



PASAI SAI insights

Pacific Auditors working together

A report on PASAI's 6th Cooperative Performance Audit on Preparedness for the UN Sustainable Development Goals (SDGs)



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Background

On 25 September 2015, the 193 countries of the UN General Assembly adopted the 2030 Development Agenda entitled, "Transforming our world: the 2030 Agenda for Sustainable Development".

The resolution 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.*

As part of this follow-up and review process, INTOSAI developed a planned response to the SDGs in the Abu Dhabi Declaration and formalised its response in the INTOSAI Strategic Plan 2017-2022. This planned response included supporting SAIs to conduct ISSAI-based performance audits of preparedness for implementing the SDGs at the national level by using a whole of government approach.

In this report, read about:

- four SAIs provided with on-site support - Kiribati, Solomon Islands, Fiji and Tuvalu; and
- six critical processes undertaken in each:

1. Review of Audit Design Matrix (ADM)
2. Stakeholder Engagement
3. Review of Audit Findings Matrix (AFM)
4. Introduction of the SDG Radar
5. Review of Audit Draft Report
6. Review of Audit Evidence and Analysis

More than 100 SAIs throughout all INTOSAI regions participated in this global auditing effort. Among them were 12 from the PASAI region, including three auditors from the Cook Islands; two from the Federated States of Micronesia – National Office; one auditor each from the SAIs of Kosrae, Pohnpei and Yap; three auditors per SAI from Samoa, the Solomon Islands, Kiribati and Tuvalu, and two auditors from the SAIs of Tonga and Palau.

As part of the IDI-PASAI 6th Cooperative Performance Audit (CPA) of Preparedness for Implementation of SDGs, it was recognised that a number of Pacific SAIs required dedicated support to assist them to undertake this complex and challenging audit of national system preparedness. The on-site support was provided between the joint planning meeting in November 2017 and the joint reporting meeting in June 2018.

On-site support

The on-site support was provided to only four SAIs who participated in the 6th Cooperative Performance Audit (CPA) by Claire Kelly, PASAI Performance Audit Adviser, and Oceanbaby Penitito, PASAI sub-regional mentor for performance audit (Samoa Audit Office). The on-site support began with SAI Kiribati: 17th – 23rd April, SAI Solomon Islands: 14th – 18th May, SAI Fiji: 21st May and SAI Tuvalu: 22nd - 29th May 2018. The support was provided in-house at each of the SAIs' offices and was organized through the INTOSAI Development Initiative (IDI) and PASAI.

The objective of the on-site support was to assist the SAIs to effectively conduct and report an audit on the preparedness of responsible agencies within the administration of their government to implement the Sustainable Development Goals.



Activities undertaken

1. Review of Audit Design Matrix (ADM)

To simplify, re-align and localize the audit criteria within the ADM while maintaining the integrity of its conceptual framework.



2. Stakeholder Engagement

To identify relevant stakeholders for interview and assist in drafting the interview questions to acquire relevant audit evidence focusing on assessing a Whole of Government Approach to SDG implementation.

3. Review of Audit Findings Matrix (AFM)

To re-align, streamline and localise the audit criteria within the AFM with the 11 themes that were provided in the report format for the SAIs to follow.



Audit Objective 1: To what extent has the Government adapted the 2030 Agenda into its national context?

- Theme 1 – Integration into national context
- Theme 2 – alignment of budget, policies and programmes
- Theme 3 – policy integration and coordination
- Theme 4 – creating partnerships and engaging stakeholders
- Theme 5 – inclusiveness

Audit Objective 2: Has the government identified and secured resources and capacities (Means of Implementation) to implement the 2030 Agenda?

- Theme 6 – identifying resources
- Theme 7 – mobilising partnerships
- Theme 8 – managing risks

Audit Objective 3: Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?

- Theme 9 – responsibility, mechanisms and processes of monitoring, follow-up and so on are in place,
- Theme 10 – performance indicators and data,
- Theme 11 – communication to stakeholders

4. Introduction of the SDG Radar

The support team introduced a subjective assessment rating system of 0-35 for each of the 11 themes. This was a very useful exercise for the audit teams as they were able to visualise a complete picture of their individual Government's performance concerning preparedness to implement the SDGs, and what areas still required work. This provided a good basis for firming up the audit conclusion on how well prepared individual Pacific Island Governments are with implementation of SDGs and developing recommendations to assist governments improve their level of preparedness.



5. Review of Audit Draft Report

The support team assisted individual audit teams to review their draft audit report so that key messages could be consolidated and aligned with the 11 themes. It also provided the opportunity to assess whether the draft reports were ISSAI compliant and that the Whole of Government Approach and principles of SDGs were reflected in the draft audit report.



6. Review of Audit Evidence and Analysis

The support team also assisted individual audit teams to review, transform and reflect the information collected in the AFM into the draft audit report. This was a necessary step to ensure the collection of appropriate and suitable evidence for analysis resulting in audit findings that were well-based in evidence and were meaningful to the audited entities. Where the audit finding was significant, attention was also given to the development of realistic and actionable recommendations.



Challenges faced

Some of the challenges faced by the support team during the on-site support were:

- The reliability of the IT infrastructure in some of the SAIs which affected the efficient conduct of the audit;
- Lack of performance audit experience and lack of familiarity with performance audit report writing in some of the SAIs;
- Lack of understanding of the concepts within the Whole of Government Approach and the underpinning principles of SDGs;
- Line ministries did not provide the detailed planning, budgeting and reporting information that the audit teams required indicating capacity constraints at the line ministry level;
- The documents provided were not thoroughly reviewed by the team so that the information could be properly reflected in the report.

Conclusion

Both the support team (Claire and Oceanbaby) and team members at the four selected SAIs were confident that the support provided during the on-site round would result in a better audit product. The support team found the on-site exercise particularly useful in alerting them to some of the challenges faced by audit teams over the course of the audit and how these may be addressed at the subsequent reporting meeting. Audit team members were more confident in the audit drafting process and felt that they had made significant progress in drafting the audit report.

It is anticipated that this group of auditors will form the core of future performance audit efforts across the Pacific on the preparedness of governments to implement the Sustainable Development Goals and, through their audit work, add value to the actions taken by their individual governments.

