

Supporting SAIs in auditing 2030 Agenda for Sustainable Development



AUDITS OF
SUSTAINABLE DEVELOPMENT **GOALS**

SAI contribution to people and planet



Updates to ISAM
based on lessons
learned

Support SAIs in
developing SDGs
Audit Strategy

Develop
competencies of
SAI SDG Auditors

Global Cooperative
audit of Climate
Change Adaptation
Actions & SDGs



What is 'Audit of SDG Implementation'

“Audit of implementation of the **set of policies** that contribute to the achievement of a **nationally agreed target** linked with one or more SDG targets.”

The audit of SDG implementation needs to conclude on the extent of **coherence and integration** in the implementation of policies.

To the extent possible, the audit of SDG implementation could include objectives and questions that allow to conclude on

- **leave no one behind ;**
- **multi stakeholder engagement.**

The audit of SDG implementation needs to be planned and conducted considering a **whole-of-government approach.**

ISAM Updates : What is an audit of SDGs implementation ?

- Auditing the performance of government processes in place to implement the SDGs at the national level.

Processes

- Auditing the **implementation of the set of programmes** that contribute to the achievement of selected **target(s)** linked with one or more SDG global targets (either nationally agreed SDG targets or programmatic objectives and targets that are relevant to advance related SDG global targets in the national context) .

Programmes

- **Whole of Government Approach**
- **Policy Coherence**
- **Leave no one behind**
- **Multi Stakeholder Engagement**



Planning for Impact Model

Developing an SDG Audit Strategy

SDG Audit Portfolio
(strategic foresight,
entry points,
selection criteria)

Capacity
Development Plan
to implement the
portfolio

Annual Audit Plan

Support for SAIs in developing SDGs Audit Strategy



Develop competencies of SAI SDGs Auditors

Identify competencies required by SAI SDG Auditors

Develop curriculum

Design and Develop professional education & practical work

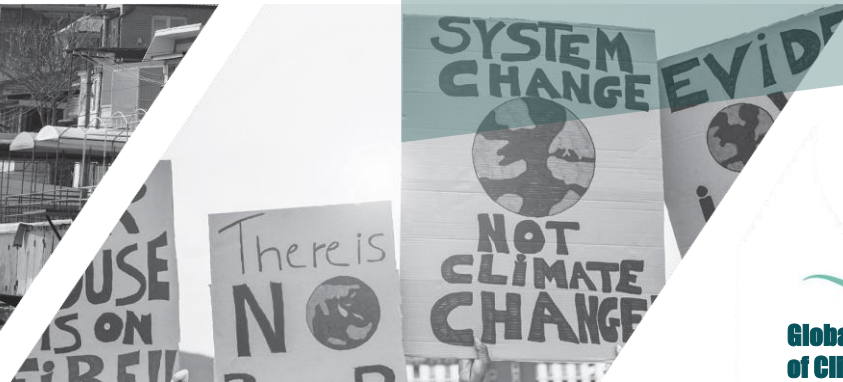
Offer support to SAIs on a regular predictable basis

Support through integrated education and audit support platform





**GLOBAL COOPERATIVE AUDIT OF CLIMATE
CHANGE ADAPTATION ACTIONS (CCAA)**





FOUR THEMATIC AREAS



**DISASTER
RISK
REDUCTION**



**WATER
RESOURCE
MANAGEMENT**



**SEA LEVEL
RISE AND
COASTAL
EROSION**



**IMPLEMENTATION
OF CLIMATE
CHANGE
ADAPTATION
PLANS OR ACTIONS
(SDG 13)**





ROLL OUTS IN ENGLISH AND SPANISH

PARTICIPANT COUNTRIES

46 SAIS

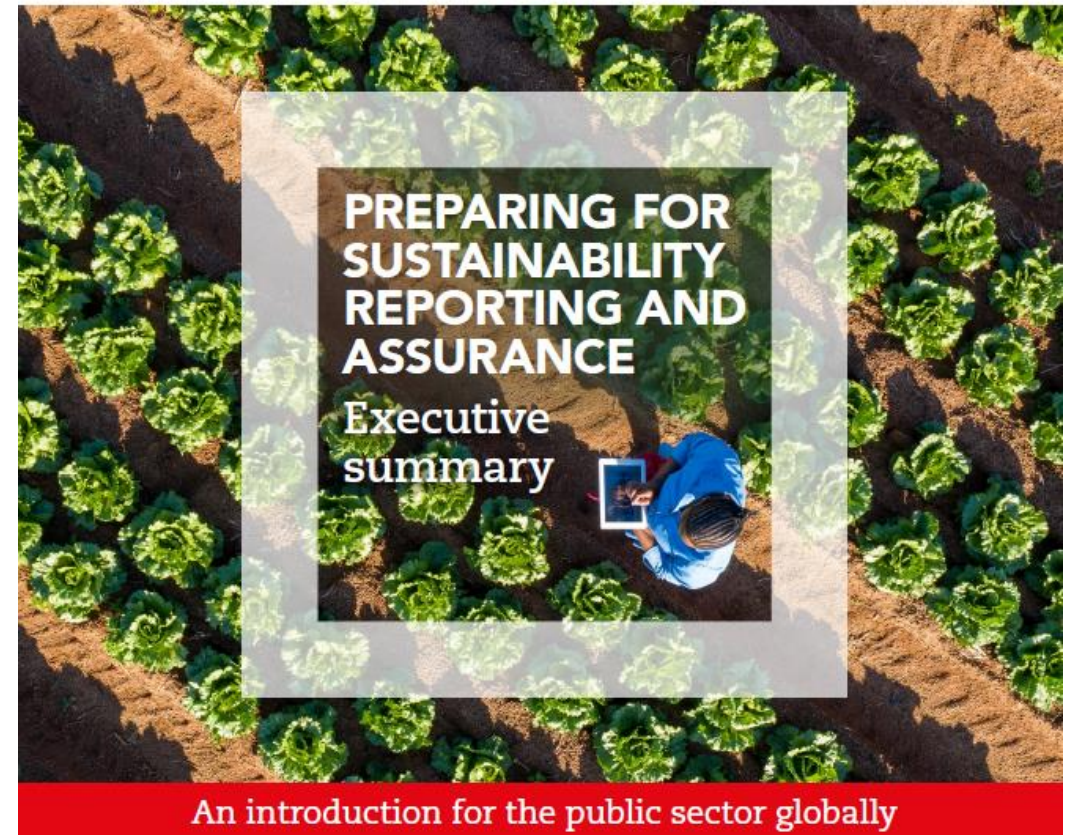
238 PARTICIPANTS

Supporting Sustainability Reporting and Assurance/Confidence in the Public Sector

Executive Summary launched on 16th October at World Investment Forum, Abu Dhabi

Full report to be launched at IDI's Global Summit for Professionalisation of SAI Auditors, 14 – 15 November 2023, London

Work together with partners for capacity development and awareness raising



<https://www.accaglobal.com/gb/en/news/2023/october/Public-sustainability.html>