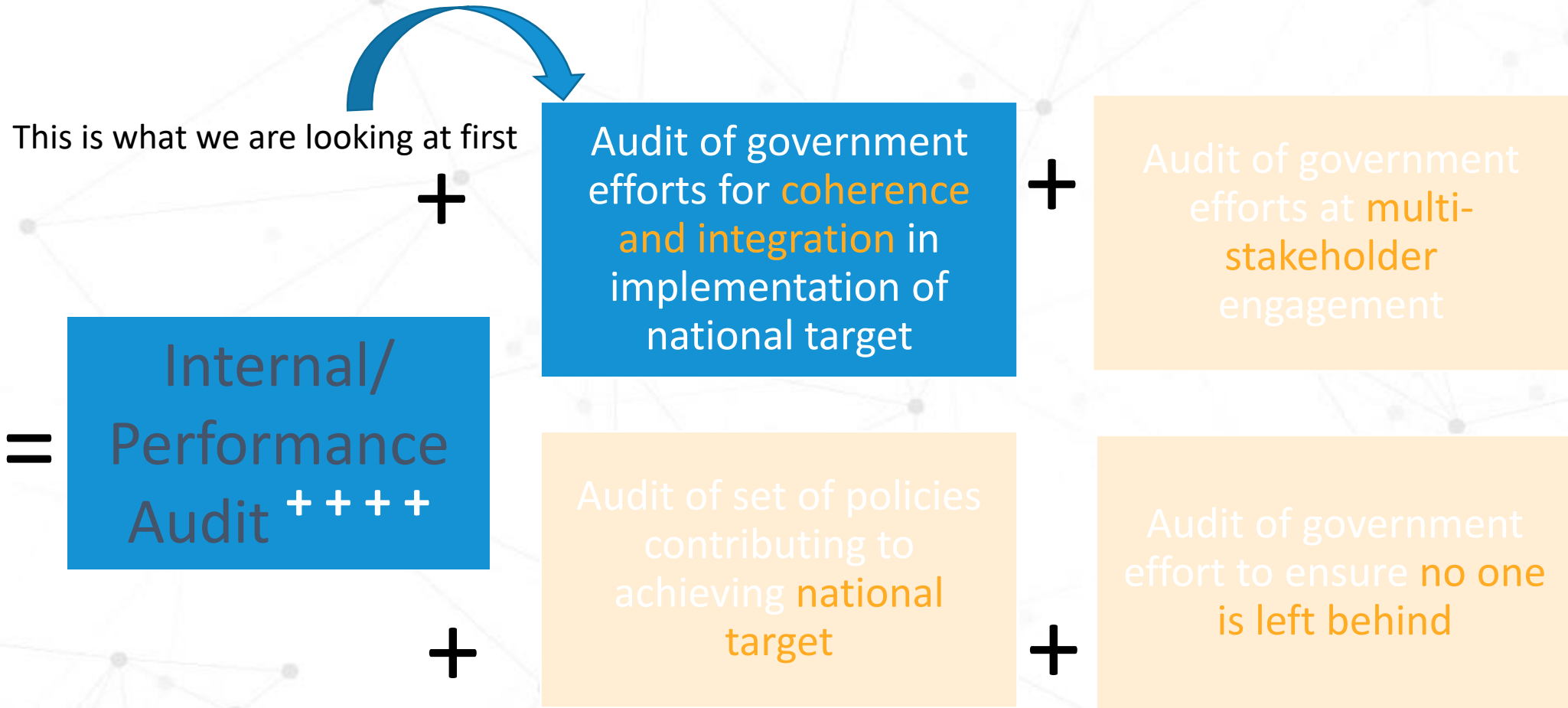
Two main reasons we audit performance remain the same:

- Provide information to hold the government **accountable**
- **Improve** performance by identifying deficiencies and recommending improvements

Conducting an audit of SDG Implementation



Conducting an audit of SDG Implementation

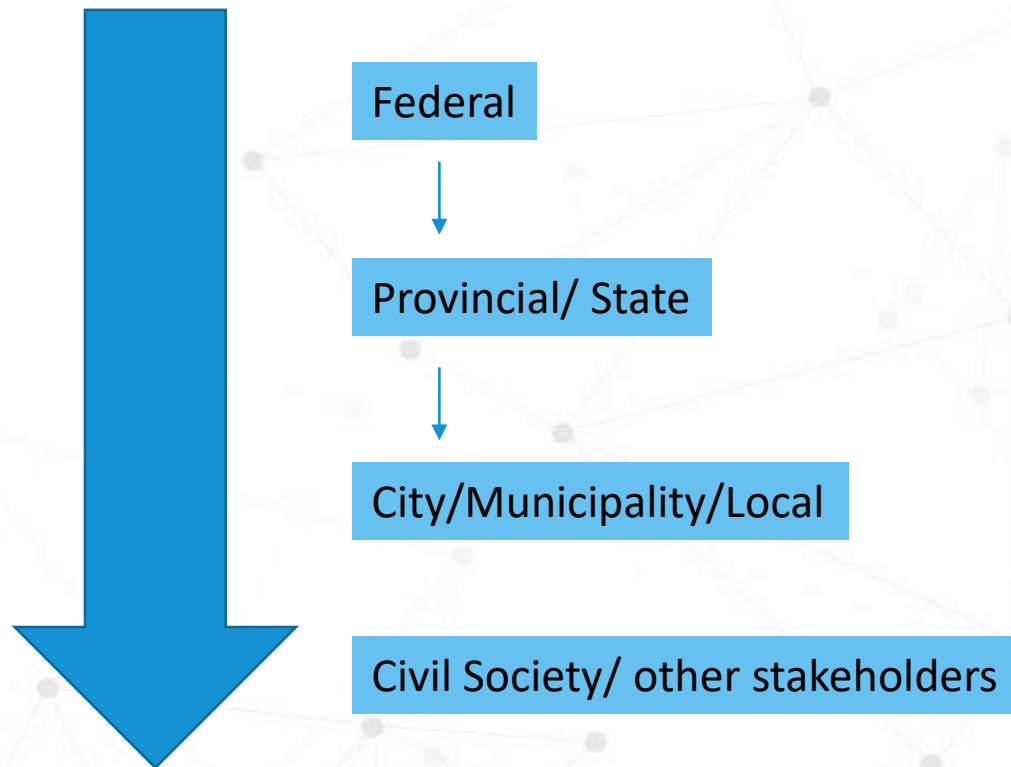


ISAM- Policy Coherence and Integration

- Audit govt. efforts for coherence and integration of policies and programs
 - Vertical integration
 - Horizontal integration
- Whether SDGs and national targets are integrated within their national structures, mandates, policies strategies and plans;
- Whether all three dimensions (environmental, economic and social) are considered

ISAM- Vertical Vs Horizontal Integration

Vertical Integration



Horizontal Integration



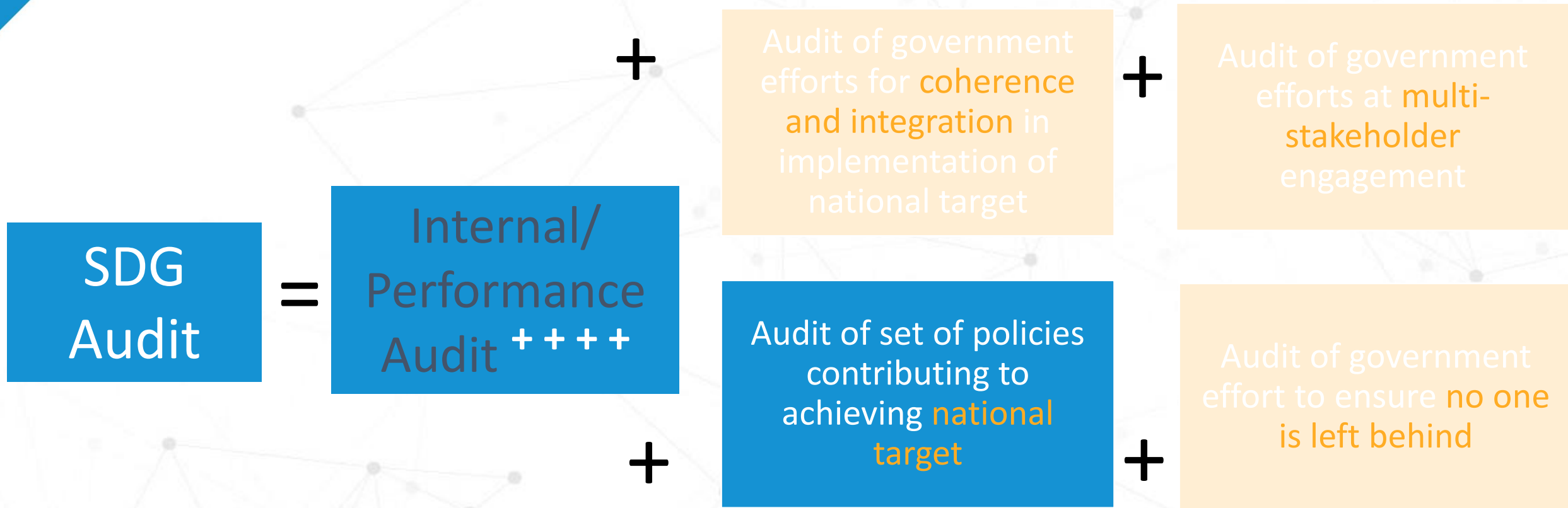
- Across sectors
- Across different line ministries
- Manages trade-offs and conflicting policy priorities

Audit focus: Identify fragmentation, overlap, duplication of services, policies and risks across the delivery chain

Quiz: Are these policies aligned ?

Policy # 1	Policy # 2	Aligned (Yes, No, Maybe)
The government has a policy limiting the number of tourists that are allowed to enter their country annually (Ministry of Tourism) to protect their local environment	The government provides subsidies to the hospitality industry to attract more tourists	No
Enhanced Food Security	Poverty Eradication	Yes
Increase in agricultural production to help end hunger resulting in increased water demand	Achieving universal access to drinking water	Maybe not
Provide farmers subsidies for pesticides	National policies promoting sustainable food production	No
Access to education and economic – scholarships to rural students for large urban universities	Managing congestion, waste management and water access in cities	Maybe not

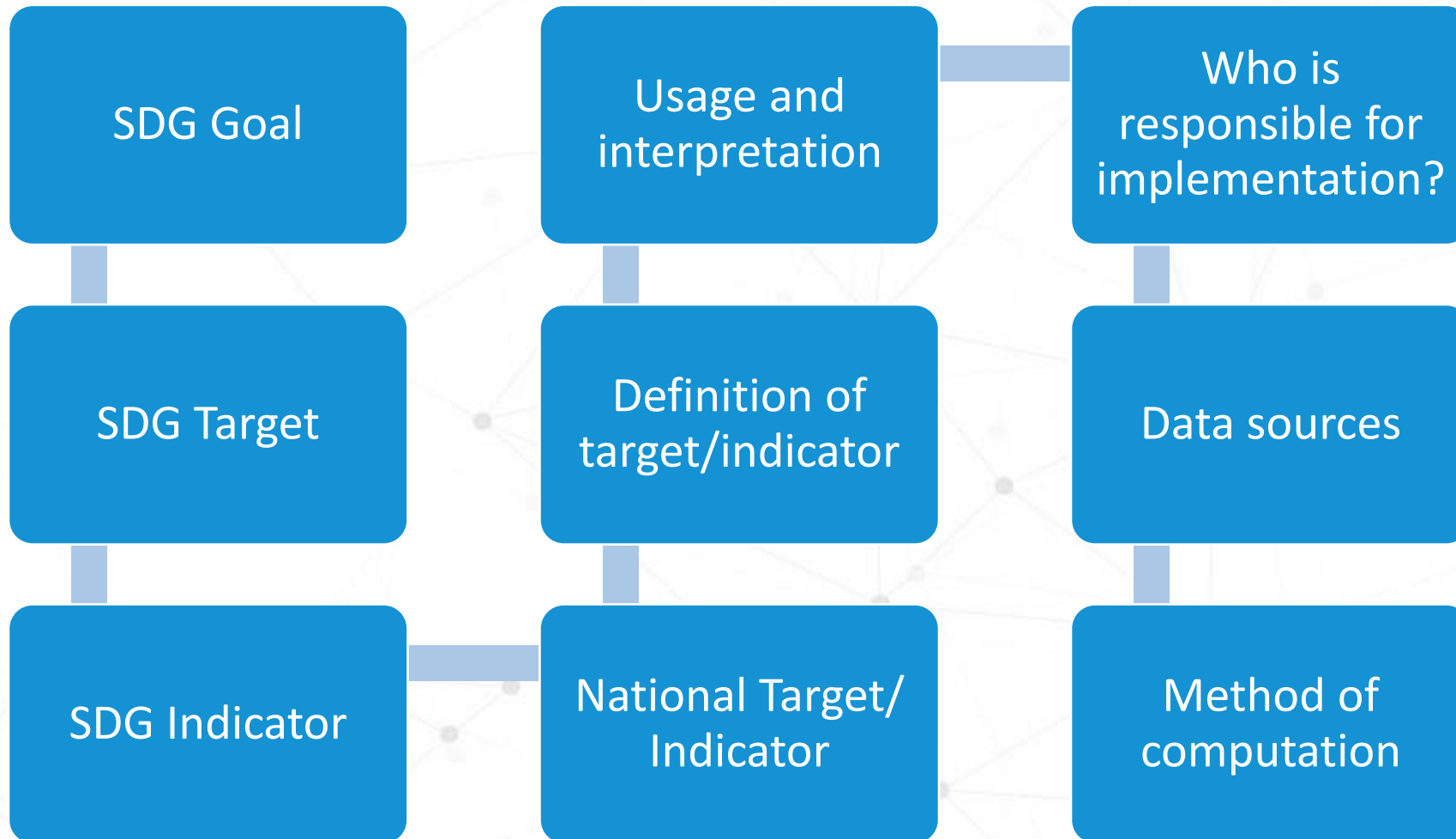
Conducting an audit of SDG Implementation



This is what we are looking at second



Indicator Data – Elements of National Indicator Framework



ISAM – Nationally Agreed Targets

- National SDG targets are distinguishable from SDG targets
 - Adaptation to national context vital for ownership
 - National targets can be linked to thematic SDG targets OR SDG 16.6 (strengthening institutions)
- Each country should select national targets based on national priorities
 - Directly adopt SDG targets as national targets
 - Select priority areas and clusters of targets
 - Add more targets
 - Different level of specificity in outlining output/outcome

Illustration – **Spot the Difference**

SDG Target 3.3 “By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases”

National Target “Ending AIDS and tuberculosis epidemics and combatting hepatitis and other water-borne diseases”

ISAM – Auditing Nationally Agreed Targets

Each SAI should decide :

Which national targets to audit?

How many national targets to audit?

When to audit each national target?

Practical Tip

Gather information about national targets from national development plans, Voluntary National Reviews (VNR), SDG gap analysis, preparedness audit documents, data from UN agencies, AFRO barometer, research by academia etc.

Reporting on Nationally Agreed Targets

- Consider:
 - Progress towards achievement of target
 - Likelihood of achievement by deadline
 - Adequacy of national target in comparison with corresponding SDG
- Factors to be sensitive to:
 - Baseline rates
 - Resources available in country
 - Economic factors
 - Cultural, religious and social norms

Conducting an audit of SDG Implementation

This is what we are looking at next



SDG
Audit

=

Internal/
Performance
Audit + + + +

+

Audit of government efforts for **coherence and integration** in implementation of national target

+

Audit of government efforts at **multi-stakeholder engagement**

+

Audit of set of policies contributing to achieving **national target**

+

Audit of government effort to ensure **no one is left behind**

How do you audit Multi-Stakeholder Engagement?

- Consider your mandate
- Examine Government efforts to involve relevant stakeholders
- Suitable Conditions
- Adequacy of Interaction – open channels , uncomplicated
- Extent of involvement – lip service?
- Mechanisms and platforms in place
- Any partnerships with the private sector

5 Principles For Multi Stakeholder Engagement

Timeliness

- Stakeholders being given sufficient timeframes for engagement that are communicated in advance.

Open and Inclusive

- Extra attention during engagement design in order to ensure those groups who most often get left behind are included
- Benin's use of Indigenous languages, and Ireland's annual practice of discussing who is missing in engagement

Transparency

- Information communicated in advance

Informed

- Participants are informed of the purpose of the engagement, how their inputs will be utilized, and expected outcomes

Iterative

- Engagement is not a single event, rather a continuous and evolving process



Conducting an audit of SDG Implementation



This is what we are looking at last

Principle of Leave No One Behind

- Principle also referred to as ‘Reach Furthest Behind First’
- Who is left behind? Which factors lead to people being left behind?

Factor	Contributes to Being Left Behind? T or F ?	Description/ Examples
Geography	True	Isolation, vulnerability, missing public services, transport, internet or other infrastructure gaps due to place of residence
Discrimination	True	Exclusion or mistreatment faced based on gender, ethnicity, age, class, disability, indigenous, migratory status etc.
Governance	True	Disadvantage due to ineffective or unjust institutions, not able to participate meaningfully in decisions that impact them
Socio-Economic Status	True	Disadvantages in terms of income, life expectancy and educational; less chances to stay healthy, educated and compete in labour market
Diet and Cuisine	False	N/A – Dietary preferences do not usually result in discrimination
Prone to Shock and Fragility	True	Exposed to setbacks from impacts of climate change, natural hazards, violence, conflict, displacement, health emergencies, economic downturns, price or other shocks

What is being done to support empowerment of vulnerable?

How are vulnerable groups being identified?

How can you Audit LNOB?

What actions are taken to determine needs of the vulnerable?

Who is being left behind and why?

What disaggregated sources of data are available?
What are data gaps?

Proposed Way Forward

- Build Capacity
- Update Strategy and methodology to incorporate SDG lens
- Include SDG consideration as a formal step in scoping – integrate into various existing tools
- Plan Level 1 and Level 2 implementation audits
- Tracking and reporting on progress made by departments and agencies in implementing SDG recommendations
- Tracking new developments in ESG
 - IFRS Sustainability-related Disclosure Standards
 - Climate-related Financial Disclosure
 - Gender and Diversity reporting requirements
- Working with the financial audit practice on integrating climate risk disclosures
 - Report to Audit committee
 - Financial commentary

Summary – 10 Tips for Auditing SDGs

- 1 Consider the level at which you are able to integrate SDGs into your audit
- 2 Don't wait for government to be ready before auditing
- 3 Use existing structures and systems
- 4 Add an SDG lens to audit topic selection and multiyear planning process
- 5 Keep scope manageable

Summary – 10 Tips

- 6 “Leave No One Behind” may already be part of audit scope considerations
- 7 Refer to other SDG audits
- 8 Remember that national targets can be customized
- 9 Data will lead the way
- 10 Talk to financial auditors



Thank you!

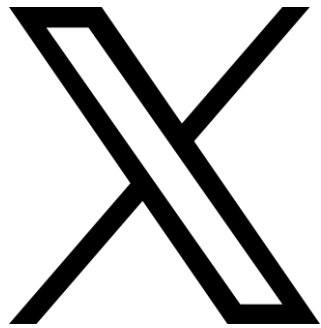
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