



ISAM

IDI's SDGs Audit Model



Pilot Version
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Abbreviations

ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CEDAW	Convention on the Elimination of All Forms of discrimination Against Women
CEPA	Committee of Experts on Public Administration
CSO	Civil Society Organisations
DPIDG	Division for Public Institutions and Digital Government
EIPV	Elimination of Intimate Partner Violence
EGM	Expert Group Meeting
GAO	Government Accountability Office
IISD	International Institute for Sustainable Development
IPV	Intimate Partner Violence
INTOSAI	International Organization of Supreme Audit Institutions
ISAM	IDI's SDGs Audit Model
ISSAIs	International Standards of Supreme Audit Institutions
KSC	Knowledge Sharing Committee
LNOB	Leave No One Behind
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PA	Performance Audit
PAC	Public Account Committee
PAS	Performance Audit Sub-committee
RACI	Responsible, Accountable, Consulted and Informed
SAI	Supreme Audit Institution
SDGs	Sustainable Development Goals
UN	United Nations
UN CEPA	United Nations Committee of Experts on Public Administration
UNDP	United Nations Development Programme
UN OIOS	United Nations Office of Internal Oversight Services
VNR	Voluntary National Reviews
WoG	Whole of Government

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About IDI's SDGs Audit Model (ISAM)

Why ISAM?

All United Nations (UN) Members States jointly committed to the Sustainable Development Goals (SDGs) in September 2015. The UN Members States' declaration on the SDGs, "Transforming Our World: The 2030 Agenda for Sustainable Development," noted that "Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the coming fifteen years".¹

The International Organization of Supreme Audit Institutions (INTOSAI) recognised the importance of the UN Agenda 2030 and included SDGs as cross cutting priority 2 in its Strategic Plan 2017- 2022. INTOSAI called upon member supreme audit institutions (SAIs) to "contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates."²

As a contribution to INTOSAI and SAI efforts, the INTOSAI Development Initiative (IDI)³, INTOSAI's Knowledge Sharing Committee (KSC) and other partners launched the 'Auditing SDGs' initiative to support SAIs in conducting high quality audits of SDGs. As a part of this initiative 73 SAIs and one sub national audit office in Africa, Asia, Caribbean, Europe, Latin America and the Pacific conducted performance audits of preparedness for the implementation of SDGs. The results of these audits are documented in IDI-KSC's 2019 publication *Are Nations prepared for implementation of the 2030 Agenda?: Supreme Audit Institutions Insights and Recommendations*.⁴ The results reported to date show that SAIs have urged national governments into action where there previously had been none, provided independent oversight on the implementation of the 2030 Agenda in national contexts, made recommendations for enhancing preparedness and implementation of the 2030 Agenda and contributed to raising awareness amongst citizens and stakeholders on the significance of implementing the 2030 Agenda. In some instances, SAIs have been consulted in the VNR process.

SAIs also demonstrated a strong will to move from audits of preparedness to audits of SDG implementation. The Moscow Declaration from the 2019 INTOSAI Congress (INCOSAI) proclaimed that the future directions for public auditing depend on the strong commitment by INTOSAI and SAIs to provide independent external oversight on the achievement of nationally agreed targets, including those linked to the SDGs⁵. In light of the strong interest from INTOSAI and SAIs to audit SDG implementation, IDI decided to continue supporting SAIs in audits of SDG implementation. The starting point of this support is the development of ISAM.

¹ <https://www.un.org/sustainabledevelopment/development-agenda/>

² [Read more about INTOSAI at www.intosai.org](https://www.intosai.org)

³ [Read more about IDI at www.idi.no](https://www.idi.no)

⁴ (<http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme>)

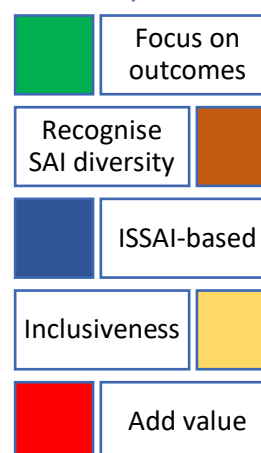
⁵ https://www.intosai.org/fileadmin/downloads/news_centre/events/congress/accords_declarations/EN_23_Moscow_Decl_300919.pdf

What is ISAM?

ISAM is a practical 'how-to' guidance aimed to support SAIs in conducting high quality audits of SDG implementation based on the International Standards of Supreme Audit Institutions (ISSAIs). It is based on five principles:

- 1) Focus on outcomes
- 2) Recognise SAI diversity
- 3) ISSAI-based
- 4) Inclusiveness
- 5) Add value

Five Principles of ISAM



ISAM defines the audit of SDGs implementation as a performance audit (PA) that **focuses on achievement of nationally-agreed targets linked to SDG targets**. The performance audit does not focus on entities, projects, programmes or processes, but rather the interplay between them for achievement of cross-cutting results. Besides focusing on the achievement of outcomes, the audit methodology recommended in ISAM encourages SAIs to mainstream actions for enhancing audit impact throughout the audit process.

Recognising the **diversity of SAIs** in terms of mandates, capacities, size and local context, ISAM endeavours to provide a flexible model and practical tips for SAIs across the INTOSAI community.

ISAM defines high quality audits of SDG implementation as those that comply with applicable **ISSAI** requirements. The model provides guidance on how to comply with ISSAI requirements at different stages of the process for auditing SDG implementation.

ISAM is **inclusive** as it considers the needs of SAIs with different capacities. Many SAIs are still in the process of developing performance audit capacities (especially related to ISSAIs) and most SAIs are using the Whole-of-Government (WoG) approach for the first time. ISAM therefore provides detailed guidance on both these aspects. In designing the document and its contents, we rigorously ensured that gender sensitivity and inclusiveness considerations are adhered to. The main illustration in ISAM focuses on the elimination of intimate partner violence against women (EIPV). ISAM interweaves 'leave no one behind' (LNOB) as a key consideration in the definition of audits of SDG implementation and throughout the audit process.

The fifth principle mainstreamed through ISAM is that of **'adding value'**. ISAM focuses on the achievement of nationally agreed targets linked to SDG targets. Throughout the audit process, there is emphasis on reaching out to key stakeholders to ensure that audits are relevant. Besides the follow-up, ISAM also provides guidance on achieving audit impact by enhancing the quality, acceptance and implementation of SAI recommendations from audit of SDGs implementation.

Who is ISAM written for?

ISAM is mainly written for functional managers and auditors in SAIs which plan to start or strengthen their audits of SDG implementation. The chapter on SDG definitions, key concepts and audit process provides a useful overview for SAI leadership, and can help inform their strategic decisions related to

their SAI's engagement with the audit of SDGs implementation. ISAM may also be useful for INTOSAI regions, INTOSAI bodies, SAI stakeholders, professional bodies, academia, civil society organisations, development partners and international organisations which work with SAIs to strengthen independent external oversight of the implementation of the SDGs.

How to use ISAM?

ISAM consists of six main chapters. The first chapter answers the 'what' question. It sets the tone by defining IDI's understanding of audit of SDGs implementation, key concepts related to audit of SDGs implementation and draws up an ISSAI-based audit process for auditing SDG implementation as defined.

Chapters 2 to 6 mainly cover the 'how to' aspect of audit of SDGs implementation at each stage of the audit process. This includes guidance on how to select topics for, design, conduct, and report on the audit of SDGs implementation. Guidance on how to monitor and report on the follow-up and impact of the SDG implementation audit is included as well. In providing 'how-to' guidance, we have used one main illustration of audit of nationally agreed target of elimination of intimate partner violence against women linked to SDG Target 5.2. Each chapter reflects on how

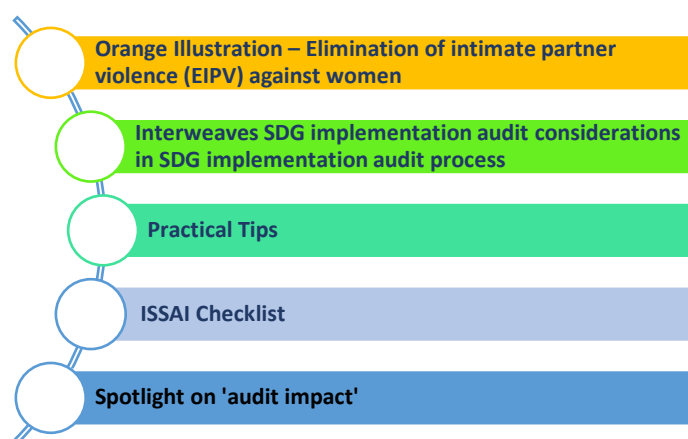
key considerations of an audit of SDGs implementation can be incorporated at each stage of audit. Each chapter also provides an ISSAI checklist to confirm that the relevant ISSAI requirements have been complied with. Each chapter related to the audit process also includes a spotlight on 'audit impact'. The spotlight highlights questions that the SAI needs to ask at each stage of the audit in order to enhance audit impact. Besides these, we have endeavoured to include practical tips and advice throughout the document.

We believe that SAIs would benefit from leveraging technological advancements in audit of SDG implementation. In order to support SAIs in exploring this area, we have also provided 'how-to' guidance on the use of data analytics in audit of SDG implementation. This is found in < 4. Besides data analytics, the annexes also contain guidance on tools related to stakeholder engagement (Annexe 1), audit design (Annexe 2), and audit follow-up (Annexe 3).

Who has written ISAM?

A group of experts and resource persons with expertise and experience in PA, auditing SDGs, implementation of Agenda 2030 and use of data analytics in auditing have written/reviewed this version of ISAM. We are thankful to the resource persons and experts from the SAIs of India, Malta, USA and DPIG/ UNDESA for their invaluable contribution as core team members and their cooperation with the IDI team in developing this version. We have also received valuable inputs from experts from

Key Features of ISAM Chapters



IDI's SDGs Audit Model (ISAM)

UN CEPA, INTOSAI PAS, SAI Brazil, SAI Finland, OECD, IISD, UN OIOS, UN Women and Amnesty International.

What is the way forward for ISAM?

IDI will publish this pilot version of ISAM in English in March 2020 and in Arabic, French and Spanish by June 2020. In 2020-2021 we plan to start using this model in pilot audits on the elimination of intimate partner violence against women, a cooperative audit of sustainable public procurement using data analytics (in OLACEFS), and cooperative audits of SDG implementation of selected nationally agreed target (in ARABOSAI and ASOSAI). ISAM is envisaged as a living document. IDI will update ISAM based on the pilot audits, cooperative audits and feedback received.

Chapter 1 | Audit of SDGs implementation: Definition, key concepts and audit process

As SAIs move from the audit of preparedness for implementation of SDGs to the audit of implementation of SDGs, the most frequently asked question is 'what is an audit of SDGs implementation?'. This chapter seeks to define IDI's understanding of the audit of SDGs implementation. It will also explain related key concepts, and the ISSAI-based audit process to be followed for auditing SDG implementation.

Audit of SDGs Implementation - Definition

An **audit of SDGs implementation** is an audit of the **implementation of the 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 nationally agreed target; how likely the target is to be achieved based on current trends; and the adequacy of the national target in comparison with the corresponding SDG target(s).

An audit of SDGs implementation needs to be conducted using a **whole-of-government approach**. It needs to conclude on the extent of **coherence and integration** in the implementation of policies and to the extent possible, the audit could include objectives and questions that allow the SAI auditor to conclude on

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

1.1 Audit of progress towards the achievement of nationally agreed targets linked to SDG target(s)

The 2030 Agenda includes 17 SDGs which establish quantitative and qualitative objectives across the social, economic and environmental dimensions of sustainable development to be achieved by 2030. All 17 SDGs are equally important, as the Agenda presupposes no hierarchy or supremacy between the different dimensions of sustainable development. The 17 SDGs are further disaggregated into 169 targets. The targets are "global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities" (Para. 55 A/Res/70/1). Each government can set its own national targets, based on national circumstances, and will decide on how these global SDG targets should be incorporated into national planning processes, policies and strategies. The 2030 Agenda explicitly recognizes the importance of national ownership of development strategies. Each country must define national targets based on national priorities. Adaptation to the national context is vital to ensure ownership of the SDGs. This recognises that each country can have different approaches and visions to achieve sustainable development (Para. 59 A/70/1). It also acknowledges that the initial levels of development differ

across countries, and national processes are required to set relevant and realistic targets for each country.⁶

SAIs which audited preparedness for the implementation of SDGs have already examined the national process of integrating SDG goals and targets in the national context. As SAIs move from auditing preparedness to auditing implementation, we recommend that the SAI audits targets that have been integrated in the national context as envisaged in the Agenda. As SDG goals are broad areas that cover multiple targets, we recommend focusing on specific targets to keep the scope of audits manageable and to allow for in depth examination of the subject matter.

The goals cover 16 thematic areas in all dimensions of sustainable development, while Goal 17 relates to global partnerships and means of implementation. Targets are either thematic, such as SDG Target 3.1, which focuses on the reduction of maternal mortality, or related to means of implementation, that is the resources and capacities required to achieve the goals, such as SDG Target 3.D, which focuses on the strengthening the capacity for early warning, risk reduction and management of health risks.⁷

Nationally agreed targets are distinguishable from the SDG targets. While a national target may differ in scope and the terminology used from SDG targets, it needs to be adequate in terms of the SDG target that it is linked to. e.g. a country needs to set national targets related to sustainable public procurement in order to be aligned to SDG target 12.7. National targets on public procurement that do not cover the three dimensions of sustainability (economic, social and environmental) will not be adequate. SDG Target 4.1 focuses on ensuring that all girls and boys complete free, equitable and quality primary and secondary education, leading to relevant and effective learning outcomes.⁸ If the national target within a particular country is the introduction of free, equitable and quality primary education for all children. This national target in effect is narrower than the SDG Target 4.1, as it does not address secondary education, yet falls squarely within the scope of both SDG 4 and SDG Target 4.1.

To the extent that the national target differs from the related/respective SDG target, we recommend that the audit concludes on the adequacy of the national target in relation to the SDG target. The assessment of the adequacy of a national target may include a consideration of the comprehensiveness of the target, its relevance to the national context, and the alignment between the intention of the SDG target and the national target.

Consider an example where a country's national target relating to SDG Target 3.3 is specified as ending the AIDS and tuberculosis epidemics and combating hepatitis and other water-borne diseases. In this respect, the national target does not include malaria, which is specifically mentioned in SDG Target

⁶ Excerpt from Part 1 of 'Auditing Preparedness for Implementation of Sustainable Development Goals A Guidance for Supreme Audit Institutions'

⁷ <https://www.idi.no/en/elibrary/cdp/auditing-sustainable-development-goals-programme/807-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions-version-0-english>

⁸ <https://sustainabledevelopment.un.org/sdg4>

3.3⁹, as a priority. The SAI may want to assess whether the incidence of malaria cases is high within the country, and to that effect comment on the adequacy of the national target in addressing infectious diseases. Consider another example relating to SDG Target 1.2. SDG Target 1.2 aims to reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definition.¹⁰ The national target relating to SDG Target 1.2 is the reduction of this proportion of persons living in poverty (as per the national definition) by 25%. The SAI may comment that this target is not ambitious enough, in view of the SDG Target 1.2 to decrease this proportion by at least 50%. However, in assessing the adequacy of a national target, one must consider the baseline prevalence rates within the country, and must be sensitive to the resources available to address the issue, economic factors, as well as any impacting cultural, religious and social norms. Having considered the national context, the SAI may rightly conclude that the national target is reasonable within its country's context as it is feasible and achievable, while presenting a substantial improvement on the initial situation.

Different countries may come up with different national targets to address a specific SDG target. Different national targets may vary in terms of how specific they are in outlining the output or outcome to be attained, and to that extent measurement of progress by the SAI may be more or less straightforward. National targets falling within the scope of SDG Target 5.2¹¹ may include the implementation of national standards for essential services for women and girl survivors of gender-based violence, the review of sexual assault cases previously classified as unfounded by the police or a decrease in the incidence of domestic violence.

Some countries may directly adopt many of the SDG targets, some countries may add to the SDG target list by identifying additional targets at national level. In many cases countries may align national targets to regional targets. Countries may also identify broad priority areas and adopt a cluster of national targets in each area. The SAI auditors need to examine the specific situation in their respective countries while examining national targets linked to SDG targets.

As the achievement of national targets is a long term process, the definition of audit of SDGs implementation also recognises that SAIs may audit progress towards the achievement of targets and comment on the likelihood of targets being achieved by estimated timelines or established deadlines.

1.2 A whole-of-government approach to the audit of SDGs implementation

The achievement of nationally agreed targets requires a whole-of-government approach. This approach shifts the focus of government performance towards the results that government seeks to achieve to address a societal problem or challenge rather than the operations of any single programme or agency. This is consistent with the integrated nature of the 2030 Agenda and the SDGs, which call for considering the complexity of sustainable development challenges and the interrelations between social, economic and environmental dimensions, as well as aligning and coordinating efforts

⁹ <https://sustainabledevelopment.un.org/sdg3>

¹⁰ <https://sustainabledevelopment.un.org/sdg1>

¹¹ <https://sustainabledevelopment.un.org/sdg5>

of ministries and entities to allow for integrated responses to national needs and priorities. More generally whole-of-government refers to responses aimed at addressing the problem of fragmentation in public sector and public services, aimed at increasing integration, coordination and capacity.¹²

A whole-of-government approach is critical for auditing the implementation of SDG national targets, given the boundary-spanning and interconnected nature of the SDGs. The audit needs to take into consideration the initiatives undertaken by the various ministries and public sector entities responsible for the implementation of the national target, and the interconnections, as well as the collaboration, coordination and communication mechanisms between them, and provide a holistic picture of the actions taken at different levels of government. This differs from performance audits that focus on one or possibly a few entities or programmes or services. A whole-of-government approach to the auditing of SDG implementation allows for the assessment and identification of systemic risk, with risk considered across the entire planning, implementation, monitoring and review chain, focusing on how products and services are delivered and outcomes are achieved.

In the case of an audit focusing on the achievement of the national target relating to the increase in income of the poorest within the country, in line with SDG Target 10.1¹³, the audit would include a review of efforts undertaken by various ministries, including those responsible for social welfare, education, employment, rural development, finance, economy, health and family, amongst others. The efforts of various entities, including local employment and training agencies, various agencies offering social services, family planning centres, entities offering services to migrants and social research institutes would also be considered. Moreover, the audit would consider how these different actors cooperate, collaborate and communicate with each other.

The importance of adopting a whole-of-government approach can be illustrated through the example of slum eradication. An audit focusing on the upgrade of slum settlements in a metropolis may conclude that government intervention to upgrade all existing slums was effective. However, new slum dwellings may have developed at the fringe of the cluster, due to migration, which detracts from the overall objective of eliminating slums. In considering the efforts of various ministries and entities we consider it important to assess areas of fragmentation, gaps, duplications and overlaps in the roles, responsibilities and functions, and to ascertain whether an adequate oversight and coordinating mechanism is in place. The Evaluation and Management Guide by the GAO for the identification of fragmentation, overlap and duplication may prove a useful tool in this exercise.¹⁴ We also consider it important to assess whether the budgets allocated and their distribution across ministries and entities reflect adequately the national priorities, policies and action plans set and the roles of these ministries and entities in achieving the national target. Additional budget considerations include whether the budget is sufficient, whether the budget is actually being spent, and whether those financial resources are being used economically.

¹² <https://onlinelibrary.wiley.com/doi/epdf/10.1111/1467-9299.00321>
https://www.effectiveservices.org/assets/CES_Whole_of_Government_Approaches.pdf

¹³ <https://sustainabledevelopment.un.org/sdg10>

¹⁴ <https://www.gao.gov/products/GAO-15-49SP>

A whole-of-government approach includes specific considerations. One such consideration is the extent of policy coherence and integration – both vertical and horizontal. Horizontal coherence refers to an integrated and balanced approach to achieving a specific target of sustainable development, an approach which breaks down traditional sectoral silos and promotes cooperation and integration. Horizontal coherence takes into account interdependencies in dimensions and sectors, manages trade-offs and conflicting policy priorities and maximises synergies between mutually supportive policies. Vertical coherence refers to a consistent approach across all levels of government to ensure that the implementation process reflects local, national and global considerations.¹⁵

For most national targets, different levels of government will be involved in policy formulation or implementation. In some cases, the policies, resources and programmes are decided at the central level and implemented at local level. In this respect, an audit of SDGs implementation would review and assess efforts of various actors operating at different levels of government. An audit focusing on a national target relating to the increase in income of the poorest within the country, in line with SDG Target 10.1¹⁶, would consider efforts at various levels of government. For example, the audit would review the formulation of employment policies at ministerial levels, employment and industry action plans managed at the regional level and vocational training programmes managed and delivered at the local level.

Beyond what happens within individual entities, a range of functions and services are provided by the government through centre of government functions. Such functions may include strategic management, policy coordination, monitoring and performance management, management of the politics of policies, and communications and accountability.¹⁷ The effectiveness of the government in delivering those functions can critically impact the overall effectiveness of individual organisations and of the whole system, and therefore the audit should review such functions. An effective centre of government can contribute to clear leadership, better policy integration and more efficient implementation. We therefore recommend that the audit of SDGs implementation considers the existence, width of scope and effectiveness of such centre of government functions.

The audit focusing on a national target for EIPV (linked to SDG Target 5.2¹⁸) would consider whether the government has made suitable institutional arrangements to ensure horizontal coherence in dealing with the issue of EIPV. Also, if the country specifies the promotion of equality as one of its priorities to tackle intimate partner violence indirectly, and this is reflected in awareness raising campaigns and training of various public sector employees, yet school books continue to depict traditional gender roles, this would point to limitations in horizontal coherence. If for example the police commit in their action plan to prioritise calls from victims of intimate partner violence, to ensure immediate response during crisis, specifying maximum response times, and this prioritisation is implemented within the helpline call system, but the local police stations are not duly informed of this or their target response times, this shows lack of vertical coherence.

¹⁵ <https://www.idi.no/en/elibrary/cdp/auditing-sustainable-development-goals-programme/807-auditing-preparedness-for-implementation-of-sdgs-a-guidance-for-supreme-audit-institutions-version-0-english>

¹⁶ <https://sustainabledevelopment.un.org/sdg10>

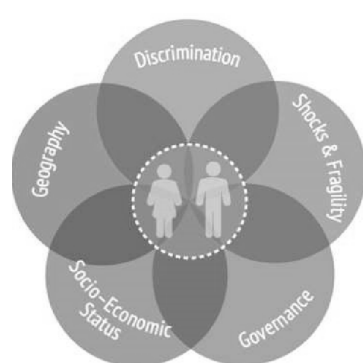
¹⁷ <https://www.oecd.org/gov/cob-sdg-survey-overview-of-results.pdf>

¹⁸ <https://sustainabledevelopment.un.org/sdg5>

Please refer to 2018 United Nations Department of Economic and Social Affairs' (UNDESA) World Public Sector Report to read more about horizontal and vertical integration ¹⁹.

1.3 Auditing implementation of the 'Leave no one behind' principle

Leave no one behind is a central principle of the 2030 Agenda. The agenda puts the imperative to "leave no one behind" and "reach the furthest behind first" at its heart, recognising the need to combat poverty and inequalities. It states: *'As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first. (Paragraph 4)'*



Who is left behind? People get left behind when they lack the choices and opportunities to participate in and benefit from development progress. All persons living in extreme poverty can thus be considered 'left behind', as can those who endure disadvantages or deprivations that limit their choices and opportunities relative to others in society.

A UNDP discussion paper of 2018 identifies five key factors leading to people being left behind. ²⁰

- 1. Discrimination:** What biases, exclusion or mistreatment do people face based on one or more aspect of their identity (ascribed or assumed), including prominently gender as well as ethnicity, age, class, disability, sexual orientation, religion, nationality, indigenous, migratory status etc.?
- 2. Geography:** Who endures isolation, vulnerability, missing or inferior public services, transportation, internet or other infrastructure gaps due to their place of residence?
- 3. Governance:** Where do people face disadvantage due to ineffective, unjust, unaccountable or unresponsive global, national and/or sub-national institutions? Who is affected by inequitable, inadequate or unjust laws, policies, processes or budgets? Who is less able or unable to gain influence or participate meaningfully in the decisions that impact them?
- 4. Socio-economic status:** Who faces deprivation or disadvantages in terms of income, life expectancy and educational attainment? Who has less chances to stay healthy, be nourished and educated? Compete in the labour market? Acquire wealth and/or benefit from quality health care, clean water, sanitation, energy, social protection and financial services?
- 5. Shocks and fragility:** Who is more exposed and/or vulnerable to setbacks due to the impacts of climate change, natural hazards, violence, conflict, displacement, health emergencies, economic downturns, price or other shocks?

¹⁹ <https://publicadministration.un.org/en/Research/World-Public-Sector-Reports#profile4>

²⁰ https://www.undp.org/content/dam/undp/library/Sustainable%20Development/2030%20Agenda/Discussion_Paper_L_NOB_EN_lres.pdf

People at the intersection of these factors face reinforcing and compounding disadvantage and discrimination making them likely to be the furthest left behind.

In auditing nationally agreed targets linked to the SDGs, the SAI could examine the actions taken by national governments to mainstream the principle of leaving no one behind in the implementation of the SDGs. This could include actions to prioritise outcomes for vulnerable groups, as well as looking beyond population averages to identify who they are, where they are located and their specific needs. SAIs could consider the principle of LNOB in selecting audit topics or/and examine the LNOB principle as a cross-cutting issue in the audit of any of the national targets.

SAIs could consider examining:

- How are vulnerable groups and those furthest behind being identified?
- Who is being left behind and what are the underlying reasons for their vulnerability?
- What disaggregated sources of data are available and what are the data gaps?
- What actions are being taken to determine the needs of the vulnerable and furthest behind?
- What is being done to support the empowerment of vulnerable groups?

For example, an audit focusing on a national target for the reduction of the maternal mortality ratio by 50% (linked to SDG Target 3.1²¹) would assess whether prenatal and antenatal services have specific provisions for indigenous populations, women living in remote areas, women of different ethnicities and ages, women who have disabilities, and migrants.

1.4 Auditing multi-stakeholder engagement

One of the principles of the 2030 Agenda is the requirement for all implementation and follow-up processes to be participatory and inclusive, including all levels and sectors of government, civil society and the private sector, members of parliament and national human rights institutions, among others. The 2030 Agenda has a revitalised partnership for sustainable development at its core, and stakeholders are recognized as valuable partners in implementing the goals and raising public awareness. The participation of stakeholders promotes effective decisions, by giving groups affected by those decisions the opportunity to communicate their needs and interests and support governments in tailoring, implementing and reviewing public policies. Participation and consultation also build ownership of the 2030 Agenda, and therefore contributes to a whole-of-society approach to the implementation of the SDGs. The 2030 Agenda calls upon stakeholders to be actively engaged throughout the process of design, implementation, monitoring and review of the 2030 Agenda.

Given the complex nature of SDGs and the interlinkages between various targets, engaging stakeholders may improve policy coherence and integration by providing a more comprehensive and accurate understanding of the issues, identifying better policy solutions and attaining feedback on implementation efforts. Engagement can include public consultation at pre-drafting stage, at policy drafting stage, the creation of social partnerships for the provision of specific services, as well as monitoring, oversight and evaluation roles. Examples of stakeholder engagement for an audit focusing

²¹ <https://sustainabledevelopment.un.org/sdg3>

on the national target the reduction of poverty (linked to SDG Target 1.2)²² are public consultation on draft laws when legislative changes are required, government paying religious institutions and NGOs for services provided to the poor, obtaining feedback from academics regarding required efforts and shortcomings, and satisfaction surveys distributed amongst service users of services targeting the poor.

Given SAI mandates, an examination of 'multi-stakeholder engagement' will mainly be an examination of government efforts to reach out to and involve multiple stakeholders in the setting and implementing of nationally agreed target linked to SDGs. The auditor may also examine if the government created suitable conditions for such involvement, the extent of stakeholder involvement, engagement of critical stakeholders and the adequacy of interaction. In considering the adequacy of interaction the audit may consider whether the communication channels allow for open and honest feedback, whether the feedback system is accessible and uncomplicated for the stakeholder, and whether the feedback system allows for multiple exchanges and negotiated dialogue. For example the stakeholders to be considered in an audit focusing on the national target for the EIPV (linked to SDG Target 5.2²³) include the various ministries and entities, victims, perpetrators, victim support groups, legal professionals, religious institutions, national statistics office, media, civil society organisations (CSOs), UN agencies, service providers, experts and academics, private sector, amongst others. In determining whether the extent of engagement is adequate, auditors may consider what are the mechanisms and platforms available for stakeholder engagement, identify the stakeholders that are being consulted and key stakeholders that are not being engaged, assess how and to what extent stakeholder feedback is integrated in the planning and implementation of policies, and identify the partnerships that have been put into place for the implementation of SDGs.²⁴

1.5 Audit of SDGs implementation: An ISSAI compliant and impact driven performance audit process

We recommend that SAIs interweave compliance requirements coming from performance audit (PA) ISSAIs and effective considerations for audit impact in the audit methodology for audit of SDGs implementation.

We recommend using an audit process that complies with requirements of ISSAI 300²⁵ and ISSAI 3000²⁶. ISSAI 300 defines general principles, as well as audit process related principles. Both these principles need to be addressed in auditing SDG implementation. In applying PA ISSAIs compliant methodology, a combination of results-oriented and system-oriented approach will be best suited for such audits.

²² <https://sustainabledevelopment.un.org/sdg1>

²³ <https://sustainabledevelopment.un.org/sdg5>

²⁴ https://sustainabledevelopment.un.org/content/documents/20872VNR_hanbook_2019_Edition_v2.pdf

²⁵

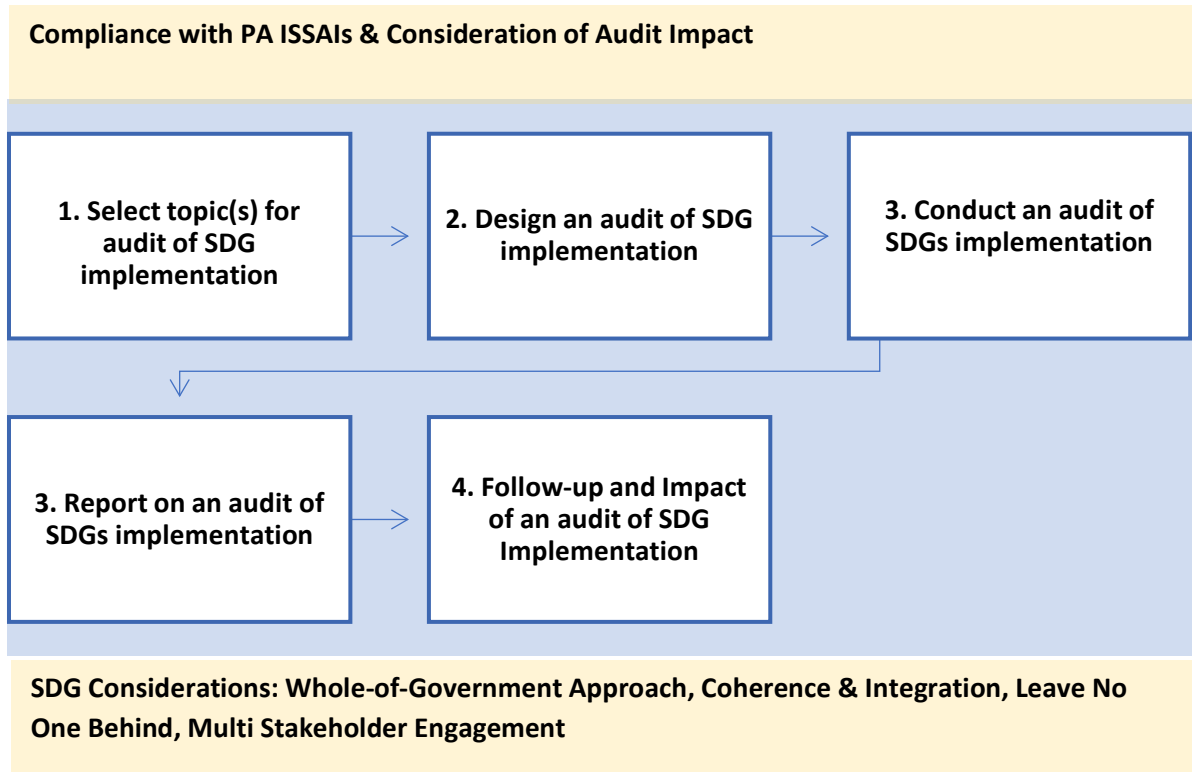
https://www.intosai.org/fileadmin/downloads/documents/open_access/ISSAI_100_ISSAI_400/issai_300/issai_300_en.pdf

²⁶ <https://www.issai.org/professional-pronouncements/?n=3000-3899>

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Besides complying with applicable PA ISSAI requirements, the SAI would also need to identify the planned impact of the audit of SDGs implementation, take actions to facilitate such impact throughout the audit process e.g. multi-stakeholder engagement throughout the audit process.

The diagram below depicts the process of auditing SDG implementation, with compliance requirements, impact considerations and SDG considerations mainstreamed throughout.



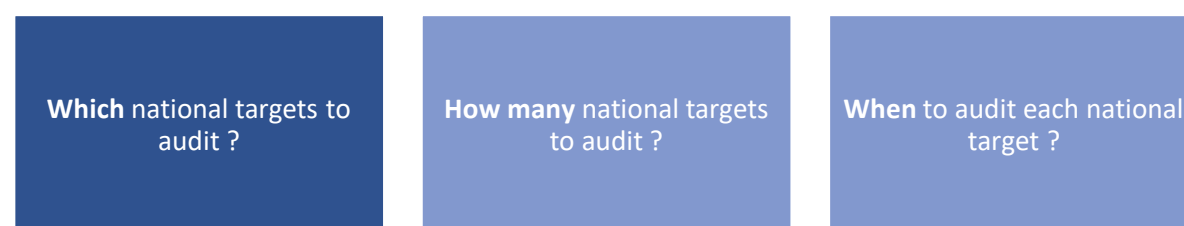
The rest of the chapters will show how SAIs can follow an ISSAI compliant and audit impact driven performance audit process that mainstreams key SDG considerations.

Chapter 2 | Select topic(s) for audit of SDGs implementation

In the first Chapter, we defined audit of SDGs implementation, examined key concepts related to the audit and described an ISSAI compliant process for audit of SDGs implementation. This chapter reflects on what is involved in the selection of topics for audit of SDGs implementation, why it is important, and how SAIs can conduct the selection as per ISSAI requirements.

2.1 Select topic(s) for audit of SDGs Implementation: What and Why?

The selection of audit topic(s) for audit of SDGs implementation is the process of deciding on the following three questions:



Nations generally identify a number of national targets linked to the SDGs. Based on the national context, governments prioritise the implementation of targets and determine timelines for the achievement of targets. The illustration below provides some examples of nationally agreed targets linked to SDG targets under SDG 5 : Achieve gender equality and empower all women and girls.

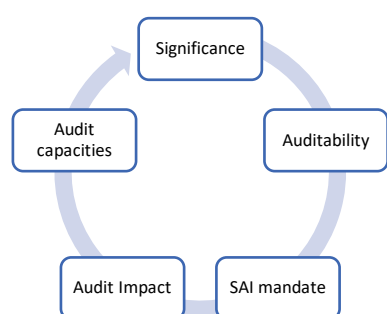
Nationally agreed targets	SDG Targets
i. Increase female representation in political and leadership positions up to 30% by 2019; ii. Put in place a monitoring framework to measure women's rights and gender equality by 2019; iii. Put in place a mechanism for tracking public fund allocations for gender equality by 2020; iv. Increase women's participation in law enforcement and SNA based on temporary special measures v. Reduce the incidence of sexual- and gender- based violence by 20% by 2021; vi. Reduce the prevalence of female genital mutilation/circumcision to less than 70% by 2022	5.2: Eliminate all forms of violence against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

As mentioned in Chapter 1, nationally agreed targets may be linked to thematic SDG targets, e.g. target 4.5 - By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations. National targets may also be linked to SDG targets focusing on strengthening institutions necessary to achieve SDGs, e.g. SDG target 16.6 - Develop effective, accountable and transparent institutions at all levels. As SAIs cannot audit all national targets at the same time, it is important for SAIs to analyse national targets and decide on their significance, the risk to implementation, auditability and the impact that the audit is likely to have in contributing to the implementation of SDGs. Each SAI needs to take these decisions based not only on the national

context, but also with consideration to the capacities of the SAI and competing demand for SAI resources.

2.2 How to select topic(s) for audit of SDGs Implementation

In this section we will discuss 'how' SAIs with different capacities and in different contexts can select topic(s) for audit of SDGs implementation.



Five criteria for selecting audit topics

Five Criteria for selecting topic(s) - We suggest that a SAI use five criteria, as illustrated on the left, in selecting topic(s) for audit of SDGs implementation. To begin with, a SAI may consider whether it has the **mandate** to audit the specific subject matter of the national target. Some SAIs, for example, may not have the mandate to audit entities that manage public debt in their countries. In this case they may not select SDG target 17.4 for audit. The **significance** of a national target can be determined by ascertaining the priority of the target in the national development context, preliminary information on the

risks to achieving the target, its link to other targets, its link to regional and global priorities, financial allocation for the target, etc. In considering significance, the SAI may also consider targets linked to the LNOB principle, and prioritise the selection of targets linked to vulnerable groups. For example, in light of the current pandemic of COVID-19, SAIs may decide to audit national targets linked to SDG target 3.D - Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks. In assessing the **auditability** of a national target, SAIs may consider the stage of implementation of the national target, availability of data, availability of indicators for the national target and availability of audit criteria. In applying the criteria of auditability we recommend that the SAI consider the basic minimum required to do the audit rather than wait for all data and indicators to be available.

Audit capacity is a very important consideration in selecting national targets for audit. In order to conduct high quality audits of SDG implementation SAIs need both professional staff and organisational capacities. SAIs need professional staff members who are competent to carry out ISSAI compliant performance audits, are able to apply whole-of-government approach to audit and can examine SDG considerations like coherence, integration, LNOB and multi stakeholder engagement. SAIs also need to have a suitable audit methodology to carry out this work. As many SAIs will be starting with audits of SDG implementation, they may decide to start building capacity by conducting pilots, training and incorporation of the whole-of-government approach in their audit methodology.

The last and key criteria in selecting audit topics is the **audit impact** created by the audit of a particular nationally agreed target. We recommend that at the selection stage the SAI should visualise the audit impact that the audit of each national target under consideration could create. Audit impact is the contribution of SAI audit(s) to concrete improvements in effectiveness, accountability and inclusiveness of public sector institutions, leading to better societies and individual wellbeing. The potential of an audit to create audit impact would be one of the key considerations for the SAI in selecting the national target, e.g. climate change may have a huge impact on the very existence of some small

isalnd states. The SAI of that country may choose to audit national targets linked to SDG targets under Goal 13 – Climate action.

As discussed in the previous chapter, there is a great diversity in the way countries choose to integrate SDG targets in their national targets. In some cases countries may select and directly adopt SDG targets as national targets, while in other cases countries may select priority areas based on regional priorities and then identify a cluster of targets under each area. Countries may alternatively have many more targets at the national level, based on the local context of the country. Before selecting topic(s) for audit of SDGs implementation, it is important for the SAI auditor to gain a very good understanding of nationally owned targets and their link to SDG targets.

As SAIs differ vastly in their capacities and context, they may take **different approaches to gathering information** on the criteria mentioned above. Large SAIs may want to set up comprehensive systems for gathering information. They may also decide to use templates and selection matrices to decide on the audit topics for audit of SDGs implementation. Some SAIs may want to assign weights and scores to different criteria in the selection process.

Small SAIs with limited capacities may decide to use more informal processes and take these decisions based on limited document review and face to face meetings. While different solutions are necessary for different SAIs, it is important for SAIs to consider all five criteria mentioned above and document their selection process and decision. SAIs may use a table like the one below to document their selection and decision.

Practical Tip

SAIs can gather information about national targets from different sources like national development plans, VNRs, SDG gap analysis and mapping documents, preparedness audit documents, tier classification of SDGs indicator made by the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), data from UN agencies in the country, and data from different stakeholders (e.g. academia, civil society organisations, regional organisations, development partners, etc.)

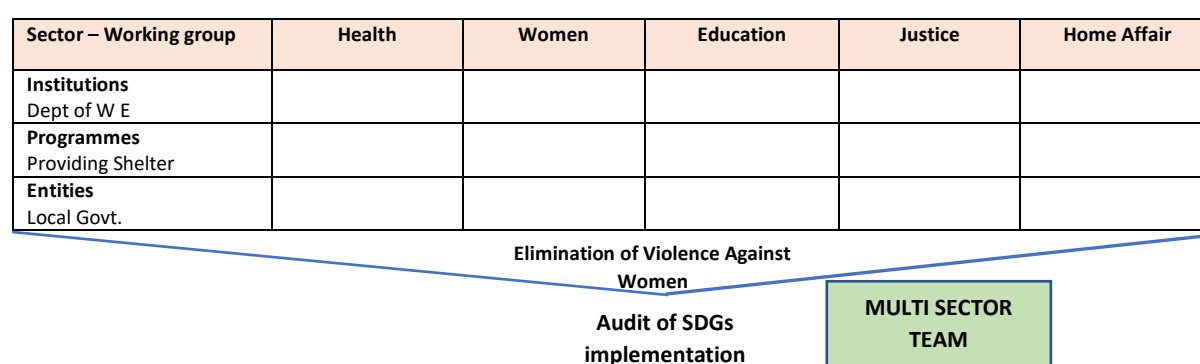
	Mandate	Significance	Auditability	Audit capacity	Audit impact
National Target 1					
National Target 2					
National Target 3					
.....					
National Target no.					

It is equally important for SAIs to **consult internal and external stakeholders** in making these decisions. The consultation with external stakeholders may range from a limited number of interviews to more elaborate focus group discussions and stakeholder engagements.

Yet another question to reflect on is **whether SAIs select audit topics for audit of SDGs implementation together with other performance audit topics or do so separately** ? Our recommendation is that to the extent possible SAIs may have one integrated process for the selection of performance audit topic(s), including topics for audit of SDGs implementation. Doing so will help SAIs in taking a holistic view of the value added through their PA work and the resources required to do so.

How many topic(s) to select for audit of SDGs implementation ? Besides deciding on which topics to select for audit of SDGs implementation a SAI also needs to decide on the number of audit topics to select for the audit of SDGs implementation. This may vary from one to many, depending on the context and capacities of the SAI. SAIs with limited performance audit capacity and small staff size may consider choosing one topic for audit of SDGs implementation. They may consider conducting such an audit as a part of a global or regional cooperative audit or a SAI level pilot audit supported by experts.

Large or medium size SAIs with sectorwise audit teams or audit departments, performance audit capacity and staff with whole-of-government understanding may decide to choose multiple national targets from different sectors and bring together multidisciplinary teams for conducting each audit. They may have a setup where each audit department conducts one or more audits of national targets linked to SDGs, and in conducting these audits they work as multi sectoral teams, together with auditors from other relevant departments. Large SAIs may form such teams across sectors and across different levels of government (national, provincial, local) depending on the mandate of the SAI.



When to audit each national target ? As discussed above, SAIs may decide to audit one national target or develop a multi-year portfolio for audits of SDG implementation. SAIs dependent on external support may decide to take up an audit of SDGs implementation when a cooperative audit is conducted in the region or when they receive support to pilot such audits. SAIs with the capacity to develop a multi-year portfolio may use several considerations, such as the timing for achievement of the target as per the strategic roadmap for SDGs developed by the country, the visibility and relevance of the target, planned VNRs or thematic reports, regional plans and priorities, and likely audit impact. To the extent possible, we recommend that SAIs develop a multi-year portfolio of topics for audit of SDGs implementation. The portfolio could have the following potential benefits:

1. It would help to ascertain the progress of government efforts towards achieving the nationally agreed targets.
2. The SAI could plan and prepare adequately, taking into consideration its capacity to conduct the audits.
3. The SAI could plan for follow-up audits to check progress on achievement of the national targets at regular intervals.

In the case of SAIs which develop multi-year portfolios, we recommend that the SAIs review their portfolio on an annual basis. The situation in the country and the expectations of stakeholders may

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change depending on the situation. It is important to ascertain that the assumptions made while selecting the topic are still valid. An annual review also enables the SAI to add emerging priority areas/targets to the portfolio. We also recommend that SAIs include topics from the portfolio in their annual audit plans and provide adequate resources to conduct the audits as a part of the annual audit plan.

2.3 ISSAI Checklist: Select topics for audit of SDGs implementation

- ✓ Did the team select topics for audit of SDGs implementation based on a strategic selection process?
- ✓ Did the team select audit topics which are sufficiently significant, auditable and within the SAI's mandate?
- ✓ Did the team maximise audit impact while taking into account audit capacities when selecting audit topics?
- ✓ Did the team exercise professional judgement in selecting topics for audit of SDGs implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in selecting topics?
- ✓ Did the team communicate with relevant stakeholders while selecting topics for audit of SDGs implementation?
- ✓ Does the team have the required skills to select topics for audit of SDGs implementation?
- ✓ Was the selection process adequately supervised?
- ✓ Did the team document the selection process adequately?

2.4 SPOTLIGHT ON AUDIT IMPACT

The SAI auditor may ask the following impact related questions while selecting audit topic(s):

- *Has the criterion of audit impact been appropriately considered while deciding on selection of audit topic(s)?*
 - *Will the selected audit topic(s), individually and collectively contribute to the progress towards achievement of the national targets linked to the SDG targets?*
 - *Do considerations of audit impact at the selection stage, include gender and inclusiveness considerations?*
-

Chapter 3 | Designing an audit of SDGs implementation

This chapter explains the second stage in the audit of SDGs implementation. It describes the process involved in the design of an audit of SDGs implementation, reviews why design is important and provides guidance on how to design an audit of SDGs implementation. The end product of this stage of an audit is a documented audit plan for audit of SDGs implementation. From this chapter on we will use one main illustration for providing an example of the audit of SDGs implementation. The illustration refers to audit of government efforts to eliminate intimate partner violence against women. It is linked to SDG 5.2, aimed at eliminating all forms of violence against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation. Inspired by the UN Women campaign 'Orange the World', for the elimination of violence against women and girls, we will refer to this illustration as an 'Orange Illustration'.



3.1 Designing the audit of SDGs implementation: What and Why?

Designing an audit of SDGs implementation involves:

- Understanding the nationally agreed target
- Combining result and system-oriented approaches in the audit of SDGs implementation
- Keeping the audit scope manageable
- Formulating audit objective and questions based on key considerations for assessing progress of implementation of nationally agreed targets
- Determining appropriate audit criteria for auditing the selected national target(s)
- Developing an Audit Design Matrix for assessing effectiveness of government efforts in the progress towards achievement of nationally agreed target(s)
- Finalising the audit plan document

Audit design is an iterative process. It is the most important stage of audit of SDGs implementation as the design shapes all subsequent stages of the audit. We recommend that SAIs spend sufficient time at this stage of the audit.

3.2 Design audit of SDGs implementation: How to understand the nationally agreed target?

To understand the nationally agreed target the auditor needs to understand its linkage with other targets; understand the laws, institutions, policies, plans, programmes, activities, entities contributing to the target; understand the role of key stakeholders in achieving the nationally agreed target and understand the arrangements to measure progress of achievement of the target.

The auditor can start with identifying a list of questions that will help her/him gain an adequate understanding. We have provided an illustrative list of such questions below (**these are not audit questions!**).

Institutional and legal framework

1. What is the legal and institutional framework (policies, programmes, international standards) for the national target?
2. What is the institutional set-up for the implementation of the national target? What are the roles of the various actors?
3. What are the important interlinkages between the target and other targets of this and the other goals?
4. How are the different levels of government (national, sub-national and local) working together to implement the national target?

Means of implementation

1. What are the current resource flows concerning the target?
2. What is the budget and human resources allocation for the target?
3. What are the steps taken to mobilise domestic resources, official development assistance and additional sources of funding, such as foreign direct investment and remittances? What partnerships have been entered into to mobilise means of implementation?
4. Are there any specific roles/employees dedicated to the implementation of the target?
5. Are they sufficiently dedicated to this work, or do they have competing roles and tasks?
6. What are the main challenges and difficulties that the country faces in implementing the SDG target?

Monitoring and follow-up

1. Have nationally agreed indicators been set up to measure the nationally agreed target?
2. Are they consistent with SDG indicators?
3. Have baselines for the target indicators been established and used?
4. What are the data collection mechanisms for the measurement of indicator progress?
5. What are the institutional set-up and the methodology used to collect data on the indicators?
6. What are the information attributes related to the indicators (disaggregation, source, period, etc)?

Multi stakeholder engagement

1. How do the overall institutional arrangements relating to the national target involve key line ministries, sub-national and local levels of government, parliament, human rights institutions, CSOs, and the private sector?
2. How are the various levels of government, legislative body (e.g. the parliament), and the stakeholders working together to achieve the target?
3. What mechanisms and platforms are available for stakeholders from civil society and the private sector to contribute to the planning, implementation, monitoring and review of the policies, plans and programmes intended for the achievement target?
4. What partnerships, including with the private sector, have been put in place for the implementation of the target?

Leave no one behind

1. How are vulnerable groups and those furthest behind being identified for the target?
2. What efforts have been made to ensure that all policies, plans and programmes reach the most marginalised and leave no one behind?
3. What specific sources of data are available regarding vulnerable groups?

If we apply these questions to our Orange illustration, we could ask the following questions:

1. What are the links between EIPV and other SDG targets?
2. Are there national gender policies/action plans/strategies on EIPV?
3. Is there a law addressing IPV? How comprehensive is it? Is it specific for IPV or is it included in other laws/regulations addressing violence against women?
4. Is there a budget allocated for efforts to eliminate IPV?
5. Is there a specific government body responsible for the EIPV?
6. What mechanisms/systems/procedures/processes are in place to ensure vertical and horizontal policy coherence?
7. Are there baselines and indicators?

According to expert literature on EIPV, the policies, programmes and initiatives on EIPV need to consider three pillars: prevention, protection and prosecution. We present below some illustrative questions that can guide the auditor in understanding EIPV in terms of prevention, protection and prosecution.

Prevention

1. Does the government have a legal obligation to prevent IPV against women?
2. Which entity/entities are responsible for prevention efforts?
3. What are the prevention mechanisms?
4. Are vulnerable groups being considered in prevention measures?
5. Has the government taken measures to encourage all members of society, especially men and boys, to contribute actively to preventing IPV against women?
6. Has the government taken actions to address social, cultural and religious practices that lead to IPV against women?
7. Has the government taken steps to address gender stereotypes in school curriculum and pedagogy?
8. Has the state taken measures to promote programmes and activities for the empowerment of women?
9. How is the government leveraging technology and using innovation to prevent IPV against women?

Protection

1. Does the government have a legal obligation to provide protection to women who are victims of IPV?
2. Which entity/entities are responsible for protection efforts?
3. What are the protection mechanisms?
4. Are vulnerable groups being considered?

Prosecution

1. Does the government have a legal obligation to prosecute the offenders in IPV cases?
2. Which entity/entities are responsible for prosecution efforts?
3. Is there a legal framework for prosecution?
4. Is there a mechanism to ensure that victims of IPV have access to special protective measures during investigation and judicial proceedings?
5. How are CSOs involved in supporting/providing advice to IPV victims?
6. Are there programmes to help reintegrate and rehabilitate the perpetrators?

The SAI auditor can get answers to these questions by gathering information from a number of sources. Such sources may include documents from the audited entities, general research reports, relevant publications (e.g. academic articles), official websites of UN agencies, CSOs, academia, social media feeds, and available studies of the audit topic. In our experience, large volumes of information are generally available these days. In order to be focused when collecting information, we recommend that the SAI auditor speak with a few key stakeholders and experts, e.g. officials from the audited entity, subject matter experts from UN agencies, academia, and civil society organisations. These stakeholders can help the SAI auditor in forming an overview idea about the audit topic and focusing on key information. They can also provide insights into the topic and help in accessing relevant and useful information.

Stakeholder engagement plays a key role in understanding the topic for audit of SDG implementation. The SAI auditor can use a number of ways to engage with stakeholders. These include interviews, focus groups, meetings and conversations with stakeholders, as well as surveys. We recommend that the SAI auditor engage with both state and non state actors related to the national target being audited. Possible stakeholders to be contacted at this stage could be senior managers from line ministries whose function relates to the target, academic and other experts who conduct research on the topic, representatives from CSOs, and experts from UN bodies and other international agencies like the World Bank.

Applying this guidance to our Orange illustration, the SAI auditor can gather information about government efforts for EIPV against women by:

Reviewing reports and evaluations done by Government agencies responsible for EIPV, national reports on international treaties (e.g. UN Conventions); international conventions, like CEDAW, Belém do Pará, Maputo, Istanbul; audits of violence against women done by SAIs, academic articles, websites and reports of CSOs like Women Deliver, CAAF, UN bodies like UN Women, UN reports on SDG implementation, UN's SDG Knowledge portal, IISD, WB's Gender Group, as well as twitter and social media accounts of these organisations

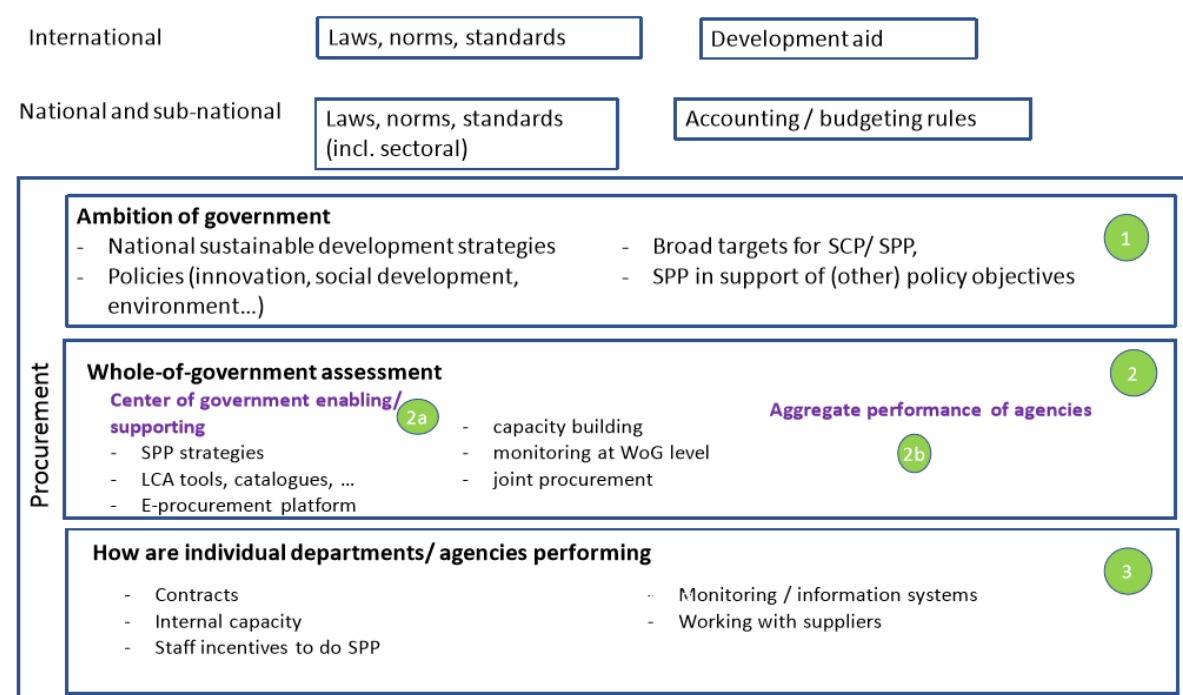
Engaging with key stakeholders from government entities responsible for prevention, protection and prosecution efforts related to EIPV, experts from UN agencies, other international agencies, CSOs, development partners and academic experts who work with EIPV.

SDG goals and targets are inter-related. It is important for the SAI auditor to **understand interlinkages between the chosen target and other SDG targets**. Understanding the positive and negative

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interlinkages between the targets can help identify potential synergies and trade-offs. Removing the trade-offs and maximising the synergies are a key element of SDG integration and policy coherence. The SAI auditor can gain an understanding of interlinkages by desk review of relevant reports and literature as well as interviews and consultations with government agencies, civil society, experts, etc. The SAI auditor may also look at tools like the SDG Interlinkages Analysis and Visualisation Tool <https://sdginterlinkages.iges.jp/index.html>.

Understanding the system of laws, institutions, policies, plans, programme, activities and entities which contribute to the national target selected for audit is crucial in designing the audit. At the expert group meeting (EGM) for development of ISAM, UN and SAI experts worked on a map of audit topics that reflects not only the most important linkages with other policy areas, but also the main processes and actors in the system. Reflecting variations in national legal, institutional and policy contexts, such maps, in order to be relevant, can be elaborated at the national level. A generic map can show in a clear manner the types of issues that are relevant at the entity level; at the center of government level; and at the strategic, policy level. The figure below shows an example of a generic map of sustainable public procurement developed at the EGM with the help of experts.



At the top of the figure, layers of laws, norms and regulations, at both the international and national levels, are represented. The international layer also includes development aid. In many countries, procurement practices to some extent will be determined by the rules and practices of donors; therefore, overlooking those would likely affect the relevance of audits. At the national level, beyond procurement centered law, relevant law is also to be found at the sector level (e.g. in construction, labour). Accounting and budgeting rules are also part of the scanning, as they influence the possibilities and incentives for adopting sustainable procurement practices. Within the box labelled "Procurement", which aims to represent the country's procurement system, three levels are distinguished. Going from the bottom up, the third level maps issues that occur at the level of

individual entities or programmes. Those include, among others, contract management; internal capacity of procurement officers; staff incentives to do sustainable procurement; internal monitoring and evaluation systems; and how agencies work with suppliers. The second level lists issues that are relevant across government, and for some of them are centralised. This includes support functions such as e-procurement platforms, life-cycle analysis tools and product catalogues, and also joint procurement activities (e.g. central purchasing units) and centrally administered capacity building. It also includes sector-level and whole-of-government strategies and actions plans, targets for sustainable procurement, and monitoring systems. Lastly, the first level is that of the government strategy and ambition. It includes the inclusion of sustainable procurement in the national sustainable development strategies, other related strategies and action plans (e.g. innovation or SME development), government-wide targets in relation to public procurement, and the mechanisms and tools that the government has put in place to effectively use public procurement in support of other policy objectives. This level also includes issues relating to change in administrative culture to make the latter more supportive of structural transformation in public administration.

Understanding the role played by key stakeholders is also linked to the understanding of the overall system that contributes to the achievement of the nationally agreed target selected for audit. It is important to identify and analyse the relevant stakeholders involved in the activities related to the audit topic, their roles and interests and how they can influence the achievement of the audited outcome. We recommend two tools for this purpose – stakeholder analysis and RACI analysis. Please refer to Annexe 2 to see a detailed orange illustration of stakeholder analysis. It is important to note that a general approach is adopted in this regard and that a stakeholder analysis specific to the EIPV must take into account the context and reality of each country.

Another tool that is useful to understand the roles and responsibilities of each stakeholder in relation to the target and how the stakeholders interact and coordinate among themselves is the RACI²⁷ analysis. This analysis can also help in identifying possible instances of overlap, duplication, fragmentation and/or gaps that can hinder the performance and hamper the achievement of the target objectives. The entities involved can be identified through stakeholder mapping.

Understanding national arrangements to measure progress on achievement of the selected target is important in an audit of SDGs implementation. The SAI auditor needs to understand the performance measurement framework and performance indicators used for measuring progress on the national target, the arrangements for monitoring, follow-up and review. The SAI auditor also needs to understand the data framework, baselines, system of collecting data, and level of disaggregation of data related to the national target.

3.3 Combining the result and system-oriented approaches in audit of SDGs implementation

We recommend using a combination of results- and systems-based approach for audit of SDGs implementation. A result-oriented approach is useful to assess if outcomes or outputs have been achieved as intended. National targets linked to SDG targets are results to be achieved and the audit

²⁷ RACI analysis is a tool that helps identifying who is Responsible for an activity, who is Accountable for that, who is Consulted before it is executed and who is Informed after.

of SDGs implementation is an audit that examines progress on the achievement of results. However, the audit of SDGs implementation also takes a whole-of-government approach to examine the system of laws, policies, strategies, programme, entities, etc., that contributes to the national target. A system-oriented approach examines the proper functioning of management systems. As such, a combination of both approaches would be appropriate in audit of SDGs implementation.

3.4 Keeping the audit scope manageable

Defining the audit scope in an audit of SDGs implementation involves answering four questions: **What** to audit? **Who** to audit? **Where**? and **When**?

The '**What to audit**' question is generally answered by saying that the SAI auditor should audit the implementation of a set of policies that contribute to the achievement of the selected nationally agreed target linked to one or more SDGs. However, the implementation of the 2030 Agenda requires an integrated approach. National targets are inter-related, and each target SDG typically spans the responsibilities of many ministries, public entities, levels of government, and sectors. A whole-of-government approach seeks to ensure that the efforts of different entities and programmes are aligned and coordinated to provide integrated responses to national development challenges and priorities. At the level of SDG targets, the policies and institutions that impact outcomes are usually to be found in a broader range of areas. The challenge for the audit is to keep the scope large enough to encompass policies that impact the problem (to avoid "wicked problems"), but small enough that it stays manageable. The SAI auditor's understanding of interlinkages, working of the system that contributes to the target and understanding of stakeholders involved will be very useful in carving out a manageable scope. While the SAI auditor needs to narrow down the scope to keep it manageable, the scope cannot be limited to looking at an entity or programme and its contribution to the national target.

As mentioned above, to answer **who to audit**, the SAI auditor may be guided by the understanding gained through conducting stakeholder analysis and RACI analysis. **Where to audit** will depend, mostly, on the audit team's capacity and resources. To the extent possible, the SAI auditor may plan for a representative spread that covers different levels of government and different regions of the country.

The 2030 Agenda makes it clear that countries have to adapt the SDGs to their national circumstances. In addition, in most cases, countries will have adopted policy objectives prior to the adoption of the 2030 Agenda that are related to the SDG target selected for the audit. Therefore, some considerations are relevant for the definition of the period of time (**when**) to be covered by the audit. For the starting point of the audit, the SAI auditor may

- Look at trends, information, policy changes, etc., since the objectives were first articulated in the national context (e.g. a policy on that subject was formulated, legislation enacted). This can also be useful in finding relevant reports (from the SAI or other organisations) that have already examined the issue.
- Select a specific year prior to the adoption of the 2030 Agenda as a basis for comparison. This will enable the SAI auditor to assess the effects of implementation with respect to a year in

which the SDGs had not been adopted yet and for which information is available, reliable and pertinent.

- Consider whether other audits on the same subject or related policies have been conducted by the SAI that could help establish a baseline, provide information on strengths and weaknesses previously identified, and serve as reference for defining the starting point for the new audit.

The end point of the audit should be as close as possible to the finalisation of the audit.

3.5 Formulating Audit Objectives for audit of SDGs implementation

Formulating audit objectives sits at the heart of designing an audit of SDGs implementation. The SAI auditor formulates audit objectives based on the definition of audit of SDGs implementation, understanding of the selected national target and scope of the audit. The SAI auditor may formulate one main audit objective, which is broken down into further audit questions and sub-questions. To use the orange illustration, the main audit objective could be:

To assess government efforts aimed at achieving progress towards elimination of intimate partner violence against women.

We have attempted a generic framework of audit questions which the SAI auditor can adapt to the selected national target and the national situation. We recommend that the SAI auditor get inputs from experts in the field in formulating audit objectives for each audit of SDGs implementation.

| Framework of audit questions for auditing SDG implementation

- | |
|---|
| <p>1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national target?</p> <p>1.1 Has the government taken the necessary measures to align the legal and policy frameworks as well as the institutional set-up with the nationally agreed target?</p> <p>1.2 Is the legal and policy framework horizontally and vertically coherent (without gaps, overlaps, duplication and fragmentation) with respect to the target?</p> <p>1.3 Has the government put in place institutional arrangements for effective vertical and horizontal coherence?</p> <p>1.4 Do the legal and policy frameworks and institutional arrangements adequately address the needs of identified vulnerable groups related to the target?</p> <p>1.5 Has the government informed and involved citizens and stakeholders (including state and non-state actors like legislative bodies, the public, civil societies and the private sector) in the processes and institutional arrangements to put in place robust legal and policy frameworks for achievement of the national agreed target?</p> |
|---|

2. To what extent has the government planned and budgeted for the achievement of the selected national target?

- 2.1 Are government budgets at different levels aligned, sufficient and adequate for achievement of the target?
- 2.2 Did government include all relevant stakeholders in the planning and budgeting for the target?
- 2.3 Do the government plans and budgets address the specific needs of identified vulnerable groups related to the target?

3. To what extent has the government implemented actions for the achievement of the selected national target?

- 3.1 Is there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving the target?
- 3.2 Has the government mobilised the required resources for achieving the selected national target?
- 3.3 Has the government created the required capacities at different levels and across functions for achievement of the target?
- 3.4 Has government identified and addressed systemic risks in implementing the selected national target?
- 3.5 Are government actions for implementing the selected target effective, accountable and inclusive?
 - a. Has government included all relevant stakeholders in implementing its plans for achieving the target?
 - b. Has the government implemented measures to address specific needs of identified vulnerable groups?

4. To what extent has the nationally agreed target been achieved?

- 4.1 Has the government put in place an effective, transparent and inclusive system for measuring, monitoring and reporting on progress towards the achievement of the selected national target?
- 4.2 Has the government achieved its planned progress on the selected national target?
- 4.3 Considering the current trend, will the government efforts lead to achievement of the selected national target as per the planned timeline?

3.6 Determining suitable audit criteria for audit of SDGs implementation

Audit criteria are the benchmarks against which the SAI auditor will evaluate government efforts in contributing to the achievement of a nationally agreed target. The information gathered while understanding the national target will be useful to the SAI auditor in determining suitable audit criteria for the audit of SDGs implementation. National performance measurement frameworks, performance indicators, international conventions and treaties, national laws and regulations, best practices, etc., can be used by the SAI auditor in determining audit criteria.

We recommend that the SAI auditor engage with the audited entities in determining suitable audit criteria. This is particularly important in audit of SDGs implementation as a number of audited entities together are responsible for contributing to the achievement of the national target. Given the new nature of this subject matter, the SAI auditor may also find that in most cases there are no ready-made or generally accepted criteria. An exchange of views with the audited entities can be an effective

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method for developing the criteria and establishing what is relevant and auditable. Besides the audited entities, experts from various organisations can also be a rich source of criteria. Although a cooperative engagement with the audited entities is preferred, if the audited entities do not agree with the criteria, the auditor has the final responsibility to set them. To give an orange illustration:

Sources of audit criteria for EIPV

- Performance indicators for EIPV, international treaties and conventions such as:
 - Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)²⁸
 - Belém do Pará convention²⁹
 - Istanbul convention³⁰
 - Beijing declaration and platform for action³¹
- National laws like Law Maria da Penha in Brazil
- Gender experts

3.7 Developing audit design matrix for audit of SDGs implementation

We recommend using an audit design matrix as a tool for bringing together all the pieces of work done in designing the audit of SDGs implementation. Such a matrix helps to organise and structure the work and to support the conducting phase. As an example, the audit team can use the format of an audit design matrix below:

Audit Topic:						
Audit Objective:						
Audit question:						
Audit sub question:						
Criteria and sources of criteria	Required information	Sources of information	Data collection procedures	Data analysis procedures	Limitations	What will the analysis allow us to say

This matrix contains the audit questions and respective criteria, as well as columns to include the information required to answer the questions and the sources of this information. It also contains columns to register the procedures to be used during the conducting phase to collect and analyse data. The audit design matrix also captures the possible limitations faced by the audit team during the conducting phase. Finally, the last column is designated for the likely conclusions that will emerge from the analysis of all the information registered on the audit design matrix. Annexe 3 shows an illustration of an audit design matrix for one sub-question related to EIPV.

²⁸ <https://www.ohchr.org/documents/professionalinterest/cedaw.pdf>

²⁹ <https://www.cepal.org/sites/default/files/events/files/belem-do-paraen.pdf>

³⁰ <https://www.coe.int/en/web/istanbul-convention/text-of-the-convention>

³¹ https://www.un.org/en/events/pastevents/pdfs/Beijing_Declaration_and_Platform_for_Action.pdf

3.8 Finalising the audit plan

The final action in designing an audit of SDGs implementation is the finalisation of the audit plan. Finalising the audit plan involves putting together all relevant documents and working papers that will support the next steps of the audit. These include: Information and documentation on the national target; the audit objective and questions, audit criteria, and scope; methodology, including techniques to be used for gathering evidence and conducting the data analysis; the audit design matrix; an overall activity plan that includes team composition, assessment of team competencies, resources, and possible external expertise required for the audit; and the estimated cost of the audit, the key project timeframes and milestones, and the main control points of the audit.

3.9 ISSAI Checklist: Design audit of SDGs implementation

- ✓ Did the team document a sound understanding of the selected national target?
- ✓ Did the team discuss the audit criteria with the audited entities?
- ✓ Did the team engage with audited entities and other stakeholders throughout the design stage and document the outputs of the engagements?
- ✓ Did the team use appropriate audit techniques to define the audit approach, audit scope, audit objective and audit questions?
- ✓ Did the team exercise professional judgement in designing the audit of SDGs implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in designing the audit of SDGs implementation?
- ✓ Did the team have the required skills to design the audit of SDGs implementation?
- ✓ Was the design process adequately supervised?
- ✓ Is there adequate documentation in respect of: the selected target to be audited; tools and techniques used to define the audit objective and audit questions; audit criteria; audit procedures; audit design matrix; audit plan?

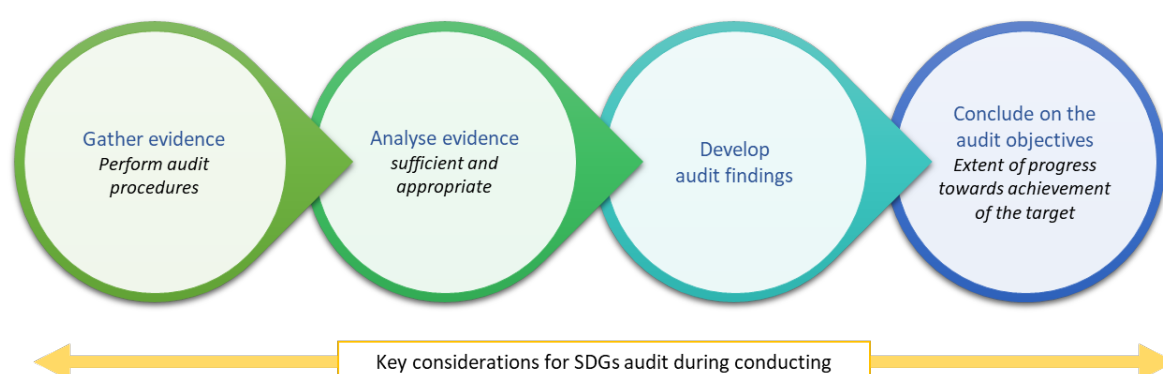
3.10 SPOTLIGHT ON AUDIT IMPACT

The SAI auditor may ask the following impact related questions while designing the audit:

- *What is the impact that this audit should have?*
 - *Will the determined audit scope lead to desired audit?*
 - *Will the examination of these audit objectives lead to desired audit?*
 - *Will this audit positively impact those left behind?*
-

Chapter 4 | Conducting an audit of SDGs implementation

Conducting an audit of SDGs implementation starts with the approval of the audit plan. At this stage the SAI auditor gathers evidence, analyses evidence, develops audit findings and concludes on audit objectives related to policy coherence and integration, multi-stakeholder engagement, LNOB and implementation of a set of policies contributing to the achievement of the national target. This chapter reflects on some of the key aspects in conducting audit of key SDG considerations mentioned above. The chapter also provides guidance on tools and techniques that the SAI auditor can use at different step during the conducting phase.



4.1 Conducting audit of government efforts for coherence and integration in implementation of national target

To answer audit questions linked to **coherence and integration**, the SAI auditor needs to examine the policy and institutional system concerning the target, starting with the stated goals in different policy documents. The SAI auditor may evaluate if the policies are consistent, would realistically influence the target, and if the policies are aligned with the stated target. The SAI auditor can verify the effective functioning of government in terms of **horizontal coherence**, whereby the focus is on whether the various ministries and agencies work in a synchronised manner. In examining the extent of **vertical coherence**, the SAI auditor may seek to ascertain the extent of coordination prevalent from the federal (if applicable), to the state, to the local contexts, with the role of civil society and other key stakeholders included as an integral part of this analysis. In the case of the assessment of horizontal and vertical integration, the SAI auditor can identify and categorise the shortcomings in terms of fragmentation, overlap and duplication (of services, policies, institutional setup, legislative framework, etc.). It is in this sense that the SAI auditor will look at risks across the entire delivery chain, ascertaining whether service delivery is effective and whether outcomes have been satisfactorily achieved or not. In doing so, the SAI auditor will not look at how the individual agencies manage risk, but whether, in the networks and patterns of organisations engaged for the achievement of a target, these organisations are managing risk appropriately. It is important to recognise that these coherence considerations are often first order management responsibilities, whereby management should have access to records of evaluation, data, and improvement plans that link outputs to the national SDG target. If this is not the case, then this shortcoming becomes an audit finding in and of itself. The SAI

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auditor needs to identify who can be asked these questions on interlinkages. In the implementation of SDGs, countries often have a centre of government, or a nodal agency, or another coordination mechanism, and the SAI auditor could direct the question there. The SAI auditor may find that in some cases, coordination works better than others, that some ministries may have progressed more than other ministries. When faced with a situation where there is no designated central authority, the SAI auditor needs to find out what the arrangements for interlinkage are. If there are no arrangements to this effect, there is no need to go any further, as the absence of a centre of government structure is a finding worth reporting. To use an orange illustration:

For Country X to achieve its national target linked to the EIPV, there are three key areas the government needs to focus on: prevention, protection, and prosecution. Simultaneously, to address IPV, one must also consider contributing factors such as economic reasons, social norms, safety issues, lack of legal protection to the women, lack of education, and weak judicial systems in the country. All these factors are not the function of one ministry, but the responsibility of multiple stakeholders, whose coherent efforts are required to achieve the target.

Specifically, prevention, protection, and prosecution functions are associated with the education, health service, social protection, policing and justice sectors, while civil society and the media also have an important role. These functions can be linked to the ministries responsible for gender equality, education, justice, health, police and home affairs, among others. There needs to be horizontal coherence among these across the different aspects of implementation. At the same time, there should be vertical integration between the federal, state and local bodies to achieve the intended results.

4.2 Conducting audit of government efforts at multi-stakeholder engagement in implementation of national target

The implementation of the SDGs requires embedding the multi-stakeholder principles of the 2030 Agenda into the country policy agendas and promoting a coordinated effort with civil society, the private sector and other non state actors. At the planning stage, using RACI analysis, the SAI auditor would have determined the stakeholder universe and their roles and responsibilities in relation to the target and how the stakeholders interact and coordinate among themselves.

In the conducting phase, the SAI auditor can check how government is implementing and monitoring efforts aimed at achieving the target, while also creating an enabling environment for other stakeholders to participate. Another element of interest is the extent of institutional cooperation and collaboration across organisational boundaries to achieve the set goals. The SAI auditor can also identify possible instances of overlap, duplication, fragmentation and/or omission that can hinder performance and hamper the achievement of the target.

4.3 Conducting audit of government efforts to ensure that no one is left behind in implementation of national target

When considering the principle of leaving no one behind during the conducting phase the SAI auditor will gather sufficient appropriate evidence to conclude on whether government measures are inclusive in their design and implementation, whether representative participation has been encouraged and achieved, and whether the principle of leaving no one behind is evident in the review of the government's efforts. The SAI auditor will also ask about the measures taken to identify and address the needs of those furthest behind first in implementing the national target. To take an orange illustration:

In the case of EIPV, in Country X, for the development of a social and institutional environment that will contribute to zero tolerance and the eradication of violence against women, initiatives may correspond to women of different demographic profiles, ages, ethnic groups, indigenous populations, and economic groups. The SAI auditor will assess the government's response to the needs and rights of vulnerable groups exposed to multiple discrimination, e.g. indigenous women and girls.

4.4 Conducting audit of implementation of a set of policies contributing to the achievement of the national target

To achieve a sector-wide target, the government initiates multiple public interventions based on the policies and strategies set. These interventions are expected to contribute to the outcomes envisaged in the policies. When analysing interventions in a performance audit of a programme, the SAI auditor may find that at the individual programme level, the programme was effective. However, while auditing the implementation of a set of policies towards achieving a target, considering the principles of the SDGs, that individual intervention might not contribute to the target effectively. Hence, to address this, the auditors need to look at the implementation of a set of policies that contribute to the target.

4.5 Gather audit evidence on progress in the achievement of nationally agreed target

At the design stage of the audit, the SAI auditor has formulated audit objectives and sub objectives questions, audit criteria to evaluate performance, possible sources of evidence and methods for gathering evidence. In gathering audit evidence the SAI auditor has to actually carry out the audit procedures planned to collect evidence. Audit evidence collected needs to be sufficient, relevant and reliable in relation to the audit question for which the evidence is gathered.

Given the nature of audit of SDGs implementation, the SAI auditor can **gather audit evidence from a variety of sources**. Such sources may include data gathered from the audited entities, national statistical offices, general research reports, relevant publications (e.g. academic articles), databases, public datasets and official websites of UN agencies, CSOs, academia, social media feeds, and available studies of the audit topic.

One useful reference to identify appropriate data sources for a target is the UN eHandbook on SDGs.³² This reference will assist in monitoring progress registered in the implementation of the SDGs based on data produced by national statistical systems. In the best-case scenario, the country will have allocated the responsibility for the compilation of indicator data to a specific entity and have specified the methodologies for data collection, data management, and statistical computations. While **collecting available data based on indicators** the SAI auditor needs to consider whether the indicator is a good metric for the selected national target. To give an orange illustration:

Data on an indicator related to spousal violence, will not be sufficient for a national target on EIPV, as it does not include data on violence inflicted by a cohabitating partner or non-cohabitating current or previous partner.

The SAI auditor also needs to consider the **validity of the data collection instrument or procedure**. In some cases, the country may have defined an indicator but not put in place the required mechanism for the collection of the data for monitoring the progress on the indicator. In cases where the country has not identified an indicator, the auditor will register this as an audit finding and will select an appropriate indicator in consultation with the subject matter experts, related agencies, or by considering the indicators set at the international level. In both scenarios, the audit process may have to include data collection, or data extraction from existing administrative records, or possibly the identification of existing data from national statistical offices or other secondary data that are suitable for the analysis. Please see the examples below:

<i>Maternal mortality</i>	Target 3.1	By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births.
	Indicator 3.1.1	Maternal mortality ratio.
	Data source	For an audit focused on the national target for the reduction of maternal mortality, with the chosen indicator being the maternal mortality ratio, administrative records held by hospitals may be one source for determining this ratio. In developing countries, survey data, especially those from the Demographic and Health Surveys (DHS) and similar household surveys, constitute the most common source of data on maternal mortality.
	Data Disaggregation	Income level, residence (urban/rural), educational attainment, ethnicity, humanitarian settings, conflict zones, and refugees as well as adolescents 15-19 years.
<i>Poverty</i>	Target 1.1	By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.
	Indicator 1.1.1	Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)
	Data source	For an audit focused on the elimination of extreme poverty, having the poverty rate as the chosen indicator, the audit may include data collection using household income and expenditure survey administered to a sample of the population.

³² <https://unstats.un.org/wiki/display/SDGeHandbook/Home>

Data Disaggregation	The preferred household surveys should identify the poverty status of households and the economic activity of the household's members and further disaggregation of this indicator by sex, age, employment status and geographic location (urban/rural).
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When primary sources of data are not available during the audit, and valid data for the selected indicators are not available through other sources, the auditor may consider using proxy data. Proxy data provides an approximate measure of the target. Please see the example below.

Maternal mortality	The indicator is maternal mortality ratio. The primary data sources identified are the household survey and hospital records. When these primary data are not available, the audit may use the statistics published in the Demographic and Health Survey for the <i>proportion of births assisted by skilled health professionals</i> as a proxy.
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The SAI auditor needs to consider data quality issues, including data accuracy, reliability, coverage, completeness, and timeliness while using data as audit evidence. Data collected and published by statistical agencies constitutes a large portion of the available information about the government. Although data that statistical agencies collect are generally suitable for their purposes, the SAI auditor may still assess and document whether these data are suitable for the audit purpose. The use of professional judgment is an essential element of determining the suitability of data for use in an audit.

If there are limitations or uncertainties in the evidence collected, the SAI auditor needs to :

- seek independent, corroborating evidence from other sources;
- redefine the audit questions or the audit scope to eliminate the need to use the specific evidence that is causing concern;
- present the findings and conclusions in such a manner that renders the evidence sufficient and appropriate; and
- determine whether to report the limitations or uncertainties as a finding, including any related significant internal control deficiencies.

The SAI auditor can use a variety of tools to gather evidence - interviews, focus groups, surveys, document review, observation and physical inspections. In taking a decision on the use of tools, the SAI auditor needs to consider the appropriateness of the tool, the capacity of the audit team to use the tool and the resources required.

In the case of the EIPV, while gathering data and evidence, the audit team may consider contacting the victims, including women from specific vulnerable groups, such as indigenous people. While insightful, face-to-face interviews might be uncomfortable for victims. On the other hand, survey questionnaires may not uncover the full extent of issues. After considering the pros and cons of the different possible methods, the SAI auditor may consider safeguards in different data collection methods and uses sampling to have representative responses.

Focus groups may be particularly relevant in the exploration of complex issues such as the SDGs. The focus group method may assist in testing the preliminary audit findings by comparing the views or comments received. In a focus group, the SAI auditor can interview a panel, including the stakeholders, and collect information on their views or experiences about the topic or audit question. However, the expert comments are not findings but information to be used for confirmation at a later stage. To use our orange illustration:

Focus groups can be organised with personnel who are engaged in implementing the policies or programmes related to the target on the EIPV. (e.g., the police, social service assistants, psychologists, doctors, and judges).

In an audit of SDGs implementation, a **survey** could be a beneficial method when the SAI auditor needs to gather detailed and specific information from a wider group of stakeholders. A survey may also be useful if different offices within an organisation, or different organisations are involved in the achievement of a particular target.

Tips for conducting surveys

- Start the questionnaire with easy questions
- Write clear, concise and neutral questions
- Don't cover two issues in one question
- Avoid ambiguous questions
- Ask questions that will be used for analysis
- Avoid too many open-ended questions
- If possible, conduct pre-tests of the survey questions with a few members of the target group

We recommend that the SAI auditor set realistic expectations about the audit evidence that is needed and that can be collected in the timeframe of the audit, ensure that vulnerable sections of the population are adequately represented, and information is collected from a variety of stakeholders, sometimes using sampling techniques.³³

4.6 Analyse audit evidence on progress in the achievement of nationally agreed target

Analysing audit evidence is a key step in audit of SDGs implementation. The SAI auditor may use a variety of quantitative and qualitative methods to carry out such analysis. The **quantitative analysis** methods involve analysis of quantitative data, such as numbers and statistics. These methods of analysis range from the simple calculation of an average or a proportion to more complicated statistical modelling. In audit of SDGs implementation, quantitative analysis helps uncover important patterns, trends, and relationships in data and identifies areas that require attention or improvement.

Qualitative analysis includes a wide range of methods for structuring, comparing, compiling, and describing information that supports logical reasoning and arguments related to the evidence. Typically, auditors conduct qualitative analysis of evidence from interviews, documents and through open-ended survey questions. **Statistical analysis** is used for uncovering patterns and trends in data. You will often use descriptive statistics to understand, summarise, and describe distributions in the data in a meaningful way, such as in analysing the achievement of performance targets. **Content analysis** is a method for structuring and analysing complex qualitative data and turning it into

³³ Please refer to IDI's ISSAI Implementation Handbook for Performance Audit (V0) for more details on techniques for gathering and analyzing audit evidence.

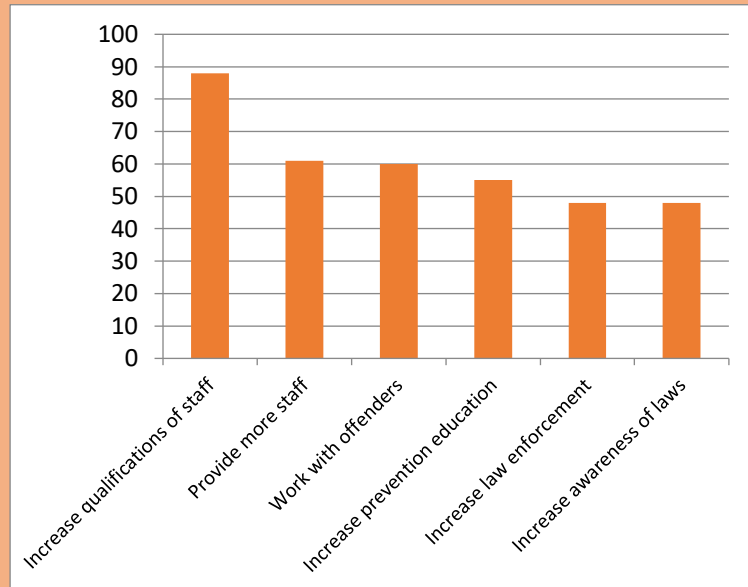
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quantitative data. The goal is to systematically sort, focus, and simplify data into a limited number of themes or content categories that can be summarised. The qualitative data used as a starting point for content analysis could include agency policy documents, interview transcripts, newspaper articles, focus group transcripts, claim files, reports or open-ended survey responses. Content analysis can be a useful methodology if the SAI auditor has a large set of raw data that needs to be transformed into useable evidence, such as open-ended survey responses.

To use an orange illustration for content analysis:

The content analysis used in the audit EIPV, on actions taken to confront violence against women

Auditors collected survey responses from 340 people who support women victims of violence, such as police officers, psychologists, and social workers. The final question in the survey was, "In your opinion, what should be done to improve the services to women victims of violence and to decrease this type of violence in our country?" The audit team performed a content analysis of the survey responses and then categorized the responses. The six most popular categories are mentioned in the horizontal axis of the diagram.



4.7 Develop audit findings

Developing audit findings is to determine the difference between 'what should be' and 'what is', and explain the cause and effect of this difference where it exists. In developing audit findings the SAI auditor clarifies what constitutes criteria, what is the evidence and analysis undertaken, the situation found and its causes, as well as the resulting effects.

The next step after this assessment is to analyse and determine the causes of any deviations from the criteria that can lead to a potential recommendation. Sometimes, the lack of information about audit objective(s) or questions can be a finding in and of itself. For example the SAI auditor may find lack of data frameworks, indicator sets or disaggregated data for

Criteria

the basis against which the actual situation was measured – performance or normal practice requirements, or standards set by management or by the auditor

Evidence and analysis

what was examined and why – the extent and scope of evaluation

Situation found and causes

what was the situation found, including its cause, making apparent the source and extent of evidence

Effects

what the finding means, including the effect on the individual entities, and why it is important

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measurement of nationally agreed target. If the assessment of the criteria and the condition meets or exceeds the criteria then that is also an audit findings. For example the SAI auditor may find positive achievements on some indicators of the nationally agreed target. While developing audit findings it is important for the SAI auditor to develop positive findings as well. The SAI auditor can use an audit findings matrix to formulate and document audit findings in an audit of SDGs implementation. The table below shows the format of an audit findings matrix:

Finding					Good Practices	Recommendations
Situation found	Criteria	Evidence and analysis	Causes	Effect		

An orange illustration of audit findings matrix is placed as Annexe 3.

From the audit findings matrix, the SAI auditor proceeds to draft the audit findings. Presenting the key finding in simple terms that a non-expert would understand is important. The SAI auditor may use the 'dinner party' technique to organise audit evidence into a series of statements that could easily be understood by a hypothetical guest at a dinner party.

4.8 Conclude on audit objectives in an audit of SDGs implementation

Concluding on the audit objectives is the last step in conducting an audit of SDGs implementation.

As per definition an audit of SDGs implementation concludes on:

- progress made towards the achievement of the nationally agreed target;
- how likely the target is to be achieved based on current trends;
- the adequacy of the national target in comparison with the corresponding SDG target(s).
- the extent of coherence and integration in the implementation of policies and to the extent possible on
- leave no one behind; and
- multi-stakeholder engagement.

The framework of audit objectives and sub-objectives suggested by us in the previous chapter includes audit questions and sub-questions related to these conclusions. In arriving at these conclusions the SAI auditor may also conclude on legal and policy framework and institutional arrangements; planning and budgeting; implementation of actions for achievement of the target; and the extent to which the target has been achieved.

The SAI auditor can conclude on likelihood of the target being achieved by comparing baseline data and data at the time of audit on indicators linked to the target and computing the average annual

Practical Tip

Check if the audit conclusions:

- provide a clear and concise understanding of the most salient findings and lessons learnt?
- reflect the audit criteria?
- allow for quantification where possible?
- reflect changes over time?
- provide balance in tone and fairly reflect the audit findings?

percentage change. This allows for a simple projection, assuming a constant rate of change. If several data points are available between the baseline and the year of the audit, then a more complex trend analysis can be carried out, and the projection can be based on this analysis. In addition to this analysis, the findings relating to the government systems, operations, division of roles and responsibilities to achieve the target and coverage of the SDGs principles, would also form part of the conclusions and recommendations.

As in the case of audit findings, it is important for the SAI auditor to reach a balanced audit conclusion.

4.9 ISSAI Checklist : Conduct audit of SDGs implementation

- ✓ Did the team obtain sufficient appropriate audit evidence to establish findings?
- ✓ Did the team reach conclusions in response to the audit objectives and questions?
- ✓ Did the team issue recommendations when relevant and allowed by the SAI's mandate?
- ✓ Did the team analyse the collected information and ensure that the audit findings are put in perspective and respond to the audit objective(s) and audit questions?
- ✓ Did the team reformulate the audit objective(s) and audit questions as needed?
- ✓ Did the team engage with audited entities and other stakeholders throughout the conducting stage and documented the outputs of the engagements?
- ✓ Did the team exercise professional judgement in conducting the audit of SDGs implementation?
- ✓ Did the team comply with SAIs code of ethics and independence requirements in conducting the audit of SDGs implementation?
- ✓ Did the team have the required skills to conduct the audit of SDGs implementation?
- ✓ Was the team adequately supervised while conducting the audit of SDGs implementation?
- ✓ Is there adequate documentation in respect of audit evidence gathered, analysis of audit evidence, development of audit findings and development of audit conclusions?

4.10 SPOTLIGHT ON AUDIT IMPACT

The SAI auditor may ask the following impact related questions while conducting the audit

- *Will the audit conclusions lead to desired audit impact?*
 - *Will the multi stakeholder engagement during this stage facilitate desired audit impact?*
 - *Do the audit conclusions adequately reflect the views and status of vulnerable groups affected by the implementation of the selected target?*
-

Chapter 5 | Reporting the results of an audit of SDGs implementation

In the previous chapter, we ended by concluding on the audit objectives of an audit of SDGs implementation. In this chapter we will look at how to report on the results of the audit. The reporting stage involves:³⁴



5.1 How to draft recommendations that have an impact?

Recommendations, if relevant and allowed by the SAI's mandate, serve to provide constructive feedback intended to contribute to addressing weaknesses or problems identified by the audit. In drafting recommendations in the audit of SDGs implementation, the SAI auditor needs to ensure:

- the recommendations do not encroach on management's responsibilities
- they address the causes of identified shortcomings
- they are clear in terms of who the recommendation is addressed to and what specifically is proposed³⁵

Some SAIs incorporate the formulation of recommendations as part of the process leading to the development of audit findings.

We have the following practical tips for the SAI auditor in drafting recommendations:

³⁴ ISSAI 300, p. 19

³⁵ ISSAI 300, p. 16

Practical tips for drafting recommendations

Scan SDG reports and publications, e.g. VNR reports for good practice illustrations in implementation of SDGs

Consult with experts, stakeholders and audited entities

Consider priority and resources needed to carry out action

Consider national context

Write SMART (specific, timely, attributable, relevant and time-bound) recommendations

To use an orange illustration:

The SAI recommends that the coordination that exists between the police, the judiciary and the centres that provide services to victims of intimate partner violence be extended to include coordination between hospital services and government agencies that coordinate with civil society and non-governmental organisations.

5.2 How to write a comprehensive, convincing, timely, reader-friendly and balanced audit report?

The SAI auditor can write a **comprehensive** audit report by ensuring that the report covers audit conclusions on all key audit objectives of the audit of SDGs implementation. As recommended in the previous chapters key audit conclusions will pertain to:

- the extent of horizontal and vertical coherence in government efforts to implement a set of policies that contribute to achievement of nationally agreed targets;
- the progress made on the achievement of the national target, the likelihood of the target being achieved and the adequacy of the national target in comparison to the SDG target;
- the extent to which government mainstreamed the principle of 'leave no one behind' in implementing the national target; and
- the extent of multi-stakeholder engagement in achieving progress on the national target.

A **convincing** audit report is logically structured and provides a clear relationship between the audit objective, criteria, findings, conclusions and recommendations, thereby addressing all relevant arguments. A large amount of literature is available on implementation of SDGs. The process followed to arrive at audit conclusions, the presence of sufficient and appropriate evidence and the independent external perspective in telling the story differentiates the SAI audit report on SDG implementation from other publications.

The **timely** issuance of a SDG audit report allows management, government, legislative officials and other interested parties to utilise information provided therein in a manner that reinforces impact.³⁶ The SAI may use different considerations in deciding on the timing of the report. The SAI may want to issue a report while there is great visibility for the national target being reported on. The SAI may also consider the timing of the VNR of the country and issue its report such that the audit conclusions positively impact the government reporting in the VNR. In the case of audits of SDG implementation, the timing of distribution may benefit from streamlining with high level international events that drive forward the SDG agenda, such as the High-Level Political Forum on Sustainable Development.³⁷

When one considers the broad and diverse audience that an audit on SDG implementation reaches out to, the drafting of a report that is **reader-friendly** assumes even more relevance.³⁸ Some SAIs use style guides in writing reports and have professional communication experts to edit and review reports. SAI auditors can also benefit from using tools like a 'readability index'. The Canadian Audit and Accountability Foundation has provided practical tips for writing reader-friendly reports.³⁹

Tips for writing reader-friendly reports



(Canadian Audit & Accountability Foundation, Effective Report Writing Course)

The final and most critical criteria to keep in mind is to write a **balanced report**. In writing the report the SAI auditor needs to say what the government did well in its efforts to implement the national

³⁶ International Budget Partnership 2018, Open Budget Survey 2017 Report, Washington DC

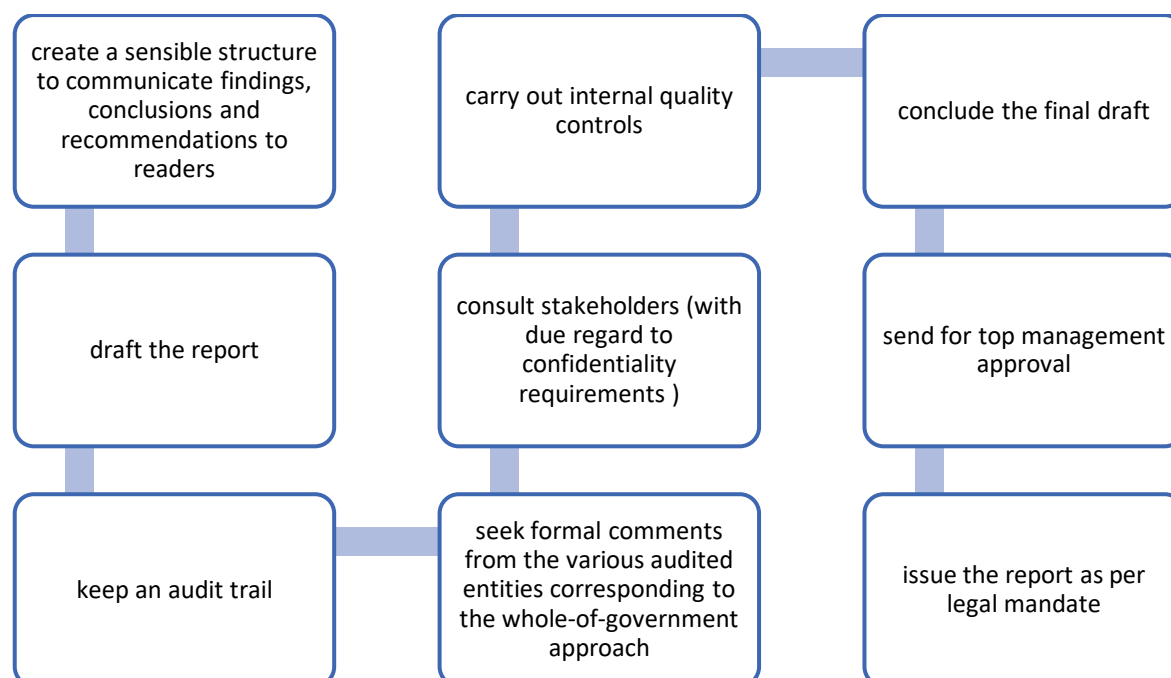
³⁷ Montero, A. G. & Le Blanc, D. (2019). The role of external audits in enhancing transparency and accountability for the Sustainable Development Goals. DESA Working Paper No. 157, p. 13

³⁸ UNDESA and IDI 2017, report of the SAI leadership and stakeholder meeting, New York, 20-21 July, Department of Economic and Social Affairs, (<http://workspace.unpan.org/sites/Internet/Documents/Report%20IDI%20Meeting%20Final%20DPADM%20IDI%2006%2009%202017.docx.pdf>)

³⁹ Canadian Audit & Accountability Foundation, Effective Report Writing Course

target and what needs to be improved. In order to write a balanced report the SAI auditor needs to ensure that she/he has developed balanced audit conclusions on the audit objectives for audit of SDGs implementation. A balanced SDG audit report adds value as it encourages the government to continue doing what is done well and provides information to other government departments on what could be done in implementation of national targets that they are responsible.

The figure below shows a process that the SAI auditor could follow to write the SDG audit report:



In following this process for audit of SDGs implementation, the SAI auditor may face a challenge in seeking formal comments from a number of government entities and agencies. The challenge may be compounded when there is an unclear delineation of roles or duplication in the provision of services. Striking the right balance between being comprehensive in the feedback sought and safeguarding the confidentiality of information obtained is a matter that warrants attention.⁴⁰

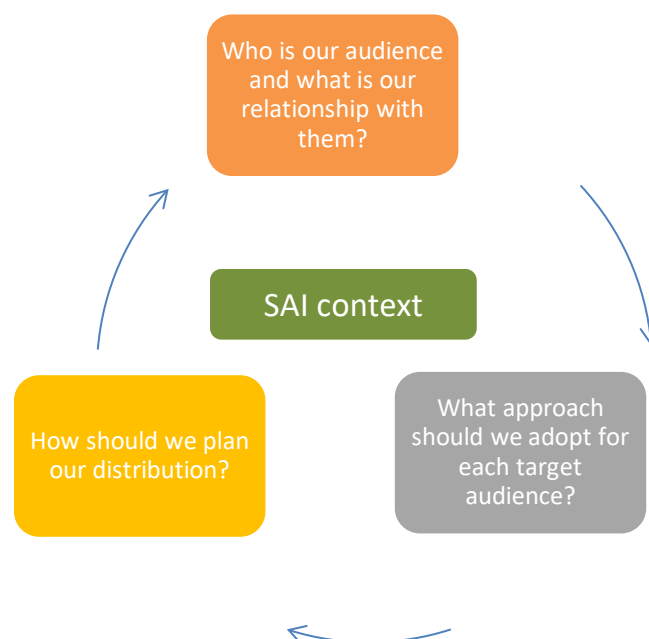
Audit reports often include references to third parties that are not included in the scope of an audit. In the case of SDG audits, this situation is more likely, particularly in view of the multi-stakeholder approach commonly advocated and the prevalent activity of CSOs. Notifying third parties and involving them in the verification of the accuracy and completeness of statements concerning them allows SAIs to ensure the accuracy and fairness of reporting while promoting the objectivity of the report.⁴¹

⁴⁰ ISSAI 3000, p. 71

⁴¹ IDI Performance Audit ISSAI Implementation Handbook (Version 0), p. 169

5.3 Leaving no one behind in distribution of the report on audit of SDGs implementation

The SAI report on audit of SDGs implementation is a powerful tool to promote accountability and transparency in the implementation of national targets. The report also raises the profile of the SAI and strengthens its role of providing independent, external oversight on the implementation of SDGs. Given these diverse functions and the wide spread of stakeholders, the SAI needs to ensure that no one is left behind in the distribution of the audit report.



A SAI can consider three key questions in distribution of the audit report, as illustrated on the right. The report on audit of SDGs implementation has a wide audience amongst state and non state actors at the national, regional and global level. The audience includes those charged with governance, the legislature, committees of the legislature like PAC, citizens, CSOs, media, UN bodies, subject matter experts, academia, professional organisations, development partners, international bodies, etc. We recommend that the SAI consider the stakeholder analysis done for the audit and list out the range of stakeholders that the report should reach out to. In making this list, it is important to ensure that vulnerable groups in the country are also considered. In deciding on the approach to be used for the target audience and the means of outreach, the SAI needs to consider the interest and the context of the target audience. For example, while some target groups can be reached through social media and websites, others may require more formal communication channels. The SAI needs to have special consideration for vulnerable groups like people with disabilities, those living in geographically remote areas, those facing literacy challenges, etc.

5.4 ISSAI Checklist: Report on results of an audit of SDGs implementation

- ✓ Is the audit report comprehensive, convincing, timely, reader-friendly and balanced?
- ✓ Has the team (if within the SAI mandate) provided constructive recommendations that are likely to contribute significantly to addressing the weaknesses or problems identified by the audit?
- ✓ Is the audit report widely accessible, in accordance with the mandate of the SAI?
- ✓ Did the team engage with audited entities and other stakeholders throughout the reporting stage?
- ✓ Did the team exercise professional judgement in reporting on the audit of SDGs implementation?
- ✓ Did the team comply with the SAI's code of ethics and independence requirements in reporting on the audit of SDGs implementation?
- ✓ Did the team have the required skills to report on the audit of SDGs implementation?
- ✓ Was the team adequately supervised while reporting on the audit of SDGs implementation?
- ✓ Is there adequate documentation in respect of content of the report, the manner in which recommendations have been developed and the decisions taken related to the distribution of the report?

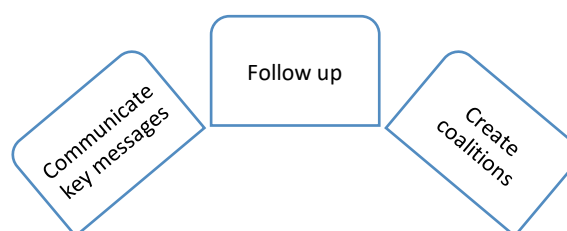
5.5 SPOTLIGHT ON AUDIT IMPACT

The SAI auditor may ask the following impact related questions while reporting on the audit

- *Will the recommendations in the report positively contribute to audit impact?*
 - *Will the recommendations make a positive impact on the status of vulnerable groups?*
 - *Is the report accessible to all key stakeholders, including the vulnerable groups?*
-

Chapter 6 | Follow-up and Impact of audit of SDGs implementation

In order to contribute to the implementation of SDGs, it is not only important that SAIs conduct high quality audits, it is equally important that the audit has the desired impact. Throughout the previous chapters we have thrown a spotlight on audit impact at the different stages of audit. By doing so, we emphasized that audit impact is not something to be thought of after the audit report is ready – it is something to be planned for and acted on throughout the audit process. In this chapter we will reflect on impact-oriented actions to be taken by SAIs after the audit report has been issued.



In reflecting on how SAIs can enhance the impact of audit of SDGs implementation at this stage, we will consider three actions.

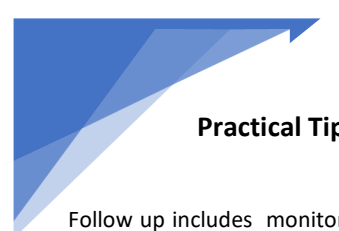
6.1 Follow up of audit of SDGs implementation

Follow-up of audit of SDGs implementation refers to the SAI auditors examination of the corrective action taken by responsible parties based on the results of the audit. Audit follow-up strengthens the impact of audit and lays the basis for improvements to future audit work. A SAI can use several methods to follow up, depending on mandate, audit practices and capacity. These methods could involve meetings with the management of audited entities, requests for written information on progress at regular intervals, phone calls or limited field visits, collecting information through other audit teams or follow-up audits.

In the context of audit of SDGs implementation, follow-up audits are relevant. The SAI needs to conduct follow-up audits not only to ascertain action taken on recommendations, but importantly also to ascertain progress made in achievement of national targets at different points in time.

If the mandate and capacities allow for it, SAIs may send an action plan template⁴² to each of the audited responsible entities, after the audit report has been issued. The template includes information on recommendations; actions to be taken; who is responsible; deadline for action; and expected benefits (which benefits should be quantified if possible).

As audits of SDG implementation are generally conducted by multi-sectoral teams, which may come together only for the purpose of that audit, a SAI needs to determine the appropriate structure, roles



Practical Tip

Follow up includes monitoring the progress made towards the achievement of the nationally agreed target as per determined milestones.

While following up progress on nationally agreed target, the SAI auditor needs to use similar audit design matrices to ensure comparability of follow up results.

⁴² From SAI of Brazil, Tribunal de Contas da União.

and responsibilities for follow-up. A SAI may decide to have a centralised follow up function which gathers information on a regular basis and form multisectoral audit teams for follow-up audits. A SAI may also decide to have dedicated teams for audits of SDG implementation, which are responsible for audits of SDG implementation as well as follow-up audits of SDG implementation.

We recommend that SAIs include follow-up audits of SDG implementation in their portfolio of audits of SDG implementation, and include them in SAI's annual plan as and when they are due.

6.2 Communicating key messages

Communicating key messages from the audit of SDGs implementation will go a long way in creating audit impact. The SAI can use a number of different fora at national, regional and international level for this purpose.

- At the national level the SAI could use press releases, interviews in the media, conferences, panel discussions, road shows, events organised by professional bodies, events organised by UN agencies in the country, events organised by CSOs in the country, etc., for communicating key messages.
- At the regional level the SAI can use events organised by INTOSAI regional bodies, regional forums, regional commissions of UN, events organised by development partners, etc.
- At the international level the SAI can use HLPF, meetings organised by UN agencies, OECD, INCOSAI and other INTOSAI events, events organised by international bodies like the World Bank, international CSOs, etc.
- Social media platforms and apps can prove to be powerful tools for SAIs to communicate key messages.

- In Georgia, the government's online budget monitor provides information about the SDGs as well as all audits that relate to them. Citizens can submit requests about the SDGs which may be considered in future audits.
- PASAI plans to launch a communications strategy tailored to each SAI that suggests the utilization of multiple communications tools to better reach the region's young population and a range of other stakeholders to enhance their understanding of the value and relevance of SAIs' work around the SDGs.
- The Commission on Information and Communication Technologies from OLACEFS has developed an online application – with input from UNDESA – that allows searching for all audit reports from the regional SAIs related to a particular SDG goal or target.

SAIs need not limit their engagements with governments to matters relating to the implementation of recommendations, but can also actively contribute to national review processes. SAIs can, for example, provide inputs or participate in the preparation of the VNR, or join official delegations to the HLPF.⁴³ Moreover, SAIs' SDG audits can also have a positive impact through their contribution to the global SDG follow-up and review mechanism of the 2030 Agenda, either by informing sessions of the HLPF or regional forums of review (through the UN Regional Commissions).

⁴³ "Handbook for the Preparation of Voluntary National Reviews – the 2019 Edition", United Nations Department of Economic and Social Affairs.

6.3 Creating Coalitions of stakeholders

We have recommended mainstreaming multi-stakeholder engagement throughout the audit of SDGs implementation. Stakeholder engagement and creating coalitions of like minded stakeholders is equally, if not more, important at this stage of the audit. The stakeholder analysis and RACI analysis done by the SAI auditor during the previous audit stages will be useful in determining how to engage with different stakeholders. The SAI auditor can continue to build on the relationships developed during the previous stages of audit. Involvement of stakeholders throughout the audit process would have created a strong sense of ownership of the work done by the SAI and the recommendations made. National, provincial and local governments, legislature(s), committees of legislature, judiciary, CSOs, citizens, academia, professional organisations, UN agencies, international organisations, development partners, media, subject matter experts, private sector, INTOSAI bodies and INTOSAI regions can be stakeholders to engage with. The relationship can range from one-off engagements to strategic partnerships. For example, SAI Indonesia is strengthening its strategic partnerships with a growing number of university research centres to provide support to its SDG audit team.

6.4 ISSAI Checklist: Follow-up Report on results of an audit of SDGs implementation

- ✓ Did the SAI follow up, as appropriate, on previous audit findings and recommendations of audit of SDGs implementation?
- ✓ Did the SAI report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions?
- ✓ Did the auditor focus the follow-up on whether the audited entities have adequately addressed the problems and remedied the underlying situation after a reasonable period?
- ✓ Did the team engage with audited entities and other stakeholders during follow-up?
- ✓ Did the team exercise professional judgement during follow-up?
- ✓ Did the team comply with SAIs code of ethics and independence requirements during follow-up?
- ✓ Did the team have the required skills to follow-up on the audit of SDGs implementation?
- ✓ Was the team adequately supervised during follow-up?
- ✓ Is there adequate documentation related to the follow-up phase of the audit?

6.5 SPOTLIGHT ON AUDIT IMPACT

The SAI auditor may ask the following impact-related questions during the follow-up stage

- *Which are the stakeholders to focus on to create maximum audit impact?*
 - *How can the SAI set up an effective monitoring mechanism to track the impact of audit of SDGs implementation?*
 - *How can the SAI demonstrate and report on its positive contribution to the implementation of SDGs?*
 - *How can the SAI focus on gender and inclusiveness when reporting on audit impact?*
-



IDI's SDGs Audit Model ISAM

Annexes 1-4

Annexe 1 – Stakeholder analysis

Stakeholder	Role	Interests	Priority for the audit
Victim / survivor	<ul style="list-style-type: none"> • Report physical, psychological, sexual, patrimonial and /or moral aggression • Request support and shelter (if needed) • Be aware of procedural acts concerning the offender. 	<ul style="list-style-type: none"> • Receive proper care and treatment • Feel safe • Go back to normal activities • Don't suffer violence • Know that the perpetrator will be punished 	High
Perpetrator	<ul style="list-style-type: none"> • Seek help to stop being violent. 	<ul style="list-style-type: none"> • Receive proper care and treatment • Change behaviour and attitudes 	High
Children / family / dependents	<ul style="list-style-type: none"> • Report physical, psychological, sexual, patrimonial and /or moral aggression 	<ul style="list-style-type: none"> • Receive proper care and treatment • Feel safe • Go back to normal activities 	Medium
Centre of government	<ul style="list-style-type: none"> • Coordinate and integrate the policies of multiple ministries / departments • Set out plans to address for SDGs implementation • Review and refine implementation of policies linked to SDGs • Assess how well policies are being implemented • Provide information • Ensure inclusiveness in implementation plans in order to 'leave no one behind'. 	<ul style="list-style-type: none"> • Implementation of the national agreed targets linked to the SDGs 	High
Ministry of Women	<ul style="list-style-type: none"> • Formulate and coordinate policies for prevention and protection of women victims of violence • Prepare national plan on gender equality • Promote gender equality • Develop and implement awareness raising campaigns about violence against women • Articulate, promote and implement cooperation initiatives with national and international public and private entities, to help the implementation of policies for women 	<ul style="list-style-type: none"> • Decrease of violence against women in the country 	High
Regional / local gov. institutions responsible for actions of EIPV	<ul style="list-style-type: none"> • Implement plans on gender equality • Promote gender equality 	<ul style="list-style-type: none"> • Decrease of violence against women in their area 	High

Stakeholder	Role	Interests	Priority for the audit
	<ul style="list-style-type: none"> Develop and implement awareness raising campaigns about violence against women 		
Ministry of Health	<ul style="list-style-type: none"> Establish rules, guidelines and protocols for care of victims of IPV Provide multidisciplinary teams (nurses, doctors, psychologist, social workers) to care victims of IPV Prevent sexually transmitted diseases to victims of IPV Provide services for legal abortion in cases of IPV Support technically and financially the organisations responsible for EIPV 	<ul style="list-style-type: none"> Ensure to victims of IPV all the necessary support for the restoration of their health 	High
Ministry of Justice	<ul style="list-style-type: none"> Establish policies and plans to provide the necessary services to those impacted by IPV (victims, perpetrators, families) Coordinate the implementation of policies and plans among the institutions responsible for EIPV (police stations, legal system, judges, public prosecutors, district attorneys) 	<ul style="list-style-type: none"> Good service provided to those impacted by IPV 	High
Ministry of Education	<ul style="list-style-type: none"> Promote educational campaigns to raise awareness against IPV Review school curriculum to ensure that they are free from gender stereotypes Develop capacity programmes for teachers and other professionals responsible for education focusing on gender equality and EIPV 	<ul style="list-style-type: none"> Successful education activities to decrease IPV 	High
Ministry of Social Welfare	<ul style="list-style-type: none"> Establish policies and plans to provide the necessary services to those impacted by IPV (victims, perpetrators, families) Support technically and financially the organisations responsible for EIPV Coordinate the implementation of policies and plans among the institutions responsible for providing services to those impacted by IPV 	<ul style="list-style-type: none"> Ensure welfare of victims and their families 	High
Police Department	<ul style="list-style-type: none"> Ensure police protection to the victim, if needed Refer the victim to the hospital, if needed Refer the victim to the prosecutor, if she wants to press charges against the perpetrator Request protective measures from judge, if needed 	<ul style="list-style-type: none"> Provide good services to victims Contribute to EIPV 	High
National Statistical Office	<ul style="list-style-type: none"> Develop and maintain a data system for collect, compile and analyse data on IPV Receive and compile data about IPV received from states and municipalities Assess the integrity of data received 	<ul style="list-style-type: none"> Provide reliable and good quality statistical information about IPV 	High

Stakeholder	Role	Interests	Priority for the audit
	<ul style="list-style-type: none"> Develop and communicate reports with statistical information about IPV 		
CSOs that work with EIPV	<ul style="list-style-type: none"> Mobilise society on the issue of IPV Claim actions and measure to improve care for victims of IPV and their children Inform and educate victims about their rights Provide assistance to victims of IPV and their children in the areas of education, physical and mental health, employment, housing, access to justice. 	<ul style="list-style-type: none"> Ensure welfare of victims of IPV 	Medium
UN agencies	<ul style="list-style-type: none"> Mobilise governments and society on the issue of IPV Claim actions and measure to improve care for victims of IPV and their children Inform and educate victims about their rights 	<ul style="list-style-type: none"> Ensure women rights Decrease of violence against women 	Medium
Experts	<ul style="list-style-type: none"> Conduct studies and researches on EIPV Provide qualified information to governments and CSOs on IPV Support government agencies in formulating and implementing policies on EIPV 	<ul style="list-style-type: none"> Decrease of violence against women 	High
Women's association (national, province, municipality, village)	<ul style="list-style-type: none"> Mobilise society on the issue of IPV Claim actions and measure to improve care for victims of IPV and their children Inform and educate victims about their rights Provide assistance to victims of IPV and their children in the areas of education, physical and mental health, employment, housing, access to justice 	<ul style="list-style-type: none"> Ensure welfare and safety of victims of IPV 	Medium
Judges	<ul style="list-style-type: none"> Grant protective measures Inform prosecutor about requirement of protective measures Order the perpetrator's custody, if needed Revoke custody, if applicable 	<ul style="list-style-type: none"> Ensure welfare and safety of victims of IPV 	High
Public prosecutors	<ul style="list-style-type: none"> Request police protection for victims of IPV Request health, education, social welfare and other services for victims of IPV Supervise public and private establishments that provide the necessary services to those impacted by IPV (victims, perpetrators, families) 	<ul style="list-style-type: none"> Ensure welfare and safety of victims of IPV 	Medium
District attorneys	<ul style="list-style-type: none"> Provide specific and humanized legal service to victims of IPV 	<ul style="list-style-type: none"> Allow access to justice for victims of IPV 	Medium

Annexe 2 – Audit Design Matrix

Audit topic: EIPV

Audit objective: To assess the implementation of the set of policies that contribute to the achievement of the EIPV.

Audit question: 3. To what extent has the government implemented actions for achievement of the EIPV?						
Audit sub question 3.1 ⁴⁴ : Is there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving EIPV?						
Criteria and sources of criteria ⁴⁵	Required information	Sources of information	Data collection procedures	Data analysis procedures	Limitations	What will the analysis allow us to say
UN Resolution A/RES/70/1, paragraphs 17.14, 17.15, 17.16, 17.17, Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), art. 3 Commission on the Status of Women (CSW 60/2016/25) ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note Istanbul convention, art. 7 and 10	1. Coordination, collaboration and communication mechanisms between the Centre of Government ⁴⁶ , the Ministry of Women ⁴⁷ and Ministries of Social Welfare, Justice, Health, Education and Finance 2. Coordination, collaboration and communication mechanisms between Ministry of Women and CSOs that work with EIPV 3. Coordination, collaboration and communication mechanisms between Ministry of Women, state and local government institutions responsible for the EIPV 4. Coordination, collaboration and communication between local entity responsible for EIPV and	Representative of Centre of Government (1, 2, 3) Minutes of meetings from Centre of Government (1, 2, 3) Representative of Ministry of Women (1, 2, 3, 4, 5, 6, 7, 8) Representative of Ministries of Social Welfare, Justice, Health, Education and Finance (1, 2, 3) Representatives of state and local government institutions responsible for EIPV (3, 4) Representatives of CSOs that work with the EIPV (2, 8) Local police chief (4, 5, 6)	Review of minutes of meetings (1, 2, 3) Interview with representatives of Centre of Government of Ministries of Women, Social Welfare, Justice, Health, Education and Finance (1, 2, 3, 4) Interview with representatives of state and local government institutions responsible for EIPV (4, 5, 6, 7, 8) Focus group with representatives of CSOs that work with the EIPV (2, 8) Interview with local police chief (4, 5, 6)	Content analysis of the minutes of meetings (1, 2, 3) Content analysis of interviews (1 to 12) Content analysis of focus groups (2, 4, 7, 8) Quantitative analysis of questionnaires (4, 5, 6, 7, 8)	Difficult to book interviews and focus groups with the stakeholders (1 to 12) Low response rate of questionnaires (4, 5, 6, 7, 8)	Status of horizontal coherence among the government institutions involved in EIPV (1) Status of the interaction between federal government entities and CSOs involved on the EIPV (2) Status of vertical coherence among institutions involved in EIPV (3) Status of engagement of the institutions involved in EIPV at local level (4) Status of coordination, collaboration and communication between

⁴⁴ The audit design matrix has to be developed for all sub questions under the question. The illustration shows the development of one audit sub question.

⁴⁵ The source of criteria included here are general. In your audit, you need to search the applicable sources considering your environment and, in the sources, find the suitable criteria for each situation.

⁴⁶ In your country, this institution might vary. It can be centre of government, focal agency, central agency, etc.

⁴⁷ In your country, this institution might vary, both the name, the roles and the hierarchy level in the government. Can be a ministry, a secretary or department under a ministry or under the Prime Minister office, etc. Could be, for example: Ministry of Family, Secretary of Policy for Women, Department for Gender Equality.

IDI's SDGs Audit Model (ISAM)

<p>Centre of Government documents</p> <p>National Development Plan</p> <p>Local Development Plans</p> <p>Academic articles on coordination, collaboration and coherence in SDGs implementation</p>	<p>police stations, health unities, social welfare entities who attends victims of IPV, schools, prosecutors and judges</p> <p>5. Coordination, collaboration and communication between police stations and health unities</p> <p>6. Coordination, collaboration and communication between police stations, prosecutors and judges</p> <p>7. Coordination, collaboration and communication between health unities and social welfare entities who attends victims of IPV</p> <p>8. Coordination, collaboration and communication between local entity responsible for EIPV and local CSOs that work with EIPV</p>	<p>Health unities managers (4, 5, 7)</p> <p>Social welfare entities managers (4, 7)</p> <p>Schools principals (4)</p> <p>Prosecutors (4, 8)</p> <p>Judges (4, 8)</p>	<p>Interview with health unities managers (4, 5, 7)</p> <p>Focus group with social welfare entities managers (4, 7)</p> <p>Interview with prosecutors (4, 8)</p> <p>Interview with judges (4, 8)</p> <p>Interview with school principals (4)</p> <p>Questionnaires to police officers (4, 5, 6)</p> <p>Questionnaires to health unities managers (4, 5, 7)</p> <p>Questionnaires to judges (4, 8)</p>			<p>police stations and health unities (5)</p> <p>Status of coordination, collaboration and communication between police stations, prosecutors and judges (6)</p> <p>Status of coordination, collaboration and communication between health unities and social assistance entities who attends victims of IPV (7)</p> <p>Status of engagement between local entity responsible for EIPV and local CSOs that work with EIPV (8)</p>
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Annexe 3: Audit Findings Matrix

Audit question 3 : 'To what extent has the government implemented actions for the achievement of the EIPV?'

Audit sub-question 3.1: 'Is there effective coordination, collaboration, and communication between government institutions and entities at different levels for achieving the EIPV?'

Findings					Good practices	Recommendations
Situation found	Criteria ⁴⁸	Evidence and analysis	Causes	Effects		
Inadequate horizontal coherence among the institutions involved in the EIPV	UN Resolution A/RES/70/1, paragraphs 17.14, 17.15, 17.16, 17.17, Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), art. 3 Commission on the Status of Women (CSW 60/2016/25) ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note Istanbul convention, art. 7 and 10 Centre of Government documents National Development Plan Academic articles on coordination, collaboration and coherence in SDGs implementation	<ul style="list-style-type: none"> - Interviews with the head of the unit responsible for violence against women in the ministry for women and the head of unit within the ministry for health responsible for women's health shows that there is no coordination between the ministries for health and women. Review of ministry reports and programme documents regarding violence against women, focusing specifically on IPV, shows that interventions do not consider coordination with other agencies. - Interviews with the representative of the centre of government on SDGs and the ministry for women reveals a lack of coordination and collaboration 	<ul style="list-style-type: none"> - Responsible officials of the respective agencies/ ministries didn't analyse the cross-cutting nature of the issue and the need for coordination and collaboration among the agencies - IPV has not been adequately prioritised by the responsible ministries - Agencies do not have the appropriate authority to enforce, and in some cases delegation of authority creates administrative red-tape to coordinate among different ministries 	<ul style="list-style-type: none"> - Agencies are working in silos - There are possible gaps, overlap, fragmentation, and duplication in agencies' efforts to address IPV - Agencies cannot optimally utilise their resources 		<ul style="list-style-type: none"> - To Centre of Government: awareness creation among the agencies on EIPV and on the importance of coordination and collaboration (between the centre of govt. ministries for women, health, justice) - To Centre of Government: resolve the authority and delegation issue between the ministries to have an equal level of participation (centre of govt., ministries for women, health, justice) - Centre of governance, being the focal point, should take the lead in addressing cross-cutting issues with the ministries

⁴⁸ The criteria would be more or less similar for all findings, but we advise you to identify also national criteria, especially for the findings at local level.

Findings					Good practices	Recommendations
Situation found	Criteria ⁴⁸	Evidence and analysis	Causes	Effects		
Good interaction between federal government entities and the CSOs involved in the EIPV	<p>UN Resolution A/RES/70/1, paragraphs 17.14, 17.15, 17.16, 17.17,</p> <p>Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), art. 3</p> <p>Commission on the Status of Women (CSW 60/2016/25)</p> <p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p>	<ul style="list-style-type: none"> - Interviews with representatives of CSOs (UN Women, UNICEF) and ministries for women and health revealed that there are common interests and initiatives from all sides. Also, there are efforts to create synergies within the interventions. - Review of ministry reports and programme documents regarding violence against women, focusing specifically on IPV, shows that interventions do consider the interaction with other agencies. - There are agreements between the ministries and bodies, like the UN Women, UNICEF partnership with the Ministry of Education to include gender issues in the curriculum. - Document review and interview shows that FAO programme is helping to empower rural women through agriculture programmes. 	<ul style="list-style-type: none"> - Timely initiatives of the ministry for women, and partnering with the UN bodies - An effective strategy to engage with the CSOs - Proper direction from the centre of government on SDGs 	<ul style="list-style-type: none"> - A coordinated effort - albeit with limited resources – results in exemplary engagement with the important actors to address the EIPV issue. 	-	<ul style="list-style-type: none"> - To centre of government: Initiatives should continue, and the centre of government may promote the working model to other responsible ministries as good practice to follow.
Inadequate vertical coherence among the institutions involved in the EIPV	<p>Commission on the Status of Women (CSW 60/2016/25)</p> <p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p> <p>Local Development Plans</p> <p>Academic articles on coordination, collaboration, and coherence in SDGs implementation</p>	<ul style="list-style-type: none"> - Interviews with the representative of the centre of government on SDGs and ministry for women and health, state-level administration and local-level administration reveals a lack of coordination and collaboration - Documentation review of the interventions held at the state, local and centre of government level shows a lack of coordination and collaboration between federal and local entities 	<ul style="list-style-type: none"> - Lack of communication across the vertical chain due to the lack of delineation and communication of the process - The roles of the respective agencies are not well defined 	<ul style="list-style-type: none"> - There are possible gaps, overlap, fragmentation, and duplication in agencies' efforts to address the EIPV - Agencies cannot operate optimally 	-	<ul style="list-style-type: none"> - To respective ministries: Improved awareness and communication among the different actors across the vertical chain. - To Centre of government: Clearly define roles among the entities
Lack of engagement of the institutions involved in the EIPV at the local level	Commission on the Status of Women (CSW 60/2016/25)	<ul style="list-style-type: none"> - Interviews with the local unit responsible for EIPV and police stations, health entities, social assistance entities that provide assistance to victims of IPV, schools, 	<ul style="list-style-type: none"> - Lack of effective coordination at the local level - Low priority of the issue in the political scenario - Work overload 	<ul style="list-style-type: none"> - Victims not receiving adequate support 	-	<ul style="list-style-type: none"> - To Ministry of Women: Enhance local-level resources and capacities to deal with the issue

Findings					Good practices	Recommendations
Situation found	Criteria ⁴⁸	Evidence and analysis	Causes	Effects		
	<p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p> <p>Local Development Plans</p> <p>Academic articles on coordination, collaboration, and coherence in SDGs implementation</p>	<p>prosecutors, and judges show that there is no coordination between the institutions</p> <ul style="list-style-type: none"> - Focus group with the local representatives of the CSOs working on the EIPV reveals a lack of coordination and collaboration 		<ul style="list-style-type: none"> - Lack of public trust in the local bodies 		<ul style="list-style-type: none"> - To Ministry of Women: guide local level agencies on how to create coordination mechanisms and engagement with the CSOs
Lack of coordination, collaboration, and communication between police stations and health entities	<p>Commission on the Status of Women (CSW 60/2016/25)</p> <p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p> <p>Local Development Plans</p>	<ul style="list-style-type: none"> - Questionnaire to the sample of 50 local police superintendents and ten hospital managers - Interviews shows that, in most cases, there is a lack of coordination between the relevant hospital and the police with respect to activities related to EIPV - An analysis of the hospital system to determine whether it has an appropriate method to identify and document IPV cases shows that generally it doesn't report such cases as IPV cases - Interviews with police and health officials show that they don't coordinate their work to facilitate assistance to the victims 	<ul style="list-style-type: none"> - Both hospital and police sources indicate their lack of capacity to address such issues and the need for additional resources - There is lack of adequate data from the police and hospital on such cases to allow for the appropriate measurement of the situation on the ground - There is no formal communication channel established between the police and hospitals 	<ul style="list-style-type: none"> - Victims' cases and information remain unrecorded and unaddressed, which hides the extent of the problem - Less data reliability of the issue 	<ul style="list-style-type: none"> - The secretary of women in state X developed and installed a system within the hospitals that allows for the registration of all cases of IPV and the automatic notification to the police department 	<ul style="list-style-type: none"> - To the ministry for women to guide the agencies on states and municipalities to: enhance capacity by providing resources, if possible, and to engage local CSOs to help assist and coordinate - Improve data collection and database maintenance in both police stations and hospitals
Lack of coordination, collaboration, and communication between police stations, prosecutors and judges	<p>Commission on the Status of Women (CSW 60/2016/25)</p> <p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p> <p>Local Development Plans</p>	<ul style="list-style-type: none"> - Interview with the local police chief, with local public prosecutors, and with judges revealed there is insufficient communication and coordination between the parties on the EIPV - An analysis of the process and the documentation review show that there is often a delay in the time taken by the police to send the information on the incidents to the 	<ul style="list-style-type: none"> - At the local level, the police, prosecutors and judges are not familiar with the concept of coordination on issues like EIPV and that such coordination will benefit the victims - The police workforce is overwhelmed with law enforcement and this hinders timely reporting 	<ul style="list-style-type: none"> - Agencies work in silos - There is an information and data gap - There is a risk that victims suffer new episodes of violence 	<ul style="list-style-type: none"> - 	<ul style="list-style-type: none"> - To the Ministry of Justice: sensitise the police, prosecutors, and Judges on the EIPV and promote relevant good practices - Organise work allocation of the police in such a way that it will not hamper their regular work

Findings					Good practices	Recommendations
Situation found	Criteria ⁴⁸	Evidence and analysis	Causes	Effects		
		<p>judges; as a result, the victims may face social exclusion, trauma, new episodes of violence and, in extreme cases, even murder</p> <ul style="list-style-type: none"> - In a few serious cases, judges put a restriction on the perpetrators, but due to lack of capacity, the police cannot enforce the judges' ruling 				
Lack of coordination, collaboration, and communication between health entities and social welfare agencies (who attends victims of IPV)	<p>Commission on the Status of Women (CSW 60/2016/25)</p> <p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p> <p>Local Development Plans</p>	<ul style="list-style-type: none"> - Interviews with manager of health entities revealed there is insufficient communication and coordination between them and the social welfare agencies on EIPV - A focus group with managers of social welfare entities revealed that they don't have the required process in place and contacts with health service when it comes to the EIPV 	<ul style="list-style-type: none"> - Health service don't have psychologists - Health services providers are not aware of what to do in cases of IPV and lack awareness that that they could send the victim to social welfare agencies for assistance and treatment 	<ul style="list-style-type: none"> - There is confusion among the social welfare and health services, leading women to health care instead of social care, which represents the primary need for the women 	-	<ul style="list-style-type: none"> - Make an assessment of the need for psychologists - To the ministries of health and social welfare to guide state and local health and social welfare agencies to define roles and responsibilities, and to coordinate and collaborate on activities related to EIPV
Good engagement between the local entity responsible for EIPV and local CSOs that work with EIPV	<p>Commission on the Status of Women (CSW 60/2016/25)</p> <p>ONU Women. 2014. Gender Mainstreaming in Development Programming - Guidance Note</p> <p>Istanbul convention, art. 7 and 10</p> <p>Local Development Plans</p>	<ul style="list-style-type: none"> - Interviews have indicated that that there are common initiatives being undertaken by different parties, and synergies have been established - A documentation review and interviews show effective engagements between the ministry and International bodies, such as UN Women - Following the federal orientation, local agencies also have been coordinating and collaborating, to address gender issues in schools and facilitate initiatives to empower rural women 	<ul style="list-style-type: none"> - Initiatives by the ministry for women, as they approach UN bodies - Engagement with CSOs are effective 	<ul style="list-style-type: none"> - Coordinated efforts with limited resources to address EIPV, benefiting victims 	-	-

Annexe 4 | Using data analytics for audit of implementation of SDGs

Data refers to distinct pieces of information that exist in a variety of forms. The forms include text, numbers, bits and bytes stored in a computer and facts stored in a person's mind. Data analytics refers to the science of analysing raw data in order to make conclusions about that information. The spectrum of data analytics techniques range between a person studying the data, applying mathematical or statistical techniques and artificial intelligence. The tools that help an auditor to apply these techniques include pen and paper, digital documents, spreadsheets and complex software applications. Therefore, data analytics, sometimes misunderstood as a complex technical aspect, is something an auditor does every day, as part of her/his profession.

The choice of tool or technique will depend on the volume, variety and velocity of data. Volume refers to quantity or size of the data. Variety refers to the variation in the forms of data, which can vary from structured (tables, database, etc.) to unstructured (documents, news, articles, social media feeds, etc.). Velocity refers to the rate at which the data changes. For example, changes to personal information happen slower than changes to a person's financial information (say a bank account balance). The higher the volume, variety and velocity of data, the greater is the need for an auditor to use complex tools. Hence, an auditor is free to choose any tool that suits the nature of data that is being dealt with.

The purpose of this annexe is to create awareness and sensitise auditors about some considerations to be kept in mind when using data analytics during audits of SDG implementation. We plan to provide an overview of aspects relating to data, institutional mechanisms, and tools and techniques. However, this chapter is not to be seen as providing comprehensive understanding regarding the use of data analytics in audit.

What are the key considerations for using data analytics in audits of SDG implementation?

The key considerations for using data analytics in audits, generally, do not depend on the nature of audit. However, certain specific aspects gain prominence in the context of SDG audits. These considerations are in light of the SDG principles of policy coherence, multi-stakeholder engagement and leave no one behind.

- **Policy coherence** involves being mindful of the cross-cutting nature and long-term impact of policies, thereby, creating mechanisms for interactions across sectors and aligning actions between levels of government. Hence, an SDG auditor may need to collect and link data that is spread across sectors, levels of government and time.
- **Multi-stakeholder engagement** includes collaborating with all relevant stakeholders (public, CSOs, etc.) in policy planning, design and assessment. Therefore, an SDG auditor may also need to reach out to sources outside of government structures.

- **Leave no one behind** emphasises inclusive governance mechanisms that take account persons who are at a disadvantage due to five factors, specifically, discrimination, place of residence, socio-economic status, governance and vulnerability to shocks. Hence, an SDG auditor may require data in a disaggregated form, that is, broken down in terms of the above five factors or further dimensions. Key dimensions for disaggregation include characteristics of the individual or household (e.g. sex, age, income, disability, religion, ethnicity and indigenous status), economic activity and spatial dimensions (e.g. by metropolitan areas, urban and rural, or districts).

Furthermore, an SDG auditor needs to conclude on progress made towards the achievement of the nationally agreed target, how likely the target is to be achieved by the deadline based on current trends, and the adequacy of the national target in comparison with the corresponding SDG target(s). This means that an SDG auditor needs to determine the factors that affect the achievement of the national target, and collect and analyse additional data, if necessary. We also suggest exploring various suitable tools and techniques that would assist the auditor during various stages of audit. To give an orange illustration

For example, during the audit of the EIPV, an SDG auditor may need to:

- collect and analyse data regarding:
 - indicator data from the central monitoring agency;
 - shelters, their conditions and occupancy from the Ministry for Women;
 - cases of intimate partner violence reported from the Ministry for Home Affairs;
 - efforts undertaken to sensitise children as part of school education from the Ministry of Education;
 - budget allocation from the Ministry of Finance;
 - infrastructure and staff facilities in hospitals from the Ministry of Health;
 - demographic data from the national statistics office; and
 - citizen data from the relevant ministry responsible for maintaining national registers for citizens.
- obtain and analyse the above data at different points of time in (relating to the scope of audit) to evaluate the progress made towards the achievement of the target over a period of time;
- collect and analyse data from victims, perpetrators, counsellors and CSOs to measure the effectiveness of measures taken by government to achieve the nationally agreed target;
- to obtain data which includes details relating to the place of residence, social status and the economic status of victims and perpetrators to understand whether any one was left behind;
- determine the factors that affect the EIPV, through the use of a set of data analytics tools and techniques, collect additional data, wherever necessary, and evaluate the likelihood of achieving the target; and
- continue to collect longitudinal data (repeated measurement of the selected disaggregated variables) over a period of time, to measure the impact of the SDG audit.

Now, that we have an understanding of what needs to be considered to use data analytics, let us look at some of the ways to carry out data analytics. The “how” part has been addressed under three perspectives, that is, data, tools and techniques and institutional aspects.

How to deal with data?

An SDG auditor may collect the required data from various sources. The first source for consideration is the indicator data itself. We suggest that SDG auditors develop an understanding of the **indicator data** even before choosing the portfolio of SDG audits. This is because an understanding of the SDG indicator data will help in determining the auditability of the nationally agreed target. The next source that an SDG auditor may consider is **administrative data** which includes physical records of various relevant auditable entities and data from the IT applications that are used to deliver services. Another source that an SDG auditor should consider is **third party data** (non-state sources), such as beneficiary data, assessment reports by stakeholders, etc. This would help the auditor to conclude on multi-stakeholder engagement and collect corroborative evidence on the effectiveness of measures taken by government to achieve national targets. After collecting data from various sources, an SDG auditor may need to **integrate data**. Let us first look at indicator data.

Why is indicator data important?

The 2030 Agenda for Sustainable Development “encourages member states to conduct regular and inclusive reviews of progress at the national and sub-national levels which are country-led and country-driven”. A country needs to undertake efforts in preparation of a framework containing a set of nationally agreed target indicators. This national indicator framework will not only act as the backbone of the monitoring and review mechanism, but also help in providing direction to the policy makers and implementing agencies.

How to approach indicator data?

An SDG auditor may engage with the government to understand the national indicator framework. The indicator framework is targeted towards the national statistics office, to enable it to monitor progress made in the implementation of SDGs. Hence, the auditee entity engaged in the collection of official statistics, such as the Ministry of Statistics, generally, may act as the nodal agency. We have identified some of the essential elements of a national indicator framework, as listed below. Countries are also expected to produce a baseline report containing base values of the identified indicators. The baseline report may indicate whether the indicator values are already available, or whether the country is still working to establish the value.

Essential elements of a national indicator framework (Illustrative)

- SDG goal
- SDG target
- SDG indicator
- National targets/indicators with values
- Definition of the targets/indicators
- Usage and interpretation of targets for preparation of score card / index to measure progress
- Who is/are responsible for implementation of the targets/indicators?
- What is/are the data source(s) for the indicator data?
- Method of computation

IDI's SDGs Audit Model (ISAM)

- Periodicity of measurement
- Unit of measurement
- Method of data collection
- Level of disaggregation that is available
- Limitations of data that are disclosed
- Dissemination information along with access to latest and historical data. In the absence of historical data, the baseline data should be drawn.

Note: One or more national indicators may be needed to address a nationally agreed target. A national indicator may address more than one SDG indicator. The UN's e-Handbook on SDG indicators (a living document) provides a comprehensive yet straightforward reference that focuses on key aspects that are essential to measuring indicators, including concepts, definitions, sources and calculations.

Auditing indicator frameworks

As recognised in the SDG outcome document, Transforming Our World, “quality, accessible, timely and reliable, disaggregated data will be needed to help with the measurement of progress and to ensure that no one is left behind. Such data is key to decision-making.” Hence, an SDG auditor needs to audit and provide a level of assurance on the national indicator framework, especially in cases where the SAI was not engaged as a stakeholder during the design of the indicator framework. This audit may be carried out as an independent exercise or as part of the audit of implementation of SDGs. Audits that include the following checks may help in measuring the robustness of indicator frameworks.

- Do the identified national indicators completely address the SDG target and goals?
- Is the usage and interpretation of indicators for the determination of the score at national and sub-national levels appropriate?
- Are the data sources reliable?
- Is the method of computation correct?
- Is the method of collection, including periodicity of measurement appropriate?
- Are required levels of data disaggregation available?
- Are the limitations acceptable?
- Is the base value available? If not, has the government prioritised establishment of a baseline within a reasonable timeframe?

How can indicator data help an SDG auditor?

Indicator data of reasonable quality can be helpful for an SDG auditor at various stages of the audit.

- **Selecting audit topics** | The indicator data can be used to answer one or more questions in the process of selection of the SDG audit portfolio. For example, the availability or non-availability of the indicator can help measure the auditability of a national target. The base value of the indicator gives an indication of the relevance of a topic. The base values of an indicator can also help in the prioritisation of topics. For example, when a country has very low poverty levels, very high literacy levels and high disaster loss, an SDG auditor may choose to audit target 13.1 over auditing target 1.1 and 4.1. The progress made by the country, as measured by the change in the value of the indicator, can indicate whether it is the right time to audit a specific national target.
- **Planning the selected audit topic** | The indicator data can be used to select focus areas in the subject matter, identify stakeholders, prepare relevant audit questions and select samples to audit. For example, the methodology of data collection and of the computation of the indicator value, helps in identifying primary stakeholders. The indicator data in its disaggregated form can also be used to select focus areas (specific groups) or samples (geographical region or categories of persons who are affected).
- **Conducting the audit** | The indicator data can be used as audit evidence when it is of high quality. Furthermore, the indicator framework can also help in determining whether anyone was left behind. It also provides an indication of whether the programmes and projects initiated by government are collectively comprehensive enough to address all facets of the issue to achieve the target.
- **Reporting** | The indicator data, in its simple or composite form, can be used for benchmarking performance across dimensions of disaggregation during reporting. This would assist in communicating the audit conclusions more effectively to the relevant stakeholders.
- **Follow up** | The SDG indicator in its disaggregated form helps an SDG auditor in understanding where follow-up is required by indicating, for example, whether the follow-up audit needs to focus on specific geographical regions, indigenous groups, gender, etc.

What can an SDG auditor do if robust indicator frameworks are not available?

In many cases, an SDG auditor may face the situation of absence of robust indicator frameworks with one or more of the following weaknesses:

- indicators have been scoped in a narrow manner;

- frequency of measurement is low;
- data sources are not well-established;
- lack of disaggregated data;
- indicators are input or process based and not outcome based; and
- framework is inflexible and does not allow for changes in the long term.

In such cases, an SDG auditor may address such shortcomings by undertaking one or more of the following strategies. The process of data collection is explained in detail in the 'Tools and Techniques' section of this chapter.

We can use **data proxies** when the target is too broad or data is missing. This approach can be implemented by an SDG auditor with the help of a subject matter expert, wherever necessary. For example, to measure the rule of law and access to justice, several aspects must be measured, including the capacity to redress crime, citizens' trust in the police and court systems, and the rates of redress. An indicator on the investigation and sentencing of sexual and gender-based violent crimes is an example of a possible proxy for the treatment of vulnerable groups and access to justice overall.

Using **alternative data** from non-traditional data sources can be explored by an SDG auditor. Such non-traditional data sources include global partnerships for sustainable development, academia and research, CSO/NGO, donor/foundations, media and social media. Techniques such as extraction of data and web scrapping (with or without automated bots) are two useful techniques for the collection of data. The data may be further analysed using techniques such as querying, text mining and sentiment analysis, among others. Let us see a practical application through our orange illustration.

For example, let us consider the following indicator in relation to the audit of EIPV.

Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age.

The e-Handbook on SDG indicators by the UN suggests the following data sources and collection method for this indicator.

"The primary source of data for this indicator are specialized national surveys dedicated to measuring violence against women, and international household surveys that include a module on experience of violence by women such as the Demographic and Health Survey (DHS). For further information on data sources and collection methods, see: UN Guidelines for Producing Statistics on Violence against Women – Statistical Surveys (UN, 2014). The module should be administered to all ever-partnered women and not only to currently partnered women.

It is to be noted that, though, administrative data from health, police, courts, justice and social services etc. used by survivors of violence, can provide valuable information about service use, this incidence data is insufficient for producing prevalence data.”

The above guidance helps an SDG auditor understand a possible audit criteria (UN Guidelines for Producing Statistics on Violence against Women – Statistical Surveys (UN, 2014)) for evaluating data sources and the method of data collection. The guidance also suggests a possible set of alternate sources (administrative data from health, police, courts, justice and social services) that can be tapped into in the absence of a detailed data collection methodology and outlines their limitations.

Therefore, an SDG auditor may, in the absence of a robust indicator framework and / or base values, rely on other data sources. They may include administrative data from relevant auditee entities, news, articles, social media, etc.

Is administrative data useful?

The United Nations Economic Commission for Europe define administrative data sources as “data holding containing information which is not primarily collected for statistical purposes”⁴⁹. The United States Census Bureau explain administrative data as data collected and maintained by agencies for the purpose of administrating programs and providing services to the public.⁵⁰ We refer to administrative data as data that the government is in possession of and uses for devising policies and strategies, implementing programmes, monitoring implementation and making administrative and management decisions. We suggest that an SDG auditor may find it worthwhile to invest in access to the following data, as and when necessary:

- geospatial data with mapping of infrastructure inventory;
- civil registration and vital statistics;
- data/records from citizen service delivery mechanisms from relevant ministries/departments such as welfare, police, social service, health, education, local governance; and
- satellite imagery of environmental variables such as biodiversity, air quality, water resources, forest and land use.

An SDG auditor may find it necessary to be equipped to handle a variety of administrative data. This is because the administrative data may be available in form of documents, spread sheets or large structured databases.

⁴⁹

<https://ec.europa.eu/eurostat/cros/system/files/Usage%20of%20Administrative%20Data%20Sources%20for%20Statistical%20Purposes.pdf>

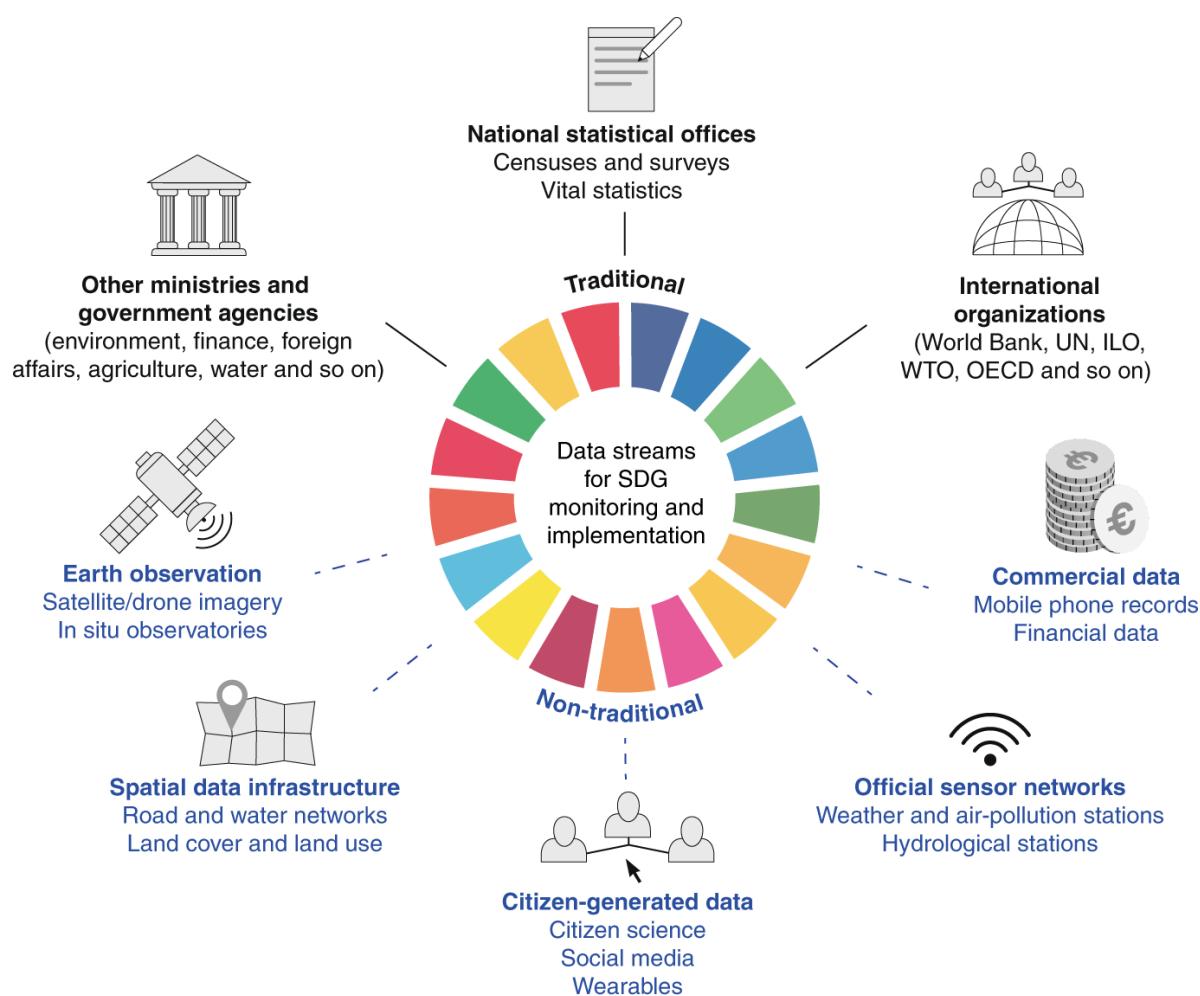
⁵⁰

<https://www.census.gov/about/what/admin-data.html>

Can we use third-party data?

In the context of an audit of SDGs implementation, third-party data includes data which is sourced from sources other than the government or collected by the SDG auditor as part of the audit. These non-traditional sources may include UN inter-agency groups, global partnerships for SDG data, citizen-science data, independent research organisations and social media. Third-party data sources provide alternative data that helps in situations where data is missing or less reliable. They also act as a source of corroborative evidence for determining the effectiveness of government measures aimed at achieving the national target. They provide data relating to factors that affect the effectiveness of government interventions. An SDG auditor should ensure that the data sourced from third parties is of good quality and is free from bias. We recommend that the selected third-party data sources be proactively disclosed and that the data, subject to consent, be shared with the relevant audited entities during the SDG audit.

Figure 1 | Traditional and non-traditional data sources



Source: Citizen Science and the United Nations Sustainable Development Goals

How to integrate data?

Data integration is the process of combining data from different sources and providing a single unified view. In order to arrive at a unified view, an SDG auditor may need to identify the data linkages between data sets obtained from different sources and remove duplicates or mismatches. When the data is aggregated, the data linkage is based on the dimension of aggregation (level of governance, gender, age ranges, etc.). When the level of data is very granular, and therefore microdata is available, the data linkages are generally based on referential/unique identifier data (such as citizen identification number, vehicle registration number, application number, etc.). It is important to have access to such referential information in order to have a unified view. This unified view helps in understanding and assessing coherence. However, an SDG auditor needs to treat such data with utmost sensitivity as it is private data. Hence, an SDG auditor may need to invest in the understanding and provision of data privacy and data protection. Furthermore, an SDG auditor may also need to anonymise data, especially personally identifiable information relating to vulnerable groups. These principles are dealt in detail in subsequent sections.

For example, during the audit of the EIPV, an SDG auditor may use the citizen registration number as the unique identifier variable for linking and integrating administrative data records from hospital and police.

Tools and techniques for data analysis

As discussed in the earlier sections of the chapter, an SDG auditor may need to deal with data, which is generally high in variety and low in velocity. However, the volume of the data would vary from country to country. So, we recommend that SAIs keep in mind the variety and volume characteristics of the data when deciding on the suitability of any tool or technique. We have prepared a list of techniques and tools that may be useful during the various stages of the audit. We start with providing a mapping of what techniques can be used at various stages of the audit process. We then proceed with a brief description of the technique and its applicability. Finally, we have provided possible tools, including open source tools, which can be used for each technique.

Quantitative methods, including surveys, questionnaires, polls, document review, querying databases, can be used to measure the depth and breadth of any initiative. The impact of the initiative can be measured by applying the method before and after the initiative. The accuracy of results depends on how well the sample represents the population and how well the questions have been framed. However, quantitative methods do not provide an insight into the context.

Qualitative methods, including observation, qualitative interviews, case studies and focus groups, help in measuring intangible outputs and outcomes. They help in understanding value addition, the satisfaction of needs and identifying gaps to improve performance. The qualitative study process also involves examining and comparing patterns, identifying themes, clustering similar data and then finally reducing it to findings that make sense. Qualitative data helps in understanding not just the

“what”, but also the “why” and the “how”. However, qualitative methods are subjective, time-consuming and sometimes difficult to interpret.

For example, during the audit of the EIPV, an SDG auditor may use quantitative (survey, polls, secondary analysis of administrative databases) methods to measure the indicator value. However, the auditor may use qualitative analysis (interviews, focus groups, etc.), especially in the absence of granular / disaggregated data, to understand why a government initiative was effective or not. The qualitative method can also be used to evaluate the adequacy of the methodology used by the country to measure progress.

In order to use quantitative or qualitative analysis, an SDG auditor needs to be familiar with a few of the techniques that are discussed in the following sections. A brief list of the techniques is produced in Figure 2.

Figure 2 | Data analytics techniques applicable to the audit of SDGs implementation

Selection of targets	Audit planning
Data collection	Data collection
Weighted scoring	GIS data
-	Clustering
Conducting audit	Audit reporting
Data collection	Data unification
Clustering	Extrapolation
Factor analysis	GIS data

How to carry out data collection?

Data collection is a useful technique, especially in times where granular, disaggregated data may not be available. The data collected can be used for any of the audit processes, including the selection of the audit portfolio, audit planning, for evaluation during the conduct of the audit and as evidence. The data may be collected manually through data collection kits hosted online or through auto-bots (designed to collect specific publicly available data). Let us look at both the activities.

How can I carry out manual collection using mobile data collection kits?

Mobile data collection is a versatile mechanism to collect data, especially in cases where data is not available. A mobile data collection kit, once created, can be utilised across similar type of audits and across time for re-measuring or collecting the same data at different points in time. The mobile data collection applications come with offline facility so that data collection in remote geographical areas without internet connectivity may be facilitated. They can be designed in multiple languages and support a variety of data elements (Figure 3 refers). They also provide the possibility to skip elements based on specific logic conditions. The elements could be arranged in groups. There can be a group of elements nested within a group. There can also be repeat-group elements, where the number of groups is not known beforehand and varies on a case-to-case basis. For example, capturing the name, gender and age of all family members of a family with low income.

Figure 3 | Typical data elements in a data collection kit

Typical data elements in a data collection kit

- Data fields with various data types (such as integers, decimal, range, text, date, time)
- Multiple choice questions where one or more options can be selected as the answer
- Multiple choice questions and the 'Other' option
- Ranking of choices
- Capturing geo-point or geo-trace
- Capturing date and timestamp of data collection
- Capturing signature
- Uploading of audio, image, video or other files
- Auto-calculated data fields based on answers of other questions (based on internal or external data)
- Dynamic selects based on master data validation
- Master data resides inside OIOS (For example, user id of OIOS)
- Master data from external data (csv or Excel)
- Cascading selects. For example, selecting a city by selecting a country, then a state (based on selected country), then a city (based on the selected state)
- Supporting documentation (files in various formats, or references and links to other files)

Suggested tools: Open Data Kit (Open source), Kobo Toolbox

How can I carry out web scrapping through bots?

Web scrapping is the technique of extracting large amounts of data from the internet. The data that is extracted is then stored locally in the form of multiple files or in a database. We recommend that only publicly available data (not proprietary data) be utilised for scrapping. The legality of web scrapping varies from country to country and from website to website. We also recommend that the terms of service of the website may be reviewed before beginning this exercise. The web scrapping bots (also known as crawlers) are capable of automatically collecting different types of data from any website. This technique is used to collect data which has higher velocity, such as procurement data and social media, among others. It is important to understand that web crawlers may have to be operated over time, in order to collect substantial data.

Suggested tools: Programming in Python, Julia (Open source)

For example, during the audit of the EIPV, an SDG auditor may find it useful to prepare a household survey (in the absence of such a mechanism by government). An SDG auditor may also prepare a survey to measure readiness of the staff of police and hospitals to handle issues regarding IPV. This would help in evaluating the adequacy and effectiveness of any capacity building or sensitization activities taken up by government.

Similarly, an SDG auditor may seek to ascertain the sentiment of citizens after implementation of a programme addressed to safety of women as part of audit of the EIPV. The SDG auditor can setup a

crawler bot to collect data of twitter feeds regarding the programme using the hashtag. The data so collected can be subjected to further analysis using techniques like text analysis or sentiment analysis.

How do I use correlation analysis?

Correlation analysis is useful when establishing the statistical dependence of one variable over another. It is a useful technique for an SDG auditor to use when concluding on the contribution of government initiatives towards the achievement of an SDG target. However, it is important to understand that statistical dependence does not necessarily mean a cause and effect relationship. It is therefore essential to combine minimum subject matter expertise along with this statistical technique in order to evaluate the dependence. Two of the suggested techniques for multi-variate correlation, clustering and factor analysis are discussed below.

When should I use correlation clustering?

Correlation clustering refers to the technique which divides the population or data points into a number of groups. The data points in the same groups are more similar to other data points in the same group and dissimilar to the data points in other groups. This technique can be used to determine patterns and identify outliers. The technique can also be used to identify factors and data points influencing the formation of clusters. The technique can also be used to divide the population into homogenous groups which can then be sampled.

Suggested tools: Programming in R, Python (Open source), Tableau (License)

For example, during the audit of the EIPV, an SDG auditor may find it useful to conduct clustering based on data relating to one or more parameters, such as the nature of violence, frequency of violence and severity of violence, social and financial status.

When should I use factor analysis?

An SDG auditor may deal with a large number of data variables in order to understand dependencies and relationships. Factor analysis is a useful tool for investigating variable relationships for complex concepts. An SDG auditor may investigate concepts that are not easily measured directly by collapsing a large number of variables into a few interpretable underlying factors. This is especially useful in the case of a large number of variables. Consider the illustration of factor analysis on a dataset including six variables, where the variables have been bundled or collapsed into two factors.

	Socio-economic status of an individual	Socio-economic status of a neighbourhood
Income	High	Medium
Education	High	Low

IDI's SDGs Audit Model (ISAM)

Occupation	High	Low
Value of property	Medium	High
Number of shopping malls in the neighbourhood	Low	High
Number of violent crimes in the neighbourhood	Low	High

In the case above, the set of variables can be broken down into two factors. The social-economic status of an individual comprises income, education and occupation variables. The socio-economic status of a neighbourhood includes variables providing a measure of the value of property, the number of shopping malls in the neighbourhood and the number of violent crimes in the neighbourhood. An SDG auditor may need to involve a subject-matter expert to make final decisions. For example, the variable of property value, despite having a medium effect size correlation with the socio-economic status of an individual, is better suited to be bundled under socio-economic status of a neighbourhood. Illustration 40 provides an application of the principles of factor analysis to our example relating to the EIPV.

Suggested tools: Programming in R, Python (Open source), Excel

For example, during the audit of the EIPV, an SDG auditor may obtain the following bundling of factors of variables as a result of factor analysis:

- a. socio-economic status of a victim;
- b. socio-economic status of a perpetrator;
- c. socio-economic status of a neighbourhood;
- or
- d. employability of a victim;
- e. cultural factor; and
- f. alienation factor.

Can I generalise my findings?

Statistical generalisation involves inferring the results from a sample and applying it to the population of interest. In the context of SDG audits, an auditor may need to generalise sample results to the population of interest. The fundamental requirement for generalisation is that the sample needs to be determined statistically. The exact variable to be generalised must be identified in advance. The sampling design employed during auditing must keep this requirement in mind. The auditor may find two kinds of estimation useful, that is, estimation of the:

- percentage of errors or deviations or non-compliance; and
- average or total of a variable (especially indicator data).

The methods employed to determine adequate sample sizes for the above two kinds of estimators are different. The methods employed for the determination of sample size and estimation take into account the extent of variability/heterogeneity in the population.

Suggested tools: Programming in R, Python (Open source), Excel, IDEA (for sampling)

How do I project trends?

Trend projection is a classical method of forecasting which deals with the movement of variables over time. A simple forecasting technique is trend extrapolation, which involves using a historical trend and extending it into the future. An SDG auditor may need to develop an understanding of this technique in order to conclude on the likelihood of achieving the target by the specified deadline. This method requires time series data, that is, a series of data points indexed in time order. Trend analysis may also be used to measure progress in the achievement of the nationally agreed target. The trend projection can be based on quantitative methods using past data, or on qualitative methods, using surveys and polls, among others. In the case of quantitative projections, the statistical technique of regression may be utilised. An SDG auditor may use simple, linear regression or complex, multivariate, non-linear regression techniques to project trends.

Suggested tools: Programming in R, Python (Open source), Excel

How do I carry out data unification?

Data unification is a process of combining multiple, diverse data sets and preparing them for analysis by matching, removing duplicates and cleaning the data. Hence, understanding the datasets and their linkages becomes a critical factor to perform data unification. While data integration refers to combining multiple databases in a data warehouse, data unification can be done with simpler data structures such as datasets. This concept becomes relevant in the context of vertical and horizontal coherence, as follows:

- Unification for **vertical coherence** involves unifying data across various levels of government, such as local, provincial and national governments.
- Unification for **horizontal coherence** involves unifying data across sectors, agencies and time.

A unification process involves ingesting, cleaning, transforming, combining, consolidating (eliminating duplicates and redundant information), classifying (if necessary) and exporting data.

Suggested tools: Excel, Access, IDEA, Postgresql

How can I use GIS data?

Geo-referenced data refers to location-specific information and is of particular importance to an SDG auditor. GIS data includes spatial information such as a geo-point, geo-trace or geo-shapes. Geo-point refers to one specific location and geo-trace refers to a path between two geo-points. When geo-trace is a closed loop, it results in geo-shapes. GIS data can be used for risk assessment, sampling, understanding dependencies during the preparation of audit conclusions and reporting.

For example, during the audit of the EIPV, an SDG auditor may use GIS data for the following:

- a. analysis of incidence data over administrative boundaries or geographical region to identify patterns;
- b. analysing accessibility to services such as police stations, hospital services in case of incident to evaluate protection using geo-traces; and
- c. reporting of progress of achievement of target over administrative boundaries for benchmarking.

Suggested tools: Mapping services such as Google Earth, Open streetmap and visualisation tools such as Power BI, Tableau, R, Python.

Are there other institutional considerations?

Apart from dealing with data, techniques and tools, a SAI may consider introducing the required policy framework and building capacities to conduct data analytics.

What policies should I have in place?

The following are the areas to be addressed in terms of the policy framework of a SAI. Though these are general areas of concern, they gain particular significance in the context of an audit of SDGs implementation.

- **Data Anonymisation** is a type of sanitisation of data in order protect the privacy of citizens. It is achieved by either encrypting or removing any personally identified information from the datasets. This ensure that people whom the data relates to remain anonymous.
- **Data protection** safeguards data from compromise, corruption or loss. This becomes relevant when more and more data is being created and stored as part of SDG audits. It is achieved by data management (access controls and protocols) and data lifecycle management (backup and disaster recovery)
- **Data archival policies** need to be reviewed in the context of SDGs, as the audit of many targets may be a continuum. The progress made by a country in the achievement of a target may be reviewed at a specific periodicity over a stretch of time. Further, the data archival policy should also facilitate follow-up audits (either auditing recommendation or re-audits) to measure long-term impacts and impacts on course corrections.

What are the competencies needed for data analysis?

The basic skill for data analysis includes making sense of the data. An SDG audit team may find it useful to have a data analyst in the team to perform analysis and to create visualisations. SAIs may want to invest in the following competencies to have a strong foundation for data analysis.

- **Data intuition:** Ability to intuitively understand structured and unstructured data.
- **Data gathering and pre-processing:** Ability to design collection or gathering mechanisms and pre-processing such as cleaning, grouping, filtering (if and when necessary).
- **Statistical analysis and data-interpretation:** Ability to perform analysis (single or multi-variable) and interpret the results of analysis to find dependencies, relationships (cause-effect) or trends.
- **Presenting data (reporting and visualisation):** Ability to choose the right method to report information and prepare the visualizations.
- **Knowledge of tools:** Excel, IDEA

Some of the advanced competencies may include the following.

- **Data acquisition and maintenance:** Ability to collect databases, restore them locally and manage the data access.
- **Querying:** Designing database queries to extract data out of structured databases.
- **Programming:** Developing algorithms to solve data analysis requirements.
- **Knowledge of tools:** Tableau, R, Python, Postgresql

Apart from the list of basic skills, a SAI may also find it worthwhile to invest in machine learning and AI skills with a long-term strategy in mind.

Specific aspects	Advanced	Data integration (Complex data relating to Government process from various sources)	Competency for IS audit Data archival policy	GIS tools Projection Extrapolation Correlation analysis
	Basic	Data disaggregation Data availability (Indicator data)	Data privacy and protection Competency for basis analysis	Data unification Data collection
General aspects		Data integrity Data management	Professional Competencies Infrastructure Organizational setup Data access	Machine learning Data visualization Sampling Risk assessment Data analytics tools
		Data	Institutional (SAI)	Tools & Techniques

