

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, and 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 targets]</i> 7. Is there evidence that the team has considered similar audits in other jurisdictions and researched relevant 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, or 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 to improve 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> 		

	<p>5. Does/Could the subject matter present barriers for any affected group? [Leave No One Behind]</p> <p>Conclude in the Comments column whether the subject matter is likely to have consequences, particularly on equality and whether the audit topic should be considered for selection.</p>		
<p>Auditability</p>	<ol style="list-style-type: none"> 1. Is it within the audit mandate? 2. Is the scope manageable? 3. Are acceptable criteria available? 4. Is existing methodology available? 5. Will the team have access to relevant national statistics and disaggregated data? [Identify National Targets] 6. Are adequate resources available- team and specialists (required competencies)? 7. Will the team need access to a subject matter expert? Does the office have a budget for this? 8. Will conclusion against audit objective(s) be possible? 9. Are there any other project risks that need to be considered and mitigated? <p>Conclude in the Comments column on the auditability of the topic.</p>		
<p>Value Added</p>	<ol style="list-style-type: none"> 1. Will auditing the topic assist report users in holding the government accountable (for its commitments, responsibilities etc.)? 2. Will auditing the topic assist in improving government performance? 3. Has an audit of this area or agency been conducted in the past? How does this proposed audit tie in with previous or other agency audits (internal auditors, etc.) 4. Has the audit team considered whether the timing of the audit is appropriate? 5. Will the audit be able to conclude on the progress made towards the achievement of the target, how likely the target is to be achieved based on current trends, or the adequacy of the national target in comparison with SDGs? [national targets] <p>Conclude in the Comments column on the value added in selecting the audit topic.</p>		
<p>Audit Focus</p>	<ol style="list-style-type: none"> 1. Is the audit focus clear on what is included and what is excluded? 2. Are the programs, entities, time period, geographic areas and any limitations specified? 3. Is the proposed audit objective relevant, clear, objective and feasible? 		

