United Nations | Department of Economic and Social Affairs

World Public Sector Report
2025

Supreme Audit Institutions and the Sustainable Development Goals

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2 ZERO HUNGER

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Supreme audit institutions and the Sustainable Development Goals

World Public Sector Report 2025

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Foreword

The World Public Sector Report 2025 focuses on the role of supreme audit institutions (SAIs) in the implementation of the Sustainable Development Goals (SDGs). Supreme audit institutions play a key role in strengthening transparency and accountability in public institutions. Their mandates generally aim to promote the transparency, efficiency, effectiveness and accountability of the public sector and improve the financial management and performance of government institutions. Through this, they are in a unique position to provide governments with evidence-based insights and recommendations to help accelerate SDG implementation, complementing governments' internal monitoring and evaluation systems. This role has been recognized in several resolutions of the United Nations General Assembly. In addition, through producing information about government performance and framing it in ways that are easily comprehensible and actionable, SAIs can enable engagement of the public in SDG matters and ultimately reinforce government accountability and public trust in institutions, along with other actors such as parliaments, civil society and the media.

Supreme audit institutions across the world have provided important independent information on SDG implementation at the national level and increasingly at the regional and international levels. Indeed, their work since 2016 has covered all 17 SDGs. This Report examines the contribution of SAIs to SDG implementation, follow-up and review both at a general level and in four topic areas: the preparedness of Governments to implement the SDGs; budgets and public debt; national climate action; and the

operationalization by governments of the "leave no one behind" principle at the core of the 2030 Agenda.

Among the trends that this Report highlights, I want to emphasize the following. First, in a context of reduced fiscal space, the work of SAIs provides Governments with critical information on the efficiency and effectiveness of government programmes that support the SDGs. Second, in many countries, the work of the SAI supports the national SDG follow-up and review system, sometimes explicitly. For example, some SAIs have established close collaborations with National Statistical Offices and with government entities in charge of coordinating SDG implementation. Third, work done by SAIs on SDGs has had significant impacts on national policies and programmes, institutional arrangements, internal working processes in government entities, monitoring systems, and more generally on enhancing transparency and accountability.

The Report also illustrates the progressive incorporation of SDG considerations into the work of supreme audit institutions since 2016, achieved in no small part through deliberate strategies, technical guidance and support, institutionalized knowledge and experience sharing, and capacity building initiatives at the global and regional levels by their umbrella organization, INTOSAI, and its groupings. This example can inspire other types of institutions, such as parliaments, in their quest to better support SDG implementation.

Both at the national and international level, there is scope for better leveraging the information produced by SAIs on SDG implementation. The unique insights that supreme audit institutions provide should be mobilized by all stakeholders, and most importantly by Governments, in their efforts to bridge gaps in SDG implementation in the five years that remain before the end of the 2030 Agenda.

The work that supreme audit institutions have done around the SDGs not only supports better policy implementation at the national level; most of it will also apply to efforts to advance sustainable development beyond 2030, making this Report relevant well beyond the next few years.

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Abbreviations and acronyms

AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI-E	Africa's English-speaking SAIs
AI	artificial intelligence
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
BPK	Audit Board of the Republic of Indonesia
CAAF	Canadian Audit and Accountability Foundation
CAP	common agricultural policy
CCAA	Climate Change Adaptation Action
CCS	carbon capture and storage
CEPA	United Nations Committee of Experts on Public Administration
CONADIS	National Council for the Integration of Persons with Disabilities
COP	Conference of the Parties to the United Nations Framework Convention on Climate Change
COVID-19	Coronavirus disease 2019
CPI	Climate Policy Initiative
DBT	Direct Benefit Transfer
DFI	Development Finance International
DPIDG	Division for Public Institutions and Digital Government
ECA	European Court of Audit
EFA	Equal Futures Audit
EFD	Federal Development Strategy
EFSUR	7 Supreme Audit Institutions of Mercosur and Associated Countries
EU	European Union
EUROSAI	European Organization of Supreme Audit Institutions
FfD4	the fourth International Conference on Financing for Development
FOD	Fragmentation, Overlap and Duplication
GAO	Government Accountability Office
GBA Plus	gender-based analysis plus
GEDSI	gender equality, disability and social inclusion
GIS	Geographic Information Systems
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GDP	gross domestic product
HLPF	High-level Political Forum on Sustainable Development
IBP	International Budget Partnership
ICT	Information and Communication Technology
IDI	INTOSAI Development Initiative
IFI	Independent fiscal institution
IMF	International Monetary Fund

INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
IFPP	INTOSAI Framework of Professional Pronouncements
ISAM	IDI's SDG audit model
ISSAIS	International standards for SAIs
JNAP	Joint National Action Plan
KCSAP	Kenya Climate Smart Agriculture Project
KSC	Knowledge Sharing Committee
LDCs	Least Developing Countries
LGBTQI+	lesbian, gay, bisexual, transgender, queer and intersex
LGBTQIA+	lesbian, gay, bisexual, transgender, queer, intersex and asexual
LGSF	Local Government Support Fund
LMCP	Last Mile Connectivity Project
LNOB	leave no one behind
LOTA	Leveraging on Technological Advancement
MDGs	Millennium Development Goals
MEAs	Multilateral Environmental Agreements
MENA	Middle East and North Africa
MERCI	Methodology for the Assessment of Climate Risks in Public Infrastructure
MJSP	Ministry of Justice and Public Security
MRV	monitoring, reporting and verification
NAO	National Audit Office
NAOF	National Audit Office of Finland
NCCAP	National Climate Change Adaptation Plan
NDCs	nationally determined contributions
NDIA	National Disability Insurance Agency
NSO	National Statistical Office
OAG	Office of the Auditor General
OCDS	Open Contracting Data Standard
ODI	Overseas Development Institute
ODS	Objetivos de Desarrollo Sostenible
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAC	Public Accounts Committee
PACC	National Climate Change Adaptation Plan
PACC	Pacific Adaptation to Climate Change
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PFM	public financial management
PNDES	National Economic Development Plan
PPP	Public-private partnership

RACI	Responsible, Accountable, Consulted, and Informed
REDD+	Reducing emissions from deforestation and forest degradation
RVO	Netherlands Enterprise Agency
SAIs	supreme audit institutions
SDE++	Sustainable Energy Production and Climate Transition Incentive Scheme
SDGs	Sustainable Development Goals
SEGEPLAN	Secretaría de Planificación y Programación de la Presidencia (Guatemala)
SIDS	Small Island Developing State
TAI	Transparency, Accountability, and Inclusiveness of Emergency Funding for COVID-19
TCU	Tribunal de Contas da União (SAI of Brazil)
U-INTOSAI	Digital University for the INTOSAI community
UN DESA	United Nations Department of Economic and Social Affairs
UNCAC	United Nations Convention Against Corruption
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNMA	Uganda National Meteorological Authority
UNODC	United Nations Office on Drugs and Crime
VAWG	violence against women and girls
VNR	voluntary national review
WGEA	Working Group on Environmental Auditing
WGEI	Working Group on Extractive Industries
WGPD	Working Group on Public Debt

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Executive Summary

The World Public Sector Report 2025 focuses on the crucial role that supreme audit institutions (SAIs) play in the implementation of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). Given their mandates and central role in national accountability systems, SAIs are uniquely positioned to provide Governments with evidence-based insights and recommendations to accelerate the implementation of the SDGs. Through their audits, SAIs often produce critical information on the effectiveness of policies and programmes related to the SDGs - insights that may otherwise be unavailable to Governments. By framing this information in ways that are accessible and actionable, SAIs can also enable increased public engagement in SDG implementation and ultimately enhance greater accountability of Governments for their actions to implement the SDGs.

The Report aims to present a global overview of SAIs' contribution to SDG implementation, follow-up and review, both in general and in specific SDG areas. The four thematic chapters of the Report (chapters 2, 3, 4 and 5) focus on four thematic areas and follow a similar structure (see Figure ES.1). They consider developments in audit practice since 2015 and examine the challenges that SAIs have faced in conducting SDG-related audits in these areas. They synthesize common audit findings and recommendations, and illustrate impacts these audits have made.

FIGURE ES.1 | Structure of the World Public Sector Report 2025

OVERVIEW

CHAPTER 1
Engagement of SAIs with the SDGs since 2016

THEMATIC AREAS

CHAPTER 2
Audits of SDG preparedness

CHAPTER 3
Auditing budgets and PFM

CHAPTER 4
Auditing equity, equality and inclusion

CHAPTER 5
Audits of climate change

CONCLUSION KEY TRENDS

CHAPTER 6
Auditing SDGs since 2016 key trends and prospects
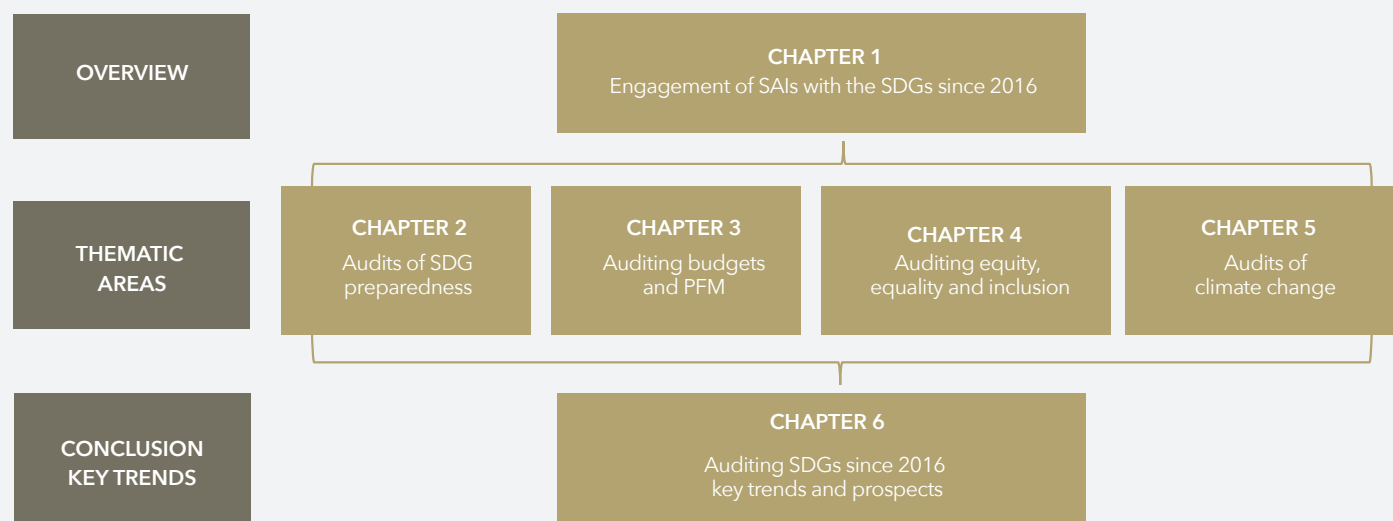
Source: author's elaboration.

Supreme audit institutions and the Sustainable Development Goals

Since 2015, the International Organization of Supreme Audit Institutions (INTOSAI) and SAIs have actively positioned themselves on the international sustainable development agenda and identified their contribution to SDG implementation, follow-up and review as a strategic priority. Auditing internationally agreed development goals was, with a few exceptions, new to SAIs when the 2030 Agenda was adopted. The rapid development of SAI expertise on the SDGs has been driven by INTOSAI's sustained commitment to the 2030 Agenda, articulated at the strategic level and operationalized through capacity-building initiatives, all supported by extensive knowledge exchange opportunities.

This enabling framework fostered multiple initiatives that have resulted in a wealth of audit reports covering a wide range of sectors and SDG targets. SDG-relevant work is done by SAIs from both developed and developing countries. SAIs from developing countries have adopted the SDGs as a guide for their work more often than SAIs from developed countries. The range of SDGs that have been covered has increased over time. In 2023, 43 percent of 166 surveyed SAIs reported that they had undertaken performance audits on the implementation of SDGs, and 22 percent reported having conducted audits for the purpose of informing country reporting against SDG targets.

Many SAIs produce information that is directly relevant to SDG follow-up and review, even though they may not frame their work in these terms. At the national level, SAIs have done this by assessing the level of preparedness of Governments to implement the SDGs; assessing the performance of national action on key sustainable development policies and programmes linked with the SDGs; and, increasingly, assessing government performance on national SDG targets. Beyond national borders, the SAI community has increasingly provided original insights at the regional and international levels, in particular through coordinated audits and other global initiatives that produce consolidated pictures of the status of progress in key SDG areas.

In the context of this work, SAIs have developed innovative tools and methodologies, which are not only relevant for other SAIs, but also for other institutions and stakeholders concerned with SDG evaluation. For many SAIs, working on the SDGs has also brought to the fore dimensions of the 2030 Agenda such as "leaving no one behind", which had not been the traditional focus of their work. In addition, SAIs have increased their engagement with stakeholders (including government entities, civil society, communities and academia) to strengthen their audits and their dissemination.

As a result of these efforts, SAIs have increasingly been in a position to identify institutional constraints to effective SDG implementation. Many audits have had tangible impacts, leading Governments to adjust their institutional mechanisms. SAIs have also gradually increased their contribution to national SDG follow-up and review. In some cases, they have collaborated with government entities responsible for coordinating SDG implementation and established partnerships with National Statistical Offices. However, only a limited number of SAIs actively participate in voluntary national review processes.

All these actions have contributed to the strengthening of national SDG implementation as well as follow-up and review systems– providing Governments with rich and rigorous analyses and recommendations to accelerate SDG implementation and ultimately enhancing the capacity of parliaments and other national actors to provide effective oversight on sustainable development.

Notwithstanding this, the increasing volume of insights produced by SAIs on SDG implementation often remains underutilized and has the potential to more directly inform national and international action on sustainable development. Bridging this gap requires increased communication between SAIs and other stakeholders. In particular, SAIs can benefit from proactively investing in the dissemination of audit findings to ensure that they are clearly conveyed to stakeholders. In addition, establishing systematic processes for monitoring and following up on audit recommendations is essential to achieving meaningful and lasting impact.

SDG preparedness audits as a stepping stone to auditing implementation

In 2016, the INTOSAI Development Initiative (IDI) launched a worldwide capacity development programme to support SAIs to conduct performance audits of government preparedness to implement the SDGs. In parallel, audits of SDG preparedness were also conducted by individual SAIs and coordinated audits involving a number of SAIs from different regions. The Report documents this global effort as well as its results and impacts.

The SDG preparedness audits produced important insights into institutional arrangements, means of implementation and monitoring and evaluation systems for the SDGs, which complemented those produced by government entities and other stakeholders. In response to the audits, many governments quickly established or adjusted policies and institutional arrangements, improving their SDG readiness. In 2019, 65 percent of the SAIs participating in IDI's 'Auditing SDGs' initiative reported that their governments had accepted the recommendations made, with a variety

of actions being initiated in the follow-up to the audits. In some countries, SDG preparedness audits demonstrably influenced national planning and alignment with the SDGs; the adoption of new laws, regulations, policies; the establishment of steering bodies or other institutional coordination mechanisms; and improvements to national monitoring and review bodies, mechanisms and processes, among other areas.

The SDG preparedness audits put a spotlight on the 2030 Agenda and provided SAIs with an opportunity to play a visible role in national SDG monitoring systems. At the same time, conducting preparedness audits allowed SAIs to internally raise awareness of the SDGs and of underlying economic, social and environmental subject matters. These audits also helped SAIs gain familiarity with new concepts and approaches, enhance competencies and skills, adopt new methodologies and tools, and adjust their internal processes.

In many countries, SAI leadership showed strong and unequivocal commitment to advancing SDG auditing, recognizing audits of preparedness as the foundation for auditing the implementation of SDGs. Many SAIs found significant value in conducting preparedness audits and later integrated related elements into their audit work. In 2019, more than 80 percent of SAIs that participated in the IDI's 'Auditing SDGs' initiative indicated that they were planning to include audits of SDG implementation in their annual audit plans. Using the SDG preparedness audits as a stepping stone towards auditing the implementation of the 2030 Agenda, SAIs and their regional and international organizations developed new methodologies and models, such as the INTOSAI Development Initiative's SDGs Audit Model (ISAM), which are now actively used by SAIs.

The contribution of SAIs to sound public financial management and stronger budgets to deliver on the SDGs

SAIs provide critical insights on public finance, debt management and budget reliability, which are essential for strengthening public financial management (PFM) and ensuring accountability in the mobilization and effective use of public resources for SDG implementation. Public finance audits not only help assess the performance of national fiscal systems, including in relation to SDG implementation, but also contribute to enhancing their effectiveness in support of sustainable development.

There is significant untapped potential to strengthen the role of public finance audits in supporting the follow-up and review of the SDGs. Fully leveraging this potential requires raising awareness among a broad range of stakeholders about the contributions of SAIs in auditing public finance for sustainable development is essential. Documenting and

disseminating SAI experiences, and clearly communicating audit findings and their implications, are essential steps towards building broader understanding and support for the work of SAIs in this area.

Expanding the use of performance audit methodologies – or integrating them with financial and compliance audits - can significantly enhance the public value of the work of SAIs. As SAIs continue to develop their performance audit capacities, it is important that these competencies be applied to fiscal oversight, public finance audits and budget evaluations to ensure relevance and impact. Furthermore, in addition to conducting comprehensive systemic audits, SAIs can also add value by conducting focused audits on specific risks at the project, programme or entity levels. This approach allows for more agile fiscal oversight, addressing emerging issues.

Additionally, more systematic and structured engagement with stakeholders - both nationally and internationally - around budget oversight and evaluation can amplify the influence of audit work. Such engagement not only supports SAIs in strengthening their institutional capacities, but also ensures that audit insights inform public financial management and SDG processes at the national level and global financing for development dialogues. Showcasing how audit recommendations can drive improvements in public debt management, budget formulation and execution, and the overall use of public resources is essential to demonstrating their value in advancing sustainable development, both at the aggregate and sectoral levels.

Finally, there is also a growing opportunity to better integrate public finance audits with performance audits in specific sectors, particularly in policy areas aligned with national priorities and the SDGs. Audits focused on climate change, the environment, gender equality, and other cross-cutting themes can serve as entry points for such integration, enhancing the coherence and relevance of public finance auditing. The development of targeted guidance, training and capacity-building initiatives, along with a stronger focus on public financial management within ongoing SDG auditing efforts would represent important steps in strengthening SAIs' contributions in this domain.

Advancing equity, equality and inclusion through external audits

Supreme audit institutions have a vital role in advancing the operationalization by Governments of the "leave no one behind" (LNOB) principle of the 2030 Agenda. External audits foster inclusiveness in how public resources are used by examining the degree to which Governments know and are serving their citizens. They also support accountability for Governments' varied commitments to equity, equality and inclusion, including to human rights.

Consideration of the LNOB principle is becoming more prominent in the work of SAIs, which have been supported by IDI since 2016 through sustained efforts to raise awareness of the principle and provide guidance and training to SAIs on how to address it. Audits have addressed the identification and reach of populations left behind from universal services and specific gaps experienced by disadvantaged social groups, and have also mainstreamed an LNOB perspective across audit topics. However, few audits addressing LNOB-related issues have been SDG-focused and whole-of-government. The LNOB principle is also reflected in SAIs' strategic plans, strategies, human resource management, roles and structures, and engagement with non-governmental stakeholders. Nonetheless, there is scope for greater institutionalization of the principle and its integration into audit practice.

Audit reports addressing various aspects of the LNOB principle point to challenges related to: implementation, such as lacking or delayed action; monitoring, evaluation and oversight, including the absence of systematic monitoring, poor data availability and management, and lack of oversight; planning, such as lacking or poorly-aligned plans and inadequate use of information and data; as well as public financial management, including underutilization or misallocation of funds, weak resource planning, and underfunding. Other important challenges relate to staff capacity in Government, institutional coordination, laws and policies, engagement with social groups and communities, and outreach and awareness-raising. Broadly, challenges in these areas reveal insufficient responsiveness to the needs and views of those left behind.

For many SAIs, the depth and breadth of work on equity, equality and inclusion remain limited, and further guidance and opportunities for learning and exchange may be needed in order to enhance and entrench it. In general, LNOB-related audits have addressed important but discrete aspects of equity, equality and inclusion. However, there is scope for more frequent, intentional and broader attention to these issues, such as auditing them from a cross-cutting perspective and integrating consideration of multiple disadvantaged groups. Such approaches would provide novel and critical insights into implementation bottlenecks that could contribute to progress. Supportive leadership, capacity-building, and access to data, as well as international cooperation among SAIs, will underpin and enhance the prospects for audit work focused on equity, equality and inclusion.

The contribution of SAIs to enhanced accountability in climate action

In recent years, SAIs have emerged as important actors in the field of transparency and accountability in national climate action (SDG 13). Since the early 2000s, SAIs have examined various aspects of climate governance, policy, finance and data. While some SAIs have conducted comprehensive evaluations of national climate strategies and plans, others have focused on sector-specific policies and programmes, such as the energy transition (mitigation) and climate-resilient infrastructure (adaptation). Increasingly, SAIs are undertaking forward-looking audits to inform Governments and legislatures about climate risks and long-standing systemic challenges, helping to place climate change as a long-term national priority requiring the engagement of a broad range of stakeholders.

These audits have revealed a consistent set of institutional barriers that hinder the implementation of SDG 13. Common challenges include inadequate monitoring, evaluation and reporting, often marked by non-compliance with reporting requirements and limited transparency; poor data collection and quality and fragmented data systems; weak coordination across climate policies and institutions; ineffective planning; unclear climate targets and misaligned policy instruments; and insufficient financial resources or poorly designed climate finance instruments.

Recent global initiatives within INTOSAI have played a catalytic role in advancing climate auditing. These initiative have helped SAIs build their technical capacity, undertake climate audits, and generate actionable insights. In addition, they have contributed to raising the visibility of SAIs in national and international climate processes and to integrating climate considerations more firmly into national policy agendas.

However, despite these advances, several challenges remain. Ensuring the sustainability and quality of climate auditing remains a concern, as does the ability to translate audit evidence into meaningful policy impact. Notably, SAI findings have not yet been systematically integrated into national SDG 13 follow-up and review processes. This gap is partly due to limited recognition of SAIs' role in climate governance, political sensitivities surrounding climate change, shifting and fragmented climate policy agendas, the fragmentation of climate stakeholders, and the disconnect between SDG implementation and climate frameworks in many countries.

Looking ahead, the positioning of SAIs on the climate agenda could benefit from focusing on several critical areas. These include assessing the effectiveness of climate governance; evaluating the availability, quality and integrity of climate data and information; ensuring oversight of adaptation efforts and activities with high greenhouse gas emissions; examining the fiscal implications of climate change, including risks to public financial stability, and tracking climate-related expenditures, subsidies and tax policies that may counteract climate action. Furthermore,

SAIs can play a pivotal role in evaluating the distributional impacts of climate policies, ensuring that issues of equality and inclusion are addressed in climate action.

Beyond SDG 13, SAIs can also support the integration of climate considerations across the broader SDG framework. By leveraging their audits to identify synergies and addressing trade-offs between climate action and interventions in other policy domains—such as health, infrastructure, urban development, anti-corruption, and gender equality – SAIs can help promote more coherent and effective approaches to sustainable development.

Looking forward

Working on the SDGs has changed SAIs, both internally and in the way they position themselves in national accountability systems. Change is likely to continue in coming years, and the novel type of work undertaken by many SAIs since 2016 may keep expanding. The methods, tools and capacities that have been developed to audit the SDGs will remain fully relevant in the context of a post-2030 sustainable development agenda as well as in national contexts, where evaluating the performance of governments in pursuing national sustainable development objectives will continue to be a priority.

However, the continued ability of SAIs to conduct meaningful work on the SDGs is not a given. In this regard, key risks include a loss of traction of the SDGs and limited interest in a sustainable development framework post 2030 at the international level, shifting political priorities at the national level, and, most importantly, threats to SAI independence.

Looking forward, there is potential for greater use of the work of SAIs on SDGs by Governments and other stakeholders. In order to maximize the contribution of SAIs to sustainable development in coming years, national governments, SAIs, and the international community may want to consider the following recommendations.

For Governments:

1. Governments should ensure that SAIs have the necessary independence, mandate, and resources to fulfil their oversight role effectively and be in a position to audit complex and cross-cutting issues that are characteristic of the SDGs. Without institutional independence and adequate capacity, SAIs may be constrained in their ability to provide meaningful oversight of SDG-related processes.

2. Governments could more systematically leverage SAI findings and recommendations, by:

a. Integrating audit conclusions and recommendations into the design, implementation, and monitoring of national SDG strategies, budgets, and programmes;

b. Acting on audit recommendations to update laws, regulations, and institutional arrangements that support SDG implementation, both at a whole-of-government level and in areas such as equity, equality and inclusion, climate action, and sound public finance management;

c. Applying a whole-of-government approach, using SAI insights to coordinate action across sectors, entities and levels of government and ensure that policies are aligned with SDGs and mutually reinforcing.

3. Governments should aim to maximize the contribution of SAIs to national SDG follow-up and review processes. This includes ensuring that audit findings inform national monitoring and reporting systems, and, where appropriate, formally engaging SAIs in voluntary national review processes. Such integration would help enhance the evidence base of national SDG assessments and reinforce accountability.

For supreme audits institutions:

1. INTOSAI, its bodies and member SAIs can continue to expand SDG-related audit work, building on the experience acquired through SDG preparedness and implementation audits and expanding audit coverage to other SDG areas.

2. SAIs should continue to build the skills to apply a whole-of-government approach and consider policy coherence in their SDG-related work. This includes assessing interlinkages, synergies, and trade-offs across policies and ensuring that audit work captures the cross-cutting nature of the SDGs.

3. There is potential for more systematic integration of the "leave no one behind" principle into audit work. SAIs can continue to strengthen attention to the situation of disadvantaged groups, to disparities in access to public services, and to mainstreaming an equity, equality and inclusion perspective across audits, including through cross-cutting approaches and by applying recent audit methodologies and guidance.

4. SAIs should continue to leverage innovative methodologies and tools to expand audit coverage, enhance audit quality, and add value to their work. Among many others, innovations such as the ClimateScanner, the INTOSAI Development Initiative's SDG audit model (ISAM), data analytics and digital tools

are mentioned by SAIs as important areas of focus in auditing SDGs. Aggregating and consolidating audit findings across audits can provide Governments and stakeholders with deeper insights on budgets, climate action, equity and inclusion, and other topics. Moreover, integrating public finance audits with performance audits in specific sectors can provide additional insights to support more informed decision-making.

5. There is potential for SAIs to expand forward-looking work, including prospective assessments of fiscal sustainability and debt trajectories, the feasibility of national climate commitments, and other long-term risks and opportunities.

6. SAIs can continue to strengthen stakeholder engagement around audits of SDG implementation, engaging with government entities and diverse stakeholders—including parliaments, statistical offices, academia and experts, civil society, and local communities—to enrich audit scope, improve data availability, enhance the relevance of audit findings and increase the impact of audits.

7. Building on the massive efforts undertaken since 2015, the SAI community should continue to invest in capacity development on SDG matters. This includes continuing to build expertise in performance auditing and sustaining the successful model of cooperative audits, which have been acknowledged by SAIs as key enablers in the development of their SDG expertise.

8. The SAI community can continue to promote knowledge sharing and collaboration on SDG auditing. Coordinated audits, regional and global thematic initiatives, and global forums such as the UN/INTOSAI Symposium are some of the many channels that can support further diffusion of the experience of SAIs in auditing the SDGs. Financial and technical support from the INTOSAI Development Initiative and INTOSAI Committees and Regional Organizations will continue to be key in this respect.

9. The SAI community, its donors and institutional partners should continue to support SAIs with limited resources and capacities, particularly those from SIDS and LDCs. This includes tailored capacity-building initiatives that respond to the specific institutional constraints and needs of those SAIs, enabling them to contribute meaningfully to auditing the SDGs.

For the international community:

1. In order to fully benefit from SAIs' insights, the international community, including the United Nations, should continue to engage with INTOSAI and its bodies on matters that are central to SDG implementation, including on the link between public financial management and development outcomes, public debt sustainability, climate action, and the operationalization of the principle of leaving no one behind. Such engagement can help promote the integration of audit evidence into decision-making.

2. United Nations country teams should use relevant work of SAIs on SDG topics to inform country diagnoses and engagement strategies.

Introduction

The World Public Sector Report 2025 focuses on the role of supreme audit institutions (SAIs) in the implementation of the Sustainable Development Goals (SDGs). Supreme audit institutions are key components of national accountability systems. As the apex external oversight bodies in a country, their primary role is to ensure the legality and accuracy of public accounts, the compliance of government operations with the law, and to assess the economy, efficiency and effectiveness of government operations. Given their mandates and key position in national accountability systems, SAIs are in a unique position to provide evidence-based inputs and insights and to make recommendations to help accelerate SDG implementation. This role and contribution have been recognized in several resolutions of the United Nations General Assembly.

Since 2015, the International Organization of Supreme Audit Institutions (INTOSAI) and SAIs have actively positioned themselves on the international agenda on sustainable development and identified the contribution to SDG implementation, follow-up and review as a strategic priority. Supreme audit institutions have increasingly been able to evaluate government performance on policies and programs to implement the SDGs and to identify institutional constraints that prevent their effective implementation.

The main objectives of the World Public Sector Report 2025 are to: (i) provide a global picture of SAIs' contribution to SDG implementation, follow-up and review, both in general and in specific SDG areas; and (ii) to examine how the positioning of SAIs in national accountability systems has evolved since 2016 due to the work of SAIs on SDGs. The report aims to present a comprehensive analysis of SAIs' work related to the SDGs since 2016; analyze the impact of the prioritization of SDG audits on SAIs' strategies, audit plans and methods of work; identify emerging trends and innovative approaches in this regard; and reflect on how SAIs' contribution may have influenced SDG implementation.

The report synthesizes audit findings and recommendations in various SDG domains and presents examples of audit impact in terms of improving and advancing SDG implementation, with special focus on Least Developed Countries (LDCs) and Small Island Developing States (SIDS) when relevant. The report also examines the challenges and opportunities for SAIs associated with their work on SDGs. This approach aims to inform national and intergovernmental efforts to accelerate SDG implementation from now to 2030.

Content of the report

The report starts with an overview chapter, followed by thematic chapters on four areas where SAIs have conducted work: the preparedness of national governments to implement the SDGs; national climate action; budgets and public financial management; and leaving no one behind. The choice of these themes was based on a combination of criteria: (1) issues that figure high on the UN agenda and will be addressed at forthcoming international conferences, such as the fourth Conference on Financing for Development and the World Summit for Social Development; (2) SDG areas that have been prioritized by INTOSAI members and INTOSAI groupings and regions; and (3) SDG areas in which UNDESA has collaborated with INTOSAI and its members on global audit initiatives. The last chapter synthesizes key messages emerging from the report.

The four thematic chapters follow a common structure. They start with an exposition of the evolution of SAIs' audit work in those areas since 2015, pointing to associated innovations and challenges in terms of strategy, methodology, and capacity-building. They present syntheses of conclusions and recommendations commonly found in audit reports, as well as examples of impacts that audit reports have had on policies, strategies and institutional arrangements adopted by Governments. The final chapter enquires into some of the key trends related to SAIs' contribution to SDG implementation, follow-up and review with a prospective approach. Readers primarily interested in the findings and recommendations commonly found in audit reports can focus on the relevant sections of the thematic chapters (2.5, 3.5, 4.6, and 5.5).

FIGURE I.1 | Structure of the World Public Sector Report 2025

OVERVIEW		**CHAPTER 1** Engagement of SAIs with the SDGs since 2016		
THEMATIC AREAS	**CHAPTER 2** Audits of SDG preparedness	**CHAPTER 3** Auditing budgets and PFM	**CHAPTER 4** Auditing equity, equality and inclusion	**CHAPTER 5** Audits of climate change
CONCLUSION KEY TRENDS		**CHAPTER 6** Auditing SDGs since 2016 key trends and prospects		
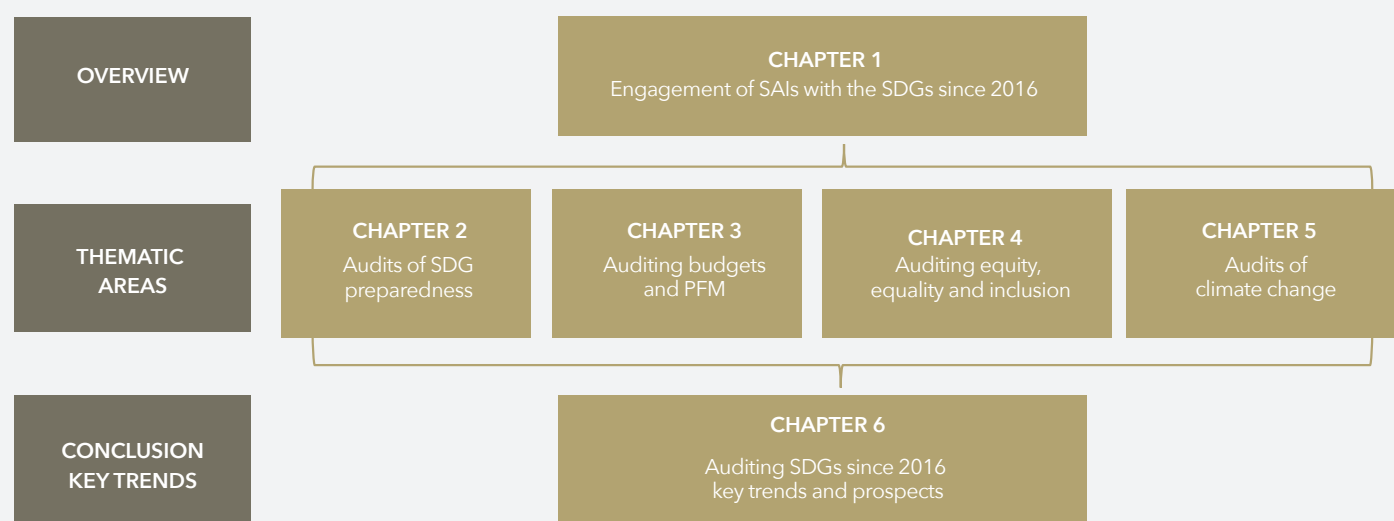
Source: Author's elaboration.

Chapter 1 presents an overview of the work of SAIs on the SDGs since 2016. It introduces the nature and function of SAIs and presents selected trends that influence SAIs' ability to contribute to SDG implementation. The chapter describes the efforts of the SAI community since 2015 to put the 2030 Agenda at the forefront of its agenda. It maps SDG areas where SAIs have contributed and provides a general overview of the policy impact of SDG audit work. The chapter also discusses benefits, challenges and opportunities that SAIs associate with their work on SDGs. The chapter also describes SAIs' involvement in institutional arrangements for SDG implementation, follow-up and review and examines how their work on SDGs may have changed SAIs' positioning in broader national accountability systems.

Chapter 2 documents the global effort of SAIs to conduct performance audits of government preparedness to implement the SDGs between 2017 and 2019. Results from these audits made it clear that SAIs could provide original insights on institutional arrangements, means of implementation and monitoring and evaluation systems for the SDGs, which complemented those produced by government agencies and other stakeholders. The chapter examines this initiative as well as its results and impacts. It also discusses the challenges involved in planning and conducting SDG preparedness audits and analyses the long-lasting effects of this work in terms of audit methodologies, focus on cross-cutting processes, and required audit competencies and skills.

Chapter 3 focuses on SAIs' contributions to sound public financial management (PFM) and stronger budgets to deliver on the SDGs, which are the focus of SDG target 16.6. The chapter identifies different approaches through which SAIs are contributing to enhance the performance of public financial management systems and budget processes, including by identifying and addressing budget credibility issues. It considers different methodological approaches and available tools and highlights the main findings, results and impacts of SAIs' work in this area. The chapter also reflects on some of the challenges that SAIs face in assessing the performance of budgeting processes and PFM. This chapter aims to directly inform the implementation of the outcome of the fourth International Conference on Financing for Development (FfD4).

The 2030 Agenda put the imperative to "leave no one behind" (LNOB) at its heart. **Chapter 4** examines how equity, equality and inclusion have received increased attention by SAIs since 2016. The chapter identifies entry points used by SAIs to examine these issues. It also examines various ways in which SAIs are integrating the "leave no one behind" principle in their own work. The chapter addresses challenges experienced by SAIs in auditing these issues as well as opportunities to advance the application of the LNOB principle in auditing. Common findings and recommendations of LNOB-related audits are presented. This chapter aims to directly inform the implementation of the outcome of the second World Summit for Social Development.

Chapter 5 reviews ongoing work done by SAIs to strengthen national responses to climate change. It shows that SAIs play a growing and important role in this area. The chapter identifies entry points used by SAIs to examine policies and programmes related to climate change mitigation and adaptation. The chapter analyzes the findings and recommendations commonly found in audit reports addressing national climate action and related SDG areas such as biodiversity, water, and energy, and illustrates the range of topics that they cover in relation to climate governance, policy design and implementation, monitoring and evaluation, climate finance, and the performance of public programmes. The chapter also reflects on challenges experienced by SAIs in auditing these issues as well as the progress made by SAIs and the opportunities to advance climate-related work in the future.

Chapter 6 synthesizes key messages that emerge from the report. The chapter highlights key trends related to the role and contribution of SAIs to SDG follow-up and review since 2016. It illustrates the richness of the information produced by SAIs on SDG implementation and makes the case for greater take-up of their work by Governments. Lastly, it briefly addresses possible trends for SAI work on SDGs going forward, and their implications.

Methodology

The World Public Sector Report 2025 was written by the Division for Public Institutions and Digital Government of the United Nations Department of Economic and Social Affairs (UN DESA).

The report uses primary and secondary data. Primary data included: (i) the latest Global Survey of INTOSAI, conducted by the INTOSAI Development Initiative in 2023;[1] (ii) a short survey of INTOSAI members conducted by UN DESA in 2024 for this report; (iii) interviews of resource persons in SAIs across the world, which were primarily focused on the thematic chapters of the report; (iv) audit reports published by SAIs; and (v) other inputs, including written contributions from SAIs. Details on these various sources are provided in Annex 1. The reader is referred to the acknowledgements section for details on the contributions received for the report. Secondary data included reports published by UN DESA, INTOSAI, IDI, and other organizations, voluntary national review reports published by countries, as well as academic and grey literature.

The report relied on peer review by UN and non-UN experts, in addition to internal review in the Department of Economic and Social Affairs.

Endnotes

1 Key results from the Survey are available in INTOSAI Development Initiative (IDI), 2024, Global SAI Stocktaking Report 2023, Oslo.

Supreme audit institutions and the 2030 Agenda

1.1 Introduction

Supreme audit institutions (SAIs) perform a central function within government accountability systems. Their mandates are generally aimed at promoting the transparency, efficiency, effectiveness and accountability of the public sector and improving the financial management and performance of government institutions. As national accountability institutions, SAIs can use their formal mandate to oversee and assess government efforts to implement the SDGs, complementing other accountability institutions and actors (parliaments, civil society and the media) and governments' internal monitoring and evaluation systems.[1]

Since 2016, the starting date of the 2030 Agenda for Sustainable Development, individual SAIs at the national level and groups of SAIs working under the umbrella of the International Organization of Supreme Audit Institutions (INTOSAI) at the international level have engaged in supporting the implementation of the Sustainable Development Goals (SDGs) in various ways, including through conducting audits of progress on SDG targets or their national equivalents, as well as audits of national programmes supporting SDG implementation. This work, while building on SAIs' traditional expertise, has involved innovations that range from the strategic positioning of SAIs to the way they plan and conduct audits and communicate their results. It has also resulted in tangible impacts on national policies, programmes and institutional arrangements in support of the SDGs.

This chapter takes stock of almost ten years of SAI engagement with the SDGs. It aims to provide the context for the rest of the report, with following chapters zooming in on the work of SAIs in different thematic areas: the preparedness of Governments to implement the SDGs, climate change, budget matters, and leaving no one behind. The chapter provides a brief overview of the role of SAIs in their national contexts (section 1.2) and describes the history of SAIs' engagement with the SDGs prior to 2015 and from 2016 to now (section 1.3). This is followed by a snapshot of the current work of SAIs on SDGs and the way SAIs have built the capacity to undertake such work (section 1.4). The impact of this work is discussed in section 1.5. Finally, the chapter reflects views expressed by SAIs on the benefits and challenges associated with working on SDGs (section 1.6), and on the ways in which this work has impacted their relations with other parts of national accountability systems (Section 1.7).

This chapter uses two main sources of primary data. The first is the Global Survey of INTOSAI, conducted in 2023 by the INTOSAI Development Initiative.[2] The second is the survey of INTOSAI members conducted by UNDESA in 2024 for this report (referred to as "UNDESA survey" below to distinguish it from the INTOSAI Global Survey). Additionally, the chapter uses material collected from interviews of resources persons in SAIs across the world, which were primarily focused on the thematic chapters of the report. The reader is referred to Annex 1 for details on these sources.

1.2 The nature of SAIs

Supreme audit institutions are key components of national countability systems. As the apex external oversight bodies in a country, their primary role is to ensure the legality and accuracy of public accounts, the compliance of government operations with the law, and to assess the economy, efficiency and effectiveness of government operations.[3] For instance, SAIs played a critical role in ensuring transparency and accountability on the use of public financial resources during the COVID-19 pandemic (see Chapter 3).

Initially focused on government compliance and financial auditing, SAIs' mandates have expanded to assess the economy, efficiency and effectiveness of public spending and government performance.[4] According to the latest Global Survey of INTOSAI, the mandates of the SAIs almost universally include the three main types of audits (financial, compliance, and performance audit).[5] However, there are still marked differences among SAIs in terms of internal capacity to conduct specific types of audits. In particular, performance audits are quite new for a number of SAIs, including in small island developing states (SIDS).[6]

In fulfilling these missions, SAIs interact with other institutions that are part of national accountability systems, including government entities, parliaments, and civil society (see section 1.7). Among other things, these interactions are conditioned by the independence of SAIs from the executive Branch of the government as well as by the resources that are available to them.

SAIs across the world vary widely in terms of their size– by at least three orders of magnitude. The smallest have fewer than 10 employees, whereas the largest have more than 5,000. There is a positive correlation between the population of a country and the size of its SAIs.[7] This extreme range of variation in the size of SAIs has obvious implications in terms of the number of audit missions they are able to carry each year, as well as on their capacity to focus on different areas of work, including work on SDGs.[8] Smaller SAIs face higher opportunity costs of expanding their portfolios and limitations on the range of internal capacities and skills that they can entertain.

In discharging their mandates, SAIs have varying degrees of autonomy. Such autonomy can be measured on different dimensions. SAI independence vis-à-vis the Executive has always been recognized as key to them fulfilling their roles effectively. It is emphasized in two fundamental documents on SAIs, the Lima and Mexico City Declarations of 1977 and 2007.[9] In the latest global survey of INTOSAI, conducted in 2023, 67 percent of all SAIs reported that the national legal framework prescribes conditions for the financial and operational independence of the SAI to a full extent or to a greater extent. However, this is the case for less than half of the SAIs in LDCs and SIDS (Figure 1.1). Recent trends in this regard have been concerning, as the independence of SAIs is seen as having decreased globally.[10] The Global Survey of INTOSAI reveals that about 10 percent of SAIs globally have experienced interference from the Executive in the past 3 years.[11] Among other things, the differences among SAIs in their independence from the Executive can affect the resources that are allocated to them, the topics they can select for their audits, and the degree to which the government acts on the recommendations that the SAI may make (see sections 1.3 to 1.7).

FIGURE 1.1 | Degree to which the national legal framework prescribes conditions for the independence of SAIs

Does the legal framework of your SAI prescribe conditions for its financial and operational independence?

Legend: To a full extent · To a greater extent · To a limited extent · Not at all
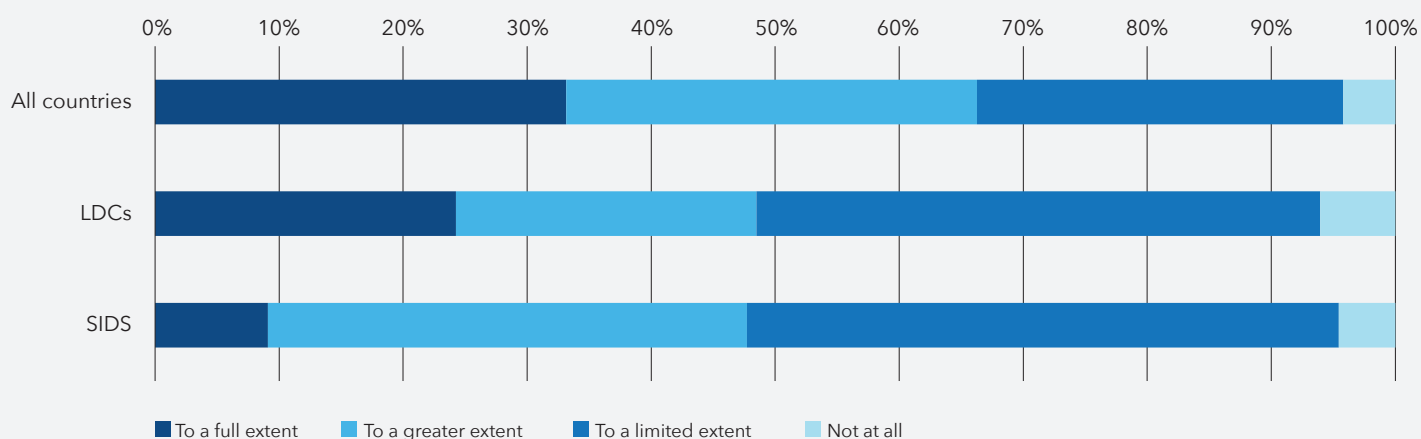
Source: INTOSAI Global Survey 2023. N=166.

SAIs also experience varying degrees of compliance with the recommendations they issue to government entities. SAIs from LDCs and SIDS face more challenges than those from other countries in this regard, with a large majority of those SAIs reporting that governments are implementing the recommendations of their performance audits to a limited extent or not at all (Figure 1.2). In some contexts, this can be due in part to lack of capacity in government (see Chapter 5).

On the operational side, financial resources and human resources are two key determinants of the capacities of SAIs, both in general and in relation to SDG audits. Fewer than 40 percent of SAIs globally consider their resources adequate in terms of both number of staff and staff competences. This proportion is significantly lower in LDCs and SIDS (Figure 1.3).

FIGURE 1.2 | Opinions of SAIs on the extent to which audited entities have implemented the recommendations from the SAI's performance audits in the past 3 years

Legend:
- To a full extent
- To a greater extent
- To a limited extent
- Not at all
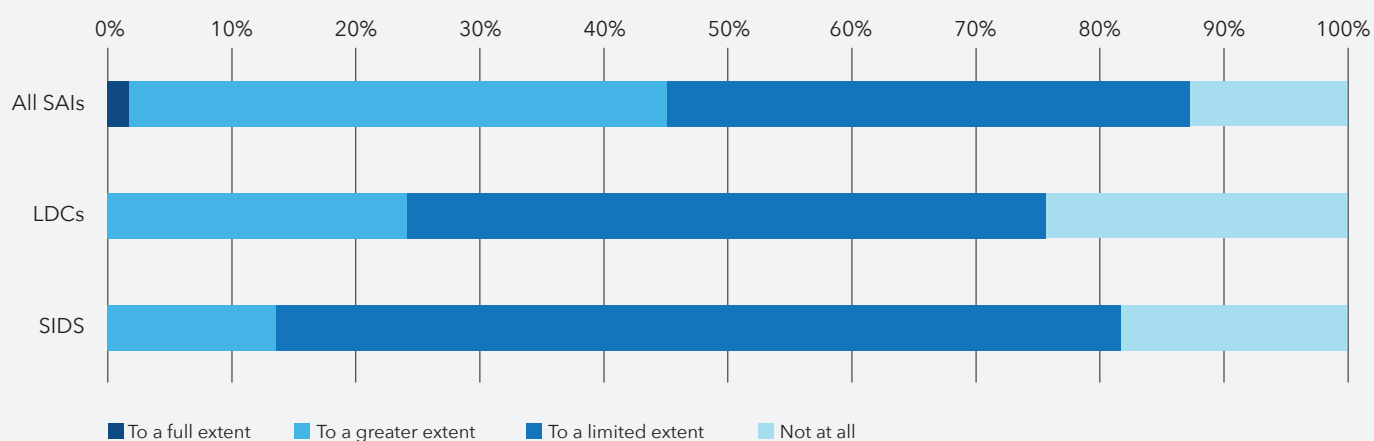
Source: INTOSAI Global Survey 2023. N=166.

FIGURE 1.3 | SAIs' assessment of the adequacy of their resources

Legend:
- Current staffing level is adequate both in terms of appropriate numbers of staff and their competence.
- Current staffing level is adequate in terms of appropriate numbers of staff but not in terms of their competence.
- Current staffing level is inadequate in terms of numbers of staff, but staff on board have sufficient and appropriate competence.
- Current staffing level is inadequate in terms of staff numbers and their competence.

Source: INTOSAI Global Survey 2023. N=166.

SAIs have varying degrees of independence in terms of staff recruitment.[12] At the global level, about 30 percent of SAIs only have limited or no independence in this regard, and this figure almost does not vary depending on the type of staff considered - senior professional staff, professional auditors, other technical staff and support staff. On average, SAIs in SIDS and LDCs have less independence than other SAIs in terms of recruitment. Whereas 50 percent of all SAIs indicate that they have full independence in this regard, this is the case of fewer than 30 percent of SAIs in SIDS, and slightly more than 30 percent of SAIs in LDCs. Almost 20 percent of SAIS in LDCs indicate that they have no independence at all in recruiting professional audit staff (Figure 1.4).

FIGURE 1.4 | Independence of SAIs in recruiting professional audit staff

- ■ To a full extent
- ■ To a greater extent
- ■ To a limited extent
- ■ Not at all
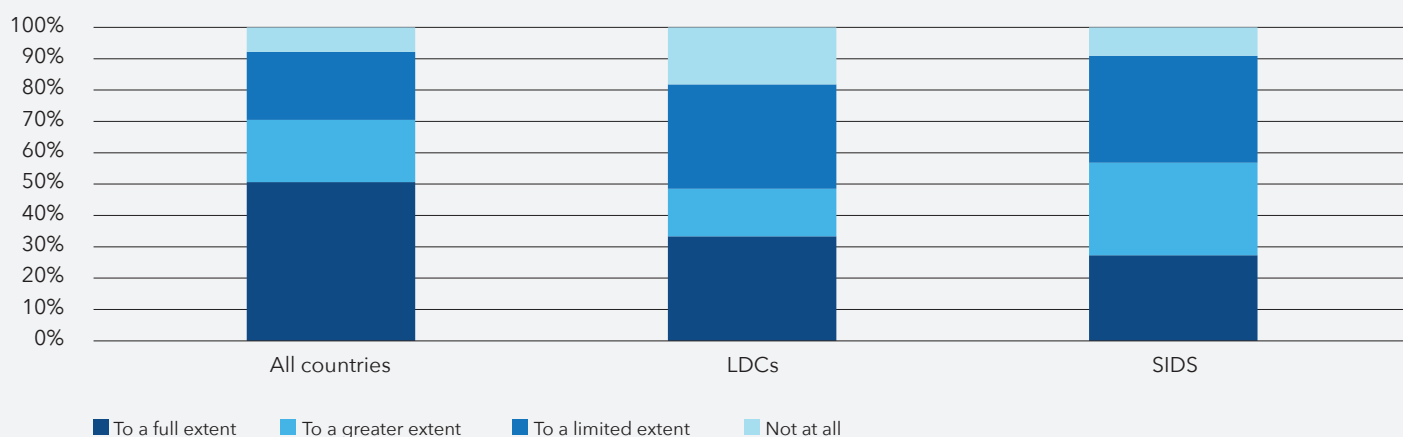
Source: INTOSAI Global Survey 2023. N=166.

1.3 SAIs and national accountability for internationally agreed development goals

1.3.1 SAIs and internationally agreed development agendas before 2015

In general, prior to 2015 and before the adoption of the 2030 Agenda for sustainable development, the engagement of SAIs with internationally agreed development goals was very limited.[13] Such goals, not being of a national nature, were not usually interpreted by SAIs as being part of their remit. In particular, supreme audit institutions were not systematically involved in accountability around the Millennium Development Goals (MDGs). In a global survey done by INTOSAI in 2016, out of 115 SAIs, only 17% reported having been involved in the review or audit of systems and information for reporting progress on MDGs and other sustainable development issues. Among those, many referred to the MDGs only as the motivation for conducting the audits.

However, there were some notable examples of audits of progress on the MDGs. For instance, a coordinated audit of 11 Latin American SAIs evaluated country progress on MDG 2 ("ensure that, children everywhere, boys and girls alike will be able to complete a full course of primary schooling").[14] Some SAIs in developing countries have a broad mandate and their jurisdiction includes auditing programmes financed by international institutions (e.g., Argentina, Bangladesh, China, Ghana, Indonesia, Tanzania). SAIs from developed countries such as the Government Accountability Office of the United States, as well as the European Court of Audit, audited MDG-related issues as part of audits of development aid.

SAIs have also been involved in auditing the implementation of multilateral environmental agreements, which are legally binding. These agreements are also used as sources of audit criteria and information. Examples from Iceland, Poland, Estonia, Brazil, and several coordinated audits involving multiple SAIs, showed the important role that SAIs can play in evaluating gaps, compliance and effectiveness of international instruments, and the value of the information and recommendations they can provide to improve implementation.[15] In addition, some SAIs are focal points for the follow-up and review mechanism of international instruments such as the Inter-American Convention against Corruption (Paraguay), and others are important sources of data on corruption and maladministration practices in countries which are signatories to the United Nations Convention against Corruption (UNCAC). This is directly relevant to the follow-up of SDG 16.

Some SAIs had also accumulated experience in auditing the performance of national development instruments, policies and programmes. In Brazil, China, Colombia, Hungary, Indonesia, Jamaica, and Norway, among other countries, SAIs had conducted performance audits of National Development Plans and development policies to identify strengths and gaps.

Taken together, these experiences helped enhance the capacity of many SAIs to assess the performance of development policies and programmes and opened the door for SAIs to engage with the SDGs.

1.3.2 INTOSAI and the 2030 Agenda for Sustainable Development

The question of national governments' accountability around the commitments included in the 2030 Agenda for Sustainable Development was initially open. As was the case for previous intergovernmentally agreed development frameworks, the 2030 Agenda is not binding. How Member States should be held accountable for the delivery or progress on the goals was a contentious issue during the negotiations of the Agenda.[16] As a result, in the multi-level follow-up and review system that was adopted, national monitoring efforts were largely left to the discretion of individual countries, with the possibility for them to present voluntary reviews at meetings of the high-level political forum on sustainable development (HLPF) held each year at United Nations headquarters in New York.

As time passed after the adoption of the Agenda, the SDGs were increasingly integrated into national contexts, in various ways. Many countries have adopted the SDGs as a reference framework for their own actions. This has encompassed determining national objectives and targets to match the global SDG targets, and aligning national development strategies and plans - and in some cases budget processes - to the SDGs, in particular through the mapping of their objectives to the SDGs at the goal, target or indicator levels.[17] In parallel with the development of a set of global SDG indicators and the increasing diffusion of voluntary national reviews (VNRs), the adoption of national targets and indicators, as foreseen in the 2030 Agenda, also became a reality. National follow-up and review systems were put in place, even though their integration with other government monitoring and evaluation systems is far from complete.[18] In many countries, these changes have brought the SDGs squarely into the domestic policy sphere. In turn, this has paved the way for SAIs to legitimately include SDGs in their scope of inquiry (see section 1.4). The role of SAIs in the SDG follow-up and review system must be understood in this context.

The significant engagement of SAIs in SDG-related work stems in a large part from the strong and early commitment of the international organization of supreme audit institutions (INTOSAI) to the SDGs, which was directly reflected in significant and sustained efforts by the INTOSAI Development Initiative (IDI), INTOSAI's capacity development arm, to promote the SDGs and support capacity-building on SDG-related audits in SAIs globally.

Since 2015, INTOSAI and SAIs have embraced the SDGs and invested massively in supporting the implementation of the 2030 Agenda. Immediately after the 2030 Agenda was agreed, INTOSAI positioned itself on the international agenda for sustainable development and more specifically committed support from the SAI community to the implementation of the SDGs. INTOSAI's strategy drew on the long-standing collaboration of INTOSAI with the UN and its active presence in intergovernmental processes.[19] INTOSAI had long advocated for UN recognition of its role and that of national SAIs on sustainable development, as indicated in UN General assembly Resolutions A/66/209 and A/69/228 on SAIs' role in promoting an efficient and accountable public administration.[20] Based on these resolutions, INTOSAI's interest was articulated in the conclusions and final declaration of the 23rd joint UN-INTOSAI Symposium on "The Role of SAIs and Means of implementation for Sustainable Development" (Vienna, March 2015).[21]

INTOSAI's strategic plan for 2017-2022 highlighted critical strategic dimensions of relevance to all SAIs. The plan recognized SAIs' support to the follow-up and review of the SDGs as a cross-cutting priority and identified four approaches through which SAIs could contribute to it: assessing national readiness for implementing the SDGs and reporting progress; undertaking performance audits of programs that contribute to the SDGs; assessing and supporting the implementation of SDG 16; and being models of transparency and accountability in their own operations.[22] The strategic plan was adopted

at the XXII International Congress of Supreme Audit Institutions (INCOSAI) in December 2016. The outcome document (Abu Dhabi Declaration) highlighted INTOSAI's commitment to support the implementation of the strategic plan through dedicated frameworks to help compile the key findings from SAIs' work and report on SDG progress.[23] The next strategic plan of INTOSAI (2023-2028) continues to promote the role of SAIs in auditing SDG implementation, providing institutional continuity in this regard.[24]

On the normative side, INTOSAI developed guidance (ISSAI 5130) on the development and auditing of country-level sustainable development strategies, creating an enabling framework for SAIs to support national efforts to advance the SDGs.[25]

On the practical side, efforts have been made to raise awareness of the SAI community on SDG work. The General Secretariat of INTOSAI plays a role of coordination and repository of SDG-related initiatives. It maintains an online "INTOSAI Atlas on SDGs", which references examples of SDG-related audits conducted by SAIs across the world.[26] In 2023, on the occasion of the 70th anniversary of INTOSAI, the organization issued a publication that reflected on its work on sustainable development.[27] The International Journal of Government Auditing – a key information-sharing mechanism for the INTOSAI community – has emphasized the role of SAIs in addressing the SDGs.[28]

Another component of INTOSAI's strategic focus on SDGs since 2015 has been the engagement of the organization, its bodies and groupings, and individual SAIs with the international community working on SDGs, especially the United Nations. Over the years, INTOSAI also organized several high-profile events focusing on the SDGs in collaboration with the UN, including successive versions of the UN/INTOSAI Symposium in 2015, 2017, 2021 and 2024. These and other events contributed to raising the awareness of SAI leadership on the SDGs, and for the latter ones on the recent developments that had taken place in terms of methodologies, tools, and types of work being conducted by SAIs on SDGs. The collaboration between INTOSAI and UNODC on anti-corruption is also directly relevant to the SDGs. The Abu Dhabi Declaration Programme, established in 2021, aimed to strengthen the functions of SAIs and enhance their cooperation with specialized anti-corruption agencies.[29] INTOSAI has also presented the contributions made by SAIs to the SDGs in many UN events, including the High-Level Political Forum on Sustainable Development (HLPF), Conferences of the Parties of the United Nations Framework Convention on Climate Change (UNFCCC), the SDG 16 conference organized by UN DESA, and others.

As mentioned above, commitments made by INTOSAI to supporting SDG implementation have been matched by

several global initiatives by IDI. The capacity development programme on "Auditing SDGs", a partnership of IDI with INTOSAI's Knowledge Sharing Committee, was launched in March 2016 to support SAIs to contribute to the SDGs. This and subsequent initiatives were based on the belief that auditing the SDGs would require different capacities than those usually available to SAIs for conducting "traditional" audits. One of the important differences identified by IDI was that assessing the performance of government action in relation to SDGs (as a whole or in relation to specific goals and targets) would require a whole-of-government or even a whole-of-society perspective, as opposed to the traditional focus of SAI work on specific government entities or programmes. Directly stemming from this was the need to pay attention to policy coherence.[30]

The initial focus of IDI was on audits of governments' preparedness to implement the SDGs. The initiative, detailed in Chapter 2, supported 73 SAIs across the globe. These audits were based on the UN voluntary guidelines for the Voluntary National Reviews. The support involved professional education for SAI teams through IDI's eLearning platform and audit support throughout the planning, conducting, and reporting phases.[31] The work done to train SAIs on audits of SDG preparedness allowed the SAI community to become increasingly familiar with the SDG framework, mirroring developments in national governments. It also allowed IDI and other actors to explore a range of technical and methodological issues, which are also relevant to audits of SDG implementation. In that sense, the initiative provided a key stepping stone towards subsequent SDG work. The evolution of the thinking in the SAI community in relation to the SDGs and their audits in those early days can be found in the reports of three international meetings organized in collaboration between UNDESA and IDI in 2017, 2018 and 2019.[32]

The next step taken by IDI was to develop a model for audits of SDG implementation. This effort aimed to provide conceptual and practical guidance to SAIs that wanted to undertake SDG audits, and to facilitate the institutionalization of SDG audits in SAIs. The first version of the model, called ISAM, was issued in 2019. The model has been independently applied by some SAIs to conduct audits (see Box 1.1). The model was revised in 2024 and complemented by two guidance documents on policy coherence and leaving no one behind.[33] IDI also led several initiatives involving multiple SAIs to pilot the model on specific SDG areas, including sustainable public procurement (target 12.7), strong and resilient national public health systems (linked to SDG 3.d), and climate change adaptation (SDG 13). Besides following a whole-of-government approach, these audits also took a future-oriented perspective, asking about the lessons learned by government from the pandemic and action taken to be better prepared for the future.[34]

BOX 1.1 | Audits of SDG implementation versus SDG-related audits

The revised version of IDI's SDG audit model (ISAM 2024) defines audits of SDG implementation as follows:

"An audit of SDG implementation is an ISSAI-compliant performance audit to examine the implementation of the SDGs at the national level using a whole-of-government approach."

This definition builds on and expands the definition presented in the 2020 version of ISAM.

The objectives of such audits involve assessing the performance of processes or the implementation of a set of programmes that are put in place to achieve national outcomes linked to SDG targets. They consider the extent of policy coherence and integration across sectors and levels of government, and how government involves stakeholders and leaves no one behind. Audits of SDG implementation would include findings and recommendations related to these elements, as they are part of the audit objectives and scope.

Given the wide coverage of the SDGs, almost all potential audit topics relate and could be linked to one or more SDG goals and targets during audit selection and planning. Many performance audit reports routinely conducted by SAIs include findings and recommendations that are relevant to the SDGs. However, these are not audits of SDG implementation, as they do not incorporate audit objectives and questions related to SDG processes or to the implementation of SDG targets at the national level, nor do they usually conclude on policy coherence, stakeholder engagement, or leave no one behind. Such audits can be considered 'audits that relate to SDGs'.

Source: IDI, 2024, IDI's SDG audit model, pp. 11-12.

These developments were accompanied by initiatives led by various parts of INTOSAI's structures.[35] INTOSAI Regional Organizations have incorporated the SDGs into their own strategic documents to various degrees, and some have provided space for SAIs to work collaboratively on SDG audits.[36] For instance, several coordinated audits on SDG goals and targets were conducted in INTOSAI's regional group for Latin America and the Caribbean, OLACEFS, including on gender equality (SDG 5, conducted as part of the IDI -supported initiative on audits of SDG preparedness) and environmentally protected areas (SDG 14 and 15).[37]

Some INTOSAI Committees and Working Groups[38] have also been very active on SDG matters, promoting the importance of the SDGs and developing methodologies and practices for SAIs to audit SDG implementation.[39] For example, the Knowledge Sharing Committee (KSC) has been a partner of the IDI programme on Auditing SDGs. The Working Group on Environmental Auditing (WGEA)

has been leading several initiatives on SDGs and related topics, building the capacity of its members to engage with the SDGs (see Box 1.2). In 2024, the Working Group on SDGs and Key Sustainable Development Indicators the Working Group initiated an update of INTOSAI's guidance on sustainable development.[40] Contributions from other INTOSAI Working Groups are described in subsequent chapters of this report.

As a result of these multiple initiatives, a significant proportion of SAIs have either benefited from technical and capacity-building support on SDG-related issues, or been involved in one or more such initiatives as peers or support providers. According to the INTOSAI Global Survey 2023, among the SAIs that received capacity development support from other SAIs or external development partners between 2020 and 2022, 46 percent received support on SDGs, which is more than for environmental audits (34 percent) and climate change audits (18 percent).[41]

BOX 1.2 | Work of INTOSAI's Working Group on Environmental Auditing on SDG-related topics

INTOSAI's Working Group on Environmental Auditing (WGEA) comprises 86 member SAIs from different regions. Over the years, it has conducted work on many environmental topics that are encapsulated in the SDGs, in particular SDGs 13, 14 and 15. The Group, chaired by the SAI of Finland since 2019, has promoted the SDGs on a broad front. It aims to offer ambitious projects to advanced countries but also to support the audit of environmental and climate topics in SAIs that are only starting their work on these topics.

During 2020–2022, the group produced guidance documents for SAIs on specific SDGs. These include:

- "Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions";
- "Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institutions";
- "Auditing Sustainable Transport: Guidance for Supreme Audit Institutions";
- "Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions".[42]

These documents gained endorsement as official INTOSAI documents in 2022 and can be accessed through the INTOSAI Community Portal.

Since 2023, the group has focused on climate change and biodiversity, as well as the green economy. In 2023 the SAI of Finland commissioned a literature review on the nexus climate-biodiversity to support the group's ongoing work.[43]

Source: SAI Finland's response to the UN DESA questionnaire; INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, p. 69; Website of the Group, https://www.environmental-auditing.org/about/member-list/

FIGURE 1.5 | Milestones in INTOSAI's work on SDGs and examples of SDG-related initiatives since 2015

Year		INTOSAI	INTOSAI Development Initiative	INTOSAI regions
2015		23rd UN/INTOSAI Symposium on "UN Post-2015 Development Agenda: the role of SAIs and means of implementation for sustainable development"		OLACEFS: Coordinated audit on SDGs 14 and 15, with a focus on protected areas (2018-2019) (17 SAIs)
2016		Abu Dhabi Declaration (INCOSAI XXII) endorses strategic focus on SDGs	Launch of the SDG audit initiative (2016-2019), focusing on audits of SDG preparedness	
2017		24th UN/INTOSAI Symposium on "digitalization, open data and data mining: relevance and implications for SAIs' audit work and for enhancing their contributions to the follow-up and review of the SDGs"	First UN/IDI SAI Leadership and Stakeholder Meeting: "Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)"	OLACEFS: coordinated audit of government readiness to implement the SDGs (11 countries, led by SAI Brazil)
2018	**INTOSAI Strategic plan 2017-2022**		Second UN/IDI SAI Leadership and Stakeholder Meeting: "SAI contributions to the 2030 Agenda and the Sustainable Development Goals"	
			Support to coordinated audits on SDG 12.7 (14 SAIs in OLACEFS)	ASOSAI (2018-22021): Research project on "Audit of implementation of the SDGs: Leveraging digital or big data to achieve the SDGs"
			Support to audits on strong and resilient health systems (SDG 3.d) (35 SAIs in different regions)	
			Support to audits on strong and resilient health systems (SDG 3.d) (35 SAIs)	
2019		INCOSAI XXIII	IDI and OLACEFS: Coordinated audit on SDG preparedness, with focus on SDG 5 (gender equality): 16 SAIs	
		INTOSAI General Secretariat creates an online repository of SAI work on SDGs	Third UN/IDI SAI Leadership and Stakeholder Meeting: "Supreme Audit Institutions Making a Difference: Auditing the Implementation of the Sustainable Development Goals"	
2020			IDI's SDG Audit Model (ISAM) pilot version issued	PASAI: regional cooperative performance audit on "preparedness for implementation of SDGs" (4 SAIs)

FIGURE 1.5 | Milestones in INTOSAI's work on SDGs and examples of SDG-related initiatives since 2015 (cont.)

				OLACEFS: Follow-up coordinated audit on SDGs 14 and 15, with a focus on protected areas (2018-2019) (17 SAIs)
2021	INTOSAI Strategic plan 2017-2022	25th UN/INTOSAI Symposium: Working during and after the pandemic: Building on the experience of Supreme Audit Institutions for strengthening effective institutions and achieving sustainable societies		
2022		INCOSAI XXIV - adoption of the INTOSAI Strategic Plan 2023-2028	Equal Futures Audits initiative launched (2022-?)	
2023	INTOSAI Strategic plan 2023-2028		Support to audits on climate change adaptation	AFROSAI-e: Coordinated audits on SDG 6 and SDG 14 (7 SAIs)
				OLACEFS: Coordinated audit of the programs of socioeconomic support implemented during the COVID-19 pandemic
				AFROSAI-e: coordinated audits on SDG targets 2.3 (agricultural productivity with a focus on climate resilient practices) and 4.5 (education for the vulnerable), (13 SAIs)
2024		26th UN/INTOSAI Symposium: Implementation of SDG 13 on climate action: Role, contribution and experience of Supreme Audit Institutions	ISAM version 2 issued	
			Guidance on auditing policy coherence issued: Advancing policy coherence in the implementation of the SDGs - An audit framework for Supreme Audit Institutions	
			Guidance on leaving no one behind issued: How do Governments ensure that no one is left behind? An audit framework for Supreme Audit Institutions	

Source: Various reports and website resources from INTOSAI, IDI, and OLACEFS.

FIGURE 1.6 | Proportion of SAIs carrying work on SDGs as of 2023

The SAI undertakes performance audits on the preparedness of national governments to implement the SDGs

The SAI undertakes performance audits on the national implementation of the SDGs

The SAI carries out audits for the purpose of country reporting against SDG targets

The SAI carries out audits of specific SDGs

The SAI contributes to the implementation of SDG 16

■ All SAIS   ■ LDCs   ■ SIDS
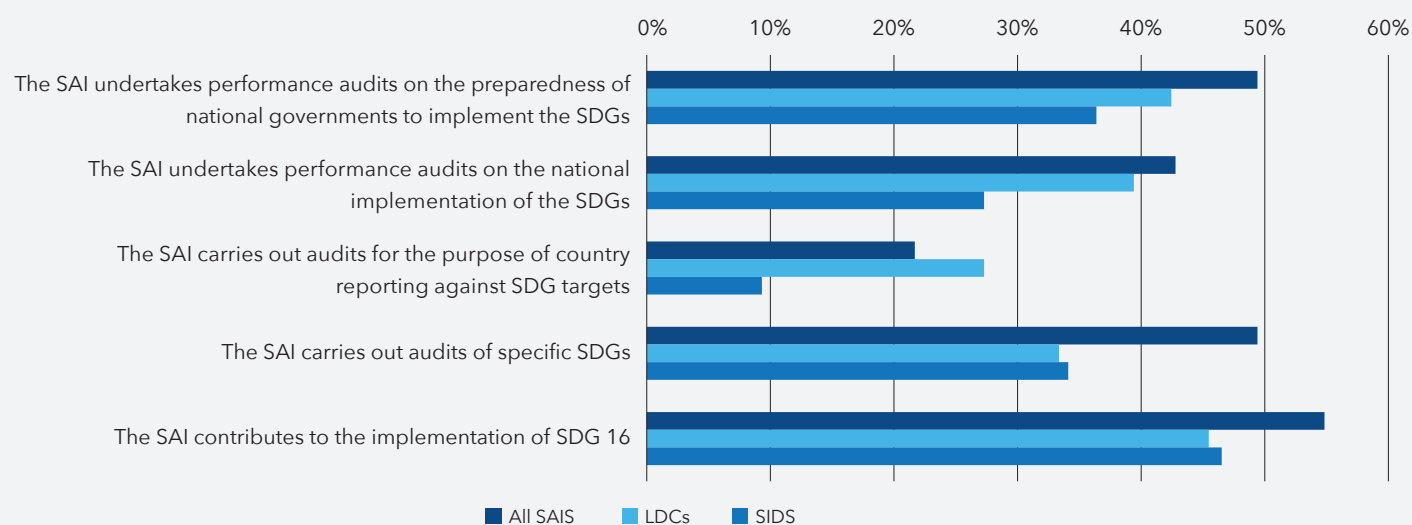
Source: INTOSAI Global Survey 2023. N=166.

FIGURE 1.7 | Opinion of the SAI on the extent to which it has integrated the SDGs into its work since 2016

■ Not at all
■ As a priority
■ Quite broadly
■ In a limited way
■ In a very limited way
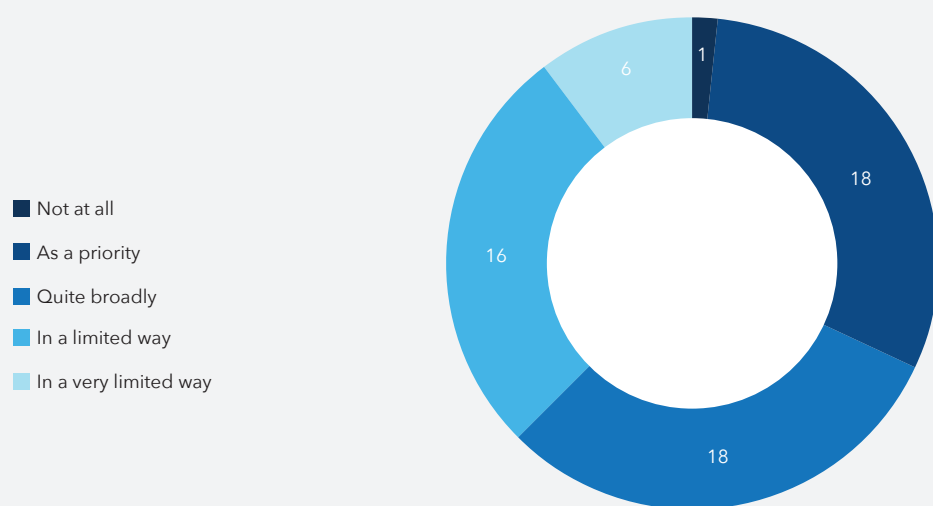
Source: Responses to the survey of INTOSAI members conducted for the report. N=59.

1.4 SAIs and the Sustainable Development Goals today

1.4.1 National take-up of the SDGs by SAIs

In the context of strong strategic and capacity-oriented support coming from different levels of INTOSAI, take-up of SDG-related work by SAIs has been growing. In the INTOSAI Global Survey conducted in 2023, two thirds of all SAIs reported having undertaken audits related to the SDGs (in any form) during the period 2020- 2022. The same survey showed that about half of SAIs globally had conducted audits of the government's preparedness to implement the SDGs, and more than 40 percent had undertaken performance audits on national implementation of the SDGs. About half of SAIs were also carrying out audits of specific SDGs. This work is often done without being linked with the formal follow-up and review system (for instance, VNR processes), as only 22 percent of SAIs reported carrying out audits for the purpose of the country reporting against SDG targets. [44] This highlights both the intrinsic value that SAIs find in the SDGs as a framework (see below) and the relatively limited involvement of SAIs in national SDG follow-up and review systems (see section 1.7). The proportions of SAIs carrying out various strands of work on SDGs were comparable or slightly lower in LDCs compared with the global average. On the other hand, SAIs in SIDS were on average less involved in this type of work (see Figure 1.6).

These global figures provide a background against which more granular results from the UNDESA survey can be interpreted. As mentioned in the Introduction to this report, these results should not be extrapolated to SAIs globally, as SAIs for which the SDGs have high strategic priority are more likely to have responded to the survey than other SAIs. The UNDESA survey illustrates that SAIs have integrated the SDGs into their work to varying degrees. While some SAIs stated that this has been a priority, others reported integrating SDGs in more limited ways (Figure 1.7).

The positioning of SAIs with respect to the SDGs varies, with many nuances emerging from the responses of SAIs to the UNDESA survey (see Table 1.1). Qualitative answers indicate that an SAI's positioning is influenced by different factors, including the position taken by the Government on SDGs, the mandate of the SAI, and the internal organization, professional culture and experience of the SAI.

Position taken by the Government on SDGs. In order to be relevant, SAIs have to base their work on national policies and programmes. Depending on the country, the SDGs may or may not be used as central guideposts for national strategies, plans and programmes, both at the sectoral and whole-of-government levels. For instance, SAIs from several European countries in the sample indicated that the Government was not using the SDGs to guide their policy orientations. In such cases, the SAI may not prioritize SDG audits as a specific type or form of audit. However, most SAIs in this position in the sample of respondents also stated that their audits were covering all or most of the SDG areas, and that these audits provided information on SDG implementation.

SAI mandate. The mandate of an SAI directs what it can do. In their replies, some SAIs clarified that the choice of their audit topics is based on requests from the Parliament, or that they focus on national priorities as per national policy documents. The SAI of Azerbaijan indicated that its mandate has changed in recent years to explicitly incorporate the SDGs.

Internal organization, professional culture and experience of the SAI. The extent to which a SAI may prioritize SDG-related work depends on its internal resources and capacity, as well as on the benefits and challenges it perceives as being associated with such work. Those benefits and challenges are explored in Section 1.6. On the other hand, some SAIs from developed countries in the sample conveyed that the SDGs, while useful as a map of the policy universe of sustainable development, did not require separate audit approaches, or that the SAI was using other (pre-existing) frameworks to conduct audits relevant to the SDGs.

Several countries, even though they may not have conducted SDG audits *per se*, have taken the step to map their audit reports along the SDGs. This is done by SAIs from both developed and developing countries, as shown in Table 1.2. The SAI of Canada has developed a comprehensive approach to reflect the SDGs in all its work (see Box 1.3).

TABLE 1.1 | Position of the SAI on SDGs: quotes from the survey (cont.)

Clear integration of the SDGs into the SAI's mandate and audits
"In 2020, the SAI amended its mandate to incorporate SDGs."
"The SAI has conducted two audits focusing on the implementation of nationally agreed targets, as seen from a whole-of-government perspective, in line with IDI's SDGs Audit Model. The SAI has also conducted other audits that address SDG topics."
"We conduct performance audits on selected topics, and while selecting topics, SDG-related topics are on priority, e.g., health, education, gender, environment and climate change, public accountability."
Indirect engagement with SDGs
"We do not use the SDGs as a framework for selecting or prioritizing audits. Instead, our primary focus is on identifying inefficiencies in government and ministry operations. That said, we conduct several audits annually that are related to the SDGs, and we maintain statistics on how frequently and which goals these audits address. While the SDGs are part of our work, they are not central to our planning process."
"Governments [national and sub-national] have committed to achieving the SDGs, and the SAI has a role in auditing and reporting on the authorities' efforts and results. The SAI conducts many audits where the SDGs are directly or indirectly addressed."
"The Government is committed to the SDGs, however rarely makes this explicit in the policies and programmes it undertakes... it is rare that an audit explicitly considers an SDG, but our audits regularly examine areas of relevance to sustainable development goals."
"While we have not conducted any audits specifically focusing on SDG implementation, we have published a number of reports on topics relevant to one or more SDGs."
"Although the SAI has not been asked to conduct audits specifically focused on the status of SDG implementation, the agency has issued reports that are relevant to all 17 SDGs across a broad range of government programs."
"The SAI has long been carrying out audit actions that indirectly contribute to the implementation of selected aspects of some of the SDGs. The SAI has identified issues related with SDGs as one of its auditing priorities."
"We did not conduct SDG specific audits, but our regulatory audit work is based on our strategic multi-year audit plan, which directs our audits to focus on country challenges and key service value chain issues, which have links to the SDGs."
SDGs used as reference or secondary criteria in audits
"SDG Goals/targets are included where relevant, for example in an on-ongoing audit of the country's aid to climate change adaptation in developing countries."
"SDGs were [used as] reference or criteria in the audit reports."
"While auditing any government ministry or department, we require our auditors to examine the implementation status of the SDGs for which they are responsible according to SDG Roadmap prepared by the Government. The result is highlighted in the Auditor General's Annual Report."
Exploratory or recent engagement with SDGs
"Conducting thematic audits related to SDGs is a recent remit of the SAI."
"Our work on SDG-related issues complements and reflects our strategic intentions around promoting a long-term view in public organisations' planning and decision-making to strengthen the public sector's response to long-term challenges."
"Audits relating to the SDGs have been few and far between, but have recently become a strategic priority."
Critical or skeptical stance toward SDGs
"SDGs…never created any larger enthusiasm among auditors… the concept of sustainable development… was considered a more useful approach. Consequently, a more thorough integration of the SDGs in the SAI's audits has remained limited."
"The SDG metric is a useful tool of state control and public administration… At the same time, there is no need to create an additional mechanism on SDGs within the strategic planning system."
"The SDGs encompass goals that have long been integral to the aspirations of society… Consequently, while we do conduct audits on issues included in the SDGs, this is primarily because these topics are significant in their own right, independent of their inclusion in the SDG framework."

Source: Survey of INTOSAI members conducted for the report.

TABLE 1.2 | Examples of SAIs mapping their audits to the SDGs

Argentina	To show the results of the audits on SDGs to society, the SDG option was incorporated into the report search engine on the SAI website. Link: https://www.agn.gob.ar/ The SAI launched an SDG-AGN microsite, developed jointly with the Press and Communication Department, and a database of SDG findings managed by said team. Link: https://olacefs.com/ctpbg/wp-content/uploads/sites/4/2021/10/Buenas-practicas-de-fiscalizacion-de-los-ODS-herramientas-para-la-fiscalizacion-de-los-ODS-en-America-Latina-y-el-Caribe.pdf
Canada	SAI Canada is committed to considering the SDGs in all audits, and to monitoring which SDGs have been assessed in our audits.
North Macedonia	Based on the SAO Strategic Audit Plan 2024 – 2027 that sets audits on the SGDs as strategic area, in each SAO Annual Work Program performance audits are referred to specific SDG(s). Also, when reporting on conducted performance audits in the SAO Annual Report on Performed Audits and Operation, references to the audited SDGs are being reported as well.
Sweden	To ensure transparency, we track and report how our audits contribute to the SDGs, allowing stakeholders to clearly see the connection. Our contributions to the SDGs are indirect, as we audit the authorities responsible for achieving results on the ground.
United States	GAO maps its work to the SDGs and publishes a report on its external website. https://www.gao.gov/about/what-gao-does/audit-role/audits-and-unsdg.

Source: Survey of INTOSAI members conducted for the report.

BOX 1.3 | SAI Canada's approach to integrating SDGs in its audits

SAI Canada is committed to examining how federal government organizations are progressing toward their sustainable development commitments, including assessing progress toward the 2030 Agenda and the SDGs. This work is supported by a refined audit methodology.

Every performance audit has to consider the SDGs. At a minimum, all performance audits must consider the SDGs as part of the planning phase risk assessment process and are required to meet with the internal specialist team on environment and sustainable development.

This has resulted in 3 levels of integration of the SDGs into performance audits, which are presented in supporting guidance to conduct this work. The three levels are: 1) SDGs as a reference; 2) SDGs as a criteria or expectation; and 3) SDG target as an audit topic.

A specialist team within the SAI provides technical advice to audit teams, delivers training, and develops guidance and tools to increase awareness and knowledge of audit professionals.

Source: SAI Canada's response to the UN DESA survey.

Strategic plans that typically span 3 to 5 years are key instruments of SAIs medium-term strategies and positioning. They provide the framework for SAIs' annual audit plans. Many SAIs indicated that SDGs are already included in their strategic plans or multi-years audit plans. Some SAIs (for

instance, Albania, Yemen and Zimbabwe) indicate that they will be including SDGs in the next iterations of their plans. For some SAIs (e.g., Argentina, Colombia), the replies to the UNDESA survey show a progressive incorporation of SDGs into the strategic framework of the SAI.

TABLE 1.3 | Examples of inclusion of SDGs in the SAI's strategic plan (current or past)

Argentina	Strategic plan (P.E.I) 2018-2022: internal disposition 198/2018-AGN, mandating the incorporation of the SDGs into the SAI's audit work. Strategic plan 2023-2027: internal disposition 288/2023-AGN, adopting IDI's SDG audit model (ISAM) as a practical guide for high-quality audits.
Costa Rica	The Institutional Strategic Plan contemplates lines of action and institutional approaches related to the SDGs. Performance audits on the efficiency and effectiveness of critical public services have been planned and executed since 2018 within the framework of their contribution to the implementation of the SDGs, according to the strategic line issued by INTOSAI regarding "Conduct performance audits that examine the economy, efficiency and effectiveness of government programs that contribute to specific aspects of the SDGs."
Czech Republic	SDG audits have been incorporated into SAO´s strategic plans.
Germany	We defined the implementation of the 2030 Agenda goals as a multi-year, overarching core element of our audit work.
Guatemala	National Reports and Voluntary National Reports are considered primary documents for carrying out Strategic Planning for performance audits.
Israel	All Goals have been included in the 3-years audit plan.
Morocco	The Moroccan Court of Auditors has included "monitoring the achievement of the SDGs according to national priorities" and "improving the impact of public policies and programs" among its general orientations in its 2022-2026 strategic plan.
North Macedonia	According to the SAO Strategic Audit Plan 2024 - 2027, audits on the SDGs are strategic audit areas for all audit departments for the 3 years period.
Portugal	The Court of Accounts has been attaching importance to the theme of Agenda 2030, as evidenced by its last three strategic plans (2017-2019, 2020-2022 and 2023-2025).
Russian Federation	Audits of individual SDGs are annually included in the Work Plan of the Accounts Chamber of the Russian Federation
Spain	Audits relating to the SDGs were included as a strategic priority in the new "Strategic Plan of the Court of Auditors 2024-2027".

Source: Survey of INTOSAI members conducted for the report.

Globally, in 2023 51 percent of SAIs indicated that they intended to develop work on SDGs over the next 3 years. About 70 percent of SAIs in LDCs and about one-third of SAIs in SIDS intended to do so.[45] In the UN DESA survey, SAIs were asked about how they planned to continue working on the SDGs from now to 2030, using pre-specified categories (see Figure 1.8). Around two-thirds of

responding SAIs indicated that they plan to integrate SDG audits into their strategic plans and internal policies. Similar proportions of SAIs indicated that they intended to conduct audits on SDG goals and targets and to enhance auditors' capacities to conduct audits on the SDGs. About two-fifths of responding SAIS indicated that they planned to contribute to SDG follow-up and review in their national context. The

most frequent answer (46 SAIs out of 58 respondents for this question, or 80 per cent) was that the SAI intended to participate in global initiatives related to auditing the SDGs (e.g., programmes led by IDI, ClimateScanner). This reflects a key benefit for SAIs of working on SDGs reported in the survey, i.e., that global and regional initiatives related to the SDGs have allowed them to develop the capacity of their auditors and to exchange experiences with other SAIs (see section 1.4.3).

FIGURE 1.8 | Plans of SAIs regarding SDG work from now to 2030
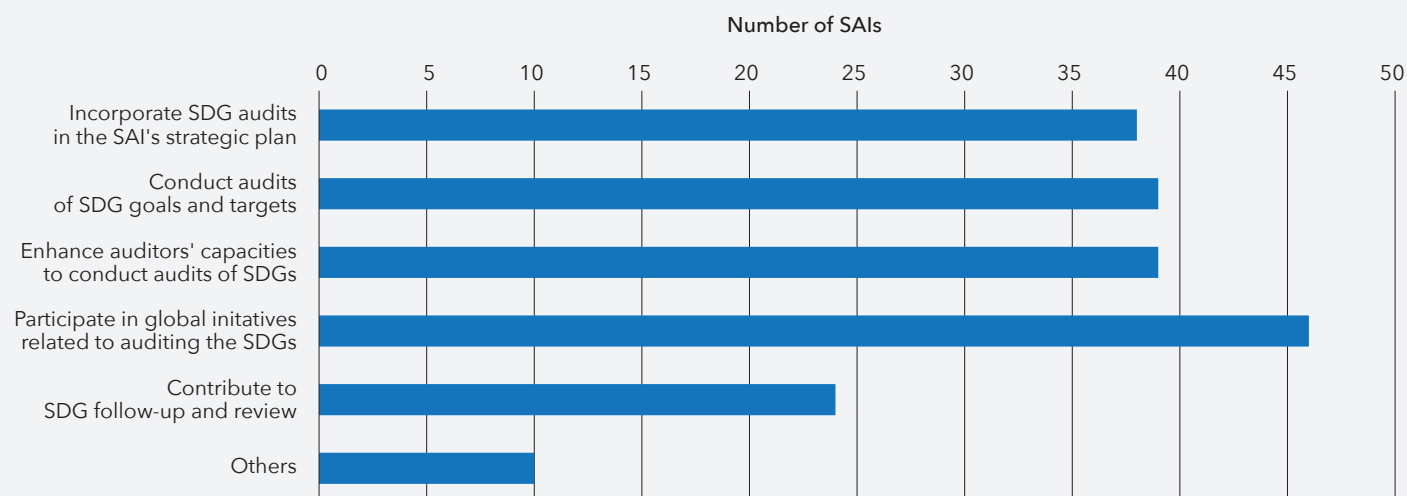
Number of SAIs

Category	Value
Incorporate SDG audits in the SAI's strategic plan	~38
Conduct audits of SDG goals and targets	~39
Enhance auditors' capacities to conduct audits of SDGs	~39
Participate in global initatives related to auditing the SDGs	~46
Contribute to SDG follow-up and review	~24
Others	~10

Source: author's elaboration based on the responses to the UN DESA survey conducted for the report N=58.

1.4.2 SDG areas covered by SAI audits

The UNDESA survey asked SAIs to indicate in which SDG area they had conducted audits since 2016. The responses cover all the Goals (see Figure 1.9). This reflects the fact that all the Goals map policy areas that typically are of concern to SAIs, and illustrates that SAI audits are highly relevant to SDG implementation, as they can inform governments about their performance in all the SDG areas.

Figure 1.10 shows the distribution of SAIs according to the number of SDG areas covered by their audits since 2016. Some SAIs have covered a limited number of goals. In this group, SAIs from SIDS (for instance, Belize, Samoa, Cape Verde, and Puerto Rico) and other developing countries predominate. On the other hand, almost 30 percent of SAIs have covered 15 goal areas or more. This group includes SAIs from both developed (Canada, Czech Republic, Germany, Israel, Japan, North Macedonia, Russian Federation, Sweden, the United States) and developing (Argentina, Peru, Egypt, Pakistan, Rwanda, South Africa) countries. Even though their audits have spanned all, or almost all, the SDG areas, some SAIs in this group, mostly from Europe, state that integrating SDGs in their work has not been a priority.

The UN DESA survey also asked SAIs to indicate which SDG goals or targets they intend to work on in the future. Responses cover a wide range of goals, with every SDG being mentioned by at least one SAI. The most frequently mentioned goals are SDG 13 (climate change), SDG 4 (education), SDG 3 (health), SDG 6 (water), SDG 5 (gender equality) and SDG 15 (terrestrial ecosystems). Several SAIs mentioned that the selection of audit topics would be based on national priorities.

FIGURE 1.9 | SDG areas covered by audits of SAIs since 2016

SDG areas covered by audits conducted since 2016 (57 SAIs)
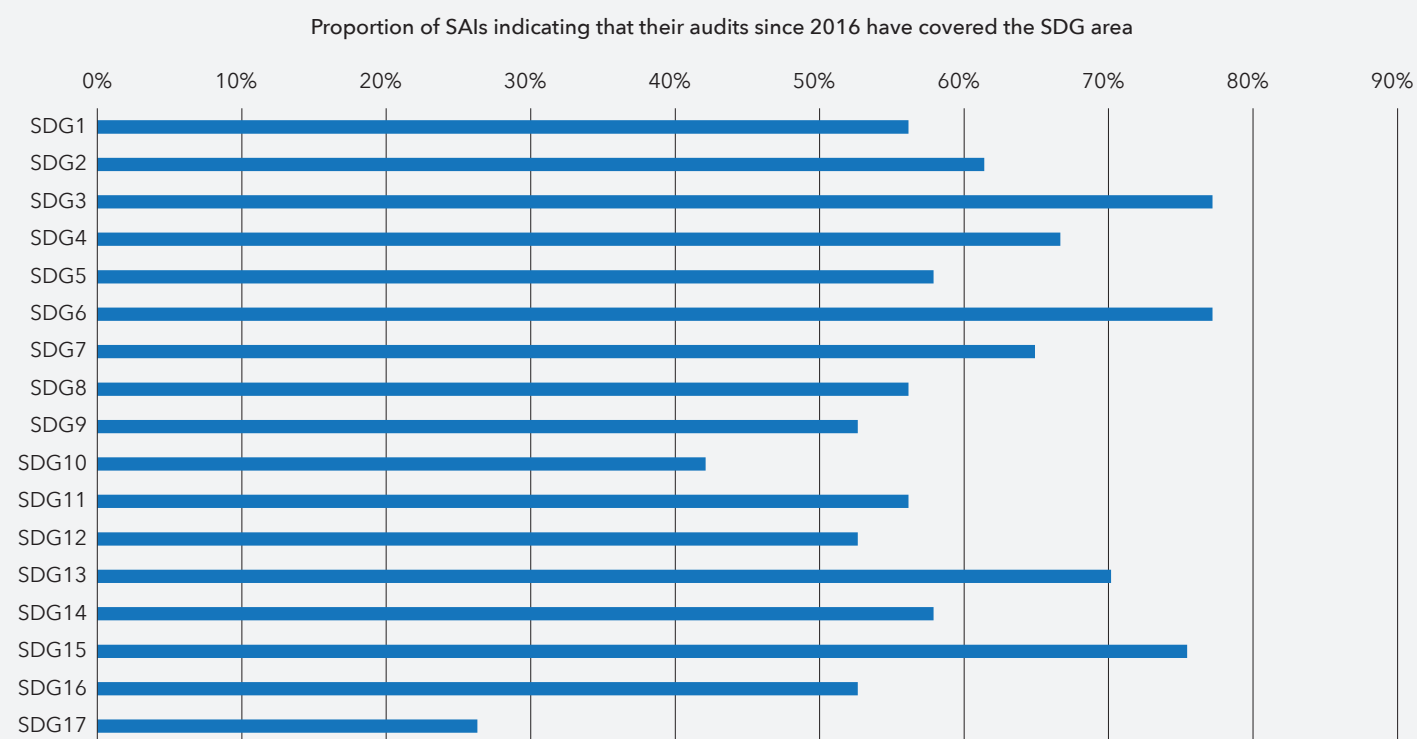
Proportion of SAIs indicating that their audits since 2016 have covered the SDG area

Source: author's elaboration based on the responses to the UN DESA survey conducted for the report.

FIGURE 1.10 | Distribution of SAIs in the sample by number of SDG areas covered by their audits since 2016

Distribution of the SAIs in the sample by number of SDG areas covered by audits since 2016 (N=57)
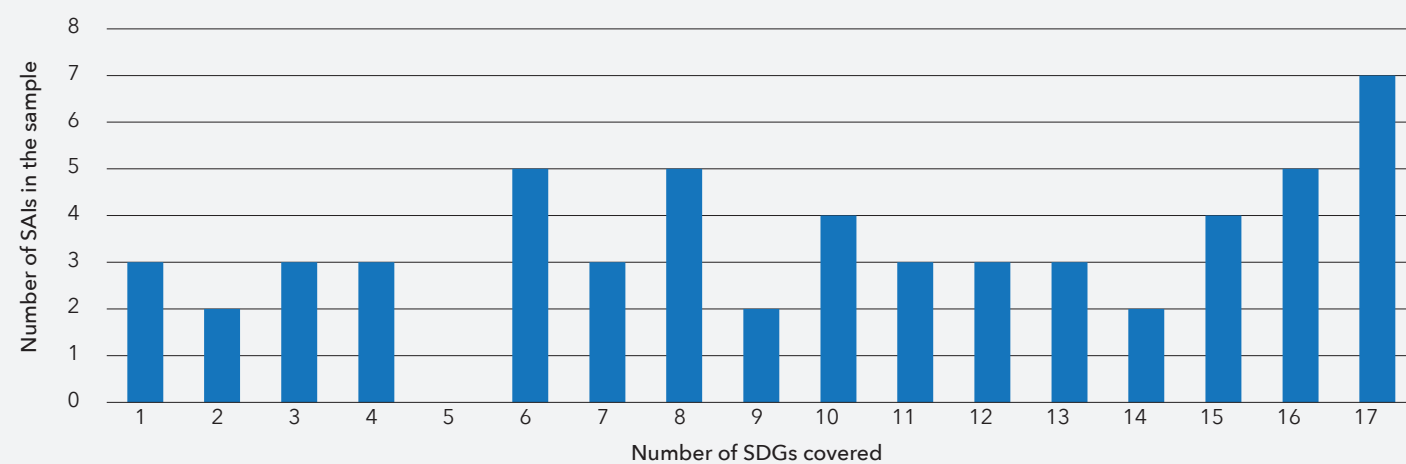
Source: author's elaboration based on the responses to the survey of INTOSAI members conducted for the report.

Note: N=57. Some SAIs did not respond to this question.

1.4.3 Developing the capacity of SAIs to audit SDGs in practice

As mentioned above, for many SAIs, working on SDGs implied the acquisition of new technical expertise, the use of new methodologies for conducting audits, and the use of new tools, which were all related to perceived differences in approaches between "traditional" audits and SDG audits. Since 2016, SAIs have been very active in trying to develop their internal capacities in this regard, through dual approaches that combined providing their staff with their own training opportunities, and making the most of the opportunities for training and exchange of experiences offered by international, regional and theme-based initiatives focusing on SDGs.

Replies to the UN DESA survey include examples of comprehensive training plans on SDGs put in place by SAIs (see Box 1.4). Some SAIs developed SDG-focused training courses or modules, which were promoted internally and sometimes in other institutions. Some SAIs indicated that they promoted exchange of knowledge among their audit teams. Examples of internal training efforts in relation to SDGs are provided in Table 1.4.

BOX 1.4 | Training auditors on SDGs: the case of SAI Argentina

Through Provision 183/2019, the Operational Training Plan on SDGs was approved for all the staff of the SAI. The courses developed were:

1. Course "The Sustainable Development Goals in the AGN Part 1". In-person and online modality aimed at the staff of the SAI (substantive and support areas); adapted for staff with disabilities and managers.

2. "Human rights-based approach and SDGs: a new challenge for public policies".

3. "Tools for the identification and incorporation of social actors in audit products".

4. "The Sustainable Development Goals in the AGN Part 2".

5. "The SDGs in the AGN. Application and guidelines of Provision 198/18-AGN".

6. "Training of facilitators in SDGs", training staff to act as intermediaries, channeling the queries and difficulties that may arise for the audit teams in each Department.

Source: Reply of SAI Argentina to the UN DESA survey.

TABLE 1.4 | Examples of SDG-focused training provided by SAIs to their staff

Promoting the course "Sustainable Development Goals and Supreme Audit Institutions" to the SAI's technical units and State and Municipal Courts of Accounts, as well as the Office of the Comptroller General. Implementation of the IDI's SDGs Audit Model (ISAM) methodology through a pilot project.
Training on environmental auditing methods and environmental performance auditing, and training on the use of technological tools to monitor and analyze environmental data.
Training on [the] SDG Reporting Framework and client data validation triangulation and performing root cause analysis on qualitative initiatives.
The auditors who belong to the Performance Audit Department are currently developing their skills through the Master's Degree in Performance Auditing.
Training on IDI's SDG Audit Model
Training on operational audits was offered to 25 auditors. The trained group is preparing to train audit staff.
In next year's professional training program, all auditors who will conduct performance audits in the aforementioned areas will conduct a sustainable development course to learn about the objectives and targets of the UN 2030 Agenda.
Training for SAI staff, participation in national and international conferences and knowledge-sharing seminars on the topics of SDGs implementation and audit.
The recently approved Learning and Knowledge Strategy of the SAI includes training courses in areas of primary interest to the institution, such as specialization in auditing the SDGs and their implementation.
The SAI provides capacity development opportunities to auditors to increase their capabilities to conduct audits on SDGs. The programs within this area include foundational and advanced technical and soft skill courses that help employees optimize their knowledge and skills and enhance their individual talents and potential.

Source: Survey of INTOSAI members conducted for the report.

Other efforts made by SAIs to improve internal capacity include, among other things: establishing multidisciplinary audit teams; translating IDI's SDG audit model (ISAM) into national languages (for instance in Albania, Mongolia, and North Macedonia); updating SAI's audit guidelines or developing new ones; investing in data analytics; optimizing the procedures for obtaining information on SDGs; and working with external technical experts to better understand policy areas and establish audit criteria. Several SAIs mention that working on SDGs has allowed them to progress in the area of performance audits (see section 1.6.1).

The work on SDGs has also increased opportunities for international exchanges of experiences, which many SAIs have used as opportunities for training their staff, and for collaborations with other SAIs in a bilateral context, with regional SAI groupings, as well as within the context of initiatives led by INTOSAI Working Groups and Committees and IDI. Many SAIs highlight these initiatives as key vehicles for building internal capacity on SDG audits. The ClimateScanner initiative (see Chapter 5), led by the SAI of Brazil, is often mentioned in this regard (Croatia, Mauritius, North Macedonia, Romania, Russian Federation, Spain, Ukraine, United Kingdom, Venezuela, Zimbabwe), as are coordinated or cooperative audits. Cooperative audits have long been a key channel of exchange of experiences and practices among SAIs. In general, SAIs that have participated in cooperative audits assess them very positively in terms of helping them to build their internal capacity.[46] Table 1.5 shows a sample of responses from SAIs reflecting the importance of collaboration within the INTOSAI community for developing SAI capacities on SDG matters.

TABLE 1.5 | Examples of SAI participation in international initiatives as a way to develop internal capacities to work on SDGs

The SAI periodically participates in international parallel audits at the invitation of IDI, other SAIs or various international organizations. We are currently completing an audit report on "Adaptation to Climate Change" which is led by IDI and in which dozens of SAIs from different countries around the world participate.
The SAI has been participating in training activities carried out within the scope of OISC-CPLP and AFROSAI-E
Participation in seminars, discussion forums, and training on resilient infrastructures. Training sessions provided by INTOSAI Working Groups (WGEA and WGEI). Implementation of the IDI's SDGs Audit Model (ISAM) methodology through a pilot project, including presentations to technical staff on the methodology and the tool https://ods.olacefs.com to the SAI's technical units. Participation in IDI's Equal Future Audits. Contribution to the IDI's Climate Change Adaptation Cooperative Audit, development and sharing of the Energy Transition Guide (in collaboration with WGEI, WGEA, and OLACEFS), and involvement in ClimateScanner (as part of the team).
Staff are encouraged to participate in external events and webinars offered by the Working Group on Environmental Auditing and other organizations as well.
Capacities have been built through participation in initiatives promoted by IDI within the framework of OLACEFS, among other processes. Participation in cooperative and coordinated audits is being carried out in OLACEFS, several of which are promoted by the IDI, and courses from the Brazilian Court of Accounts and the Superior Audit Office of the Federation have been included in the training offered to officials.
The SAI has participated for a long time in organizations such as EUROSAI or INTOSAI where auditing of the SDGs has been one of the most discussed issues in last years. The SAI is for instance a member of the INTOSAI project group Nexus Area: Climate and Biodiversity. We assume that participation in these platforms will continue and that the issue of SDGs will be still a matter of debate in various meetings, conferences, workshops etc.
Exchanging best practices and methodologies among Supreme Audit Institutions. International cooperation for international exchange of experiences through attending conferences and meetings.
Training locally and overseas in particular with the Canadian Audit and Accountability Foundation
The SAI is a member of the Climate Scanner executive group, and also participates in cooperative audits coordinated by IDI within the framework of ARABOSAI.
Involved in online learning provided by WGEA/IDI in relation to SDGs
We have recently participated in a cooperative audit of SDG 4.5 with other SAIs in our region. This was our first specific SDG audit, which assisted in enhancing our understanding and approaches in this area, including how we collaborate with other SAIs.
The SAI actively participates in the activities and initiatives of the EUROSAI WGEA and in other Working Groups of this international organization.
The SAI is actively participating in the Global Cooperative Audit of Climate Change Adaptation Actions, implemented by the Secretariat of the INTOSAI WGEA and IDI.
Continue participating in the ClimateScanner Program, INTOSAI meetings, among others.
Trainings, sending managers and auditors to workshops like the Climate Scanner, the 26th UN/INTOSAI Symposium and others facilitated by AFROSAI-E.

Source: Survey of INTOSAI members conducted for the report.

1.5 Impacts of SAIs' work on SDGs at the national level.

Work done by SAIs on SDGs, through dedicated SDG implementation audits or audits of topics linked with the SDGs, has had significant impacts. The replies of SAIs to the UN DESA survey illustrate a range of impacts on national policies and programmes, institutional arrangements, internal working processes in government entities, monitoring systems, and transparency and accountability. Detailed examples of impacts in specific sectors are given in subsequent chapters of this report.

Typical examples of audit impacts reported by SAIs regarding the legal and regulatory framework include: assessments of the adequacy of the legal framework; the tabling of new legislative bills or changes to the law and regulations made in response to audit recommendations; the development of new sectoral strategies; and commitments made by the government to establish roadmaps with timeline and budget to meet policy goals.

In terms of institutional mechanisms, examples mentioned by SAIs refer to governments acknowledging the need for increased coordination efforts in SDG implementation, and establishing coordination mechanisms for SDG implementation or for achieving complex policy objectives (for instance, food security and climate change).

Examples of impacts of SAI audits on internal working processes in government include: adapting the budget framework to better reflect the gender dimension, better track expenditures in specific areas, or better integrate national sustainability goals into the budget process; improving the reach of alert systems for natural disasters as well as the timeliness and effectiveness of the government support process in cases of emergency situations; changes to the rules of public procurement to include sustainability criteria; improvements in monitoring and reporting systems, for instance through the inclusion of differentiating markers for health; adopting programmes and environmental management systems to implement sustainability measures in government agencies; more effective use of information systems to manage social programmes; improved management of public assets; property owned and managed by state administration bodies at the central level.

SAIs have promoted transparency and accountability on SDG implementation through, among others: assessing whether governments are effectively implementing policies and programs aligned with the SDGs; examining SDG-related programmes at different tiers of government to hold government agencies more accountable towards SDG targets; and evaluating whether public funds intended for sustainable development are used effectively and efficiently. Some SAIs underline how these actions more broadly contribute to increasing public trust, both directly through increasing transparency on the actions of the government, and indirectly by producing information that is used by other actors in the accountability system, for example, information on public procurement.

SAI audits have also had direct impacts on national institutional arrangements to implement the SDGs. Audits of government preparedness conducted between 2017 and 2019 provided important information to governments, highlighting challenges and gaps that required action. Five years after these audits were published, impacts are now clearly documented. They included the adoption of legislative frameworks; the establishment of coordination mechanisms for SDG implementation at various levels; changes in approaches to sustainable development planning and reporting; improvements in national SDG monitoring systems; the establishment of monitoring, consultation and other accountability processes that increased the participation of stakeholders in SDG implementation. Examples of impacts of audits of SDG preparedness are examined in more detail in Chapter 2. Examples of impacts reported by SAIs on SDGs monitoring systems are shown in Table 1.6. As a whole, it seems highly likely that in many countries, audits of SDG preparedness allowed the government to significantly improve its readiness and adjust policies and institutional arrangements more easily and quickly than would have been possible otherwise.

Ultimately, the impact of SDG audits is twofold. On the one hand, audit findings and recommendations can contribute to improving policy design and implementation in all SDG areas. On the other hand, audits provide independent and objective evaluations that strengthen the transparency and accountability of SDG implementation at the country level. This increases the legitimacy and credibility of the SDGs at both national and global levels, contributing to stronger ownership and support for the 2030 Agenda.

TABLE 1.6 | Examples of changes in SDG monitoring systems as a result of SDG work conducted by the SAI

Participation of the SAI in the working groups for the preparation of the Voluntary National Report to monitor the implementation of the SDGs.
An explanatory report accompanying the national SDG indicators has been developed by the National Statistical Office. The process of reporting on national implementation through the national Voluntary National Review (VNR) has been improved.
Following the audits, the national government has managed to update the progress status of the SDG goals under review.
The number of Global SDG indicators included in the federal plan of statistical work was increased. The national list of SDG indicators was expanded, including an increase in the number of indicators disaggregated to the level of constituent entities of the country. A plan for the phased expansion of the national list of SDG indicators was developed
The number of federal organizations required to develop and report on Departmental Sustainable Development Strategies, which outline departmental goals, outcomes, and actions aligned with the Federal Sustainable Development Strategy, has increased from 27 to approximately 100.

Source: Survey of INTOSAI members conducted for the report.

1.6 Perceived benefits and challenges for SAIs associated with their work on SDGs

In early years after 2015, benefits and challenges associated with SDG work, both for SAIs and for the rest of society, were mainly of a hypothetical nature. Many of the benefits were unclear or potential; it was thought that SAIs would face obstacles of political and technical natures, in addition to, for many of them, a lack of financial and human resources to invest in this new line of work.[47] The UNDESA survey conducted for this report provides a rich picture of benefits and challenges, both internal and external, as currently perceived by SAIs that have engaged in SDG work. This section presents this data. It has to be kept in mind that other challenges may be faced by SAIs that did not reply to the survey, and in particular, challenges of various natures that may have prevented SAIs from engaging with the SDGs at all.[48]

TABLE 1.7 | Main benefits and challenges of working on SDGs reported by SAIs

	Benefits	Challenges
Internal	Increased awareness of the SDGs in the SAI Whole-of-government approaches Increased internal capacity and skills, methods and tools, including to conduct on performance audits National recognition of the SAI Increased international collaboration Increased engagement with stakeholders	Complexity of SDG audits Difficulty to explain the SDG approach to audited entities Difficulty to identify impacts of policies on SDG progress Lack of internal capacity and resources
Both internal and external	Increased value of SAI's work to citizens	Lack of data and information
External	Increased awareness of the SDGs in national institutions SDGs as an entry point for policy making Increased understanding of performance auditing in government entities Contribution of SAIs to the SDGs Providing information on SDG implementation	Lack of understanding or take-up of SDGs by the Government Governance issues: unclear responsibilities, fragmentation, lack of coordination

Source: Survey of INTOSAI members conducted for the report.

1.6.1 Benefits perceived by SAIs from working on the SDGs

SAIs were asked to highlight the main benefits that working on SDGs had brought. These benefits can be internal, benefitting the SAI itself, as well as external – meaning that the benefits accrue to others actors or to society at large beyond the SAI itself. Some benefits apply both internally and externally.

A first type of internal benefit reported by SAIs is increased awareness of the SDGs by auditors. This includes familiarization with SDG targets, indicators and with underlying substantive issues. More deeply, this also encompasses understanding of the meaning of the SDGs as a framework for action at the global, regional, national and local levels, and of their linkages with national policy areas. Internal awareness of SDGs has been increased through conducting SDG audits, which involved familiarizing auditors with the ways SDGs are implemented and monitored at the national level. One SAI noted that the fact that references to the relevant SDGs are now indicated in the reports of the SAI has considerably raised the awareness of auditors.

Several SAIs report that the increased awareness of SDGs in SAIs has been matched by increased awareness on the side of the government entities they audit, as well as parliamentarians, civil society and the public. Some SAIs have taken on an educational role in this regard. Some point to greater ownership of the SDGs by public authorities. Another SAI estimates that initial audits on SDGs helped the government to understand their responsibility in implementing the SDGs and accountability for achieving the goals as well as reporting on progress. An SAI notes that Government entities are starting to understand the benefits of performance audits. Others note changes in audited organizations in their understanding and communication of the performance audits and their subject matter and scope, including in terms of measuring the performance of public policies in relation to the SDGs, and mention that audited entities have increased their efforts to implement SDG related recommendations.

A key benefit identified by many SAIs is that working on SDGs provides additional value to citizens.[49] This results from two factors. First, the SDGs provide a universal framework and a common language for identification and discussion of policy issues across various institutional actors and for assessing the government's performance. Secondly, the SDGs provide a clear picture of sustainable development that helps SAIs to prioritize the issues they want to investigate and makes the results of audits easy to communicate to the public. This is reinforced by the fact that increasingly, national strategies and plans themselves are aligned with or mapped to the SDGs; hence, the SDGs provide clear linkages to important national policy subjects and documents which are a key source of reference for SAIs in their choice of topics and in audit design.

Other key benefits for SAIs derived from their work on SDGs relate to internal capacity development in terms of approaches, methodologies, and tools. As mentioned above, for many SAIs, adopting transversal, whole-of-government approaches and the focus on policy coherence that are necessary to analyze progress made on SDG implementation as a whole or on the achievement of national development targets was a relatively new concept. Through conducting various types of SDG-related work, SAIs have developed familiarity with this concept and developed methodologies to address it in their audits. Responses to the UN DESA survey point to the audits of SDG preparedness and to cooperative audits done by several SAIs (for instance, the cooperative audit on SDG target 12.7 conducted in OLACEFS with support from IDI, and the coordinated audit to evaluate the management of protected areas and the implementation of SDGs 14 and 15, also conducted in OLACEFS and led by the SAI of Brazil) as vehicles that have enabled the development of internal capacity on whole-of-government approaches through the sharing of knowledge and experience.

TABLE 1.8 | Value of using the SDGs to society and citizens: quotes from the survey

One of the main benefits was that, by incorporating an SDG focus in the audits, it has allowed audit products to have added value for society.
Audits that analyze and evaluate the implementation of the SDGs undoubtedly provide more information and data that are useful to society, increase the value and credibility of audit reports and contribute to a better understanding of the need to implement the recommendations made in the reports.
Greater generation of public value by directing oversight towards priority public services for citizens, since they are based on a clear identification of public needs.
The ability to align audit reports with national challenges, goals, and risks—many of which, as illustrated by the examples above, are closely aligned with the SDGs- is crucial.
Working on the SDGs allows the SAI to align its strategies with national development plans, policies and other national plans, ensuring that limited resources are allocated to key areas such as health, education, drinking water, climate change impact and sustainable energy. This reinforces coherence in public policy and development impact.
Working on the SDGs provides greater proximity to internal and external national issues, and can have a positive impact on the advancement of social inclusion, the reduction of inequalities and the development of more resilient communities.
For our SAI, one of the benefits of auditing the implementation of the SDGs is that we contribute to improving the management and governance of the public sector, impacting citizens directly and expanding our sphere of oversight.
Strengthening our cause of making a difference to the lives of citizens with targeted focus on emerging issues and key service delivery value chains
[SDGs provide a] clear entry point to provide accountability on governmental progress towards concrete goals and targets across many thematic areas.
[SDGs allow to] visualize the issue of care for vulnerable populations and the importance of public policies having direct components that benefit and improve the quality of life of said populations, as the existence of gaps in services becomes more visible.
[SDGs have enabled] closer cooperation with government entities and exploring new fields to audit that have importance to society.
Overall, our stakeholders see benefit in our focusing beyond monetary figures [and] demonstrating the impact of service delivery on the lived experiences of our citizens.
Working on the SDGs provides greater proximity to internal and external national issues, and can have a positive impact on the advancement of social inclusion, the reduction of inequalities and the development of more resilient communities.
The orientation of audits increasingly towards the risks linked to the coherence and convergence of public policies and programs, the integration of disadvantaged categories and territories, sustainability and social well-being and resilience in the face of crises (such as the COVID-19 crisis) and climate change.

Source: Survey of INTOSAI members conducted for the report.

"Audits of SDG implementation have brought about a greater understanding within the SAI of the need for a whole-of-government approach to auditing complex issues, rather than a focus on particular services/measures or government entities. Such an approach involves assessing how various government entities across various sectors and levels of government collaborate, align their policies, and coordinate efforts to achieve overarching objectives. This approach is recognised to be applicable to other performance audits, and is acknowledged to encourage coordination and policy coherence within government."
SAI Malta

Consistent with the results presented in section 1.4.3, many SAIs indicate that they received important and varied benefits in terms of internal capacity development. Several SAIs mention that working on SDGs has allowed them to progress in the area of performance audits, by conducting such audits for the first time, starting to include recommendations in their audits, helping the SAI in selecting topics for performance audit work, or more generally by building capacity in their audit teams.

Several SAIs point to increased national recognition stemming from their work on SDGs. Examples are provided in Table 1.9.

TABLE 1.9 | Increased national recognition of the SAI: quotes from the survey

The SAI's engagement with the SDGs has enhanced its auditing practices, fostered regional collaboration, and contributed to the broader national effort to achieve sustainable development. These efforts have not only improved the SAI's operational effectiveness but have also positioned it as a key player in the national pursuit of the 2030 Agenda.
The work on SDGs, particularly SDG 3 (COVID 2019 fund audit) has enabled the SAI to assert itself in its mission, that of overseeing public finances.
With thematic audits on SDGs, the SAI has reoriented its position in the audit field, aiming to produce systemic findings which will help public agencies to improve their performance and increase their accountability.
Government entities are paying more attention to SDGs and responding to the SAI's recommendations.
Strengthening the SAI's positioning in supporting the implementation of the SDGs, integrating impact considerations into the SAI's work
Work on SDGs has elevated the standing of the SAI, enhancing its role in parliamentary oversight of SDG-related projects while fostering awareness of sustainable, environment-friendly practices.
The main benefits [of working on SDGs] are support from Parliament, the Government through provision of human and other resources

Source: Survey of INTOSAI members conducted for the report.

On another level, many SAIs express that working on SDG matters is a way for them to contribute directly to national efforts to realize the SDGs. Several SAIs comment that a key channel for this is the provision of information on SDG implementation to the government, which can improve not only the effectiveness of government interventions, but also transparency and accountability around SDG implementation and public trust in SDG-related data and information. The provision of recommendations to the Government is felt to positively contribute to various processes, such as developing national priorities and align national strategies with the global sustainable development agenda; developing public policies that support the SDGs; optimizing resource allocation for achieving SDG targets through the identification of weaknesses and inefficiencies in planning and implementation; better identifying and managing risks associated with the environmental, social and economic aspects of sustainable development; helping government entities to see citizens as clients, which is crucial for the strengthening of the social fabric; and more broadly, helping ensure a better life for present and future generations.

1.6.2 Challenges perceived by SAIs from working on the SDGs

As is the case with benefits, challenges associated with working on SDGs can be of an internal or external nature, with some challenges being both.

A challenge frequently mentioned by SAIs in the survey conducted for this report is the complexity of SDG audits, compared with traditional audits, due to the comprehensive, interconnected, and long-term nature of the SDGs. Beyond requiring thorough knowledge of the SDG framework, SDG audits are perceived as requiring intersectoral and interinstitutional approaches to reach pronouncements that address the three dimensions of development and reduce the risk of sectoral biases. Such approaches are challenged by the compartmentalization of administrative activity, even for a cross-cutting objective such as the implementation and monitoring of the 2030 Agenda. SAIs also point out that auditing areas related to SDGs demands a much broader perspective when viewing and evaluating findings, something that can only be learned through experience. Within the SAI, this requires a multidisciplinary approach that may not correspond well to the way the SAI is organized. However, this sense of complexity is not universally shared. Some SAIs in developed countries indicate that auditing the SDGs is not fundamentally different from auditing other topics, and does not require specific methodologies but is rather a natural extension of a SAI's usual focus on governmental efficiency and effectiveness.

"Auditing areas related to SDGs demands a much broader perspective when viewing and evaluating findings. The detail-oriented approach necessary for auditors must be combined with the ability to interpret audit results in a wider context and consider their impacts." (SAI Czech Republic)

"The main challenge has been balancing the wide scope of the audit in terms of the elements of Government action considered (legislation, policies, governance structures plans, budgets, initiatives and projects, data and monitoring systems), the various principles of assessment (vertical and horizontal coherence, leave no one behind principle, multi-stakeholder engagement, communication and collaboration) the extensive fieldwork (stakeholder feedback, data analysis, available documentation including legislation, policies, plans, budgets, implementation logs, etc.) with rigorous and time-consuming auditing methods and standards in view of limited time and resources. This has now been addressed through the revision of ISAM." (SAI Malta).

A second challenge of a methodological nature relates to the difficulty to identify the impact of specific policies, or the actions of specific entities, on progress on specific

SDG targets, because the latter is typically influenced by many policies crafted with different sectors in mind and the actions of multiple entities operating across the government and or sometimes involving other actors. This is an issue for audit approaches that are typically based on clear identification of causal linkages and aiming to issue recommendations to specific actors.

Lack of adequate data and information on SDGs is an important challenge mentioned by many SAIs. On a first level, comprehensive, comparable and reliable data is often not available for many SDGs, and for some targets, indicators lack clear methodologies to measure achievements, making it hard to consistently evaluate progress. The lack of disaggregated data is also frequently mentioned. There is often a considerable delay in the preparation and publication of certain SDG indicators, which limits the timely assessment of implemented measures and the design and execution of effective new policies. On a second level, for some goals or targets, the relevant data may be produced and housed in different parts of government or even beyond. Obtaining access to such data and ensuring it has a reasonable degree of reliability is often a challenge. SAIs, of course, are not the only public institutions for which SDG-related data is critical; but due to the high standards in terms of evidence that audits have to comply with, obtaining evidence to support the results of the audits is often difficult for SAIs working on SDGs (see Box 1.5).

BOX 1.5 | Difficulties in conducting SDG audits encountered by the SAI of Spain.

Referring to an audit of the actions of the body responsible for designing, preparing, developing, and evaluating the plans and strategies necessary for the fulfillment of the 2030 Agenda, (Secretariat of State for the 2030 Agenda), the SAI notes that "most of the planning documents analyzed included references to the SDGs in a general way and did not specify the targets for each objective or the indicators necessary to measure their achievement. In addition, the actions proposed to achieve these SDGs were not very specific, which made it difficult to accurately measure the degree of progress. This circumstance affected the inclusion of information on the SDGs in the budgets."

In the context of an Audit Update Note on actions to combat desertification and prevent and extinguish forest fires, the SAI notes, "a significant challenge was obtaining evidence to support the results, which required extensive documentation by the audit team members, as well as intensive study of documentation produced by the Government and other scientific and technical sources, which was sometimes scarce. At the same time, external experts were occasionally consulted, in this case the Joint Research Center of the European Commission."

The SAI notes that these challenges have not been fully addressed, as they represent structural obstacles that require broader solutions and close inter-institutional coordination.

Source: SAI Spain, response to the to the survey of INTOSAI members conducted for the report.

In efforts to address these issues, some SAIs have developed new approaches to data collection and analysis, and electronic systems for exchanging data with audited entities, monitoring and reporting have been implemented. Some SAIs are working closely with the National Statistics Office and other national institutions to enhance the production of SDG data (see section 1.7.1). Others mention that they sometimes use independent data sources, such as those produced by NGOs and international organizations, to cross-check official data.

Another challenge relates to the difficulty of explaining the SDG approach to audited entities, and why it may differ from more traditional approaches to auditing. An SAI points out that it has sometimes been difficult to make public managers understand the SAI's role in carrying out this type of audit, and thus to make better use of the opportunity of audits to contribute to the achievement of the SDGs themselves.

Lack of capacity and resources (human and financial) to conduct SDG-related audits are mentioned by many SAIs. This reflects a general context of insufficiency of resources that affects many SAIs across the world (see section 1.2). Several SAIs refer to an insufficient number of qualified auditors and equipment (hardware and software) to carry out this type of audit. Other SAIs point to the lack of specialized personnel on issues such as gender, environment, sustainable development, and the lack of technical skills needed to evaluate the scientific, environmental, or economic aspects of various SDG goals, which limit the scope and depth of audits. To address these gaps, many SAIs have put in place targeted training programs on SDG issues or have sought access to training programs offered by other organizations for their auditors (see section 1.4.3). Some SAIs have developed guidelines and translated guidance on SDG audits published by the INTOSAI Development Initiative. Some SAIs mention that they have increased recourse to outside subject matter experts to help them analyze SDG-related issues.

In conducting work on SDGs, SAIs have also faced external challenges, many of which relate to governance issues. At a basic level, lack of take-up of SDGs by the Government directly impacts an SAI's opportunity to work on SDGs, as SAIs have to closely follow national priorities. Several SAIs from developed countries point to a situation in which the government has either not clearly committed to delivering the SDGs, or has expressed commitment but has not produced a comprehensive plan to implement them or put in place appropriate governance structures. This lack of clarity has, in turn, made it difficult for SAIs to monitor the implementation of the SDGs, to assess whether progress has taken place through audits, and to direct recommendations to specific agencies (see Box 1.6). Sometimes, the level of awareness and ownership of the SDGs differs across areas in government, and also fluctuates over time as governments change. Several SAIs (Argentina, Costa Rica, Egypt, Israel, Kuwait, Mauritius, Peru, Pakistan, Russian Federation, South Africa) refer to this problem. As an illustration, the SAI of Israel will publish in 2025 a special report on the implementation of SDGs in the activities of governmental agencies, whose main focus is to emphasize the need for a call-to-action to successfully implement the SDGs. SAIs mention that audit reports focusing on SDG issues have contributed to raising awareness in government. Some SAIs point to awareness campaigns led by the center of government as having improved the awareness of government entities on SDGs.

BOX 1.6 | Challenges of auditing SDG implementation when SDG governance arrangements are unclear

SAI New Zealand reported that when the Government signs up to international agreements such as the 2030 Agenda, it should clearly communicate what these commitments mean, what action is needed, and how it will measure progress. The Government has not specified targets across all the sustainable development goals that New Zealand has committed to by 2030, or whether the country is on track to achieve them. The performance audit of the Government's preparedness to implement the SDGs published in 2021 therefore recommended that the Government, among other things : set clear expectations for how the SDGs are to be incorporated in government agencies' strategic planning and policy work, and how agencies are expected to work together to ensure an integrated approach to achieving the goals; and identify appropriate governance arrangements to implement the SDGs, including assigning clear co-ordination and implementation responsibilities to government agencies. Follow-up work carried out in 2024 found that, while one Ministry was identified as the lead reporting agency for two of the SDGs, the Government had not identified a lead agency for New Zealand's overall SDG implementation. The SAI noted that it is difficult to see whether any progress has been made with the SDGs in New Zealand because the Government's commitment and approach to implementing the SDGs remains unclear.

Source: SAI New Zealand, response to the survey of INTOSAI members conducted for the report.

Other governance issues frequently mentioned by SAIs include lack of coordination, ambiguous definitions of competencies and responsibilities, overlapping responsibilities and fragmented accountability regarding the implementation of the SDGs among government agencies or across levels of government, and inadequate governance arrangements for SDG monitoring (Angola, Canada, Cameroon, Guatemala, Germany, Nepal, North Macedonia, Norway, Pakistan, Portugal, Puerto Rico, Romania, South Africa, United Kingdom).

1.7 Evolution of the positioning of SAIs in their institutional environments

For SAIs, working on SDGs since 2016 has required interacting with other institutional actors, both nationally and internationally. One question is how the nature of these relationships may have changed, both in the context of SDG follow up and review systems, as part of the role that SAIs play in national accountability ecosystems, and internationally. This section explores these questions, based on the survey of INTOSAI members and interviews conducted for the report, and within the broader perspective provided by the Global Survey of INTOSAI conducted in 2023.

1.7.1 SAIs and the national SDG follow-up and review system

National SDG follow-up and review systems have become increasingly developed and institutionalized. This has included the adoption of institutional arrangements for coordinating SDG implementation, the development of national SDG indicators and their integration in national development strategies and plans, and efforts to enhance collaboration among national institutions with regard to SDG implementation and follow-up.[50]

SAIs have contributed to the strengthening of national SDG follow-up systems through many channels. A first channel is the work of SAIs on SDG-related issues, which provides governments with findings and recommendations relating to the strengths and weaknesses of public programmes. As shown in section 1.4.2, SAI audits potentially cover all SDG goals, and are therefore in a position to inform governments on how to improve the efficiency and effectiveness of public action to deliver the SDGs.

A second channel is the whole-of-government audits of SDG preparedness and of SDG implementation that

an increasing number of SAIs have conducted. Audits of preparedness, which have now been conducted in about half of all countries, have provided key insights on the performance of institutional arrangements for SDG implementation; on means of implementation mobilized by Governments; and on data and information systems relating to the SDGs; they also resulted in concrete changes implemented by Governments (see Chapter 2). For instance, in Croatia, based on the recommendations arising from the audit of SDG preparedness conducted in 2021, the Croatian Bureau of Statistics mapped available indicators for the Sustainable Development Goals and significantly improved the statistical monitoring of the Goals. The website hrvatska2030.hr was also created in order to share information regarding the implementation of the National Development Strategy 2030 with the public.[51]

SDG audits (both of preparedness and implementation) have identified weaknesses in the national SDG follow-up and review systems. In 2021, a synthesis pointed out the contribution of SAIs in the areas of roles and responsibilities for SDG implementation; indicators; data availability and quality; reporting processes; and stakeholder engagement.[52] These categories mirror some of the challenges that SAIs identify in conducting their work on SDGs (see section 1.6.2). Examples of changes made to national SDG monitoring systems are provided earlier in this chapter in Table 1.3.

SAIs are not usually part of the formal national institutional arrangements for SDG follow-up and review, although there are exceptions. In some cases, the SAI is part of the high-level coordination mechanisms, working groups, or expert groups put in place to coordinate implementation or monitoring of SDGs. Already by 2021, several SAIs were in that position, including in Chile, Costa Rica, Maldives, the Philippines, and Samoa. The case of the SAI of Finland is also notable, as it is part of the 4-year cycle that was put in place by the Government in 2017 to review the implementation of the SDGs in the country.[53] In other cases, SAIs have increased their collaboration with specific institutions that are part of those institutional arrangements. For instance, Several SAIs from both developing and developed countries (Austria, Malta, Morocco, Norway, Oman, Pakistan, Poland, Russian Federation and Samoa) report new or intensified collaboration and partnerships with National Statistical Offices (NSOs), with a focus on SDG indicators and the production or exchange of SDG-related data (Table 1.10).

TABLE 1.10 | Examples of increased collaboration with the National Statistical Office (NSO)

The SAI was invited to attend the first meeting of the National Expert Group on Sustainable Development Indicators chaired by the NSO, in view of its work on SDGs. The aim of the Expert Group is to facilitate the coordination of activities relating to the Sustainable Development Indicators by the various stakeholders involved. Our SAI accepted to participate, collaborate and contribute as necessary, always within the context of our Office's independence and autonomy from the Executive.
We utilize statistics from the National Statistical Office on the Sustainable Development Goals (SDGs) in our audits. By leveraging the NSO's comprehensive reporting and data, we ensure that our audits are thorough and aligned with the latest insights and trends. This integration of the NSO's data allows us to provide more accurate and relevant assessments, ultimately contributing to our commitment to sustainability and informed decision-making.
Building partnerships to exchange information with the NSO and the Ministry of Economy
The High Commission for Planning (the body responsible for statistics) has become a partner of the SAI in carrying out audit missions linked to the SDGs
Collaboration with the NSO has facilitated access to independent statistics, enhancing the credibility and accuracy of SDG-related audits. These data-driven insights strengthen the monitoring and evaluation of SDG implementation.
The SAI cooperates with the NSO on SDG topics, both in conducting audits and at the expert level. The SAI is a member of the Expert Group on Information and Statistical Support for SDG Monitoring and takes an active part in both the preparation of the national list of SDGs and the monitoring of SDG indicators.
The SAI and the NSO concluded an agreement committing to jointly monitor progress in the implementation of sustainable development goals, identify problem areas, and identify good practices.

Source: Survey of INTOSAI members conducted for the report.

The direct or indirect involvement of SAIs in SDG follow-up and review does not necessarily extend to their active participation in voluntary national reviews (VNRs) produced by governments to present at the United Nations. This was noted in the World Public Sector Report 2021 and is confirmed by the results of the INTOSAI Global Survey (see figure 1.6) and the UNDESA survey, in which few SAIs (for example, Angola, Argentina) indicated that they have engaged in this process. The SAI of Samoa is an observer member of the national SDG task force and was involved in the public consultations and data validation of the country's second and third VNRs. Others SAIs such as Egypt, Finland and Guyana indicated possible involvement on this theme in the future. There are important exceptions. For instance, in 2021 the SAI of Indonesia (BPK) conducted a review of the Government's VNR, using the United Nations' voluntary guidelines for the VNR as the source of criteria for the review.[54] The publication of this review was presented in a press release by BPK as "a good synergy and collaboration" between BPK and the Government in improving the quality and credibility of the VNR process.[55]

In the other direction, VNR reports presented by Governments sometimes devote space to refer to the work of SAIs, in relation to both SDG audits and their contributions to the VNR itself. Starting in 2018, references to audits of SDG preparedness began to appear in VNR reports (Jamaica).

In 2019, more VNR reports referred to SAIs (Argentina, Burkina Faso, Chile, Costa Rica, Ghana, Indonesia, Jamaica, Kuwait, Saint Lucia, Sierra Leone, Tonga, Turkey). In 2023, the VNR reports of Belgium and Croatia included sections on the audit of SDG preparedness conducted by the SAI and the follow-up conducted by the Government.

Hence, although national contexts differ, in many countries, SAIs have become more integrated into the SDG follow-up and review systems.

1.7.2 Changes in the positioning of SAIs in national accountability systems

In general, the level of engagement of SAIs with other institutions that are part of the national accountability system varies. The latest Global Survey of INTOSAI captures the opinion of SAIs on their engagement with the Executive, the parliament, civil society organizations, academia, and citizens at the planning stage. On average, engagement at this state is more pronounced with parliaments, to which many SAIs report, and the Executive, whereas less intense engagement happens with civil society organizations, citizens and academia. For each of these institutions with the exceptions of parliaments, more than half of all SAIs indicate that they do not engage at all at the planning stage.

The Global survey also assesses the degree to which SAIs involve other actors in the follow-up of their audits. As expected, more SAIs regularly or sometimes engage with audited entities, the parliament, or the Executive. However, regular or occasional involvement of the media, citizens and civil society organizations is reported by over 30 percent of SAIs globally.[56]

FIGURE 1.11 | Engagement of SAIs with other institutional actors at the planning stage

Extent to which SAIs seek input or ideas from stakeholders during planning of the annual audit programme
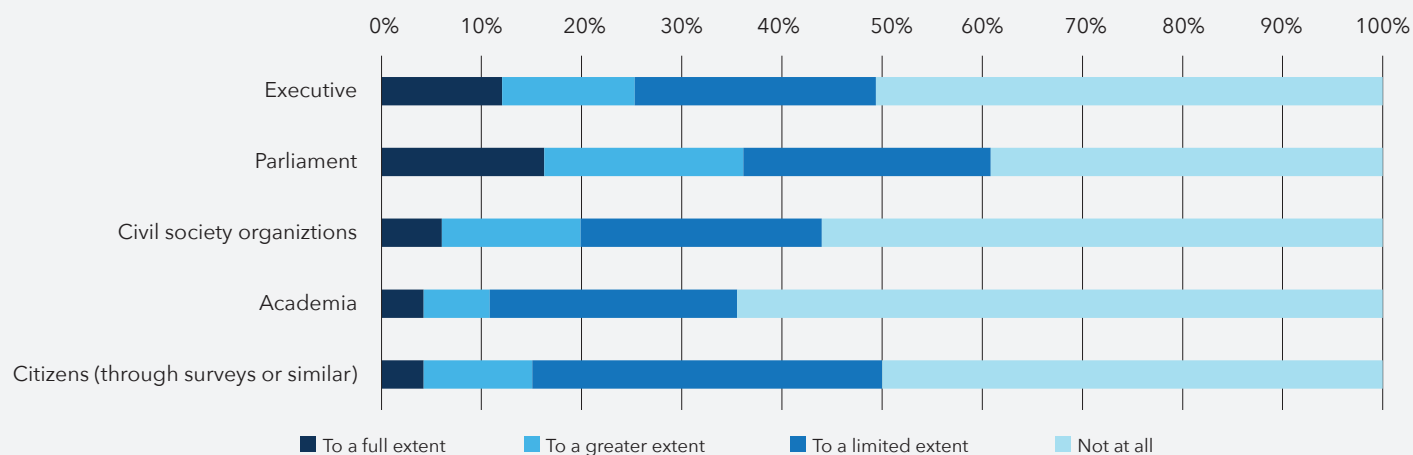
Source: INTOSAI Global Survey 2023.

FIGURE 1.12 | Engagement of SAIs with other institutional actors in their audit follow-up system

How frequently does your SAI involve stakeholders in its audit follow-up system?
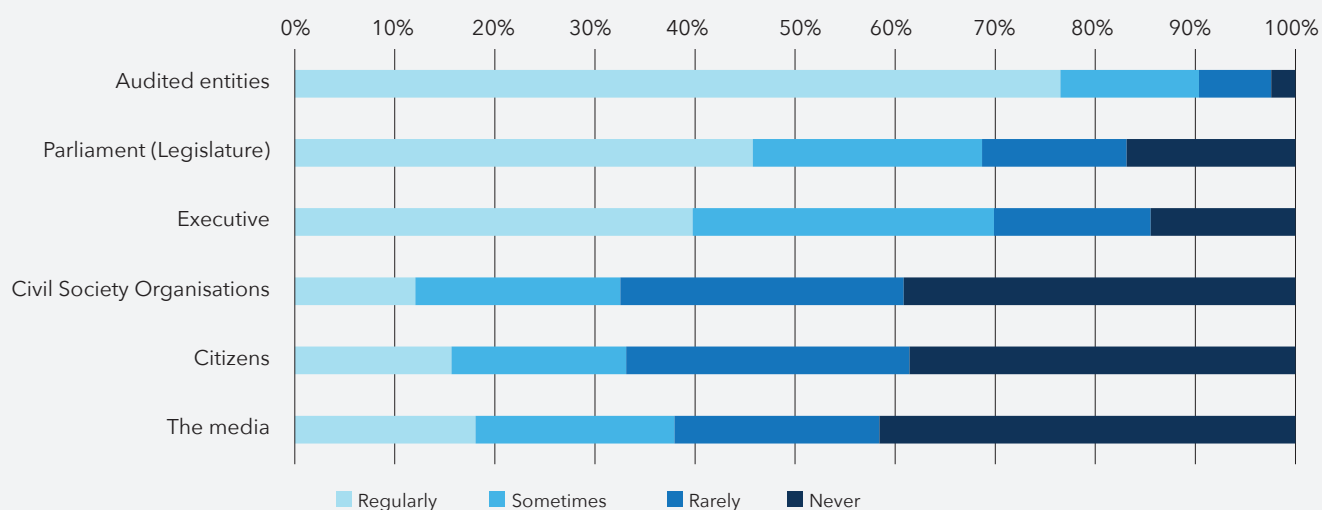
Source: INTOSAI Global Survey 2023.

In the UNDESA survey conducted for this report, SAIs were asked to assess whether and to what degree their relationships with other institutional actors had changed as a result of the SAI working on the SDGs. The answers to this question are highly idiosyncratic. As a whole, they do not point to substantial changes (see Figure 1.13). However, some SAIs provided concrete examples of how their work on SDGs had resulted in important changes in their interactions with specific actors.

A significant number of SAIs (Albania, Argentina, Austria, Canada, Ghana, Greece, Mongolia, Nepal, North Macedonia, Pakistan, Pakistan, Rwanda, Zimbabwe),

noted changes in their relationships with parliaments. Such changes include the provision of information to parliament or various committees and bodies thereof on a regular basis. Several SAIs noted increased interest from the parliament in their audits and other work, including on sustainable development in general and monitoring, measuring, and reporting on progress towards the SDG targets. SAI Argentina reported establishing a link with the Budget Office of Congress, to which it has sent its reports related to SDGs.

Many SAIs provided examples of changes in their relationship with government entities (see Box 1.7).

FIGURE 1.13 | Perceptions of SAIs on changes in their relationships with other institutional actors due to the SAI's work on SDGs since 2016
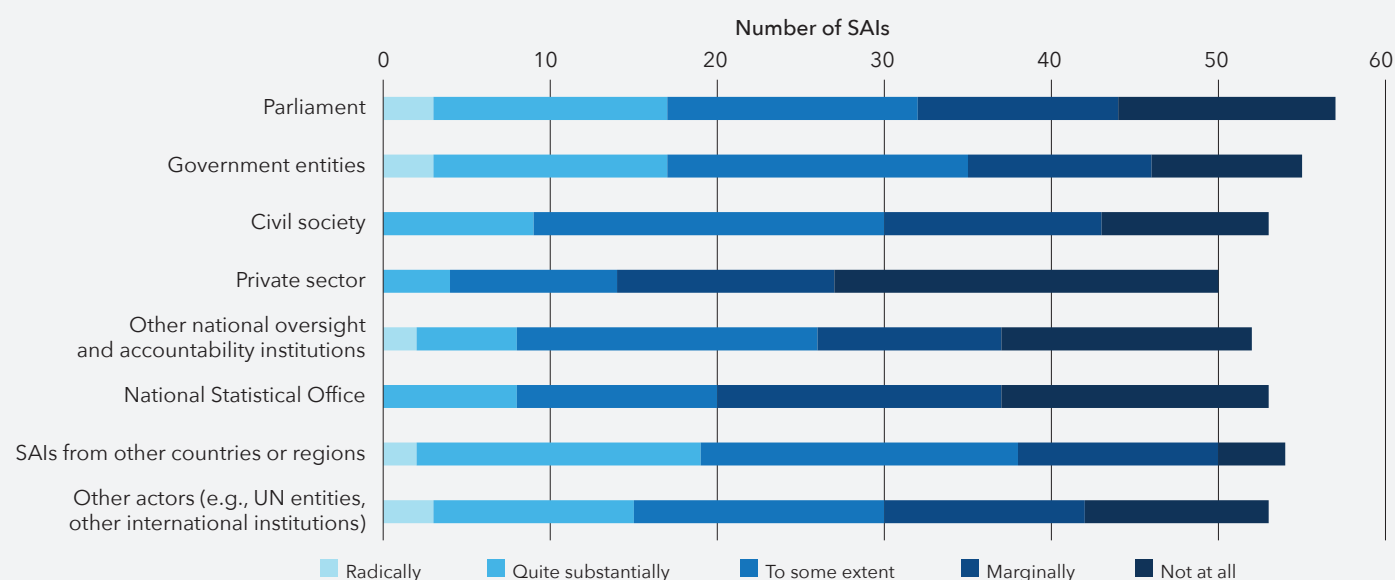
Source: author's elaboration based on the responses to the UNDESA survey. Between 50 and 57 SAIs replied to this question, depending on the institutional actors considered.

BOX 1.7 | In some countries, the work of the SAI on SDGs has changed its relationship with Government entities

The SAI of Costa Rica noted enhanced participation of the audited entities during the audit process, in relation to the analysis of the problems detected and their possible solutions.

The SAI of Brazil reported that in different sectors, there had been closer engagement with public policy managers, who have adopted a more open approach, as well as greater collaboration with civil society and the private sector.

The SAI of Guatemala reported that, as a result of the execution of the performance audit on SDG implementation with a focus SDG 5, an interinstitutional cooperation agreement was signed with the General Secretariat for Planning (SEGEPLAN), aiming to join efforts to obtain significant results in the fulfillment of the National Development Priorities.

The SAIs of Morocco and Nepal mentioned engaging with the National Planning Commission.

The SAI of North Macedonia noted that a practice of considering and discussing the SAI's audit reports had been established at the General Secretariat of the Government and its commissions, based on which action plans are prepared by the audited entities with specific measures and activities for following the SAI's recommendations. The SAI has also concluded cooperation agreements with several national institutions and bodies to ensure a comprehensive overview of the initiatives related to the SDGs.

The SAI of Samoa mentioned close relationships with the ministries that are the most involved in SDG implementation and data collection.

The SAI of Pakistan noted that engagement with government entities has become substantial, with the SAI working closely with executing and supervising agencies to align their activities with SDG objectives.

In Portugal, the SAI has been invited to participate as observers in meetings of the Interministerial Committee on Foreign Policy, which has allowed it to gather information relevant to its actions.

Source: Replies from SAIs to the UN DESA Survey conducted for the report.

Changes in relationships with civil society are highlighted by fewer SAIs. Several SAIs mentioned becoming more open to exchanges with civil society in the conduct of their work in general (for instance, Brazil, Malta, North Macedonia, Morocco, Pakistan and Peru). The SAI of North Macedonia has established proactive relations with civil society organizations, enabling their involvement in proposing topics for audits in the SAI's annual work program. The SAI of Peru links increased stakeholder engagement with what it calls "citizen monitoring". SAI Brazil gives the example of an audit following which both the private sector and civil society have reached out to the SAI, reinforcing the findings of the audit and the call to the government to enhance planning, focusing on both impact and increasing transparency and social participation. Other SAIs (Austria, Malta, Spain) specifically relate greater engagement with civil society to their work on SDGs and to the unique characteristics of the SDGs. The SAI of Austria notes that while cooperation with civil society is usually not part of the audit process, several consultations took place with representatives of NGOs and academia in the framework of the audits on the implementation of SDGs, and that this exchange was a very positive experience for the SAI. The SAI of Malta states that through their extensive engagement and wide reporting of stakeholder views, the audits of SDG implementation have fostered a culture of collaboration with civil society and NGOs, and notes that this represents a shift from limited or peripheral interaction with civil society during an audit to a more collaborative and inclusive approach that aims to ensure that the knowledge, insights and priorities of civil society are captured in audit reports. All SAIs that provided examples in this area emphasize the benefits of engaging with civil society for transparency and accountability. Such engagement also helps building public support for independent SAIs with adequate capacity.

A few SAIs (Argentina, Canada, Costa Rica, Norway) indicate that they have established closer relationships with other oversight bodies, including internal control bodies in Government and external audit institutions operating at lower geographical levels. For example, the SAIs of France and Canada have published reports on climate change done in collaboration with their counterparts at the region and province level respectively (see Chapter 3). The SAI of Norway has established a closer collaboration with the Norwegian Association of Local Government Auditors to enhance the monitoring and implementation of the SDGs both locally and nationally.

TABLE 1.11 | Increased collaboration with other SAIs: examples from the UNDESA survey (cont.)

Belize	We did this audit as a coordinated audit with other SAIs from other countries. We shared experiences and our work; … the knowledge shared showed how we can apply the standards when conducting our audits.
Bosnia and Herzegovina	Our SDG preparedness report and SDG 5 related report were inputs for exchange of experience with other SAIs internationally.
Bulgaria	In terms of interaction with SAIs of other countries, the monitoring, analysis and evaluation of the implementation of the SDGs provide another area for "benchmarking" in the assessment of the implementation of the national policies.
Canada	SAI Canada has increased participation in international initiatives with international audit organizations such as WGEA and IDI. This includes work on a collaborative audit, providing training and knowledge sharing on auditing the SDGs, and working with international colleagues to publish guidance and good practices on auditing the SDGs and environment. SAI Canada also presents on its work to various other organizations upon request.
Croatia	Increased number of conducted parallel audits related to the SDGs
Israel	SAI Israel has expanded its collaborations with various SAIs, primarily within the framework of EUROSAI, where it assumed the presidency in 2024. Other notable collaborations include those with the OECD. Knowledge-sharing on the theme of SDGs has become a central focus of SAI Israel's strategy.
Malta	SAI Malta is increasingly recognised in international fora for its significant contributions to work in this area. Staff from the SAI contributed to the development of the pilot version of ISAM as part of the IDI team that crafted this methodology in 2020/2021, were mentors in the IDI SDG 3d cooperative audit, and are also now part of the SAI SDG Auditor Initiative.
Morocco	International cooperation on this topic was strengthened following the publication of the report on the review of Morocco's readiness to implement the SDGs. The Court of Auditors is requested by other SAIs to lead training sessions on SDG auditing and share Moroccan experience in this area.
New Zealand	The New Zealand Office of the Controller and Auditor-General supported Pacific SAIs to apply the ClimateScanner to assess climate actions by their governments. This has helped to build our relationships with these SAIs and their capacity in climate-related work.
North Macedonia	Participating in cooperative/parallel audits with other SAIs from the EU and beyond is one of the priorities of the State Audit Office, to continuously strengthen professional audit skills and improve quality of audits.
Pakistan	Engagement with other SAIs has been limited but is evolving. SAI Pakistan has participated in international forums to share best practices and improve its auditing techniques, particularly for SDG integration.
Portugal	The Court has intensified its co-operation and collaboration with other SAIs in this area and has also encouraged its auditors to follow IDI's methodological guidelines, as well as to attend training courses through the INTOSAI University. The Court's participation in thematic audits in close co-ordination with other similar institutions has also made it possible to contribute to the improvement of methodologies in the field of public auditing, both in general terms and in more specific themes, particularly with regard to public policy audits and performance audits with a results and systems approach.
South Africa	We are extensively involved in sharing best practices on SDG-related audit themes with other SAIs, either in a mutual benchmarking scenario or in formal engagements with multilateral knowledge-sharing structures.

Source: Survey of INTOSAI members conducted for the report.

1.7.3 Changes in relationships among SAIs and with international organizations

At the international level, many SAIs perceive that working on SDGs has changed their relationships with other SAIs. As mentioned in previous sections, participation in joint, coordinated or parallel audits have allowed for the exchange of information, practices and experiences, and are frequently mentioned by SAIs. Other SAIs see SDG initiatives as a way to learn from more experienced SAIs. Still others note that the monitoring, analysis and evaluation of the implementation of the SDGs provide them with a way to "benchmark" their assessments of the implementation of national policies. Some SAIs note that knowledge sharing on the theme of SDGs has become a central focus of their strategy and that they are increasingly recognized for their contributions in this area, in some cases receiving requests to train other SAIs.

As noted in previous sections, several SAIs refer to changes in their relationships with international actors, including United Nations entities, the OECD and international financial institutions. However, interactions between SAIs and the UN system at the country level seems very limited, and there is no indication that UN country teams systematically consider SAIs' reports in their work.

1.8 Conclusion

SAIs play a key role in support of the 2030 Agenda and the SDGs. As established domestic accountability institutions, they contribute to improving government performance by informing national monitoring and evaluation systems with independent evaluations of the effectiveness of policies and programmes related to the SDGs. They can provide information that would not be otherwise available to the SDG follow-up and review system. In addition, through producing information about government performance and framing it in ways that are easily comprehensible and actionable, they can enable increased engagement of the public in the monitoring of SDG implementation and ultimately reinforce government accountability.

Many SAIs produce information that is directly relevant to SDG follow-up and review, even though they may not frame their work in this language. At the national level, SAIs have done this by assessing the level of preparedness of governments to implement the SDGS; assessing the performance of national action on key sustainable development policies and programmes linked with the SDGs; and, increasingly, assessing government's performance on national SDG targets. In some cases, SAIs have established close collaborations and partnerships with National Statistical Offices and with government entities in charge of coordinating SDG implementation. This is the case even though many SAIs are not working on SDG audits as a separate type of audit work, and only few actively participate in VNR processes. Beyond national borders, SAIs have increasingly provided original

insights at the regional level (in particular through coordinated audits), and at the international level by conducting global initiatives that allow for consolidated pictures of developments occurring at the national level.

This type of work was, with a few exceptions, new for SAIs at the start of the 2030 Agenda. The rapid development of SAI expertise on SDGs and more generally on national development targets was made possible through a sustained commitment of INTOSAI and its bodies to the 2030 Agenda, expressed at the strategic level and made operational through capacity-building initiatives, all supported by intensive knowledge exchange opportunities.

Working on auditing the SDGs has had a number of benefits for SAIs, including an increased recognition of the importance of whole-of-government perspectives and approaches (as opposed to focusing on individual entities or programmes); the development or diffusion of new methodologies and tools; and increased cooperation with other SAIs and SAI groupings; all of which have contributed to building internal capacity in SAIs.

In some cases, the work of SAIs on SDGs has also resulted in significant changes in the way SAIs interact with other institutions of national accountability ecosystems, with benefits including increased recognition of SAIs and closer collaboration with parliaments and government entities. More broadly, in many cases the SDGs, by providing a common language to look at sustainable development issues, have served as a platform for dialogue between SAIs and other institutional actors.

Working on SDGs has also created challenges for SAIs, both internal and external. They include the complexity of sustainable development issues and how this complexity can be made manageable for the purpose of audits; lack of adequate information on SDGs; and issues related to the governance of the SDGs, which in many cases are also the object of findings and recommendations in audits undertaken by SAIs.

The engagement of SAIs in SDG-related work has benefited SDG follow-up and review in many ways and at different levels. It seems likely that the insights that SAIs have been producing in increasing volume about the challenges and opportunities associated with SDG implementation could inform national and international action even more. The following chapters provide examples of how this can be done.

Evolutions in the practices and positioning of SAIs triggered by their work on SDGs are likely to continue, and the novel type of work undertaken by many of them since 2016 may keep expanding in coming years. Many of the methods, tools and capacities that have been developed to audit the SDGs will remain fully relevant in the context of a post-2030 sustainable development agenda as well as in national contexts, where evaluating the performance of governments in pursuing national sustainable development objectives will continue to be a priority.

Endnotes

1 Aránzazu Guillán Montero and David le Blanc, 2019, The Role of External Audits in Enhancing Transparency and Accountability for the Sustainable Development Goals, DESA Working Paper 157, UN Department of Economic and Social Affairs.

2 The INTOSAI Global Survey is conducted every three years by the INTOSAI Development Initiative (IDI). It is administered to all SAIs, and covers all the dimensions of their work. Highlights from the last Survey are presented in the Global SAI Stocktaking Report 2023, Oslo.

3 In most countries, the mandate of Supreme Audit Institutions (SAIs) is established in the constitution and further detailed in national legislation. The constitution is the primary source for establishing the SAI and granting its powers. National legislation elaborates on the constitutional mandate, defining the SAI's powers, functions, and independence more precisely.

4 SAIs undertake three main types of audits. *Financial audits* focus on determining whether an entity's financial information is presented in accordance with the applicable financial reporting and regulatory framework. *Compliance audits* focus on whether a particular subject matter is in compliance with authorities identified as criteria. These authorities may include rules, laws and regulations, budgetary resolutions, policy, established codes, agreed terms or the general principles governing sound public sector financial management and the conduct of public officials. *Performance audits* focus on whether interventions, programmes and institutions are performing in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement. See INTOSAI, 2019, ISSAI 100 – Fundamental principles of public sector auditing, https://www.intosaifipp.org/wp-content/uploads/2022/06/ISSAI-100_-final-edits.pdf.

5 Source: INTOSAI Global Survey 2023, question 19. Over 166 responding SAIs, respectively 1, 7 and 4 SAIs reported not having the mandate to conduct financial audits, compliance audits, and performance audits.

6 UNDESA and INTOSAI, 2024, Report of the 26th UN/INTOSAI Symposium, Vienna and New York. Available at: https://www.intosai.org/fileadmin/downloads/news_centre/events/un_int_symposia/reports_un_int_symp/en/EN_26_Symp_2024_Report.pdf.

7 On the other hand, there does not seem to be a clear correlation between the Gross Domestic Product (GDP) per capita of a country and the size of its SAI. For instance, the SAIs of Ireland and Switzerland, two countries with very high GDP per capita, are of a similar size to those of Mauritius, Guyana and Azerbaijan, and smaller than those of Zimbabwe and Rwanda, whose GDP per capita are much lower. This likely reflects the very disparate mandates of SAIs across countries.

8 Specifically, under a certain size in terms of number of staff, the SAI will not be able to undertake more than a few audits per year. This was mentioned, for instance, during the UN/INTOSAI Symposium 2024 in the context of a discussion on SAIs in SIDS and audits of climate change (see DPIDG and INTOSAI, 2024, footnote 3).

9 Respectively adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17–26 October 1977, and the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5–10 November 2007.

10 INTOSAI Development Initiative (IDI), 2024, Global SAI Stocktaking Report 2023, Oslo.

11 This proportion is not statistically different in SIDS and LDCs compared with the global average.

12 Among other things, this may include being presented with staff by executive agencies or having to use the hiring processes of executive agencies to select staff.

13 This section is based on Aránzazu Guillán Montero and David le Blanc, 2019, The Role of External Audits in Enhancing Transparency and Accountability for the Sustainable Development Goals, DESA Working Paper 157, UN Department of Economic and Social Affairs. See that reference for more details.

14 Tribunal de Contas da União (TCU) 2016, "Auditoria coordenada sobre indicadores educacionais: América Latina/OLACEFS", Brasilia.

15 UNEP 2010, Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors, Nairobi.

16 As an illustration of these political sensitivities, the 2030 Agenda does not use the words "accountability" or "monitoring and evaluation" when it refers to follow-up and review. However, the Agenda recognizes that one of the objectives of the follow-up and review framework is to promote "accountability to our citizens" (para. 73).

17 Such changes are documented in various UN documents. See, for example, Chapter 1 in United Nations, 2021, Institutions for the Sustainable Development Goals: A five-year stocktaking, World Public Sector Report 2021, Department of Economic and Social Affairs, New York; and the annual synthesis reports of voluntary national reviews published by UNDESA.

18 See Chapter 2 in United Nations, 2021, Institutions for the Sustainable Development Goals: A five-year stocktaking, World Public Sector Report 2021, Department of Economic and Social Affairs, New York.

19 INTOSAI has had special consultative status at ECOSOC since 1967 and actively participates in UN fora such as the Committee of Experts in Public Administration (CEPA).

20 These resolutions have been complemented by General Assembly resolution A/79/231, adopted in December 2024, which, in addition to restating language from prior resolutions, also highlights the contribution that SAIs can make in the area of climate change.

21 See the report of the Symposium at: https://www.intosai.org/fileadmin/downloads/news_centre/events/un_int_symposia/reports_un_int_symp/en/EN_23_Symp_Seminarbericht.pdf

22 See INTOSAI's strategic plan 2017-2022: https://www.eurosai.org/en/databases/products/Strategic-Plan-of-INTOSAI-20172022/

23 See Abu Dhabi declaration: https://www.intosai.org/fileadmin/downloads/about_us/Organs/Congresses/2016_Abu_Dhabi_Declaration/EN_AbuDhabiDeclaration.pdf

24 See INTOSAI's strategic plan for 2023-2028, available at: https://www.intosai.org/fileadmin/downloads/news/2022/08/310822_EN_2023-2028_INTOSAI_Strategic_Plan.pdf

25 In 2019 ISSAI 5130 was updated and renamed GUID 5202, available at: https://www.issai.org/pronouncements/guid-5202-sustainable-development-the-role-of-supreme-audit-institutions/

26 Available at https://www.intosai.org/system/sdg-atlas.html. The atlas provides access to more than 100 audit reports.

27 INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, Vienna, November.

28 https://www.intosaijournal.org/.

29 See Resolution 8/13 at https://www.unodc.org/corruption/en/cosp/conference/session8-resolutions.html. One fruit of this collaboration was a practical guide on enhancing cooperation between SAIs and anti-corruption bodies released in 2022, available at: https://www.unodc.org/documents/corruption/Publications/2022/Enhancing_collaboration_between_Supreme_Audit_Institutions_and_Anti-Corruption_Bodies_EN.pdf.

30 Other characteristics of SDG audits potentially make them different from the usual practice of SAIs. For an exposition on this, see David Le Blanc and Aránzazu Guillán Montero, 2020, Some considerations on audits of SDG implementation, DESA working paper 166, New York.

31 A synthesis report from these audits was published by IDI in 2019, under the title "Are Nations prepared for the implementation of the 2030 Agenda? Supreme Audit Institutions' insights and recommendations", Oslo.

32 The reports from those meetings are available at https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions.

33 The documents are available respectively at:https://idi.no/wp-content/uploads/resource_files/isam-2024-final-ecopy.pdf; https://idi.no/wp-content/uploads/resource_files/pc-audit-framework-final.pdf; https://idi.no/resource/2041-leave-no-one-behind-lnob-framework/

34 INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, p. 86.

35 For an overview of INTOSAI's structure, see INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, pp. 57-58.

36 Taking as a reference the latest versions of the strategic plans of the INTOSAI Regions, the visibility given to SDG work varies greatly. The strategic plan for 2022-2027 for SAIs of the Asia region (ASOSAI) contains the most references to SDGs, with "encouraging SAIs' efforts for the achievement of the SDGs" reflected as one of four cross-cutting priorities. The strategic plan of OLACEFS (SAIs of Latin America) for 2023-2028 refers to the SDGs 11 times, with specific focus on strengthening the role of SAIs in the area of the 2030 Agenda for Sustainable Development Goals. The strategic business plan 2023-2025 for the Caribbean region (CAROSAI) mentions SDG audits for climate change under one of its strategic priorities. The plan for Africa's English-speaking SAIs (AFROSAI-E) for 2025-2029 refers to SDGs under two of its five workstreams. The plan for the SAIs of francophone Africa (CREFIAF) for 2019-2023 mentioned SDGs as an emerging area where SAIs should build capacity. SDGs appear only once in an annex of the strategic plan of Pacific SAIs (PASAI) for 2024-2034. The strategic plan of EUROSAI for 2024-2030 does not mention the SDGs.

37 See https://olacefs.com/en/coordinated-audits. For other examples of SDG-related work done by the INTOSAI Regional Organizations, see INTOSAI, 2023, The contribution of supreme audit institutions to global sustainable development, pp. 91-116.

38 For a list and description of the working groups, see https://www.intosai.org/what-we-do/knowledge-sharing/working-groups.html.

39 The SAIs chairing those groups have often played a key leading role in this regard, by providing resources for work coordination and convening space, and through the impulsion they gave to the choice of work programmes for the Working Groups that gave high importance to SDG-related topics. Interestingly, in some cases this has happened even though these SAIs do not prioritize audits of the SDGs in their national context.

40 INTOSAI, 2019, Sustainable Development: The Role of Supreme Audit Institutions, GUID 5202. Also, in 2021 the SAI of Russia launched a Digital University for the INTOSAI community (U-INTOSAI). U-INTOSAI is an open online educational platform for all INTOSAI members to share experience and best practices. As of December 13, 2024, the platform contained 68 courses on the topic of SDGs, produced by various organizations.

41 Source: INTOSAI Global Survey 2023, question 149. There may be overlap among these categories, in the sense that support on SDGs may include support for SAIs to work on topics related to environment and climate, for instance disaster management.

42 https://wgea.org/media/auzf4emi/wgea-wp5_sustainabledevelopementgoals_2022.pdf

43 https://wgea.org/media/mkoj2l4k/nexus-literature-review-final-2023.pdf

44 IDI, 2023, INTOSAI Global Survey 2023, question 83.

45 Source: INTOSAI Global Survey 2023, question 153.

46 According to the Global Survey of INTOSAI in 2023, more than 95 percent of SAIs having participated in coordinated audits say that their participation was "very effective" or "somewhat effective" in enhancing the SAI's methodologies and staff skills. This proportion does not depend on which type of organization (peer SAI, INTOSAI Region, IDI, or international development partner) led the cooperative audit. Source: INTOSAI Global Survey, question 158.

47 See Guillán Montero and Le Blanc, 2019.

48 For example, SAIs with a collegiate structure may find it more difficult to build up the internal commitment necessary to advance SDG audits. Some SAIs could face internal resistance to incorporate SDG audits in their annual audit plans. SDG audits may be perceived by SAI leadership as "international distractions", which are not relevant in the SAI's national context. There are also trade-offs for SAIs with limited resources between investing in SDG audits and doing traditional audit work. Also, SAIs that mainly focus on compliance may lack the human capacity to conduct performance audits of SDG implementation.

49 This is a key objective for SAIs and INTOSAI, as reflected in the norm ISSAI 12, The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. See https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/.

50 See for example, UNDESA, 2021, World Public Sector Report 2021. See also VNR synthesis reports published every year by UNDESA.

51 Republic of Croatia, 2023, Voluntary national review report.

52 See World Public Sector Report 2021, Chapter 2, sections 2.3.2. and 2.4.1.

53 See World Public Sector Report 2021.

54 SAI Indonesia, 2021, Review report on the 2021 "Voluntary National Review (VNR) of the sustainable Development Goals" at the Ministry of National Planning/ National Development Planning Agency, Jakarta, May.

55 https://www.bpk.go.id/news/bpk-submits-review-report-on-indonesia-vnr-sdgs-2021-to-the-government

56 Depending on their mandates, some SAIs also involve the judiciary in their audit follow-up systems.

Auditing the preparedness of governments to implement the SDGs

2.1 Introduction

In September 2015, Member States adopted the 2030 Agenda for Sustainable Development. In 2016, countries started putting in place initial institutional arrangements to support its implementation, with many progressively aligning their national development plans with the Sustainable Development Goals (SDGs). Led by INTOSAI, between 2016 and 2019 the Supreme Audit Institutions (SAI) community undertook major efforts to conduct audits of the preparedness of governments to implement the SDGs, with the aim to provide independent external oversight and offer governments constructive recommendations at an early stage. According to the IDI Global SAI Stocktaking Report 2023, 49 percent of the 166 SAIs surveyed had undertaken performance audits of the preparedness of their national governments to implement the SDGs.[1]

While since 2019 the focus of SAIs has largely shifted from SDG preparedness audits to audits of SDG implementation[2], the impact of the former has been important for at least three reasons: (1) SDG preparedness audits provided Governments with independent information and recommendations that helped them adjust institutional arrangements to implement the SDGs; (2) SDG preparedness audits increased the visibility of some SAIs and helped position them in the 2030 Agenda accountability landscape at the national and sometimes at the global level; and (3) SDG preparedness audits provided a critical stepping stone for SAIs in terms of adapting their methodologies and tools, which were later applied to audits of SDG implementation. In addition, the collective effort by SAIs to conduct SDG preparedness audits stands out as a purposeful international initiative that created impetus for a new approach to auditing in SAIs from all regions, offering inspiration for other types of institutions involved in SDG follow-up and review.

This chapter aims to present this first global initiative of the SAI community in relation to auditing the SDGs. It starts with a brief historical overview of SDG preparedness audits. This is followed by details on how the SAI community approached this new type of audit and the challenges involved in planning and conducting them. The chapter then illustrates common findings and recommendations that emerged from SDG preparedness audits. It also analyzes the long-lasting effects of these audits on SAIs in terms of changes to their audit methodologies, competencies and skills, as well as the need for them to

focus on cross-cutting processes, while also highlighting the external impacts of preparedness audits. Finally, the chapter underlines the seminal nature of this work for later efforts undertaken by the SAI community to audit SDG implementation.

This chapter uses three main sources of data. The first source is a report published in 2019 by the INTOSAI Development Initiative (IDI), which benefitted from the contributions of 73 SAIs and one sub-national audit office.[3] The second is the analysis of 62 SDG preparedness audit reports published by SAIs, comprising most of the publicly available SDG preparedness reports as of 2025. The third source is the result of a survey sent by UNDESA to INTOSAI members in 2024 in preparation for this report (referred to as "UNDESA survey" below). Additionally, the chapter uses material collected from interviews conducted by UNDESA with SAI resource persons as well as other background materials and reports. The reader is referred to Annex 1of the report for details on the methodology.

2.2 A brief history of SDG preparedness audits

As mentioned in chapter 1, the International Organization of Supreme Audit Institutions (INTOSAI) was an early supporter of the 2030 Agenda, including the SDGs as cross-cutting priority in its Strategic Plan 2017- 2022. It called upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each country's specific sustainable development efforts and the individual SAI mandates. This comprised assessing national readiness to implement the SDGs.[4]

In 2016, the INTOSAI Development Initiative (IDI), in cooperation with the INTOSAI Knowledge Sharing Committee (KSC), the United Nations Department of Economic and Social Affairs and other partners, launched the 'Auditing SDGs' initiative to build the capacity of SAIs and enable them to conduct performance audits of the government preparedness for implementing the 2030 Agenda. In total, 73 SAIs and one sub-national audit office from different regions were supported in conducting SDG preparedness audits between 2016 and 2019. All these audits were conducted as performance audits.

In parallel to the IDI initiative, some SAIs undertook individual efforts to audit SDGs (e.g., Austria, Canada and the Netherlands) (see Box 2.1).

BOX 2.1 | The audit of SDG preparedness in Canada

In 2018, the Office of the Auditor General of Canada issued one of the first SDG preparedness audit reports. The auditors concluded that, although the Government of Canada made a clear commitment to implement the 2030 Agenda and had taken some action at the departmental level, it was not adequately prepared to implement it. Main reasons identified by the auditors were a missing governance structure, limited national consultation and engagement on the SDGs, and the lack of an implementation plan with a system to measure, monitor, and report on progress nationally.[5] The audit findings and recommendations were presented at an INTOSAI side event on the margins of the United Nations High-level Political Forum on Sustainable Development (HLPF) in 2018, which was attended by other SAIs that were in the process of conducting SDG preparedness audits themselves.

Source: SAI Canada

In 2016, a five-year cooperation programme on SDG preparedness entitled "Sharaka", meaning partnership in Arabic, was launched between the SAIs of the Netherlands and six Middle East and North Africa (MENA) countries. It led to the SAIs conducting government preparedness reviews in accordance with a seven-step model. The programme also led to the development of a practical guide for auditing government preparedness, based on the experiences and reflections of the seven SAIs.

Under the IDI initiative, the Office of the Comptroller General of the Republic of Chile also led the Ibero-American Audit on Sustainable Development Goal 5 (gender equality) in 2018, involving 17 SAIs from Latin America and the Caribbean, 1 subnational audit institution and 1 SAI from Europe.[6] The audit assessed the preparedness of participating governments in implementing Goal 5.

In addition, coordinated audits of government preparedness involving a number of countries from different regions took place. While some examined the preparedness of governments to implement all SDGs, others focused on specific SDGs (See Box 2.2).

BOX 2.2 | Selected coordinated SDG preparedness audits from around the world

In 2017, the Federal Court of Accounts (TCU) of Brazil led a coordinated audit involving 10 Latin American SAIs[7] and the audit institution of the province of Buenos Aires, supported by the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). Apart from evaluating the preparedness of Latin American governments to implement the SDGs, the audit also meant to assess the preparedness for the implementation of Target 2.4, which aims to, by 2030, ensure sustainable food production systems and implement resilient agricultural practices.

The same year, 13 SAIs[8] participated in the 6th PASAI-IDI Cooperative Performance Audit focusing on reviewing national preparedness for implementing the SDGs in the Pacific region.

In 2022, 7 Supreme Audit Institutions of Mercosur and Associated Countries (EFSUR)[9] and the Office of the Comptroller of Bogotá conducted a coordinated audit to assess the effectiveness of governments in preparing for the implementation of SDG 1 (no poverty), with an emphasis on target 1.2 (1.2.2 multidimensional poverty) and target 1.4 (1.4.1 basic services), from a gender perspective.

2.3 How SAIs conducted SDG preparedness audits

2.3.1   A new approach to auditing

Under the IDI initiative, SDG preparedness audits were conducted as performance audits. They were based on the flexible common reporting guidelines of the Voluntary National Reviews (VNRs) and adhered to the International Standards of Supreme Audit Institutions (ISSAIs) for performance audits.

SAIs conducted SDG preparedness audits to determine whether the necessary institutional arrangements, the mobilization of resources, and monitoring and evaluation frameworks were in place for countries to be able to implement the 2030 Agenda. This forward-looking approach represented a departure from traditional audits, which focus on actual implementation.[10] Other new aspects included:

- **the need to take into account the interconnected nature of the SDGs:** Given that the SDGs are interlinked, SDG preparedness audits needed to look at the interconnections between the different Goals and targets, taking into account their synergies and trade-offs. At the same time, SDG targets often fell under the responsibilities of different ministries and entities and levels of government, therefore, conducting SDG preparedness audits entailed considering the interconnections between different actors, institutional arrangements, programmes and initiatives, versus reviewing individual programmes, projects and entities.[11]

- **the need to audit inclusiveness:** SAIs needed to expand their traditional audit scope to inquire whether governments were prepared to act on their commitment to ensure inclusiveness in line with the principle of leaving no one behind. Among other factors, SAIs needed to consider whether strategies and policies were in place to include people at risk of being left behind, and whether data disaggregation and collection mechanisms were available to monitor inclusiveness.[12]

- **the need for wider stakeholder engagement in the audit process:** SAIs had to go beyond their traditional mechanisms for collecting evidence and had to consult with a wider set of stakeholders, including civil society and beneficiaries, throughout the audit process.[13]

In essence, SAIs needed to transition from an entity-based approach to a whole-of-government approach in performance auditing, with SDG preparedness audits being "boundary-spanning" and assessing the performance of all levels of government, while also examining policy coherence and potential risks. Such whole-of-government approach recognized the cross-cutting nature of the 2030 Agenda and related national sustainable development efforts and aimed to shift the focus of government performance toward the results that governments sought to achieve rather than the operations of any single programme or agency.

The extensive scope of the 2030 Agenda and the fact that the whole-of-government concept was new to many SAIs represented methodological and institutional challenges for many of them (see section 2.4 for more details). At the same time, while the SDGs were new to some SAIs, the issues they encompassed were not, as many SAIs had already accumulated experience in conducting performance audits of SDG-related areas, such as education and health (see chapter 1).

SAIs received a range of resources and support—both technical and institutional—to conduct SDG preparedness audits, particularly under IDI's "Auditing SDG" initiative. They were offered professional education through its eLearning platform and comprehensive audit support throughout the planning, conducting, and reporting phases, including expert and peer review of audit plans. The focus was on awareness raising, advocacy for the role of SAIs in auditing the SDGs, stakeholder engagement, and quality assurance. Participating SAIs reported that they highly valued the support provided by mentors and experts during the eLearning course and then during different phases of audit.[14] Some SAIs also benefited from peer exchanges and communities of practice and participated in regional cooperative audits which allowed them to share tools, compare results across countries and align with international audit practices.

2.3.2   Guidelines and standardized approaches

Some SAIs developed guidelines or used existing reference handbooks and methodologies to ensure a standardized approach when conducting SDG preparedness audits.[15] The Netherlands Court of Audit, for instance, in collaboration with other SAIs and organizations, developed a seven-step model specifically designed for rapidly reviewing a government's preparedness for the SDGs.[16]

In 2017, the INTOSAI Development Initiative (IDI) and the United Nations Department of Economic and Social Affairs elaborated a "Guidance for Supreme Audit Institutions on Auditing Preparedness for Implementation of Sustainable Development Goals". The Guidance aimed to provide advice to SAIs and to ensure a uniform approach.[17] In line with a traditional performance audit, it suggested key planning steps to be undertaken by SAIs when conducting SDG preparedness audits albeit emphasizing different aspects and tools and the whole-of-government approach (see Figure 2.1).

FIGURE 2.1 | Main planning steps to conduct preparedness audits

PLANNING					
Define timeline	**Understanding Agenda 2030**	**Determine audit scope**	**Develop audit design matrix**	**Develop tools for data collection and analysis**	**Complete audit plan**

• Activity
• Responsible
• Deadline
	• Desk review
	• Interviews
	• Focus groups
	• Stakeholder analysis
	• RACI analysis
		• Entire 2030 Agenda	• Audit objectives
			• Questions (whole-of-government)
			  - Sub questions (Local context)
			  - Criteria
			  - Data collection and data analysis methods
			  - Limitations
			  - Expected findings
				• Document analysis
				• Content analysis of interview and focus groups
				• Analysis of roles and responsibilities to identify overlapping, fragmentation or duplication
					• Audit topic
					• Audit objectives
					• Audit design matrix
					• Audit team
					• Deadline
					• Costs

Communication: Main stakeholders, Panel of experts, considerations about the report					

Source: UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Auditing Preparedness for Implementation of SDGs – Guidance for Supreme Audit Institutions.

The audit scope of SDG preparedness audits was of a systemic nature and covered the entire 2030 Agenda, maintaining a whole-of-government approach and considering the principles of the 2030 Agenda and the interlinkages between the Goals. However, the Guidance gave the option to audit teams to decide if the audit would only cover the national level or also examine sub-national levels.

The following audit questions were defined in the Guidance, which had to be tailored by SAIs to their specific contexts:

• To what extent has the government adapted the 2030 Agenda into its national context?

• Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

• Has the government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?[18]

Although the Guidance's recommendation was to conduct the audit of SDG preparedness for the entire 2030 Agenda, SAIs also had the option to ask these questions in reference to specific SDGs or targets. Some SAIs chose this option (see Box 2.2).

2.3.3 Tools and methods

This holistic approach to auditing required the use of different tools to manage the complexity and high-volume data requirements of SDGs. Some tools were also useful to raise SDG awareness and for auditing whether stakeholder engagement, institutional coordination, policy coherence and risk management were taking place.

Data collection

The main data collection methods used by SAIs in the context of SDG preparedness audits are reflected in Table 2.1. These methods enabled SAIs to gain a better understanding of the 2030 Agenda and gain the data and information needed from a broad range of stakeholders.

TABLE 2.1 | Examples of data collection methods used by SAIs

Desk review	• Review of existing documents, reports, and data related to the SDGs being audited, such as studies, academic evaluations, internal reports from Ministries or agencies, norms and regulations, performance reports, previous audits, official databases, and expert opinions. • Research UN websites and other official websites to collect information on the SDGs. • Research government websites to identify the steering body and the government entities involved in implementing the 2030 Agenda. • Read VNR reports.
Interviews and focus groups	• Interviews with government officials involved with preparedness and implementation of the SDGs and other stakeholders, including representatives from the United Nations, civil society and academia, to gather information about the audit topic. • Focus groups with stakeholders, among other goals, to help define the audit objectives and questions. Both tools were valuable for gathering qualitative data and understanding experiences, beliefs, or opinions on the topic or audit question.
Observations	Direct observations, including site and field visits, enabled auditors to verify data and provided real-time information about implementation processes or environmental conditions related to the SDGs.
Questionnaire and citizen surveys	These tools were effective for collecting structured data from a larger group of stakeholders, including government officials, the private sector, or citizens, to assess SDG preparedness.

Source: Interviews with SAIs for the WPSR 2025 and other background materials and reports.[19]

Mapping tools and methods

Different mapping tools and methods were used (some existing and others newly developed), which were crucial given the interconnected nature of the SDGs and the variety of government entities involved in their implementation and the need to communicate with and involve a broad range of stakeholders. Selected examples are included in table 2.2.

Data analysis

The IDI initiative encouraged SAIs to use multiple sources of data in accordance with the whole-of-government and multi-stakeholder approaches. Audits of SDG preparedness, therefore, involved gathering and analyzing data from numerous sources, such as from different branches of government and from civil society, the private sector and other partners. Data analysis aimed to evaluate the effectiveness of national frameworks, data collection systems, and government performance in relevant areas. Different types of analytical tools were used by SAIs to analyze data, summarize findings and make tailored recommendations to governments. Selected examples are listed in Table 2.3.

TABLE 2.2 | Examples of mapping tools and methods used by SAIs for SDG preparedness audits (cont.)

Mapping interlinkages between specific SDG targets (or related issues) and other SDG goals and targets	SAIs mapped the interlinkages between specific SDG targets (or related issues) and other SDG goals and targets, which highlighted both synergies and trade-offs between Goals, and gave them the information needed for designing the SDG preparedness audits.
Mapping entities, strategies, programmes and policies	SAIs mapped SDG-related government strategies, programmes and policies and the relations among the government entities responsible for or involved in those activities, which led to identifying fragmentation, overlaps, duplications and gaps and supported recommendations on policy coherence and integration. To support the mapping, SAIs often used RACI analysis, which consists of a matrix describing and clarifying the roles and responsibilities of different government entities. The Government Accountability Office (GAO), the SAI of the United States of America, developed an Analysis of Fragmentation, Overlap and Duplication (FOD) tool, which was later adapted by the SAI of Brazil for a coordinated audit conducted by countries from the Latin American and Caribbean region.[20] SAI Brazil subsequently developed a guidance on how to use this tool.
Associated stakeholder mapping	SAIS also identified the key stakeholders from government, civil society, academia and the private sector to understand their interests, roles and agendas and gain SDG-related information. This helped define which people should be interviewed, receive questionnaires or surveys, or participate in focus groups as well as people and groups which could later support the changes proposed by the audit. Following the identification of stakeholders, some SAIs also compiled prioritization matrixes, classifying the different stakeholders based on different criteria, such as their level of interest and influence. SAIs also examined whether the government had structures and processes in place to engage with different stakeholders in preparing for and implementing the 2030 Agenda and what the best ways to communicate with the different stakeholders were.

Source: Interviews for the WPSR 2025 and other background materials and reports.[21]

TABLE 2.3 | Selected analytical tools used by SAIs for SDG preparedness audits

Budget analysis	This analysis helped assess whether the government's budget planning, resource allocation, and public financial management systems were aligned with the SDGs. The goal was to determine if SDG targets were adequately funded; whether budgets reflected national SDG priorities, and if monitoring of SDG spending was possible and transparent.
Policy analysis	This type of analysis helped auditors assess whether a country's laws, development strategies, sectoral plans, and policy instruments were adequately aligned with the 2030 Agenda. It allowed auditors to verify whether policies reflected SDG principles, such as leaving no one behind; whether they were cross-sectoral and integrated; and whether they provided clear mandates and coordination mechanisms. By analyzing policies, auditors could determine the level of government commitment, coherence, and readiness to implement the SDGs.
Gap analysis	This methodology was used to assess the extent to which a government was ready to implement the SDGs by comparing current frameworks, systems, resources and capacities with what was required for effective SDG implementation. This sometimes led to the identification of gaps in legislation, institutional responsibilities, capacities and resources.
Risk analysis	Risk assessment tools helped SAIs identify and evaluate potential risks that could hinder a government's ability to implement the SDGs. These tools were typically adapted from performance audit risk frameworks and aligned with the unique challenges of SDG integration, coordination, financing, and monitoring.
Data analysis	Data analysis techniques, like statistical analysis, data visualization, and trend analysis, were used to identify strengths, weaknesses, and areas needing improvement.
Root cause analysis	This method was used by auditors to identify the causes of existing gaps in a government's readiness to implement the SDGs. It helped auditors uncover underlying systemic or structural problems that might hinder the integration, implementation, or monitoring of the SDGs.

Source: Interviews for the WPSR 2025 and other background materials and reports.[22]

Use of new technologies

In 2016, when SDG preparedness audits were just beginning, SAIs were only starting to explore the use of new technologies. At that time, the emphasis was not yet on cutting-edge technologies, like artificial intelligence (AI), but rather on basic digital tools that supported data collection, analysis, and document management, such as excel-spreadsheets, online surveys and stakeholder engagement tools. Some SAIs also used technology for innovative outreach approaches. Indonesia's SAI, for example, disseminated its questionnaires via mobile phones to gather input from subnational governments more efficiently.[23]

2.4 Challenges and enabling factors for SAIs in conducting audits of SDG preparedness

Conducting SDG preparedness audits presented a wide range of challenges to SAIs, some of which were internal and related to their set-up, capacities and methodologies, while others were external. At the same time, a number of enabling internal and external factors were facilitating their work.[24] Table 2.4 presents an overview of the main constraints and enabling factors identified through the research done for this report.

TABLE 2.4 | Main challenges and enabling factors in conducting SDG preparedness audits

Challenges	Enabling factors
Internal • Lack of SDG awareness among SAI leadership and staff • Internal setup and coordination issues • Difficulties in applying the whole-of-government approach and translating the concept and scope into audit design • Lack of or weak audit criteria • Time and resource constraints • Uneven experience in performance auditing • Lack of competencies and skills • Difficulties in ensuring multi-stakeholder engagement	**Internal** • Commitment by SAI leadership and staff • Auditors' experience in conducting performance audits • Accumulated experience in auditing sectoral programmes in SDG and MDG areas • Setting up multi-disciplinary teams and strengthening internal communication lines
External • Government resistance and political sensitivities • Lack of SDG awareness among auditees • Lack of alignment between national plans and SDGs • Silos and duplication of work in government • Weak national monitoring and reporting systems • Lack of and quality of data	**External** • INTOSAI priorities • United Nations General Assembly resolutions, such as A/RES/66/209, A/RES/69/228 and A/RES/79/231 • Support from IDI, INTOSAI Regional Organizations and INTOSAI Committees, and individual SAIs • Cooperation from auditees and other stakeholders • Collaboration with other SAIs

Source: Interviews for the WPSR 2025 and other background materials and reports.[25]

2.4.1 Challenges

A significant barrier for many SAIs to effectively audit government preparedness was low SDG awareness among SAI leadership and auditors, mirroring the lack of awareness in public institutions and society. Among other issues, this hindered their ability to understand the need to break internal silos and conduct a more holistic audit according to the whole-of-government approach while engaging with a broader range of relevant stakeholders.

Most SAIs were using a whole-of-government approach for the first time and found its complexity as well as the

cross-cutting nature of the 2030 Agenda difficult to grasp, while struggling with the shift from auditing one single entity to auditing numerous entities and considering their interrelation.[26] Some SAIs had difficulties in translating this new whole-of-government concept and scope into audit design.[27] The lack of or weak audit criteria also created challenges for some auditors.

Many SAIs faced time and resource constraints, with some of them reporting having underestimated the resource-and time-intensive nature of the SDG preparedness audits.[28] While some lacked the financial resources and infrastructure to perform preparedness audits, others did not have the competencies required to analyze large amounts of data as well as complex governance and policy issues and to assess the integrated approaches required by the SDGs.[29] In addition, SAIs worldwide had uneven experience in performance auditing, resulting in some of them struggling to successfully conduct preparedness audits.

For some SAIs, especially smaller ones in developing countries, there were conflicting schedules with mandatory audits to be completed. Some SAIs aimed to address this by offering incentives, creating recognition systems and providing promotion opportunities. Paired with the limited flexibility of their work programs, time constraints prevented many SAIs from examining the readiness of the national processes and arrangements to support the implementation of the entire 2030 Agenda.

Also, SDG preparedness audits required wider stakeholder engagement throughout the audit cycle and a more collaborative interaction with government institutions. This was new to many SAIs, and some perceived it as overwhelming due to the sheer number of stakeholders in relation to any given issue, the existence of multiple perspectives and claims, and the different perceived legitimacy of various stakeholders. Some SAIs struggled with the identification of key stakeholders. Engaging non-State stakeholders as sources of evidence for the audit was also perceived as a challenge by some SAIs, especially in view of the need to preserve their independence.[30]

With regard to external challenges, some SAIs had difficulties securing cooperation and timely response from auditees. In some cases, the government did not understand the interest of SAIs in the SDGs and the reason why they should assess preparedness instead of actual implementation.[31] Some SAIs experienced resistance from government officials, who questioned whether the SAI might be unduly stepping into a policy-making role.[32]

A significant obstacle in auditing government preparedness was the lack of awareness and understanding among auditees of the SDGs and their relevance to their specific contexts. This sometimes hindered them from providing relevant information, participating effectively in the audit process, and implementing suggested improvements.

The lack of alignment between national plans and the SDGs was also a challenge, as it left some SAIs without a sound foundation and mandate to conduct the audits.[33]

In some countries, lack of institutional coordination in government and weak data collection, monitoring and reporting systems significantly delayed the SDG preparedness audits, mainly due to missing or fragmented information and data. Data and information silos within government made it difficult for SAIs to gain a comprehensive view of government operations, hampering their ability to assess overall preparedness effectively.[34] In some countries, consolidating data across jurisdictions was also a challenge (e.g., in India).[35] Even when data was available, lack of quality and credibility were persistent issues in many countries and sometimes caused delays in initiating or completing the audit.[36]

Many of these external and internal challenges were later addressed by SAIs in the context of conducting SDG implementation audits (see chapters 3, 4 and 5 for examples).

2.4.2 Enabling factors

In many countries, SAI leadership showed strong commitment to audit SDG preparedness, as evidenced by the large number of SAIs joining IDI's 'Auditing SDGs' initiative and taking part in cooperative SDG preparedness audits. This commitment later cascaded down to the auditor level.[37]

The experience of auditors in conducting performance audits and their exposure to related skills, methodologies, and frameworks provided a valuable foundation for many SAIs to conduct SDG preparedness audits. In addition, even if not yet familiar with the concept of SDGs, some auditors had gained relevant experience in auditing sectoral programmes in SDG areas (e.g. health, water and sanitation, education) and, in a few cases, auditing subjects related to MDG implementation. This meant that the knowledge of the underlying substantive issues was often present in SAIs.[38]

In order to be able to effectively conduct SDG preparedness audits, some SAIs broke down internal organizational silos and sectoral organization. Among other measures, they set up multi-disciplinary teams with diverse skill sets to address the interconnectedness of the SDGs and strengthened internal communication lines.[39]

From an external perspective, United Nations General Assembly resolutions[40] recognizing the important role

of SAIs and reinforcing their mandate on sustainable development issues provided an enabling framework for INTOSAI to impulse work on the SDGs. The fact that INTOSAI had called upon member SAIs to contribute to the implementation of the SDGs in its strategic plan for 2017-2022 was another important enabling factor.

Participation in IDI's "Auditing SDGs" initiative made a critical difference in building the capacities of SAIs to conduct SDG preparedness audits. SAIs participating in the IDI initiative had the opportunity to learn from other SAIs through partnerships and peer support. In addition, cooperative audits facilitated the sharing of knowledge, audit methodologies and tools, and lessons learned among SAIs, while strengthening their capacity to audit national preparedness. They fostered common audit approaches and enabled the aggregation of audit findings and recommendations at the regional level.

Cooperation from auditees and other stakeholders such as civil society and academia enabled some SAIs to successfully conduct preparedness audits, facilitating access to data and information and eventually allowing for an easier uptake of audit recommendations.[41]

2.5 Key findings and recommendations of SDG preparedness audits

The following section elaborates on commonly observed findings and recommendations found in SDG preparedness audits. The findings and recommendations appear broadly similar across developing and developed countries. The main categories of positive findings, challenges and recommendations featured in the sample of audit reports are almost identical. Figure 2.2 shows the 10 categories most frequently found in the audit reports. The remainder of this section illustrates positive findings, challenges and recommendations commonly found in the audit reports in relation to these broad themes.

FIGURE 2.2 | Main recommendations identified across audit reports by theme

National monitoring, review and reporting 264	Means of implementation and budgeting for SDGs 179	National planning and aligment with SDGs 133	Stakeholder engagement 113
	Roles and responsabilities, institutional coordination and policy coherence 171	Communication and raising SDG awarness 100	Establishment of steering bodies or other institutional mechanisms 60 / Establishment of laws, regulations, policies 28

Source: Number of observations is 1048 findings found in 62 audit reports.

2.5.1 National planning and alignment with SDGs

Most of the SDG preparedness audits found that the national government was committed to implementing the 2030 Agenda. Governments had started putting processes and institutional arrangements in place to adapt the SDGs to their national contexts by setting national priorities and targets and aligning their national development plans, strategies and programmes.[42] For example, Burkina Faso's SAI reported that the SDG targets had been integrated into the National Economic Development Plan (PNDES) and sectoral policies and strategies. In addition, several SAIs reported that countries had arrangements in place for specifically integrating the three dimensions of sustainable development. Mexico's SAI noted that the new Planning Act provided for the inclusion of the three dimensions, as well as the principles of equality, inclusion and non-discrimination. According to the reports, some countries had also undertaken efforts to include different stakeholders in the planning process. The SAI from Malaysia, for example, reported that the National SDGs Roadmap 2016–2020 had been developed considering the inputs received from States, government agencies, NGOs, CSOs and the private sector.

Some SAIs, however, reported that their countries did not refer to the SDGs at all and had no aligned plans or strategies in place, or only referred to a subset of the SDGs. Canada's SAI, for instance, noted the lack of a national implementation plan for the SDGs. According to the SDG preparedness audits, political will or commitment from leadership in entities responsible for implementing the 2030 Agenda was also lacking in some countries. In addition, even in countries with national SDG plans and strategies in place, reports found that limited attention had sometimes been given to policy synergies and tradeoffs and work continued in silos. Some SAIs also noted a lack of guidelines or resources to complete the process of aligning plans with the SDGs at the subnational level. In Georgia, the SDG preparedness audit found that municipalities did not have their own development plans causing the SDGs to not be integrated at the sub-national level.

Recommendations by SAIs included establishing in a timely manner medium-and long-term plans and strategies with concrete objectives to achieve the SDGs; aligning existing national development plans with the SDGs; establishing detailed roadmaps and clearly allocating roles and responsibilities. They also recommended the engagement of different State and non-State actors in the planning process. In addition, several audits recommended that subnational governments be empowered and provided with the necessary resources needed to develop local development plans in line with the SDGs.[43]

2.5.2 Establishment of laws, regulations and policies

Several SDG preparedness audits found that, to facilitate the incorporation of the SDGs into national development plans and strategies, numerous countries had updated and modernized their laws and policies or developed new ones. Indonesia's SAI, for instance, noted that Presidential Regulation No. 59/2017 had outlined the 17 SDGs and incorporated them into a national policy framework with 94 specific national targets to be achieved by 2030. These national targets served as guidance for various governmental bodies and institutions, including ministries, agencies, and local governments, in their efforts to plan, implement, monitor, and evaluate national and sub-national action plans designed to achieve the SDGs. Colombia's SAI reported that the government had taken steps toward gender equality and the empowerment of women and girls through regulatory development and public policies.

Audits also identified several challenges faced by governments when updating and modernizing laws and policies to effectively implement the 2030 Agenda. These included the need for a holistic, coherent and integrated approach to policymaking due to the complexity and interconnectedness of the SDGs. Additionally, challenges arose from the need to adapt policies to diverse local contexts, amplified by the lack of resources in some cases.

Common recommendations contained in the audits included implementing regulatory instruments and policies that addressed the different aspects of the SDGs and facilitated their achievement, while also taking into account cross-cutting issues, such as gender equality.

2.5.3 Establishment of steering bodies and other institutional mechanisms

According to the SDG preparedness audits, different institutional structures for SDG implementation had been put in place across countries, which often included inter-ministerial Committees or Commissions, a Head of State or Government office, or a designated ministry. These bodies were designed to break down silos, foster coordination, and oversee the implementation of the 2030 Agenda. Austria's SAI reported that a national steering body had been established to ensure coherent, nationwide implementation. Malaysia's SAI reported that the National SDGs Council, chaired by the Prime Minister of Malaysia, had been made responsible for establishing direction for SDGs implementation, setting the national agenda and milestones, and preparing the VNRs. The audit reports found that, while some countries had created new institutional mechanisms, others had adapted existing bodies, structures and frameworks by incorporating SDG-related mandates.

In some countries, SAIs found that the government had not established a steering body or another institutional mechanism to guide or monitor the implementation of the 2030 Agenda, while in other countries steering bodies or institutional mechanisms were not yet operational, among other issues due to the lack of clear terms of reference or composition issues.

SAIs recommended that governments establish dedicated steering bodies or other institutional mechanisms to lead the implementation of the 2030 Agenda and coordinate, manage and monitor SDG-related activities in a coherent manner. In this context, audits recommended that clear instructions should be given regarding terms of reference, meeting and reporting frequency and composition.[44]

2.5.4 Roles and responsibilities, institutional coordination and policy coherence

Several audits found that countries had clearly allocated roles and responsibilities to dedicated government entities with regard to the implementation of the 2030 Agenda. In Honduras, the audit found that plans to promote gender equality had clearly outlined the parties responsible for contributing to improving the situation of women and girls in the country. In Argentina, the report noted that the National Council for the Coordination of Social Policies, the key body responsible for implementing the 2030 Agenda, had defined responsibilities at different levels of government and had also entered into cooperation agreements with some provincial and municipal governments.

The SDG preparedness audits noted that a number of governments had undertaken efforts to improve the capabilities of the centre of government[45] to strategically manage cross-cutting efforts and engage and coordinate with different government entities, with the aim to ensure policy coherence (see sub-section 2.5.3). Most reports found that governments placed a greater emphasis on horizontal coordination. For example, Maldives' SAI noted that the SDG Division within the Ministry for National Planning and Infrastructure had been made responsible for coordinating all efforts related to SDGs including by grouping ministries and other government agencies into clusters (economic, social, infrastructure development, environment, and governance and partnership) and identifying and allocating responsibility to lead agencies/ministries at the goal level.

Only a few audits noted that governments had also made efforts toward improving vertical coordination. Poland's SAI reported that the Ministry had begun preparation of a multi-level system of cooperation between State institutions and regional and local governments to monitor and report on the implementation of the 2030 Agenda.

At the same time, many audits noted that the government was struggling with improving horizontal institutional coordination and ensuring a coordinated and coherent approach across different levels of government in the implementation of the 2030 Agenda. Some reports found that government entities continued to operate in silos, with different ministries and agencies focusing on their specific mandates without adequately considering the broader implications for the SDGs. In some countries, audits also noted that the roles and responsibilities in the implementation of the 2030 Agenda were not clearly defined or communicated to the responsible government entities and key stakeholders. This led to duplication of efforts or gaps in coverage, inefficient resource allocation and lack of accountability and policy coherence in some countries. In Spain, the audit found that two separate institutional structures working on SDG 5 had been established in the country – one responsible for the overall coordination of SDG implementation and another specifically for SDG5. Burkina Faso's SAI noted that two different bodies had been created for coordinating the monitoring of the implementation of the national development plan and the SDGs, with overlapping responsibilities.

In addition, reports found that, although subnational governments were critical for SDG implementation, they were not always part of integrated institutional arrangements as most governments placed less emphasis on the need for vertical integration or had difficulties ensuring it. SAI Indonesia noted that there is room for improvement in coordination between the central government and local governments to ensure vertical coherence and integration for SDG implementation.

Several audits recommended that governments enhance coordination and communication lines between government entities at all levels, while clearly defining their roles and responsibilities. Apart from establishing clear lines of accountability, this would also generate greater ownership and commitment for the successful implementation of the 2030 Agenda. In this context, some SAIs highlighted the need for national governments to empower and assign clear roles and responsibilities to sub-national and local governments, to ensure the alignment of national and sub-national SDG action plans and ensure their successful implementation. In addition, preparedness audits recommended that roles and responsibilities should be defined for non-State actors. Some SAIs also recommended that the national steering body should meet frequently with the heads of the various public sector agencies involved in the implementation of the 2030 Agenda to ensure a coordinated approach and policy coherence, while supporting entities which were unable to keep up.[46]

2.5.5 National monitoring, review and reporting systems[47]

SDG preparedness audits found that many governments had set up dedicated mechanisms, processes and strategies to monitor, review and report on SDG progress and had assigned responsibility to specific entities, such as Committees or Councils, a dedicated Ministry, the National Statistical Office, planning departments or other special units or working groups. Chile's SAI, for instance, found that the Technical Secretariat of the National Council, under the Ministry of Social Development, had been tasked with producing progress reports on the implementation of all SDGs. According to the audits, some countries had also created new monitoring bodies and processes. Jamaica's SAI, for example, reported that the government had established an institutional framework, which included the National 2030 Agenda Oversight Committee and the National SDG Core Group to provide oversight for monitoring the implementation of the SDGs. The Oversight Committee comprised different representatives from government ministries, departments and agencies, civil society, academia and the private sector.

The reports reflected the fact that countries were at different stages of identifying performance indicators and baselines and setting milestones for the implementation of the 2030 Agenda. The preparedness audits for Slovakia and the Philippines, for example, found that the respective government had aligned the SDG indicators with national indicators and were in the process of identifying gaps and baselines. According to Ecuador's SAI, the government used the Integrated Gender Index developed under the previously mentioned Ibero-American Audit on SDG 5, which made it possible to assess whether the government's efforts were aligned and coordinated to provide comprehensive responses for achieving gender equality and empower all women and girls.

Many audits also found that the government was working on putting in place mechanisms and processes to ensure the timely production, quality, availability and disaggregation of data necessary for monitoring and following up on the implementation of the 2030 Agenda. Ghana's SAI, for instance, reported several initiatives, including the development of a national data roadmap to assess current data production; a partnership with Statistics South Africa to develop a data quality assessment framework; the launch of an indicator tracking platform with open datasets; and the introduction of a data innovation programme to combine private sector with survey data to produce key metrics.[48] Other reports noted the establishment of regulatory instruments to enable data production and the strengthening of national statistical systems. In addition, some governments engaged with different stakeholders in the process of monitoring, review

and reporting on the SDGs. For example, Colombia's SAI noted the creation of inter-sectoral working groups aimed at developing national indicators to complement the global SDG indicators and enhance national SDG monitoring. Several audit reports noted that the government was planning to present, or had already presented, voluntary national reviews (VNRs) at the High-level Political Forum on Sustainable Development (HLPF).

On the other hand, preparedness audits in many countries identified significant challenges. Some SAIs noted that governments were behind in setting up monitoring mechanisms, processes and strategies; aligning national performance indicators with global SDG indicators; identifying baselines; and setting milestones for the implementation of the SDGs. SAIs also reported that data availability, accessibility and quality as well as the timely production of data were common challenges that hampered effective monitoring and follow-up of the 2030 Agenda. Even in countries where data collection and analysis mechanisms and processes had been established, limited data disaggregation was a major obstacle to assessing governments' commitment to inclusiveness. Some SAIs also highlighted resource constraints, noting insufficient financial and human resources to improve data collection, storage and availability. In some cases, outdated national statistical data further undermined efforts to track progress on SDG indicators.

In addition, audits from many countries highlighted challenges in achieving coherent monitoring and evaluation across different levels of government, sectors and entities, as well as in the consolidation and sharing of data between them. Jamaica's SAI noted that the legislative and policy frameworks did not mandate adherence to common statistical standards or required coordination and collaboration between the national statistics office and other entities, which was not conducive to ensuring data production, accessibility and quality for monitoring SDG progress. Micronesia's SAI reported poor data flows from State to national agencies, undermining effective SDG monitoring. Audit reports also found that some subnational governments lacked the necessary resources to prepare monitoring reports (e.g., in Cabo Verde). Audits also identified room for improvement in stakeholder engagement, especially the involvement of non-State actors, in the monitoring, review and reporting processes (e.g., in Georgia, Jordan and the Maldives).

Many SAIs recommended that countries establish or strengthen monitoring, review and reporting bodies, mechanisms, frameworks and processes at all levels, which often included empowering and building the capacity of responsible entities and National Statistical Offices to improve data collection and availability. In addition, they

recommended the alignment of national indicators with SDG indicators and the identification of baselines and concrete milestones. SAIs also recommended improving the generation of disaggregated data and enhancing information sharing between different data producers. In addition, audits emphasized the importance of identifying key stakeholders who could contribute to monitoring, review and reporting processes. SAIs encouraged governments to regularly report on progress and participate in the global VNR process. Some SAIs mentioned the need for enhancing the oversight role of Parliament.[49]

2.5.6 Means of implementation and budgeting for SDGs

At the time the SDG preparedness audits were conducted, most governments were in the process of identifying the necessary resources and capacities, among other steps, by integrating the SDGs into their national planning and budgeting processes. Austria's SAI, for example, reported that the government had integrated the SDGs into its federal budget outcome targets. The audits also found that some governments were using "budget tagging" to allocate funds to specific SDGs (e.g., Uruguay).

According to the audits, many governments had formulated dedicated strategies to mobilize resources and capacities for the achievement of the SDGs, while others had merely reformed or updated their existing tax systems and budgeting processes. Ghana's SAI noted that the government had introduced a revenue mobilization strategy and tax reform to secure internal resources based on the implementation needs. In Uganda, the audit found that the government had formulated a revenue mobilization strategy and formed a committee for regional integration resulting in jointly financed projects in the East African community.

Some SAIs reported that the government had established partnerships with international donors, multilateral development banks or other stakeholders to secure the resources and capacities needed for SDG implementation, while also undertaking risk assessments. Jamaica's SAI reported that public private partnerships (PPPs) had been a major source of funding for SDG-related priority projects, whereas diaspora bonds and venture capital funding were in exploratory stages. In Slovakia, the audit found that financial resources for overall coordination of the 2030 Agenda were secured within European Union project financing.

The audits showed that not all countries had aligned their budgets with the SDGs. In some countries, a disconnect between the national development plans, the SDGs and national budgeting processes occurred, with national budgets being based on budget proposals submitted by line agencies without consideration of the integrated approach

required by the SDGs. SAI Indonesia reported that public spending should be a focus area for increased collaboration.

SAIs found that substantial gaps existed in many countries regarding the identification and mobilization of financial and human resources needed for implementing the 2030 Agenda. In most cases, no needs assessments had been conducted. Many countries lacked a holistic, long-term approach or strategy for mobilizing and securing resources and often failed to engage different stakeholders, such as civil society and the private sector, in the process. While some progress had been made in identifying risks associated with mobilizing and securing resources, SAIs noted that much remained to be done in this area.

In addition, the reports found that most governments primarily focused their attention on financial resources and paid insufficient attention to the human resources needed for implementing the 2030 Agenda.[50] Many governments failed to address existing capacity constraints within line ministries. In the Solomon Islands, for instance, the audit noted significant capacity deficits in line agencies for budgeting, planning and project management. In addition, the reports showed that in some countries, even when entities were sufficiently staffed, they were missing the required competencies.

Many audits recommended conducting budgeting for the SDGs by identifying implementation costs and potential resource gaps and translating national development plans into budget allocations, noting that this would require collaboration among ministries of finance, planning, economy, and individual line ministries.

Apart from the recommendation to conduct comprehensive development finance needs assessments and gap analyses, many SAIs recommended that the government define long-term strategies for mobilizing resources for the implementation of the 2030 Agenda. In this context, apart from considering traditional financing sources, such as taxation, some audits recommended exploring new innovative financing mechanisms to increase funding. Several audits recommended increased collaboration and partnerships with civil society and the private sector, including through the establishment of public-private partnerships (PPPs). Some reports recommended that countries call upon donor partners for support in securing resources.

Regarding human resources, the most common recommendation across audits was to identify and urgently address the capacity and competency gaps in government entities responsible for implementing the 2030 Agenda, including by developing and implementing capacity-building plans. Many audits also recommended that these responsibilities be assigned to a single entity, which should conduct risk assessments and establish risk mitigation

strategies. These strategies should consider not only the risks associated with financial resources, but also the lack of human resource capacity and other risks affecting SDGs implementation.[51]

2.5.7 Stakeholder engagement

The majority of audits found that countries had some form of dialogue with and engagement of stakeholders in place, often coordinated through high-level SDG taskforces consisting of State and non-State actors. Related stakeholder engagement mechanisms and processes included national consultations, focus groups and multi-stakeholder advisory committees. According to the audits, some countries also made an effort to include stakeholders in the actual planning and monitoring processes. In the Solomon Islands, for instance, the audit found that the government had held multi-stakeholder consultations and established a multi-stakeholder committee for the development of the national development strategy. Some reports noted that the government was developing programmes to specifically involve the private sector in SDG implementation.

Despite existing efforts to raise SDG awareness, audits found that stakeholder engagement around the SDGs was challenging in many countries, among other challenges, due to resource constraints, limited understanding of the SDGs and communication barriers. Reports also noted a lack of involvement of different stakeholders in national consultation and planning mechanisms and processes, hampering ownership and commitment to implementing the SDGs. Some audits also found that the role of non-State actors in implementing and following up on the SDGs was not clearly defined, further hindering their engagement.

In line with the whole-of-government approach, one common recommendation found in audit reports was that countries needed to do more to reach out to non-State actors in order to actively involve them in planning, implementation and monitoring efforts. In this context, the engagement and involvement of vulnerable groups, civil society and the private sector were particularly recommended. Another recommendation was to develop partnerships with national and international stakeholders to support the formulation of national plans and securing the necessary resources.[52]

2.5.8 Communication and raising SDG awareness

On the positive side, many SDG preparedness audits found that governments had developed communication strategies to disseminate information and raise awareness about the SDGs, targeting public employees, parliamentarians, the general public and other non-State stakeholders. Related efforts included public awareness campaigns, sensibilization events, training, and educational programs

aimed at fostering a broader understanding of the SDGs. In Honduras, for example, the audit found that the entity responsible for national planning - the Government Coordination Secretariat - had involved regional development councils, universities, NGOs, the private sector, religious groups, and international organizations in the 2030 Agenda information dissemination processes.

The reports also noted that governments used different tools and methods, such as radio and TV shows, online portals and social media, to reach, educate, consult with and receive feedback from different stakeholders. Efforts were also made to make information accessible and easily understandable. Uganda's SAI, for instance, reported that the communication and advocacy working group responsible for SDG-related activities had translated the SDGs into ten local languages in the form of brochures and developed a communication framework to disseminate information.

However, in many countries SAIs found that a large portion of stakeholders remained unaware of the SDGs, due to ineffective communication strategies and inefficient information and communication channels. In some cases, even when awareness-raising efforts had been undertaken, they failed to target and reach all relevant stakeholders, such as subnational governments, vulnerable groups, rural communities, or the private sector, limiting broader engagement in SDG implementation.

SAIs recommended that governments develop an overarching communication and dissemination strategy aimed at reaching all relevant stakeholders to raise their awareness of the SDGs and keep them abreast of progress regarding the implementation of the 2030 Agenda. To make the information easily accessible and understandable, a variety of tools were recommended in the audits, such as infographics, simple, non-technical language, and cartoons.[53]

2.6 Impacts of SDG preparedness audits

The following section provides a snapshot of the impacts of SDG preparedness audits. It illustrates impacts of SDG preparedness audits at the national and global level and also covers their impacts on SAIs themselves.

It is worth noting that several SAIs highlighted the difficulty of assessing the actual impact of SDG preparedness audits, as governments might not make specific reference to audit recommendations while de facto adopting them. Many SAIs used existing internal systems to track the implementation of their recommendations by the audited entities.[54] Some SAIs conducted follow-up audits to check the status of the recommendations they had made in the preparedness audit.

2.6.1 External impacts of SDG preparedness audits

Preparedness audits provided governments with important insights on institutional arrangements, means of implementation and monitoring and evaluation systems for the SDGs, while highlighting challenges and gaps. Audit findings complemented information produced by government agencies and other stakeholders. As mentioned in chapter 1, it seems very likely that audits of SDG preparedness allowed governments in many countries to significantly improve their readiness and adjust policies and institutional arrangements in response to audit findings and recommendations more easily and quickly than would have been possible otherwise.[55] There is therefore no doubt that many audits had impacts within the SAI's jurisdictions, albeit to varying degrees.[56] By virtue of conducting SDG preparedness audits, some SAIs were also able to contribute to the review of progress on the 2030 Agenda at the national level. In addition, coordinated SDG preparedness audits provided a unique regional perspective and common approach, which would have been difficult to realize through other means.[57]

Take-up of SDG preparedness audit findings and recommendations by governments

Many governments adopted the SDG preparedness audit findings and recommendations to improve their processes, structures and programmes for the implementation of the 2030 Agenda. According to IDI, in 2019, a majority of SAIs participating in the 'Auditing SDGs' initiative (65 percent) reported that their governments had accepted the recommendations made, with a variety of actions being initiated in the follow-up to the audits.[58] The following sub-section covers the main impacts at the national level.

National planning and alignment with SDGs

SDG preparedness audits demonstrably influenced national planning and alignment with the SDGs, with many governments initiating action after receiving the recommendations made by SAIs. In Bosnia and Herzegovina, following the preparedness audit, the Council of Ministers adopted the "Framework for the Implementation of the Sustainable Development Goals" in 2021 which was then incorporated into the strategic documents of the institutions of the country.[59] In Brazil, the government established the Federal Development Strategy (EFD 2020-2031) in 2020, which seemed to be based on the recommendations contained in the SDG preparedness audit report. In Uganda, soon after the SDG preparedness audit, its results and recommendations were discussed with audited entities and the Roadmap for SDG implementation 2021-2025 was revised to include activities initially not thought of as important, especially with regard to leaving no one behind.[60]

Some governments initiated action or made adjustments to existing national development plans during the audit process itself. In Botswana, for instance, an SDG roadmap was launched in February 2018, coinciding with the SDG preparedness audit covering the period from September 2015 to March 2018. In Georgia, the national framework for implementing the SDGs was significantly improved following queries raised during the SDG preparedness audit by the State Audit Office.[61]

Establishment of laws, regulations and policies

In some cases, SDG preparedness audits led to the establishment of new laws, regulations and policies and the adoption of new legislative frameworks. In Costa Rica, several institutions took steps towards the approval of their respective gender policies after the SDG preparedness audit conducted in 2018. In the Solomon Islands, the government established relevant policies and set up institutional arrangements as a follow up to the SDG preparedness audit conducted in 2018.[62] In India, the preparedness audit recommendations contributed to the strengthening of the country's Direct Benefit Transfer (DBT) model, increasing accountability and allowing auditors to better track the flow of resources.[63]

Establishment of steering bodies and other institutional mechanisms

In response to the recommendations of the SDG preparedness audits, some governments established steering bodies or other institutional coordination mechanisms, such as national steering committees, inter-ministerial or multi-stakeholder committees and high-level commissions, to facilitate the implementation of the 2030 Agenda.[64] In Morocco, a steering and governance body for the implementation of the SDGs was created by decree under the supervision of the Head of government.[65] Other governments improved existing bodies or mechanisms by clarifying their mandates, responsibilities and reporting lines, increasing their engagement with stakeholders and building their capacities. In Spain, the government changed the composition of the High-Level Group, the highest coordinating body on SDGs in the country, following one of the recommendations included in the SDG preparedness audit conducted in 2021.[66]

Some preparedness audits also contributed to enhanced engagement of governments with non-State actors in the preparation for the implementation of the 2030 Agenda. In Brazil, for example, the government had not included subnational stakeholders in the draft bill creating the National Commission for SDGs. Upon questions from the SAI conducting the SDG preparedness audit, the bill was revised to include them.[67]

Allocation of roles and responsibilities, institutional coordination and policy coherence

Some countries used the SDG preparedness audits as a basis for clearly allocating roles and responsibilities with regard to implementing the 2030 Agenda. In Morocco, for instance, the role of the High Commission for Planning (HCP), the body responsible for statistics, was clarified and strengthened by mandating it to prepare national reports and organize national consultations.[68]

SDG preparedness audits also helped governments to identify institutional silos, duplications and bottlenecks, resulting in enhanced internal coordination and communication. This in turn fostered better collaboration and increased policy coherence both horizontally and vertically. For example, in Chile, the Ministry of Women and Gender Equality initiated actions to improve its internal coordination and communication procedures.[69]

National monitoring, review and reporting

Based on the SDG preparedness audits, some countries made changes to their national monitoring and review bodies, mechanisms and processes, while other countries established new ones. In Portugal, a new steering body responsible for monitoring and evaluating the implementation of the SDGs was established following the preparedness audit. [70]

The reports also enticed many countries to identify performance indicators and baselines and set milestones for the implementation of the 2030 Agenda. In Belgium, based on the preparedness audit, the government organized a public debate to identify the targets that were relevant for the SDGs, after which some indicators were eliminated and new ones identified. In Uganda, the number of indicators measured was increased following the preparedness audit.[71]

Means of implementation and budgeting for SDGs

In some countries, the SDG preparedness audits caused governments to assess the resources needed to implement the 2030 Agenda and/or align their budgets with the SDGs. In Morocco, for example, the government developed an action plan to accelerate the implementation of the SDGs, which included an assessment of the budget resources needed to achieve them.[72] In Ghana, a program-based budgeting approach was adopted to integrate the SDGs into the national budget.[73]

Increased SDG awareness among government entities and other stakeholders

The preparedness audits contributed to increasing the awareness of SDGs among State and non-State stakeholders. On the one hand, they helped governments understand their current state of readiness for SDG implementation, including by identifying gaps in policies, institutional arrangements, and resource mobilization. On the other hand, they informed the parliament and non-State actors about the SDGs and raised their awareness for the need for collective action to achieve them.[74] In addition, the preparedness audits contributed to raising the awareness of State and non-State actors about the role of SAIs in relation to the SDGs. In some cases, SAIs played a direct role in raising awareness about the SDGs in their national contexts, for instance, through workshops (e.g., in Algeria and Guatemala).[75]

Use of audit findings and recommendations by other stakeholders

In many countries, other stakeholders, such as legislatures, civil society and the general public, received the audits with great interest and used their findings and recommendations to hold the government accountable and inform their own activities in support of the implementation of the 2030 Agenda. Many parliaments, civil society and other actors, initiated actions based on the findings of the preparedness audits. In Brazil, for example, the findings and recommendations from the SDG preparedness audit contributed to the formulation of the UN country team draft action plan for supporting SDG implementation in the country.[76]

Informing the global 2030 Agenda follow-up and review process

Some SDG preparedness audit reports informed the 2030 Agenda follow-up and review process at the global level. In Belgium, Costa Rica, Saint Lucia, and the Philippines, the findings and recommendations of the preparedness audits were used as an input to the VNRs presented at the United Nations.[77] In Palestine, the recommendations of the preparedness audit were taken into consideration by the government to revise the VNR report presented in 2018.[78] In 2019, Indonesia's SAI reported that the VNR had been aligned with the conclusions and recommendations from the preparedness audit. Later, the government requested SAI Indonesia to evaluate the country's VNR process. [79]

2.6.2 Impacts of preparedness audits on SAIs

Conducting SDG preparedness audits positively impacted SAIs internally, allowing them to increase their familiarity with the SDGs and improve their competencies, methodologies, tools and internal processes. The INTOSAI Development Initiative (IDI) was also significantly impacted by its work on SDG preparedness audits, which led it to integrate sustainability into its strategic planning and expand its work on cross-cutting topics like gender.

The following section provides a snapshot of the impacts of the audits on SAIs and related lessons learned.

SDG awareness of auditors and whole-of-government approach

Conducting SDG preparedness audits led to the sensitization of auditors, enhancing their awareness and understanding of the SDGs. SAIs were able to gain familiarity with new concepts, such as the whole-of-government approach and the leaving no one behind principle (see chapters 1 and 4). While it was initially a challenge for many SAIs to fully understand and integrate these concepts in their work, it proved to be useful when conducting SDG implementation audits at a later stage. The INTOSAI Knowledge Sharing Committee (KSC) supported the impact of the preparedness audits by widely disseminating related information, facilitating the replication of national experiences at the international level.

SAI internal setup and competencies

Many SAIs realized the importance of breaking internal organizational silos and their traditional sectoral organization to foster interdisciplinary work. Efforts in this direction were backed by SAI leadership. Some SAIs set up multi-disciplinary teams, while others worked on strengthening internal communication lines. Some SAIs saw the SDG preparedness audits as an opportunity to strengthen performance auditing as a core audit discipline. Several SAIs worked on building the competencies required, including by sending auditors to specialized training courses in recognition of the need for cross-cutting competencies. In some SAIs, external experts were recruited for specific expertise areas, such as stakeholder engagement and data collection and analysis. In India, for example, the Comptroller and Auditor General entered into several Memoranda of Understanding with specialized institutions to enhance the auditing capabilities of SAI personnel through external expertise.[80] On the other hand, some SAIs from developing countries, such as SIDS, reported that it was harder to mobilize and secure external expertise. Engagement with other SAIs, including through cooperative audits, also facilitated the sharing of knowledge, audit methodologies, tools, and lessons learned and helped strengthen the capacity of many SAIs.[81]

Strategic planning, methodologies and tools

Several SAIs reported that planning and conducting the preparedness audits led to the incorporation of the SDGs into their strategic plans and internal regulations. Some also aligned their workplans to the timeline of the global review of the SDGs. Many SAIs used different new tools and technologies or adapted existing ones, for example to expand stakeholder engagement. Transfers of methodologies among audit teams within SAIs also took place. As a lesson learned, several SAIs noted that, in line with performance audits, preparedness audits required a long planning process. Some SAIs also noted that, just as they would do for traditional audits, it was important for them to follow up on audit findings and monitor remedial actions taken to address the audit recommendations.[82]

Increased engagement of stakeholders around SDG preparedness audits

The SDG preparedness audits saw many SAIS increase stakeholder engagement. Through conducting the audits, many SAIs learned to better communicate and engage with a broader range of stakeholders, including government entities, the parliament and non-State actors, throughout the entire audit process from the planning to the reporting phase. Some SAIs also actively engaged with National Statistical Offices in relation to SDG-related data. This led to stronger collaboration with different partners, providing a strong basis for future SDG implementation audits. [83] In the Netherlands, while the executive did not respond to findings and recommendations of the preparedness audit, the report contributed to strengthening the collaboration with the parliament and legislators on the SDGs.[84] Saint Lucia's SAI increased its engagement with parliament, which led to greater interest from the Public Accounts Committee in its audits. This was part of a collaborative effort with regional and international partners to improve public accountability and governance.[85]

One lesson learned reported by SAIs was that to effectively review SDG preparedness, they needed a better understanding of the roles and responsibilities of different stakeholders and go beyond traditional mechanisms for collecting evidence. This allowed them to learn not only from government agencies with experience in evaluating performance, but also to benefit from the expertise and information from non-State stakeholders. In this context, several SAIs noted the importance of preserving their independence. Others noted that SAIs should be careful not to duplicate the work of existing institutions, such as National Statistical Offices. Many SAIs saw stakeholder engagement as an opportunity to enhance the relevance and impact of their preparedness audits, guarantee stakeholder buy-in and ensure action and follow-up on findings and recommendations.[86]

Improved communication of audit results

Many SAIs developed communication plans and strategies outlining how the SDG preparedness audit findings and recommendations should be communicated and when. In order to reach as many relevant stakeholders as possible, different tools and methodologies were used to disseminate audit reports and recommendations (e.g., online platforms, social media), while an emphasis was also placed on

communicating audit content in an easily understandable manner, for example, through the use of infographics or non-technical language. Efforts were also made to publish the audit results in a timely and accessible manner. As a lesson learned, some SAIs noted that audit reports should be communicated to all critical stakeholders to increase the chance of the government acting upon findings and recommendations. They also highlighted the need to explore the use of online channels for publicizing audit results to a wider audience, including channels provided by national and international NGOs. Some SAIs noted that collaborating with the media could help build pressure on the government and the parliament to consider audit results and take remedial actions.[87]

Increased visibility of SAIs and positioning in national and global accountability frameworks for the SDGs

Conducting preparedness audits led to increased visibility for many SAIs and in some cases enabled them to position themselves in national accountability frameworks. Although not formally recognized in the global SDG accountability system, their proactive engagement since 2016 and the value-added of the SDG preparedness audits also helped some SAIs become more active partners of the government in the VNR process and gain recognition by other stakeholders. Several SAIs were invited to participate in government events held at the United Nations or added to official delegations (e.g., SAI Bhutan, SAI Finland), while others were able to contribute to the VNR process itself (e.g., SAI Brazil). [88] Cooperative preparedness audits also contributed to improving the public perception of SAIs and led to them being perceived as strong and credible actors at the national level.[89]

2.6.3 An example: The audit of SDG preparedness in Saint Lucia

As an illustrative example, Box 3 summarizes key challenges, enabling factors and impacts of the SDG preparedness audit conducted by the SAI of Saint Lucia in 2018.

BOX 2.3 | The audit of SDG preparedness in Saint Lucia

The SAI of Saint Lucia conducted an audit of SDG preparedness as part of the "Auditing SDGs" initiative of IDI. The SAI used interviews and review of source materials, as well as focus groups and field visits. Stakeholder mapping was an important part of the preliminary work for the audit. None of these tools and methods were new for the SAI, which had used them for some of its performance audits. The SAI noted that having staff with prior experience with performance audits and receiving support from IDI and peers to conduct the audit were key success factors. Another enabling factor was the presence of key personnel in the Ministry of Sustainable Development specifically responsible for SDG implementation, and the positive attitude in government about the audit and how its results could help guide the way forward on SDG implementation.

Challenges encountered by the SAI included understanding the terminology of the SDGs and how to conduct an audit focused on the SDGs. Other key challenges in relation to the whole-of-government approach were the identification of all relevant stakeholders and getting information from ministries and government departments.

In 2021, the SAI conducted a follow-up audit. It concluded that meaningful progress had been made in implementing the nineteen recommendations of the preparedness audit, with eleven of the recommendations being partially and five being fully implemented. Among other efforts, the Government conducted a rapid assessment with support from the United Nations to produce a plan for SDG implementation. It also changed the composition of stakeholders in the coordination committee and started holding quarterly meetings of the committee, where all ministries provide updates on SDG implementation. This improved the coordination of government entities with regards to SDG follow-up. The committee used the preparedness audit report as reference to gauge progress on this and other aspects. The SAI was invited by the committee to its meetings. At the same time, the follow-up audit noted that the government had not yet taken action to implement the remaining three recommendations and that challenges remained, including that SDG-related activities continued to be undertaken in silos and that the country's budget, policies and programmes had not been aligned with the SDGs. As a result, the SAI issued three new recommendations calling for greater collaboration between all government agencies and other key stakeholders, financial support for the Sustainable Development Goals National Coordinating Committee as well as interest in and commitment towards the SDGs from the highest political level.

BOX 2.3 | The audit of SDG preparedness in Saint Lucia (cont.)

For the SAI itself, having conducted an SDG preparedness audit translated into concrete internal changes. The SAI incorporated the whole of government approach more broadly in its audits. It also started conducting stakeholder engagement more broadly, using more channels to contact relevant stakeholders, such as letters, notifications, inquiries, focus groups, and questionnaires, thereby increasing its reach compared with the past. The SAI also tried to include more infographics in its audit reports. In terms of human resources, the SAI has broadened its approach, from primarily looking for accounting skills to seeking cross-cutting technical competencies (for instance, economists) and offering training in technical aspects beyond accounting.

Following the audit of SDG preparedness, the SAI participated in another IDI-led initiative on SDGs, the cooperative audit on strong and resilient national public health systems (see chapter 1), as well as the ClimateScanner initiative (see Chapter 5). The SAI reports that while it may not be able to do SDG audits as often as it would like, it started incorporating SDG considerations in regular audits, including compliance audits and audits of government ministries.

Source: Interview with SAI Saint Lucia done for the report.

2.7 Conclusion: SDG preparedness audits as a stepping stone to auditing implementation

The SDG preparedness audits put a spotlight on the 2030 Agenda and gave SAIs visibility and an opportunity to play a role in national SDG monitoring ecosystems. The audits produced important insights into government readiness to implement the 2030 Agenda, and on institutional mechanisms for the follow-up and review of SDGs at the national level. Many governments were able to quickly establish or adjust policies and institutional arrangements based on the recommendations received. At the same time, conducting preparedness audits positively impacted the SAIs themselves, allowing them to increase SDG awareness internally and gain familiarity with new concepts and approaches, while improving their competencies, methodologies, tools and internal processes.

The IDI 'Auditing SDGs' initiative was instrumental in this global effort. It achieved critical mass and created impetus for a new line of work in SAIs from all regions, offering inspiration for other types of institutions involved in SDG follow-up and review. The work done to build the capacity of SAIs allowed the community to become increasingly familiar with the SDG framework, mirroring developments in national governments. The initiative also allowed SAIs and other actors to increase stakeholder engagement and explore a wide range of technical, institutional and methodological issues, which proved invaluable when auditing SDG implementation.

Many SAIs found value in conducting preparedness audits and later applied and integrated related elements in their audit work. In many countries, the SAI leadership showed a strong and unequivocal commitment to advancing SDG auditing and saw the audits of preparedness as the foundation for auditing the implementation of SDGs. In 2019, more than 80 percent of SAIs that participated in the IDI's 'Auditing SDGs' initiative indicated that they were planning to move from auditing preparedness to auditing implementation of the 2030 Agenda by including audits of SDG implementation in their annual audit plans. Among other steps, SAIs conducted assessments of their past audits to identify their alignment with the SDGs and prioritize SDG areas for new audits.

Using the SDG preparedness audits as a stepping stone towards auditing the implementation of the 2030 Agenda, SAIs and their regional and international organizations developed new methodologies and models to audit the SDGs, such as IDI's SDGs Audit Model (ISAM) (see chapter 1), and started implementing them. This development constituted an important milestone on the path to strengthening transparency and accountability in the implementation of the 2030 Agenda. Today, IDI continues to support SAIs' engagement in auditing SDGs. The next three chapters of the report present SDG-related audits in different sectors.

Endnotes

1 INTOSAI Development Initiative (IDI), 2024, Global SAI Stocktaking Report 2023, Oslo, p.52. Available at: https://gsr.idi.no/download/GSR2023_EN.pdf.

2 Several SAIs did conduct preparedness audits after 2019 (e.g., Belgium, Croatia).

3 INTOSAI Development Initiative (IDI), 2019, Are Nations prepared for the implementation of the 2030 Agenda? Supreme Audit Institutions' insights and recommendations, Oslo. Available at: https://idi.no/resource/949-are-nations-prepared-for-implementation-of-the-2030-agenda/

4 INTOSAI Development Initiative (IDI), 2019, Op.cit.

5 Office of the Auditor General of Canada, 2018, Independent Auditor's Report: Canada's Preparedness to Implement the United Nations' Sustainable Development Goals. Available at: https://www.oag-bvg.gc.ca/internet/English/parl_cesd_201804_02_e_42993.html#.

6 Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua, Mexico, Paraguay, Peru, Venezuela, and Uruguay together with Office of the Comptroller General of Bogotá D.C., Colombia and Court of Accounts of Spain.

7 Argentina, Chile, Costa Rica, the Dominican Republic, Ecuador, Guatemala, Mexico, Paraguay, Peru, and Venezuela.

8 Cook Islands, Fiji, Federated States of Micronesia (FSM) National, FSM Pohnpei, FSM Kosrae, FSM Yap, Kiribati, Palau, PNG, Samoa, Solomon Islands, Tonga, and Tuvalu.

9 Argentina, Bolivia, Chile, Colombia, Ecuador, Paraguay, Peru and the Office of the Comptroller of Bogotá.

10 Interviews for the WPSR 2025.

11 UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Auditing Preparedness for Implementation of SDGs – Guidance for Supreme Audit Institutions. Available at: https://idi.no/our-work/initiative/auditing-the-sdgs/

12 UNDESA and INTOSAI Development initiative (IDI), 2018, Report of SAI Leadership and Stakeholder Meeting on "SAI contributions to the 2030 Agenda and the Sustainable Development Goals". Available at: https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions.

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15 Aránzazu Guillán Montero and David le Blanc, 2019, The Role of External Audits in Enhancing Transparency and Accountability for the Sustainable Development Goals, DESA Working Paper 157, UN Department of Economic and Social Affairs. Available at: https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions.

16 The model was intended for a light, preparatory review rather than a comprehensive, in-depth evaluation. It did not adhere to International Standards of Supreme Audit Institutions (ISSAIs) for performance audits. See also: A Practical Guide to Government SDG Preparedness Reviews -Based on the experiences and reflections of seven supreme audit institutions, 2018. Available at: https://www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharaka_prep_EN.pdf.

17 UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.Cit.

18 Please refer to the Guidance for sub-questions used.

19 INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.; Aránzazu Guillán Montero and David le Blanc, 2020, Some considerations on external audits of SDG implementation, DESA Working Paper 166, UN Department of Economic and Social Affairs. Available at: https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions.

20 Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), Executive Summary, Coordinated audit Sustainable Development Goals, 2018. Available at: https://www.olacefs.com/wp-content/uploads/2018/09/Executive-Summary-Latin-America-SDG-Audit-web.pdf, p. 14.

21 INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

22 INTOSAI Development Initiative (IDI), 2019, Op.cit; Aránzazu Guillán Montero and David le Blanc, 2020, Op.cit.; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

23 Interviews for the WPSR 2025.

24 For examples of the challenges and enabling factors encountered by the SAI community please refer to the reports of three international meetings organized by UNDESA and IDI in 2017, 2018 and 2019. Available at: https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions.

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26 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

27 Interviews for the WPSR 2025.

28 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit;

29 Interviews for the WPSR 2025.

30 Interviews for the WPSR 2025; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

31 Interviews for the WPSR 2025.

32 UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

33 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

34 Interviews for the WPSR 2025; UNDESA survey.

35 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

36 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

37 Interviews for the WPSR 2025.

38 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

39 Interviews for the WPSR 2025.

40 Specifically, A/RES/66/209 and A/RES/69/228.

41 UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

42 See Chapter 1 in United Nations, 2021, National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, UNDESA, World Public Sector Report 2021 Department of Economic and Social Affairs, New York. Available at: https://www.un.org/en/desa/world-public-sector-report ; and Voluntary National Reviews synthesis reports produced annually by UNDESA. Available at: https://hlpf.un.org/vnrs.

43 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

44 See also: UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

45 The Centre of Government is the body or group of bodies that provide direct support and advice to Heads of Government and the Council of Ministers, or Cabinet. See: OECD, 2015, Centre Stage: Driving better policies from the Centre of Government. Available at: https://www.oecd.org/content/dam/oecd/en/publications/reports/2015/04/centre-stage_44217199/1ac01bba-en.pdf

46 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit; UNDESA, INTOSAI Development Initiative and INTOSAI Knowledge Sharing Committee, 2019, Op.cit.

47 For a comprehensive view of developments in this area, see Chapter 2 in United Nations, 2021, National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, UNDESA, World Public Sector Report 2021 Department of Economic and Social Affairs, New York.

48 By 2019, several countries had put in place open dashboards of national SDG indicators; see Chapter 1 in United Nations, 2021, National institutional arrangements for implementation of the Sustainable Development Goals: A five-year stocktaking, UNDESA, World Public Sector Report 2021 Department of Economic and Social Affairs, New York.

49 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

50 In this context, it is important to note that at the time the SDG preparedness audits were conducted, many countries were under pressure to reduce the size of their public administration.

51 INTOSAI Development Initiative (IDI), 2019, Op.cit.

52 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

53 See also: INTOSAI Development Initiative (IDI), 2019, Op.cit; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

54 In Bhutan, for example, an audit clearance system is in place, and is used in the implementation of audit recommendations. Source: Interviews for the WPSR 2025.

55 Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

56 See for example: 6th PASAI-IDI Cooperative Performance Audit: The Pacific Regional Report of the Cooperative Audit of Preparedness for Implementation of Sustainable Development Goals. Available at: https://static1.squarespace.com/static/57019a6db6aa607cb-b909ab2/t/5fd95039feb2f74f160883d9/1608077375010/The+Paci-fic+regional+report+of+the+Cooperative+Audit+of+Prepared-ness+for+Implementation+of+Sustainable+Development+Goals.pdf

57 Aránzazu Guillán Montero and David le Blanc, 2020, Op.cit.

58 INTOSAI Development Initiative, 2019, Op.cit.

59 UN DESA survey.

60 Interviews for the WPSR 2025.

61 INTOSAI Development Initiative, 2019, Op.cit.

62 Ibid.

63 Interviews for the WPSR 2025.

64 INTOSAI Development Initiative (IDI), 2019, Op.cit.; UNDESA and INTOSAI Development Initiative (IDI), 2018, Op.cit.

65 UNDESA survey.

66 INTOSAI Development Initiative (IDI), 2019, Op.cit.

67 UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

68 UNDESA survey.

69 INTOSAI Development Initiative (IDI), 2019, Op.cit.

70 UNDESA survey.

71 Interviews for the WPSR 2025.

72 UNDESA survey.

73 Interviews for the WPSR 2025.

74 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.

75 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

76 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

77 Interviews for the WPSR 2025.

78 Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

79 INTOSAI Development Initiative (IDI), 2019, Op.cit

80 Interviews for the WPSR 2025.

81 Interviews for the WPSR 2025; UNDESA survey; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

82 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

83 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.

84 Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

85 Interviews for the WPSR 2025.

86 Interviews for the WPSR 2025; INTOSAI Development Initiative (IDI), 2019, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.

87 Interviews for the WPSR 2025; UNDESA and INTOSAI Development initiative (IDI), 2018, Op.cit.; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

88 Interviews for the WPSR 2025; Aránzazu Guillán Montero and David le Blanc, 2019, Op.cit.

89 UNDESA and INTOSAI Development initiative (IDI), 2017, Op.cit.

SAIs' contributions to sound public financial management and stronger budgets to deliver on the SDGs

3.1 Introduction

The Addis Ababa Action Agenda identified a set of commitments and actions aimed at mobilizing financial resources – both domestic and international, public and private – to support the achievement of the Sustainable Development Goals (SDGs).[1] It called for aligning public expenditures with national development priorities and the SDGs, ensuring that public resources are directed towards sectors that foster inclusive and sustainable growth. In the context of the Fourth International Conference on Financing for Development (30 June - 3 July 2025), the outcome document (Sevilla Commitment on financing for Development)[2] underscores the need for a whole-of-government approach to enhance transparency and accountability in public financial management. This includes promoting budget transparency, improving efficiency, and strengthening accountability, particularly through the oversight role of supreme audit institutions (SAIs). Public debt management, including enhanced transparency and accountability on domestic and external debt, also features prominently in the commitment. These issues, which extend across SDG 16 and SDG 17, are critical to achieving progress on all SDGs.

SAIs play a pivotal role in promoting transparency, accountability, and effectiveness in the use of public resources. By auditing government revenues, expenditures and programmes, SAIs help ensure that public funds are used as intended and aligned with national priorities. They are instrumental in identifying deviations from approved budgets, analyzing their root causes, and assessing their impact across various sectors and population groups. SAIs also strengthen debt accountability by auditing public debt management practices.[3] Their oversight ensures that borrowing and debt servicing are conducted in a transparent, responsible, and sustainable manner. Independent, evidence-based, and publicly accessible audit reports are essential for evaluating the performance of public financial management systems. Audit reports offer valuable insights into how effectively public resources are being used to support national development objectives and advance the SDGs.

The chapter examines the evolving role of SAIs in auditing public finance, with a particular focus on three key areas: public financial management (PFM) processes, budget execution and public debt. It explores how SAIs' audit practices have developed over time and highlights diverse audit approaches and tools employed. The chapter synthesizes key findings and recommendations from these audits and reflects on the challenges and opportunities SAIs face in enhancing public finance oversight.

The findings point to systemic weaknesses – such as misalignment between planning and budgeting, weak budget execution, persistent transparency and reporting gaps, and limited linkage to performance objectives – that undermine the effective allocation of resources for SDG implementation. They also reveal critical shortcomings in public debt governance, including poor coordination, inadequate risk management, and weak monitoring and evaluation of debt activities, all of which heighten fiscal sustainability risks.

Positive examples of audits that have led to improvements in public financial management demonstrate that audit findings and evidence-based recommendations can inform policy reforms, accelerate SDG implementation, and shape global discussions on financing for development. However, realizing this potential requires a stronger focus on the performance of fiscal systems, better integration of audit insights into policymaking, and deeper collaboration with stakeholders to ensure that audit results translate into actionable improvements.

The chapter is informed by a comprehensive analysis of relevant literature, audit reports and expert interviews conducted, both in-person and virtually, between October 2024 and May 2025. The analysis of audit reports draws on a sample of 127 reports from 40 countries, including 4 subnational reports and 2 cooperative audits, focused on public debt, as well as 80 reports from 20 countries focused on budget execution. The chapter also incorporates insights from the collaboration between UNDESA, the International Budget Partnership (IBP) and SAIs from various regions aimed at strengthening budget credibility through external audits. Further details on the methodology are provided in Annex 1.

Following the Introduction, section 3.2 traces the evolution of SAIs' work in public finance auditing. Section 3.3 explores the methodologies and approaches employed in auditing public finance. Section 3.4 discusses key challenges and opportunities for SAIs in this area. Section 3.5 outlines the main findings and recommendations from the audit analysis, while section 3.6 highlights findings and recommendations specific to SIDS and LDCs. Examples of positive impact resulting from SAIs' work are presented in section 3.7. The chapter concludes in section 3.8 with key messages aimed at informing and enhancing the role of SAIs in strengthening public financial management for sustainable development.

3.2 Overview of SAIs' work on public finance and how it has evolved

Supreme audit institutions play a central role in auditing public finance and ensuring the effective, transparent and accountable use of public budgets. Their oversight helps safeguard the integrity of public financial management and

supports the achievement of national development goals. This section provides an overview of SAIs' work on public finance and its evolution.

3.2.1 Mandate

The foundational principles of public sector auditing are enshrined in the Lima Declaration (1977), which affirms that "the orderly and efficient use of public funds constitutes one of the essential prerequisites for the proper handling of public finances and the effectiveness of the decisions of the responsible authorities."[4] Building on these principles, the mandate of SAIs to audit public finance is anchored in their authority to review and assess the execution of the annual state budget. In some jurisdictions, this mandate extends to auditing and issuing an opinion on government financial statements, in accordance with the standards outlined in ISSAI 200 on financial audits.[5]

SAIs generally interpret their mandate to cover a broad range of public financial issues, including budget credibility and public debt.[6] However, the scope and procedures for auditing budget execution and broader public financial management (PFM) systems, including public debt management, are defined by each country's legal framework.

The nature and extent of SAIs' mandates vary depending on the institutional model of SAI and the country's legal tradition. For example, judicial model SAIs often focus on compliance audits and may have the authority to impose penalties on public officials. Auditor-General and Board of Audit models typically emphasize financial audits of the state's balances and may also conduct performance audits to support legislative oversight. Despite these differences, audit practices across institutional models have increasingly converged.[7] Courts of Accounts are expanding their use of financial and performance audits, while Auditor-General SAIs are strengthening their compliance audit functions. This evolution reflects a broader shift toward integrated and impact-oriented public finance auditing. A common challenge across SAI models is their inability to enforce recommendations, relying instead on legislatures and other stakeholders to pressure governments into action. See section 3.3 for further discussion on audit approaches and section 3.7 on impact.

In some countries, SAIs are also mandated to conduct prospective or ex-ante audits, providing oversight during the budget formulation stage. For example, SAIs in Belgium, Brazil, Burkina Faso, Costa Rica, Germany, and Luxembourg are authorized to issue audit opinions on macroeconomic assumptions, pre-project estimates, and other draft budget documents prior to legislative approval. This early oversight can help identify and correct inconsistencies in the budget process. However, some experts caution that such involvement may compromise SAIs' ability to independently assess the final budget implementation.[8]

Certain SAIs also hold specialized mandates related to fiscal oversight. A notable example is the National Audit Office of Finland (NAOF), which has hosted the Independent Fiscal Institution (IFI) since 2013. The NAOF's Fiscal Policy Monitoring team is responsible for monitoring compliance with national fiscal rules and assessing the objectives of the Government's fiscal plan.[9]

3.2.2 Recognition and evolution of SAIs' work on public finance

Public budgets are a cornerstone of SDG implementation, and their credibility is essential for ensuring the effective and efficient use of public resources. SDG 16 explicitly recognizes the importance of budget credibility through indicator 16.6.1, which measures the difference between the legislated annual budget and actual expenditures.[10] Data from 2015 to 2022 show a growing divergence between planned and executed budget expenditures across countries and regions, with actual expenditures frequently exceeding approved allocations.[11] When budgets deviate from planned expenditures or fail to meet revenue and spending targets, essential services - such as health, education, and environmental protection - are disrupted. This undermines efforts to reduce poverty and inequality, erodes public trust in institutions, jeopardizes the integrity of public funds and increases the risk of corruption.[12]

Achieving the SDGs requires fiscal policies that support long-term debt sustainability. SDG target 17.4 underscores the need to assist developing countries in managing long-term debt sustainably and reducing the risk of debt distress. However, factors like the COVID-19 pandemic, rising interest rates, slowing economic growth and declining commodity prices have driven a sustained increase in public debt. By the end of 2024, global public debt was estimated at 95.1 per cent of global GDP, with fiscal deficits remaining substantial.[13] In most major economies, debt-to-GDP ratios exceeded 80 per cent, while in all developing regions except Western Asia, the average ratio surpassed 65 per cent. The International Monetary Fund (IMF) projects that global public debt will near 100 per cent of GDP by 2030,[14] constraining fiscal space and curbing essential public investments, threatening progress towards the SDGs.[15]

SAIs are increasingly aware of the challenges surrounding budget credibility, debt management, and fiscal sustainability within their national contexts (see figure 3.1). Several factors have contributed to this heightened focus on public financial management. The aftermath of the 2008 financial crisis and the surge in public spending during the COVID-19 pandemic have underscored the need for stronger fiscal oversight. Collaboration with external stakeholders and the proactive role of INTOSAI bodies– such as the INTOSAI Development Initiative (IDI) – have also helped elevate these issues on the audit agenda.

The INTOSAI 2023 Global Stocktake reinforces the growing importance of public finance audits.[16] Between 2020 and 2022, 68 per cent of 166 SAIs reported auditing public debt, 85 per cent conducted audits on tax and revenue collection and 87 per cent audited COVID emergency spending. This trend is evident among SAIs in Least Developed Countries (LDCs) and Small Island Developing States (SIDS), with SAIs in SIDS reporting their highest number of audits during this period in areas such as emergency spending and tax and revenue systems. See figures 3.2 and 3.3.

FIGURE 3.1 | Budget credibility, public debt and public spending on SDGs
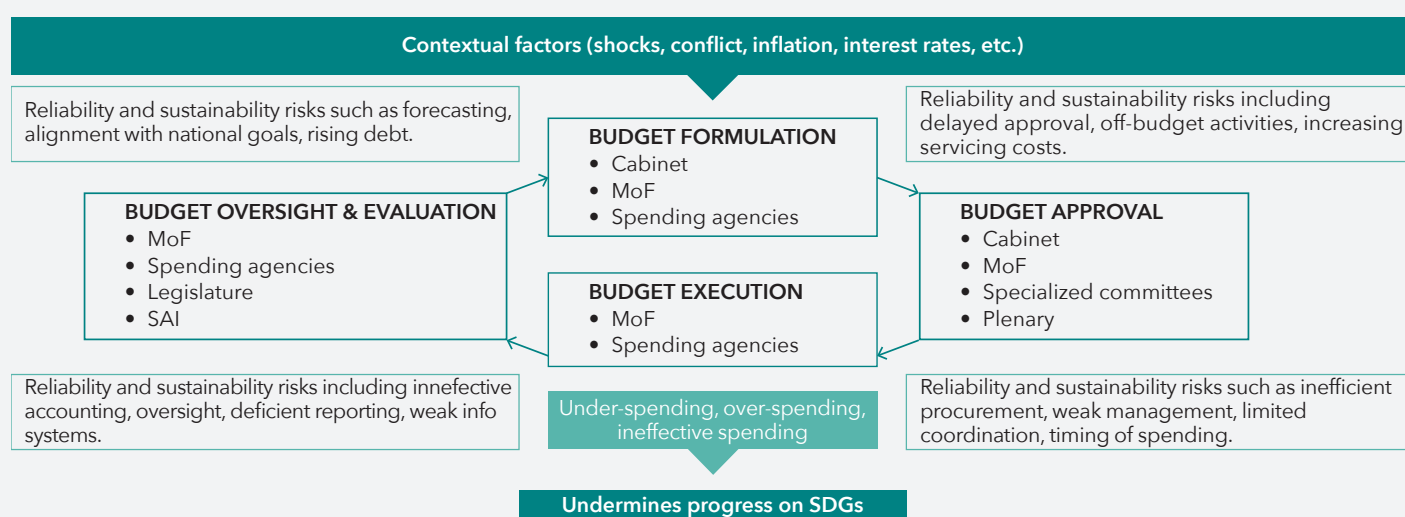
Source: Author.

FIGURE 3.2 | Proportion of SAIs that conducted public finance audits in 2020-2022
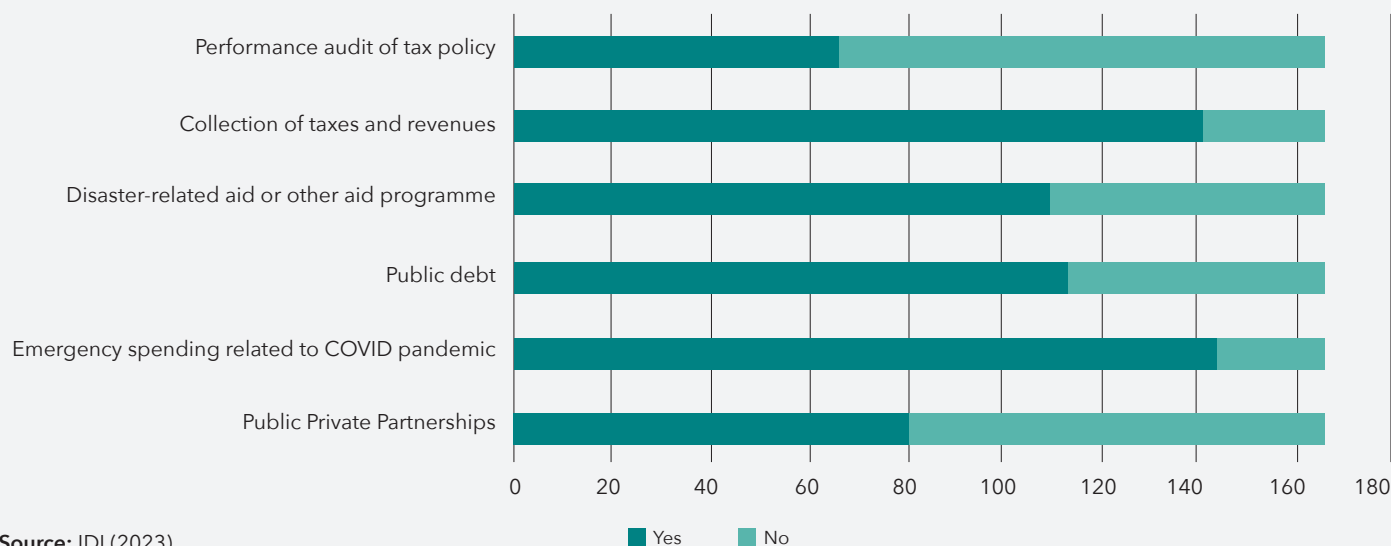
Source: IDI (2023).

FIGURE 3.3 | Proportion of SAIs that conducted public finance audits in 2020-22 in SIDS and LDCs
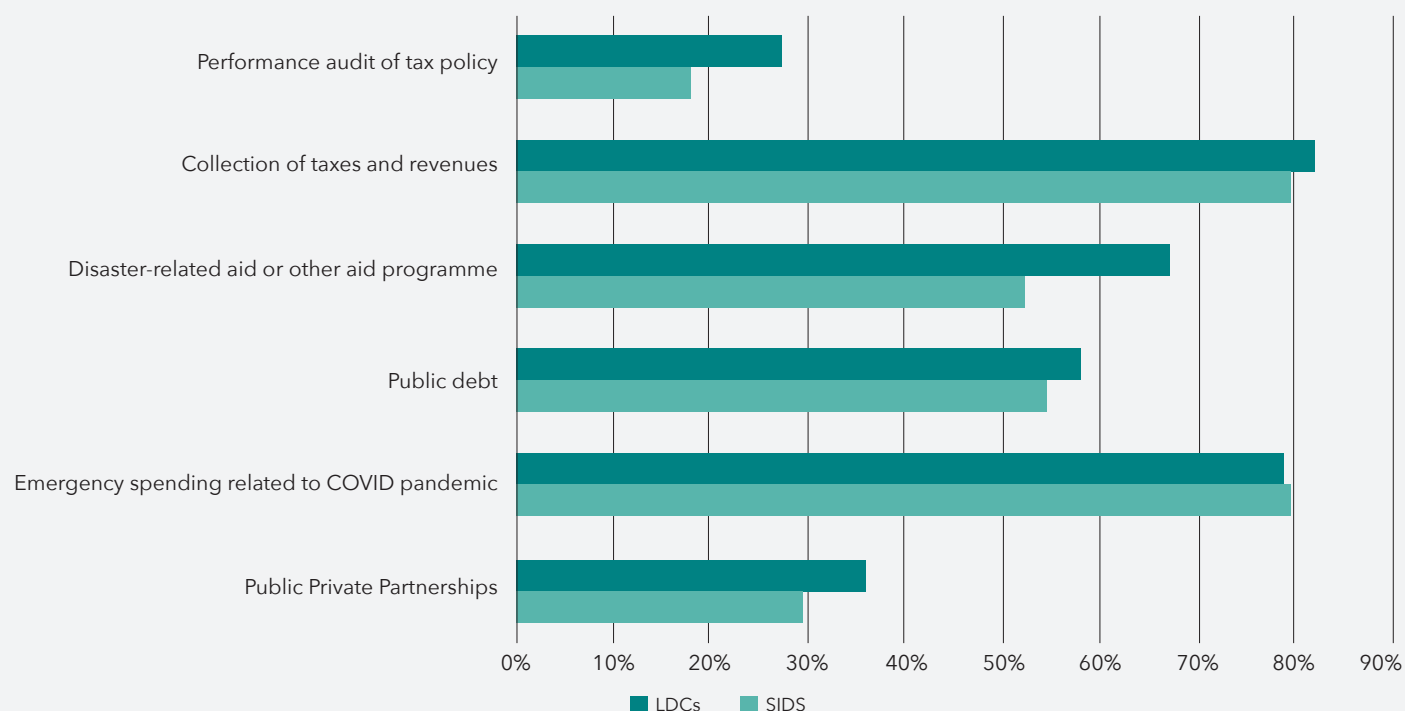
Source: IDI (2023).

Over time, SAIs have made significant strides in auditing public finance and building capacity in this area. While INTOSAI does not currently maintain a dedicated institutional platform for budget oversight, it has supported capacity development through various initiatives. The INTOSAI Working Group on Public Debt (WGPD), established in 1991, has played a pivotal role in enhancing SAIs' capabilities in public debt auditing. Through knowledge sharing and collaboration, the WGPD has produced valuable audit guidance and resources such as INTOSAI GUID 5250 (2020) and the IDI-WGPD handbook on auditing public debt, while also engaging with relevant stakeholders.[17] See figure 3.4. for key milestones.

In recent years, there has been growing interest in the role of SAIs assessing and enhancing budget credibility. Between 2022-2024, UNDESA and IBP partnered with SAIs to develop a handbook on strengthening budget credibility through external audits.[18] SAIs in several countries have used this resource to train auditors on budget credibility assessments.[19] Meanwhile, the INTOSAI Development Initiative (IDI) has expanded its collaboration with major public finance stakeholders, including the IMF and the Public Expenditure and Financial Accountability (PEFA) program,[20] and continued its collaboration with the WGPD to enhance SAIs' capacity in auditing public debt sustainability through virtual sessions and other activities.[21]

FIGURE 3.4 | Milestones of INTOSAI work on public debt

SAI WORK ON PUBLIC DEBT

1991
INTOSAI Governing
Board authorized
a Public Debt
Commitee

2009
Terms of
Reference of
INTOSAI Working
Group on Public
Debt (WGPD)
approved

2013-17
IDI global initiative
on lending
and borrowing
frameworks in
collaboration with
UNCTAD

2020
IDI-WGPD handbook
on audit of public
debt management

INTOSAI GUID 5250
on audit of public
debt officially released

2021
Virtual WGPD annual
meeting on auditing
public debt in a
crisis (COVID-19 and
public debt auditors'
experience)

2008-11
IDI trans-regional
program on public
debt management
audit

2012
IDI-WGPD public
debt audit
guidance

2013-14
PASAI cooperative
audit on public
debt management

2020-22
Development
of guidelines,
compendiums and
research under
WGPD's work plan

2025
IDI-WGPD
collaboration
on public debt
sustainability

Source: Author.

BOX 3.1 | Manuals to support SAI work on public finance

In 2012, IDI and the INTOSAI Working Group on Public Debt (WGPD) developed initial guidance for auditing public debt, followed by a comprehensive handbook in 2020 under the IDI's Auditing Lending and Borrowing Frameworks programme. Authored by SAI experts, the handbook offers detailed, practical guidance for conducting financial, performance and compliance audits across various dimensions of public debt management.

The WGPD continues to support SAIs through research and resource development, including audit guidelines (e.g., on government guarantees), compendiums of SAI experiences, institutional capacity assessments and reference materials such as glossaries.

In parallel, the United Nations Department of Economic and Social Affairs (UNDESA) and the International Budget Partnership (IBP) collaborated with SAIs from Argentina, Brazil, Georgia, Indonesia, Morocco, the Philippines, Uganda, and Zambia – alongside support from SAI Jamaica, SAI South Africa, and the U.S. Government Accountability Office (GAO) - to produce a handbook and pocket guide on strengthening budget credibility through external audits. Launched in 2023, both resources are available in English, French, and Spanish.

Source: WGPD; https://idi.no/wp-content/uploads/resource_files/audit-of-public-debt-management-handbook-for-sais-v1.pdf; UNDESA and IBP (2023)

3.2.3 Mapping SAIs' work on public finance

SAIs produce a wide range of public finance audits that offer critical insights into budget credibility, debt management and sustainability, and systemic weaknesses in PFM systems. These audits help assess the extent and causes of budget deviations and the effectiveness of public debt management practices.

Analysis of audit reports for this chapter reveals that SAIs primarily focus on procedures related to management, monitoring and oversight of financial allocations (21 audit reports), the generation, capture and management of performance information (20 reports), and the comprehensiveness, reliability and conformity of budgets with established accounting standards (19 audit reports). Additional areas include fiscal forecasts and plans (15 reports) and budget planning processes (8 audit reports). See figure 3.5.

FIGURE 3.5 | Focus of public finance audits

Budget - Procedures for managing and monitoring financial allocations

Budget - Comprehensiveness, accuracy and conformity with accounting standards

Budget - Adequacy of planning processes to meet strategic objectives, ensure reliability & sustainability

Budget - Soundness and quality of budgetary governance

Budget - Generation, capture and management of performance information

Budget - Quality and reliability of forecasts and fical plans

Budget - Reallocation of funds in entities

Budget - Execution procurement

Budget - Execution payroll

Source: Analysis of 80 audit reports. 107 observations.

In public debt audits, 59 performance audits show emphasis on public debt management (18 reports), servicing (10 reports), institutional arrangements (9 reports), debt level and composition (9 reports), legal and regulatory frameworks (8 reports) and reporting, records and information systems (6 reports). Financial audits –particularly those that assess public debt within the context of financial statement audits– tend to focus more on debt sustainability and the structure of debt (see figure 3.6).

FIGURE 3.6 | Focus on public debt issues in performance audits

Source: Analysis of 59 performance audits on public debt.

Despite the relevance of this work, links to the SDGs, particularly targets 16.6.1 on budget credibility and 17.4 on debt sustainability, remain limited. Exceptions include the WGPD 2017-22 strategic plan[22] and SAI Austria's 2023 Annual Report, which underlined a whole-of-government perspective on public finances in support of SDG16. SAI Kenya has referred to SDG target 2.4 in a performance audit on the use of debt funds by the Ministry of Agriculture. SAI Egypt and Zambia have looked at the integration of the SDGs into national planning and budgeting. SAI Indonesia has conducted audits with a national thematic audit approach on specific themes related to the SDGs.[23]

To better demonstrate the public value of these audits, topics can be mapped across the budget and borrowing cycle. An online annex illustrates how SAIs from different regions have addressed diverse public finance issues using varied methodologies - from annual audits of budget execution or year-end accounts to standalone performance audits and forward-looking assessments of fiscal sustainability. These methodologies and audit approaches are further explored in section 3.3.

However, external oversight by SAIs remains a weak point in many countries. Data from the World Bank's Public Expenditure and Financial Accountability (PEFA) and Debt Management Performance Assessment (DeMPA) frameworks show that performance audits are among the least developed components of public financial and debt management systems.[24] Section 3.4 explores the challenges SAIs face and emerging strategies to strengthen their role.

3.3 How SAIs audit public finance

Supreme audit institutions conduct fiscal oversight using a range of methodologies, including financial, compliance and performance audits, complemented by tools such as evaluations, models, projections, and reviews (see Box 3.2). The selection of the type of audit depends on the SAI institutional model and national context, with no standardized approach for integrating audits of government final accounts with broader public finance assessments.[25]

BOX 3.2 | Examining public finance through different types of audits

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Auditors apply different types of audits to assess key aspects of public financial management. Financial audits verify the completeness and accuracy of financial statements, including budget execution and public debt. Compliance audits evaluate whether budget processes adhere to legal and regulatory frameworks. Performance audits assess the efficiency, effectiveness, and economy of budget and debt management, including whether intended objectives have been achieved.

Source: Based on ISSAI 200, ISSAI 300, and ISSAI 400.

This section outlines how SAIs audit public finance - focusing on PFM systems, budget credibility and public debt – by examining methodologies and approaches, audit scope and frequency, innovative practices and SAI stakeholder engagement in fiscal oversight.

3.3.1 Audit approach

Many SAIs address public finance issues through annual audits of year-end accounts or budget execution, often including opinions on government financial statements. For example, in a 2023 survey, 15 of 19 WGPD members reported auditing public debt through this approach.[26] In addition to annual audits, SAIs conduct separate financial, compliance and performance audits to examine specific aspects of public finance.

Audits of year-end accounts offer several important benefits.[27] They provide a comprehensive analysis of the national budget, identify inconsistencies across the budget cycle in a timely manner, and promote adherence to fiscal rules. These audits also support timely responses to emerging trends, contributing to sound public financial management.

As noted in section 3.2, audit practices are converging across SAI models, with increased emphasis on performance auditing. This shift reflects a broader recognition of the value of assessing not only financial accuracy, but also the effectiveness and legality of public sector operations. Performance audits in particular are gaining traction as a tool for assessing public finance, regardless of regional or capacity differences. They are being applied across a range of public finance audit topics, often in combination with financial and compliance methodologies. Integrating multiple audit methodologies strengthens public finance assessments (see Box 3.3). For example, since 2022, the Office of the Auditor General of Uganda has systematically embedded performance and compliance elements into financial audit processes, supported by targeted training for financial auditors.[28] This trend underscores the role of SAIs in promoting fiscal transparency and stronger PFM systems through more comprehensive and evaluative approaches to public sector auditing.

However, integration remains challenging. Organizational barriers, misaligned audit timelines, and insufficient cross-referencing of findings across audit types hinder collaboration and integrated approaches.

BOX 3.3 | Combining different audit practices and information

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The Auditor General's Department of Jamaica reported that combining audit types - such as analytical reviews and trend analyses of the financial statements before performance audits - resulted in more targeted findings. These insights have led to measurable improvements in the entities' financial management and reduced reliance on government budgetary support, expanding fiscal space for funding other government programmes.

Source: Input by Gail Lue Lim, UNDESA-IBP Technical Meeting (May 26-28, 2021).

Most SAIs conduct audits annually, typically centered around year-end accounts. With the rise of mid-year financial reporting, many SAIs have adopted mid-year audits aligned with interim budget reports. The frequency of other public finance audits, including those on public debt, varies. In some countries, such as Romania, audits follow the provisions of the annual audit plan. Other SAIs conduct annual audits of public debt as part of broader financial and compliance audits of financial statements (e.g., Argentina, Maldives, Philippines) or as standalone audits (e.g., U.S. GAO, Lithuania).

Some SAIs adopt a long-term, incremental strategy to build their public finance audit portfolio. Auditing debt financing often requires foundational knowledge of budget formulation, execution and cash management.[29] The SAIs of Argentina, Indonesia and Portugal exemplify this approach (see Boxes 3.4 and 3.5).

BOX 3.4 | An incremental approach to auditing public finance

The Board of Audit of the Republic of Indonesia (BPK) has incrementally conducted performance audits to evaluate key public financial management (PFM) processes. These audits have assessed the effectiveness of budget preparation in supporting the implementation of the Government-Wide Work Plan; the quality of expenditure management under performance-based budgeting; planning and budgeting processes of COVID-19-related programmes; and the alignment of planning and budgeting with legal frameworks.

Similarly, the General Audit Office of the Republic of Argentina (AGN) has adopted an evolving approach to auditing public debt. Starting with financial and compliance audits of multilateral loans, AGN gradually expanded the scope of the audits to include performance aspects, internal controls, including detailed reviews of back-office operations, and technological systems for debt recording. Over time, the audit perspective evolved further to include economic dimensions such as debt sustainability, repayment capacity, and renegotiation strategies, reflecting a comprehensive and maturing audit methodology.

Source: UNDESA and IBP (2023); Interview conducted for the WPSR 2025.

3.3.2 Scope of public finance audits

Public finance audits vary significantly in scope, reflecting different objectives and levels of analysis. Broad, systemic audits - such as those of the year-end accounts- adopt a whole-of-government approach, focusing on transversal, cross-cutting PFM systems and processes like budget planning and debt monitoring.[30] These audits typically assess national level systems rather than individual entities. In contrast, more targeted audits focus on specific entities or programmes, such as the use of borrowed funds or implementation of debt-financed projects. These audits provide granular insights into sectoral or institutional performance on public finance issues.

Analysis of audit reports for this chapter indicates that many SAIs adopt a systemic approach, evaluating the existence and implementation of strategies, the effectiveness of organizational arrangements, and the performance of monitoring and information systems. However, this does not always imply multi-entity coverage. Most audits primarily focus on central institutions such as Ministries of Finance or Treasury Departments, with some extending to other responsible entities, such as debt management agencies (e.g., France, Portugal, UK) or line ministries and implementing agencies (e.g., Kenya's audit of loan execution by the Ministry of Agriculture).

SAIs frequently integrate audits of varying scopes within their annual audit plans, enabling both wider insights and high-level oversight and detailed assessments of public financial management.

Public finance audits often span both transversal systems and entity-specific processes, which are interconnected. Issues identified at the programme or entity level frequently stem from systemic risks at the whole-of-government level – such as poor performance information management – that affect national budget preparation and forecasting. Integrating insights from both levels is essential to fully understand the root causes and improve the effectiveness of PFM systems. See an example from SAI Portugal in Box 3.5.

BOX 3.5 | Systemic risk factors can affect program implementation

In its annual opinion on the General State of Accounts, SAI Portugal regularly issues recommendations aimed at addressing shortcomings in budgetary management, treasury operations, national debt, state asset management, and the organization and operation of public services. These deficiencies are closely tied to budget credibility risks, with some of them stemming from the design and functioning of budget programmes. A notable recent audit finding highlights persistent non-compliance with budgetary limits within the Basic and Secondary Education and Health programs of the Portuguese government. The SAI identified this as a recurring issue, attributing it to *"structural problems in the budget forecasting process."* The SAI emphasized the need for more realistic and evidence-based forecasting approach, warning that continued inaccuracies pose a significant risk to the overall credibility of the national budget.

Source: SAI Portugal (UNDESA and IBP 2023, Chapter 6).

However, some SAIs face mandate limitations, particularly regarding subnational levels of government and state-owned enterprises. In jurisdictions with weak oversight at lower levels of government, the use of public funds and the accumulation of public debt at the subnational level may escape adequate scrutiny.[31] While most WGPD members audit public debt at all levels of government, some SAIs such as those in Argentina, Indonesia, Lithuania, and the United States (GAO) – restrict their audits to central government, leaving subnational debt outside the scope of their work.[32]

3.3.3 Innovations in public finance auditing

Despite the technical complexity of public finance, SAIs have advanced innovative audit approaches, particularly in performance-oriented auditing. These innovations include combining different audit methodologies, expanding the scope and coverage of audit reports, and integrating tools such as data analytics to enhance audit depth and relevance.

Combining methodologies

SAIs are increasingly blending financial, compliance and performance audits. For example, following a PEFA assessment in 2009, SAI Brazil implemented a multi-year initiative to modernize its audit of the year-end accounts. This included capacity-building in financial auditing and a hybrid audit model that combines the financial audit opinion on the consolidated accounts with an assessment of the regularity of budget execution, incorporating elements of compliance and performance auditing. This enhanced audit planning and improved engagement with the legislature by aligning audit outputs with the needs of the Budget Committee and sectoral committees.[33] Similarly, SAI Korea's annual audit integrates a comprehensive analysis of

public finance and macroeconomic variables with reviews of performance planning and reporting, identifying inconsistencies in reported performance indicators - 62 discrepancies in performance data in 2016.[34]

SAIs in Georgia, North Macedonia and Uganda have incorporated public debt audits into their annual audits of the financial statements, supplementing the analysis with dedicated performance audits. For example, SAI North Macedonia conducted performance audits on public debt management (2022) and on measures and policies for servicing public debt (2024). SAI India has consolidated guidelines for debt sustainability analysis, including a comprehensive, indicator-based, assessment that uses the Domar model to calculate financing gaps and long-term fiscal risks.

Analysis of overall trends and whole-of-government analyses

SAIs such as those in Brazil and France publish annual reports evaluating the performance of public policies, aiming to link budget execution audits with programme outcomes. However, these reports do not consistently inform budgetary deliberations and often include programmes that fall outside the scope of the regular budget.[35]

SAI France issues an annual report on the overall state of public finances – legally mandated since 2001- which covers central government finances, local finances, and social security. The report does not provide an opinion on consolidated financial statements but presents current financial data, analyzes trends, and offers policy recommendations. SAIs in Algeria, Costa Rica and Mexico have incorporated subnational data, including information on the implementation of local development plans,[36] and subnational debt.

Emerging fiscal risks

SAIs are also examining emerging fiscal risks and trends in public financial management such as liabilities related to civil service pensions –the largest component of public sector liabilities. In 2024, the Office of the Auditor General of Uganda undertook a comprehensive review of government pension obligations, covering nearly the entire public service.[37] This analysis assessed the overall pension bill, including forecasting and budgeting for pension expenditures, the accuracy of reported pension liabilities, and the potential overstatement of current spending levels. It evaluated the long-term sustainability of the pension system and the capacity to meet future pension commitments to identify potential fiscal stress and inform early policy interventions to safeguard future pension benefits.

Agile audit methods

In response to fiscal challenges posed by the COVID-19 pandemic, several SAIs, including those of Brazil, Germany and Indonesia, adopted agile audit approaches to enhance transparency, support legislative oversight, and ensure accountability in the management of emergency funds and economic recovery measures.

SAI Germany implemented real-time audit techniques to deliver timely insights to the legislature, enabling the identification of significant fiscal risks associated with the government's pandemic response. This work provided critical analysis of the medium and long-term sustainability of the national budget.[38] SAI Indonesia conducted a comprehensive audit of the COVID-19 Response and National Economy Recovery programme, covering six areas: economic and financial impacts, budget reallocations, fiscal, and monetary stimulus measures, emergency procurement, health management and social protection. The holistic audit approach allowed for a comprehensive evaluation of the government's actions and their effectiveness.

Assessment frameworks and data analytics

SAIs apply a range of assessments to evaluate various aspects of public finance. SAI Peru applied the PEFA framework to assess the credibility of public spending in Peru during the 2019-2021period.[39] Others have adopted international standards and tools, such as the UNCTAD principles on public debt management, DeMPA, and the Polakova matrix for contingent liabilities.[40]

Some assessment frameworks have been designed to support audit work and complement traditional audit methodology. The Public Financial Management (PFM) reporting framework, developed by AFROSAI-E in partnership with GIZ, enables auditors to assess the performance of PFM processes across the budget cycle and verify the alignment of the PFM system with the SDGs.[41] Since 2018, the framework has been applied in 15 countries across Africa, Europe, and Latin America.[42] SAIs such as the Auditor General of Kenya have institutionalized the framework within their audit process and systems.[43] SAI Zambia has combined it with annual financial audits and complemented it with interviews and document reviews for more comprehensive and reliable audit evidence.[44]

SAIs have increasingly adopted machine learning and data analytics, including artificial intelligence (AI), to strengthen public finance oversight (see Box 3.6). SAI Austria and the U.S. GAO have employed advanced modeling, foresight and open visualization tools to assess fiscal sustainability and improve communication with stakeholders. The Austrian Court of Audit developed an interactive platform displaying federal assets and borrowed funds,[45] while the U.S. GAO launched an interactive web-based tool with its 2021 fiscal health report. This tool enables users to simulate debt-to-GDP trajectories under various assumptions and explore the fiscal adjustments required to meet different fiscal targets.[46]

SAI Brazil has developed an artificial intelligence (AI)-enabled methodology for real-time monitoring of short-term internal debt auctions. This approach assesses auction competitiveness, providing immediate insights that complement semi-annual reviews. These reviews verify regulatory compliance using the Central Bank's databases, analyze financial volumes, and benchmark auction performance against international standards.[47] The AI system also supports predictive monitoring of the dealer mechanism, enabling early detection of potential inefficiencies or irregularities. This methodology was first applied in an audit approved in Mach 2025, marking a significant milestone in the integration of advanced technologies into public financial oversight.[48]

However, the use of AI and other advanced data analytics tools also comes with potential risks for public finance auditing, such as biases in data, possible misuse or abuse of data, and the need for stringent data governance to ensure ethical and responsible use.

BOX 3.6 | Using data analytics in auditing PFM performance and public debt

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SAI Indonesia has used big data analytics for analyzing and comparing the planning and budgeting systems; the data on social grant recipients in the payment system with the master database of recipients; recipient databases from different programs and ministries to determine eligibility of government social grant programs; and government budget behavior over time.

SAI China uses data analytics in its audits of public debt at the subnational level.

SAI Brazil has conducted a study to identify how to automatize audit work related to public finance.

Source: NAO, Presentation at the annual meeting of the WGPD (2024); UNDESA and IBP (2023, chapter 4); Interview conducted for the WPSR 2025.

Recent innovations in public finance auditing reflect a shift toward more integrated, agile, and technology-driven approaches. SAIs are expanding whole-of-government analyses, and addressing emerging fiscal risks such as pension liabilities. Agile methods and real-time audits have enhanced responsiveness during crises, while data analytics—including AI—is improving audit precision and transparency. These developments mark a significant evolution in public finance oversight, enabling SAIs to provide deeper insights, strengthen fiscal accountability, and support long-term sustainability. Looking ahead, SAIs will need to balance technological innovation with robust safeguards to ensure that advanced tools deliver reliable, unbiased, and actionable insights for fiscal resilience.

3.3.4 Stakeholders involved

SAIs increasingly recognize that strategic engagement with stakeholders – particularly parliaments, civil society and the public- is essential to enhance the impact of public finance audits. Stakeholders play a multifaceted role – they generate demand for audits, contribute throughout the audit process and use audit findings to promote fiscal transparency and accountability. Section 3.7 explores examples of how stakeholder engagement has amplified audit impact.

Recent budget reforms in many countries have aimed to strengthen budget accountability by enhancing the role of parliaments, building oversight capacity, and expanding opportunities for citizen participation in the budget process. However, persistent challenges such as limited mandates of accountability institutions, resource constraints, and broader governance issues continue to affect the effectiveness of both parliaments and SAIs.[49]

Parliaments are primary users of audit information and central for holding governments accountable on fiscal matters.[50] SAIs contribute to legislative budget deliberations by providing evidence-based analysis. In the Philippines, legislators frequently reference audit reports as benchmarks during budget deliberations.[51] In Kenya, the Auditor-General presents analysis to the Budget and Appropriations Committee following the release of the Budget Policy Statement, comparing past execution outcomes and assessing fiscal forecasting reliability and underlying budget assumptions.[52]

In some jurisdictions, SAIs serve in advisory roles. SAI New Zealand provides informal input during legislative reviews of public entity performance.[53] In Canada, the Office of the Auditor General has developed guidance to assist legislators in scrutinizing public expenditures.[54] In Uganda, the Office of the Auditor General actively engages with legislators to improve understanding of audit findings,[55] strengthening parliamentary oversight and accountability in public financial management.

Engagement between SAIs and Public Accounts Committees (PAC) varies widely, depending on differing institutional contexts and governance frameworks. In some countries such as the Maldives and Uganda, collaboration is well established, while other countries, such as Argentina, face challenges in fostering effective cooperation. SAIs in countries like the Philippines have identified the need to strengthen PAC engagement to improve audit impact.

Beyond PACs, SAIs increasingly interact with legislators through various institutional channels and committees,[56] providing additional opportunities to inform policy discussions and reinforce fiscal accountability. However, challenges remain. These include frequent legislative turnover, which disrupts continuity and institutional memory; the influence of political agendas, which can undermine objective fiscal oversight; and limited attention to audit

findings during legislative hearings.[57] Such constraints reduce the influence of audit work on policymaking[58] and underscore the need for sustained engagement to raise awareness of the value of public finance audits.

Despite these challenges, SAIs generally perceive that parliaments recognize their institutional role as key intermediaries between the executive and legislative branches. Efforts to strengthen parliamentary engagement in regions such as the Pacific are highlighted in Box 3.7.

Beyond parliaments, SAIs increasingly collaborate with other public finance institutions, such as Independent Fiscal Institutions (IFIs) as well as national experts to enhance audit quality and institutional capacity.[59] . For example, SAI Brazil and the national IFI exchange information and reports, while other SAIs engage with national experts to deliver specialized training.

Innovative practices are also emerging in how SAIs engage with audited entities. SAI Costa Rica, for example, has worked closely with internal oversight units, organizing workshops, administering questionnaires, and conducting interviews to strengthen monitoring of public debt management and municipal debt.

Citizen and civil society engagement is gaining traction to increase the relevance and impact of public finance audits. In SIDS, the smaller scale of governance allows auditors to be more responsive to public concerns.[60] SAI Maldives, for example, collects public input and monitors the media for citizen feedback.[61] In Guam, the SAI has developed a citizen-centric reporting system to enhance transparency and accessibility.[62] Additional examples of citizen engagement and its role in strengthening audit impact are discussed in section 3.7.

BOX 3.7 | Strengthening engagement with parliaments on public finance oversight in the Pacific

Cook Islands: In 2021, government ministries were not reporting to parliament through annual reports as required and the SAI often obtained the financial statements beyond the mandate deadline. In addition, the SAI lacked staff capacity to complete timely audits. The SAI efforts to clear the backlog prevented it from proactively engaging with stakeholders. However, as parliament modernized its standing orders in 2023 and the PAC was reestablished in 2024, the PAC started seeking the advice of the SAI in performing its oversight functions.

Tonga: The Auditor-General for Tonga is a Member of the PAC with no casting vote. In this role, she assists other members to familiarize themselves with practices and procedures on issues that are regularly raised in the Parliament concerning budget oversight and helping to understand the contents of prior annual Public Accounts audit reports.

Tuvalu: While not a member, the Auditor-General has an advisory role and brings to the attention of the PAC the findings of prior audit reports and their consequences for management of the country's budget.

Solomon Islands: The Auditor General acts as Secretary to the PAC under the Standing Orders of the Parliament. The PAC process for scrutinizing budget submissions involves hearings over a seven-day period before the budget is submitted to Parliament for consideration. This timeframe also provides an opportunity to review the Auditor General's reports already submitted to Parliament including the audit of the previous year's financial statements.

Source: Claire Kelly, "Synthesis of findings-Pacific SAIs" consultant report for UNDESA-IBP budget credibility (2022). D. Wildin, "Big impact, small island SAI. International Journal of Government Auditing: The Unique Challenges and Resiliency of Small Islands," INTOSAI Journal Small Island Challenges and Resilience (Q1 2024), available at INTOSAI Journal Small Island Challenges and Resilience Q1 2024

3.4 Challenges and opportunities for strengthening fiscal systems through external audits

Supreme audit institutions face a range of common challenges—both internal and external—in the audit of public finances. At the same time, auditors recognize opportunities to enhance the scope, relevance, and impact of their work. Table 3.1 provides a summary of key challenges and opportunities in this area.

TABLE 3.1 | Challenges and opportunities for strengthening fiscal systems through public finance audits

Challenges	Opportunities
Internal	**Internal**
• Limited mandate	• Mandate
• Siloed organizational structure	• Methodological resources
• Setting specialized teams	• Peer support
• Varying capacities, skills, resources and experience	• Documentation of good practices
• Combining information from various audit practices	• Expertise in public finance working in government
• Lack of customized assessment frameworks	• Ongoing learning
• Difficulties discerning effects on government performance and national development priorities	
• Ensuring timeliness of audits	
• Reporting on results to state institutions and the public	
• Communication of audit results	
External	**External**
• Lack of executive leadership	• Improvements in budget information and data
• Changing political landscape and political factors	• Interest from stakeholders
• Access to public finance information	• Developments in ICTs and data analytics
• Integration and timeliness of public finance information	• International collaboration among SAIs and with stakeholders
• Weak internal oversight of government entities	• Recognition of SAIs' role
• Limited awareness of legislators and government entities	• Incentives from challenging public finance contexts
• Lack of synergies/collaboration among public finance stakeholders	
• Asymmetries in the accountability ecosystem	

Source: Based on research conducted for the WPSR 2025.

SAIs face persistent internal and external challenges that affect the timeliness, relevance and impact of public finance audits. Internally, limited institutional capacity, resource constraints, high staff turnover and organizational structures that limit mentoring and access to knowledge and technical expertise, especially when compared to government counterparts,[63] undermine efforts to build capacity and retain specialized expertise.[64] These gaps make it difficult for SAIs to meet growing demands for comprehensive fiscal oversight and deliver concise, timely and policy-relevant audit reports - particularly on whole of government financial reporting and fiscal sustainability – aligned with legislative needs.[65]

Externally, limited availability and access to timely, complete, and reliable financial data –often shaped by weak transparency frameworks and restrictive SAIs' mandates - constrain audit scope and quality, and undermine audit findings. For example, data from the Open Budget Survey 2023 shows that only 57 per cent of 117 evaluated countries

provide information on their total debt burden, and just 24 per cent provide fiscal sustainability information.[66] Political factors, including the evolving balance of power between executive and legislative, political interference, and delays in legislative review of audit reports on budget execution or public debt, further undermine the effectiveness of public finance audits. Moreover, poor coordination among public finance stakeholders and weak internal oversight and technical capabilities within audited entities hinder effective audit engagement.

Despite these constraints, SAIs are leveraging opportunities to strengthen fiscal oversight. Advances in data analytics, ICTs and digital transformation enable deeper analysis of cross-cutting issues and more comprehensive audit opinions for stakeholders.[67] SAIs can proactively engage in data acquisition, including securing access to data in analyzable formats and leveraging rigorous analytical methodologies. Doing so not only enhances the credibility of audit findings but also strengthens SAIs' institutional capacity to contribute to fiscal oversight.[68]

Performance auditing in public finance remains relatively new in many contexts[69] and requires sustained dialogue with government counterparts to build trust and foster a shared understanding of its value. Aligning audits with the budget cycle or fiscal year and enhancing parliamentary awareness of performance auditing on public finance are critical to strengthening fiscal accountability.[70]

Strengthening collaboration between public finance auditors and other audit domains is also essential to amplify audit impact. Auditors highlight a critical gap in the "understanding of the budget as an instrument of public policy." Bridging this gap calls for tools such as budget markers to monitor allocations and expenditures for key policy areas, including climate change.[71] Many countries are advancing in this regard. For example, Brazil has introduced a substantial number of markers in the federal budget.[72]

International collaboration and exposure to peer practices play a critical role to strengthen SAI institutional capacity.[73] Auditors underscore the role of the WGPD as a "safe space" for SAIs to share knowledge, exchange experiences and learn from one another.[74] It facilitates peer learning and methodological harmonization, supports access to specialized international expertise,[75] and enables training on emerging public financial issues such as contingent liabilities, climate-related debt risks, and debt transparency.[76] To sustain progress, SAIs emphasize the need to develop competency frameworks, targeted training, and adopting tools and methods that help identify the root causes of recurring audit findings, leading to more informed and actionable audit recommendations.[77]

Looking ahead, SAIs can balance innovation with capacity development and proactive engagement to overcome internal and external barriers. By investing in technology, strengthening collaboration, and improving data access, SAIs can deliver timely, relevant, and impactful audits that reinforce fiscal transparency and accountability—ultimately enhancing their role as key actors in public financial governance.

3.5 Auditing public finance: Key findings and recommendations

Audits findings on public finance reveal a mixed picture of progress and persistent challenges in public financial management. Based on the analysis of audit reports reviewed for this chapter, this section synthesizes the most commonly identified findings and corresponding recommendations, while also highlighting good practices. Additional illustrative examples and recommendations are presented in section 3.6 and 3.7.

3.5.1 Strengths in public financial management and public debt identified in external audits

Audit reports reveal positive developments in public financial management (PFM), particularly in areas such as budget execution, forecasting, and public debt management. Despite these advancements, the reports more frequently highlight weaknesses than strengths across the sample reviewed.

Figure 3.7 presents key strengths in PFM and budgeting. These include the use of robust and reliable forecasting methodologies, consistent achievement of fiscal targets, and well-substantiated explanations for budget deviations. Several SAIs also observed improvements in fiscal planning and long-term fiscal sustainability. For example, the National Audit Office of Finland (2018) highlighted the independence, reliability and comprehensiveness of fiscal forecasts, while also identifying gaps in monitoring vis-à-vis the European Union requirements. Similarly, the U.K. National Audit Office reported the use of sound economic and fiscal assumptions, and Jamaica's SAI recognized the adequacy of justifications for budget deviations during the 2023-25 period.

Figure 3.8 outlines strengths in public debt management based on an analysis of 126 audit reports. These strengths include effective debt management strategies, the establishment of sound legal and institutional frameworks, improvements in debt sustainability, and the development of robust risk management systems.

FIGURE 3.7 | Strengths related to public financial management and budget credibility
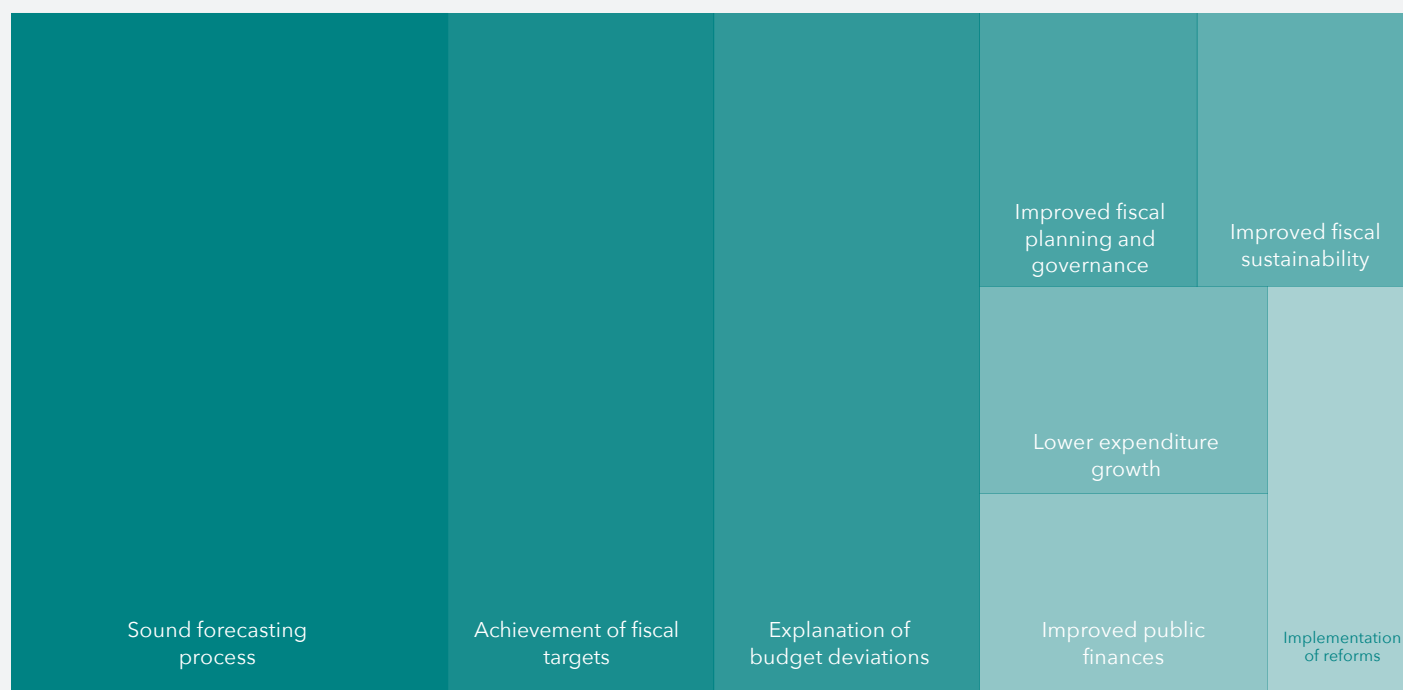
Source: 80 audit reports. Number of observations is 16.

FIGURE 3.8 | Strengths related to public debt management

Source: 126 audit reports. The number of observations is 79.

Reports from developed economies tended to emphasize institutional resilience, while those from developing countries focused on compliance with legal and regulatory frameworks, accurate financial reporting, and progress in sustainability. In Finland and the UK, SAIs reported that debt management strategies were well-established and resilient, performing effectively even during economic crises. SAI Korea highlighted the accuracy of interest cost projections and treasury bond operations, which contributed to effective risk management and long-term fiscal sustainability. In Kenya, the SAI reported reforms aimed at strengthening public debt management, including the establishment of legislative oversight and an advisory role for the Public Debt Management Office to anchor debt limits in sustainability.

3.5.2 Opportunities for improving public finance and debt management

Audit reports consistently highlight recurring challenges in public financial management. Beyond identifying these issues, SAIs often investigate their root causes and assess their resulting implications, offering a more comprehensive understanding of underlying governance and operational weaknesses.

Public finance and budgeting

Audit reports reviewed for this chapter identify persistent and systemic weaknesses in PFM, particularly in budget execution and fiscal transparency and oversight. Of the 187 total audit findings, a significant proportion - 38 per cent - relates to budget execution, while 26 per cent concern limitations in fiscal transparency and oversight. These issues encompass a range of deficiencies, including procurement problems, unauthorized expenditures or reallocations, and inefficiencies in budget execution that result in either over or underspending.

In addition to execution-related concerns, audits frequently highlight shortcomings in fiscal disclosure, records management and the reliability of financial information. Weak forecasting models and inadequate performance frameworks are among the most commonly reported challenges in budget planning and monitoring. Figures 3.9 and 3.10 provide an overview of the most recurrent issues and their manifestation across different stages of the budget cycle.

FIGURE 3.9 | Top twenty categories of limitations related to PFM and budgeting

Source: 80 audit reports. Number of observations is 187 findings.

FIGURE 3.10 | Audit findings along the budget cycle
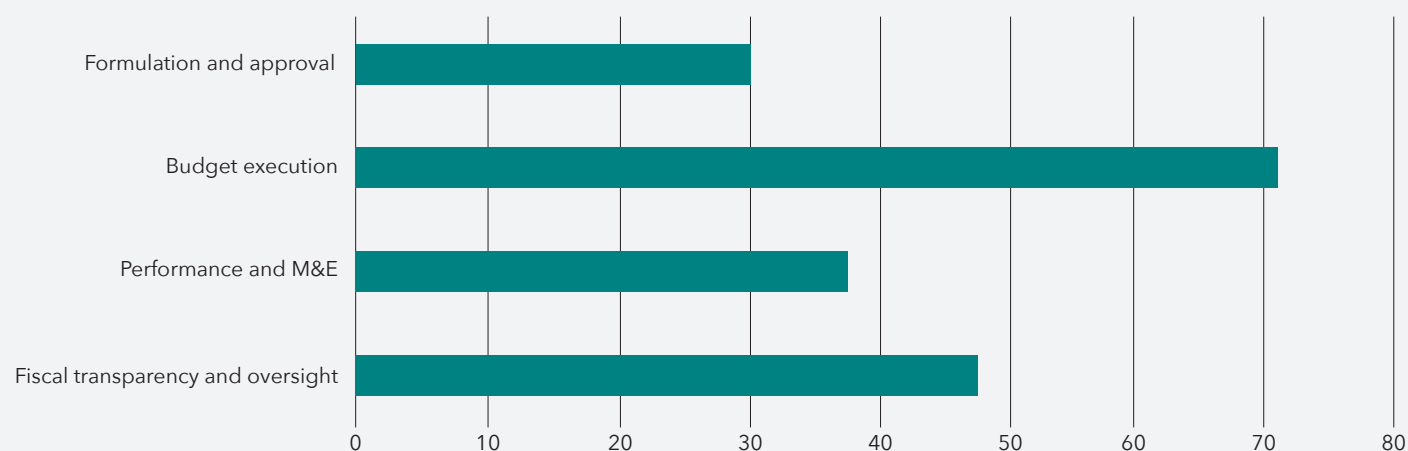
Source: 80 audit reports. Number of observations is 187 findings.

SAIs consistently link budget execution failures to limited managerial capacities, inaccurate cost and expenditure estimates, poor timing of spending, inadequate generation and management of performance information, and weak internal oversight.[78] These risks are compounded by insufficient documentation, unjustified spending, and non-compliance with legal and regulatory frameworks. For example, in Portugal, the SAI found that the Ministry of Finance attempted to control overall expenditures by underbudgeting for key sectors such as education and health, and centralizing appropriations. This approach led to frequent reallocations, increased red tape, payment delays, and recurring arrears. In Ghana, a 2018 audit revealed that entities with zero budget lines had appropriated funds, drawn from supplementary or contingency budgets, bypassing the integrated financial management system and increasing the risk of budget overruns and reduced transparency.

Delays in the timing of spending further exacerbate execution risks. In the Philippines, the Commission on Audit identified significant delays in authorizing local government entities to incur obligations under the local government support fund, which hindered the timely implementation of priority projects, potentially depriving local communities of essential benefits. Similarly, SAI Tanzania reported lapses in expenditure management that resulted in non-compliance with budgetary and fiscal legislation. In the United States, the GAO (2017) noted that budget uncertainties —stemming from continuing resolutions, lapses in appropriations, and sequestration— led agencies to limit early-year spending, creating risks of both over-obligating and under-obligating of funds.

Procurement processes remain a critical area of concern. SAIs frequently report delays in procurement, non-compliance with procurement regulations, limited transparency, and inadequate mechanisms for assessing the provision and use of procured goods and services. These shortcomings often result in deviations from planned budget allocations, deficient project implementation and ultimately ineffective service delivery. In Ghana, audits revealed lack of evidence for completed works and unused goods, attributed to procedural failures and poor coordination between government entities.

Execution-related risks also emerge within specific sectors and programmes. In Costa Rica, audits conducted between 2017 and 2018 uncovered systemic issues in human resources management within the Ministry of Education, which contributed to overpayments. A subsequent audit in 2019 found underspending on salaries, although the exact amount could not be determined due to inconsistencies between the national social security system and the Ministry's human resources information system.

Broader systemic challenges further undermine budget execution. Weak institutional coordination, resource constraints, and limited training in public administration hinder effective budget execution at both the entity and programme levels. The Commission on Audit of the Philippines underscored the importance of inter-agency coordination in minimizing planning deficiencies, particularly in cross-sectoral programmes and projects[79] (see the example of Portugal in Box 3.14).

Challenges related to information systems and fiscal disclosure continue to affect the integrity of budget processes. Across 23 reports from 11 countries, 31 findings point to issues with information and data accuracy and

consistency. In Indonesia, the use of three separate monitoring and evaluation systems for budget execution and planning under the performance-based budgeting framework led to inconsistencies between budget ceilings and actual expenditures, resulting in unreported national priority targets.[80] In Egypt, misclassification of budget information caused inaccuracies in budget statements.[81]

SAIs underscore the inadequacy of budget execution reports, which often lack the detailed and complete information necessary for stakeholders to assess performance and understand deviations. In Georgia, the SAI found that budget execution reports did not provide complete information to evaluate whether planned outcomes were achieved or identify deviations from plans. In the U.K., the National Audit Office noted that, despite improvements, the whole-of-government accounts still lacked critical details - particularly in areas such as procurement - that are essential for a comprehensive assessment of public finances.

SAIs have identified persistent weaknesses in the use of performance information and indicators, with 21 findings across 13 reports from eight countries. These limitations are closely linked to broader deficiencies in budgetary performance frameworks, particularly the misalignment between planning, execution, and outcomes. In countries such as New Zealand and South Korea, audits revealed that government entities often lack coherent frameworks to connect annual outputs with long-term objectives. Where

performance indicators are in place, they are frequently found to be unreliable or poorly defined.

A broader set of SAIs, including those in Argentina, Colombia, Costa Rica, Georgia, Ghana, the Netherlands, the Philippines, Uganda, the U.K. and the U.S., have examined mechanisms for capturing performance during budget planning and execution. Their findings point to systemic gaps that undermine effective monitoring and evaluation, limiting the ability of governments to assess the impact of public spending.

Similar concerns have emerged in other contexts, including LDCs (see the case of Uganda in section 3.6). For example, in Indonesia, audits revealed that unreliable beneficiary data and underutilized information systems have led to delays and inefficiencies in social programme disbursements. These shortcomings have contributed to deviations from planned budgets and undermined the achievement of intended programme outcomes.[82]

Public debt management

Audit reports reviewed for this chapter reveal persistent limitations in public debt management, including rising debt levels, sustainability concerns, inadequate reporting and records management and weaknesses in transparency and institutional frameworks. These findings are summarized in figure 3.11, with figure 3.12 illustrating their occurrence across the public debt cycle.

FIGURE 3.11 | Top twenty categories of limitations related to public debt

FIGURE 3.12 | Most commonly identified audit findings along the debt cycle

Source: 126 audit reports. The total number of observations is 545 findings, 448 findings in top twenty categories.

Concerns over debt levels and sustainability – accounting for 29 per cent of the 545 findings – are prevalent across both developed and developing economies. However, the nature of related challenges differs significantly. In developing economies, SAIs frequently report deficiencies in record-keeping, unclear roles and responsibilities, limited transparency, and inadequate legal frameworks. By contrast, SAIs in developed economies tend to focus on structural drivers of indebtedness, such as persistent deficits and vulnerability to interest rate volatility.

Despite these contextual differences, a common challenge persists: accurately measuring public debt. Both groups of countries consistently highlight systemic challenges in debt data quality and reporting mechanisms, which hinder effective oversight and risk management.

Legal and institutional arrangements

A notable share of audit findings - 69 out of 545, or approximately 13 per cent – highlight deficiencies in legal and institutional arrangements governing public debt management. These limitations are consistent with those reported in similar assessments,[83] and reflect systemic problems that undermine effectiveness and accountability.

SAIs frequently report unclear definition of institutional roles, frequent staff turnover, and shortages of qualified personnel. Across 18 reports from 12 countries and two cooperative audits, 30 findings point to staffing issues, while 20 findings across 16 reports refer to the absence of procedural manuals and inadequate operational procedures. These institutional gaps negatively impact operational efficiency, quality control and reporting

processes, leading to poor coordination and limited accountability. For example, the SAI of Cyprus found that limited staffing in the Public Debt Management Office impeded the effective segregation of duties, resulting in insufficient quality control procedures.

Insufficient staff capacity and technical expertise further constrain critical functions such as data analysis, reporting and information systems management. The lack of standardized procedures, documentation and procedural manuals contributes to inconsistent practices in borrowing, contracting, and on-lending activities. In North Macedonia, the SAI raised concerns about the sustainability of debt management outcomes due to understaffing and emphasized the need for policies to attract and retain qualified personnel.

Legal framework deficiencies – identified in 19 findings across 16 reports and one cooperative audit- include the absence of comprehensive legislation, vague or inconsistent definitions of public debt, and ambiguous allocation of authority. These gaps undermine the development of effective debt strategies and plans. For example, SAI India (2016) found that the existing legal framework lacked a definition of public debt, did not specify borrowing objectives, and failed to mandate the development of a debt management strategy. Collectively, these legal and institutional weaknesses compromise the transparency, accountability, and strategic coherence of public debt management systems.

Transparency, reporting and information systems

Audits consistently report systemic weaknesses in transparency, reporting, and information systems in

public debt management. Of the 545 total findings, 112 - approximately 20 per cent- relate to deficiencies in the quality and availability of debt-related data. These issues often stem from incomplete or inconsistent reporting, as well as the absence or the inadequacy of databases and information systems. SAIs frequently observed that debt statistics are either not published or, when available, lack sufficient detail, relevance or timeliness. For instance, an audit in Finland underscored the challenges in ensuring the reliability of fiscal statistics (see Box 3.8).

Problems with information systems and records management were identified in 58 findings across 32 audit reports from 16 countries and two cooperative audits. These findings point to inaccurate and incomplete records, as well as poor interoperability and integration of records and data systems used by different entities responsible for debt recording. In many cases, debt information systems operate in isolation from broader public administration systems, limiting their effectiveness. The SAI of the Philippines, for example, emphasized the need for consistency in the presentation of public sector fiscal data, which is critical for sound fiscal and budgetary policy. The audit revealed discrepancies in reported data, unreconciled differences between accounting records and reports from various entities, and delays in publishing fiscal information.

Beyond technical shortcomings, audit reports also reveal broader concerns about transparency and oversight. In some instances, borrowing is not fully disclosed in budget documents and financial statements, circumventing legislative oversight. A notable example from Sri Lanka (2018) showed that significant amounts of public debt were omitted from financial statements, resulting in incomplete disclosure and undermining debt transparency and accountability.

SAIs have also emphasized the importance of integrating debt management into the budget process. The General Comptroller of Costa Rica reported that the 2022 year-end accounts failed to uphold the budgetary principles of universality and integrity, as the approved budget did not reflect all externally contracted resources. This omission compromised both budgetary and political oversight, and negatively affected the quality of financial information, which is essential for informed decision-making and transparent public financial management.

Management strategy

Audit findings across multiple countries show persistent gaps in the formulation and implementation of public debt management strategies. A key issue is the absence of legal mandates requiring such strategies, resulting in either their omission or the development of inadequate and poorly articulated plans. These shortcomings are evident not only at the national level, but also across entities and subnational levels, as highlighted by the SAI of Costa Rica, which reported a lack of strategic planning in debt management at both entity and local levels.

The implications of these gaps are significant. SAIs have linked the absence or weakness of debt strategies with rising debt levels, increased borrowing costs, and deteriorating debt sustainability. Even when strategies are in place, they are frequently unsupported by operational plans or policy frameworks necessary for effective implementation.

France's Cour des comptes has repeatedly emphasized the need for a coherent strategy to ensure sustainable public finances. In 2020 and 2022, it called for a clear roadmap to restore fiscal balance and significantly reduce debt-to-GDP ratios, advocating for a dual approach: promoting sustainable growth through investment and ecological transition, while exercising fiscal discipline to gradually reduce debt.

Audit reports also point to frequent deviations from existing strategies and failure to meet established targets. In Kenya, the SAI found repeated non-compliance with optimal debt management strategies between 2017 and 2022. The Federal Court of Accounts of Brazil identified significant discrepancies between current debt management practices and long-term objectives, particularly in management of floating debt, fixed-rate securities and debt maturity. Similarly, the SAI of the Maldives reported that borrowing in 2023 exceeded the established financing limits and fiscal consolidation measures were not implemented, thereby increasing fiscal and debt-related risks.

Borrowing, servicing and on-lending activities

SAIs have identified weaknesses across public borrowing, debt servicing and on-lending processes. Audits revealed non-compliance with loan terms, insufficient parliamentary oversight - particularly during emergency borrowing – and opaque reporting. For instance, SAI Argentina found it difficult to distinguish between debt instruments authorized by budget law and those approved through emergency decrees, raising concerns of legislative accountability.[84]

Findings related to debt servicing highlighted challenges in monitoring and record-keeping and delays in fulfilling obligations. SAI Kenya reported significant delays due to legal and procedural bottlenecks (such as late issuance of legal opinions, delays in counterpart financing, and protracted processes for non-objection approvals), resulting in high commitment fees. SAI Uganda similarly highlighted financial losses from unused loans.

BOX 3.8 | Auditing fiscal statistics in Finland

In 2022, the National Audit Office of Finland assessed the reliability of the country's fiscal statistics. The audit focused on data quality, assurance processes and the governance structures overseeing statistical production.

The audit found that while Finland's fiscal statistics were generally reliable and provided a solid foundation for fiscal policy and economic decision-making, there were opportunities for improving quality assurance. Many stakeholders assumed robust mechanisms existed at Statistics Finland, though they were insufficient or absent. The guidelines governing statistical production were found to be inconsistent and, in some cases, outdated. Moreover, Statistics Finland did not subject its processes to external review. The audit emphasized that quality assurance should not be left solely to Eurostat and called for a more proactive role from Statistics Finland.

The transfer of responsibility for collecting local government finance data from Statistics Finland to the State Treasury in 2021 introduced data quality issues. The new data model was broader and included information that had not been previously collected, making it difficult to compare current data with historical records. During the transition, the quality of data received by Statistics Finland declined, with some entities failing to submit required information or not adhering to the specified data model.

The audit also highlighted shortcomings in performance management at Statistics Finland. The performance management framework was misaligned with the independent nature of statistical work. Although the production of statistics is regulated and monitored at the EU level—with penalties for serious non-compliance—the audit stressed the importance of ensuring that sufficient resources are allocated to support high-quality statistical outputs.

Key recommendations included strengthening internal quality assurance processes and improving transparency to allow third parties to assess the quality of fiscal statistics. The audit urged the Ministry of Finance to ensure that comprehensive statistics are produced from the data collected by the State Treasury, including future data from wellbeing services counties. Finally, the Ministry was advised to evaluate the financial implications of reforms proactively and to plan for monitoring their implementation.

Source: National Audit Office of Finland (2022)

Audit reports have also revealed several constraints affecting on-lending activities, including weak risk assessments, poor monitoring, and deficiencies in on-lending policy documentation. For example, SAI Kenya's audit of the Kenya Climate Smart Agriculture Project (KCSAP) found planning failures, lack of feasibility studies, and insufficient oversight, increasing financial and implementation risks.

These findings underscore the need for stronger governance, clearer authorization processes, and improved project planning and monitoring to mitigate fiscal risks.

3.5.3 Recommendations to strengthen public finance and debt management found in audit reports

Public finance and budgeting

Audit recommendations related to public finance and budgeting consistently call for more transparent, accountable and performance-oriented fiscal management.

SAIs emphasize clearer reporting on measures to achieve deficit reduction targets (e.g., U.S. GAO), explanations for deviations from approved budgets (e.g., Maldives) and the fiscal impact of major policy decisions such as spending cuts and tax increases (e.g., Netherlands). For example, the Netherlands Court of Audit has urged greater clarity on the financial and social impacts of major policy measures, particularly during economic crisis, to inform future policymaking. Digital tools are frequently highlighted as critical enablers for improving the quality, accessibility, and timeliness of fiscal reporting.

SAIs also stress the need to align budgeting with policy objectives and service delivery outcomes by reinforcing performance frameworks that link financial allocations to measurable results. Notable examples include SAI Germany's recommendation to integrate sustainability considerations into budget planning, and SAI New Zealand's call for incorporating medium-term strategic goals into annual performance forecasts. SAI New Zealand

also advocates for establishing robust performance standards based on historical or benchmark data to provide meaningful context for evaluating results.

Strengthening legislative oversight is another recurring theme. The Netherlands Court of Audit, for example, urged the Government to provide parliament with comprehensive and reliable information to assess the relationship between spending, policy objectives, and performance outcomes. Such transparency supports informed decision-making, enhances accountability, and promotes efficient use of public funds.

Finally, SAIs underscore the importance of long-term fiscal sustainability. Recommendations from SAIs in France, Germany and South Korea include undertaking structural reforms to reinforce fiscal resilience, addressing inefficiencies in public spending, such as unwarranted subsidies and ineffective programmes, and improving budget execution to strengthen public finances in line with broader economic commitments.

Public debt

Audit recommendations on public debt management consistently emphasize the need to strengthen monitoring, evaluation and transparency. These two areas emerged as the most frequently cited (both with 57 recommendations, across 40 reports from 23 countries and across 37 audits from 22 countries, respectively). This reflects widespread concerns about weak oversight mechanisms and limited accessibility of debt-related information. Other common recommendations address coordination and planning, fiscal responsibility, and the strengthening of legal frameworks and risk management systems. Collectively, these results point to a broader need to consolidate the legal and institutional foundations of public debt management (see figures 3.13 and 3.14).

While calls for improved monitoring and transparency are common across both developed and developing economies, the focus of recommendations differs. SAIs in developed economies tend to prioritize enhancing coordination, strengthening budget processes and improving forecasting processes and risk management frameworks. In contrast, SAIs in developing economies more often stress clarifying institutional roles, improving procedures, and building basic systems for debt reporting, reflecting ongoing efforts to establish core governance structures and institutional capacity for effective debt management.

FIGURE 3.13 | Audit recommendations related to public debt
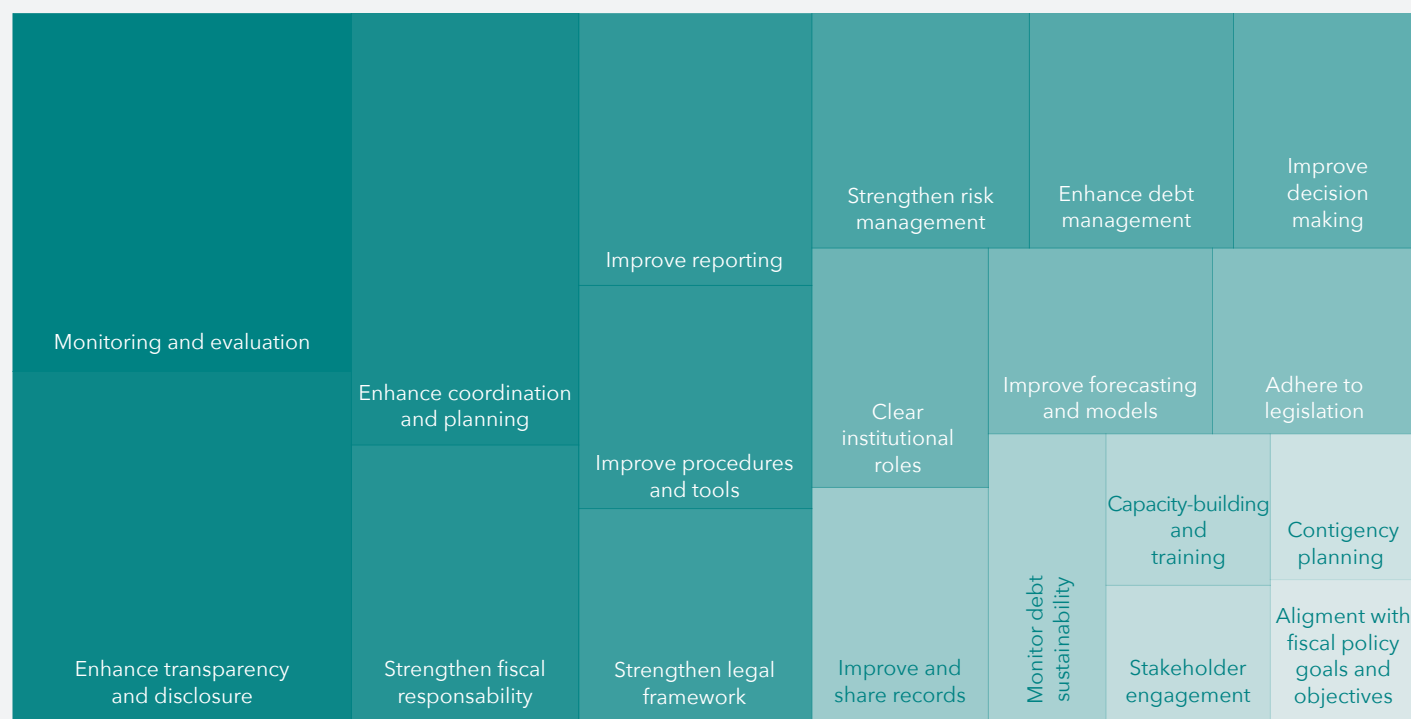
Source: 126 audit reports. Number of observations is 505.

FIGURE 3.14 | Audit recommendations along the public debt cycle
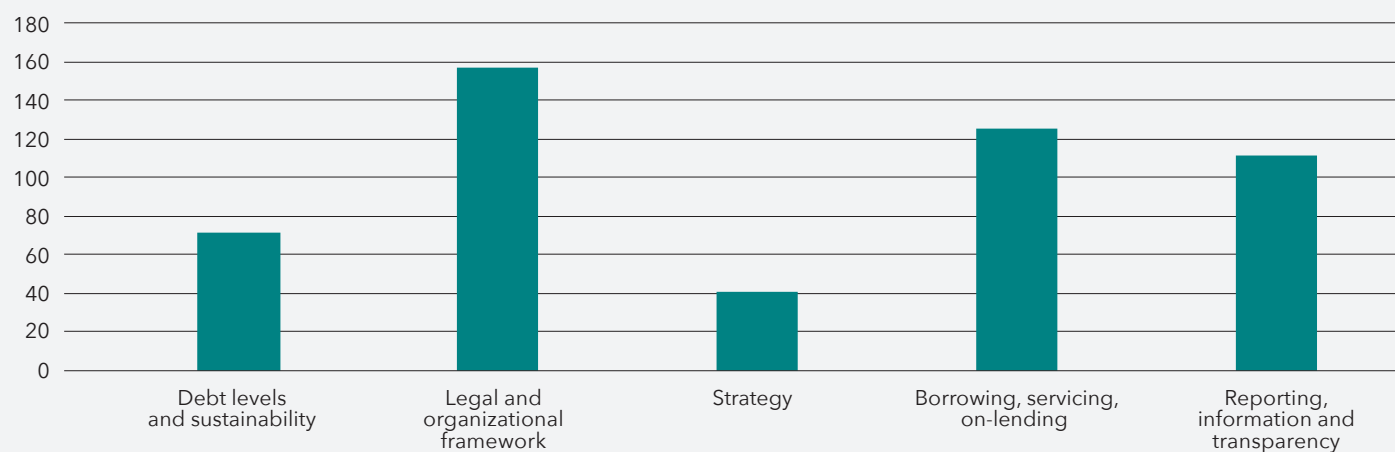
Source: 126 audit reports. Number of observations is 505.

Monitoring and evaluation are central to many audit recommendations, both at systemic level and within specific debt-related activities such as borrowing, servicing and on-lending. SAIs have called for more robust mechanisms for tracking and evaluating debt management strategies, improved information systems and periodic monitoring of project implementation. For example, SAI Brazil recommended enhanced tracking and forecasting debt-related metrics, while SAI Georgia emphasized the need for regular monitoring of public debt management information systems. Other SAIs, such as those in Morocco and the Seychelles, stressed the importance of periodic monitoring and accurate recording and reporting of debt transactions.

Transparency and disclosure are other recurring themes in audit recommendations on public debt.[85] Beyond technical improvements in the accuracy and consistency of records and the integration of information systems, SAIs have urged governments to ensure that debt information is clear, comprehensive and accessible to all stakeholders. For example, SAI Brazil, has repeatedly recommended the disclosure of clear, accessible, and detailed information regarding debt levels, associated costs, and potential risks. Similarly, the U.K. National Audit Office (NAO) has called for improved financial reporting that promotes transparency and meets the needs of both Parliament and taxpayers, including

clear explanations of fiscal indicators and their implications to improve transparency and public understanding.[86]

SAIs from India, Georgia and Sri Lanka have also emphasized the importance of consistent and complete debt reporting across entities to ensure full disclosure of all public debt and assets derived from borrowing. SAI Peru took a broader perspective, advocating for the integration of the effects of economic contraction and policy measures into year-end accounts to contextualize public debt within the macroeconomic environment. These recommendations highlight the importance of transparency and accountability in building public trust and supporting informed fiscal policymaking.

To address weaknesses in public debt governance, SAIs consistently stress compliance with financial management legislation and clearer delimitation of institutional responsibilities. For example, SAIs in Argentina, Sri Lanka and Zambia have called for stronger adherence to existing legislation, with SAI Sri Lanka specifically recommending the assignment of distinct roles in debt management to improve oversight and accountability. Similarly, SAI Kenya emphasized the need to clarify institutional mandates, particularly in the development of annual borrowing plans, to support more coherent and coordinated debt management practices.

Coordination and planning remain critical challenges. SAIs have called for comprehensive debt management strategies and plans and formal mechanisms to facilitate coordination and collaboration among government entities and stakeholders. SAI Kenya recommended a formal framework for collaboration among all stakeholders involved in debt-funded projects to help ensure efficient coordination during project planning and approval and minimize implementation delays. At the macro-fiscal level, the U.S. GAO has repeatedly urged Congress to adopt a long-term fiscal plan to address the federal government's unsustainable fiscal trajectory, emphasizing that sustainable fiscal policy requires public debt to grow no faster than the economy.

Risk management is a cornerstone of effective public debt management. SAIs advocate for institutionalized and proactive approaches to identifying and mitigating financial and debt-related risks. These efforts reflect a growing recognition of the importance of resilience and preparedness in public debt management. In Finland, the National Audit Office recommended establishing a formal risk management framework and strengthening institutional capacity to support effective risk management oversight and the continuity of risk-related activities over time. SAI Costa Rica recommended enhancing the completeness and functionality of risk matrices for state-owned enterprises, while SAI China called for early warning and emergency response mechanisms at the local level to manage fiscal vulnerabilities.

A notable development is the gradual integration of climate-related risks into public finance oversight. For instance, SAI Cyprus recommended integrating climate risk analysis into fiscal planning in collaboration with the national fiscal council to enable climate-informed fiscal oversight. Although SAIs in SIDS have yet to systematically integrate climate risk assessments into their public finance audits, there is growing awareness of the need of addressing climate risks, signaling a shift toward more climate-informed fiscal governance.[87]

3.6 Systemic risks and challenges in public financial management in SIDS and LDCs

SIDS and LDCs face unique vulnerabilities, including climate change impacts, external shocks, and limited resources, that constrain investment in sustainable development and SDG financing. These challenges contribute to rising debt levels and fiscal sustainability risks. External audits help identify structural constraints that undermine public financial management and public debt oversight, providing evidence to inform reforms and strengthen resilience.

Progress in debt sustainability has been evident in several LDCs. The Auditor General of Uganda (2024) attributed improvements in debt sustainability to enhanced fiscal management and economic growth, noting a stable debt-to-GDP ratio that mitigates the risk of unsustainable debt levels and strengthens the country's capacity to manage its debt burden.[88]

SAIs in SIDS and LDCs reported additional advancements, such as improved compliance with accounting standards in countries like Jamaica and the Maldives, adherence to debt targets in Jamaica, the establishment of sound legal frameworks for borrowing in Seychelles, and enhanced public debt reporting. For instance, the SAI of the Cook Islands concluded that increased availability of public debt information had bolstered government transparency and accountability, while revised debt repayment procedures supported timely and consistent debt servicing.

Despite these advancements, audits in these contexts consistently reveal systemic issues such as misalignment between national planning frameworks and budgetary processes, which create financing gaps and undermine effective allocation of resources for SDG implementation. SAIs in the Federated States of Micronesia, Tonga and Tuvalu have documented these gaps, with some SAIs undertaking joint and comprehensive audits to address these systemic issues.[89]

Beyond misalignment between planning and budgeting, SAIs have identified broader weaknesses in PFM systems, including unreliable forecasts, delayed budget approvals, off-budget expenditures, limited financial discipline, ineffective accounting, evaluation and reporting systems, and weak oversight. In Jamaica and Uganda, outdated or poorly structured forecasting processes have led to

budget inefficiencies and compromised fiscal planning and resource allocation.[90] SAI Uganda identified gaps in forecast coverage, low transparency, lack of systematic review mechanisms, and reliance on basic forecasting models, which hindered the credibility of revenue forecasts, compromising budget planning and fiscal management.[91]

Public finance audits in Uganda further highlight weaknesses in budget monitoring frameworks and the capacity to track and evaluate performance outcomes. The SAI observed that monitoring and supervision is characterized by fragmentation, duplication, weak coordination and lack of clear results chain, undermining the delivery of public services and the achievement of budgetary objectives such as economic growth. Similar systemic weaknesses have been identified in Zambia (see Box 3.10).

BOX 3.10 | Limitations of the public financial management system in Zambia

Outdated strategic plans. Many institutions have not regularly updated their strategic plans, primarily due to delays in the formulation of the National Development Plan and the high turnover of key personnel.

Uncosted budget submissions. A significant number of institutional budget documents lacked cost estimates. Consequently, the budgets submitted were often subject to reductions, with final allocations approved by the legislature falling short of initial requests. These reductions were largely influenced by budget ceilings set by the Ministry of Finance.

Budget execution weaknesses. Audits revealed deficiencies across several areas including procurement processes, payroll management, internal controls and audit functions, cash management, and insufficient monitoring of SDG implementation and service delivery.

Policy and fiscal misalignment. Additional findings highlighted a lack of alignment between debt management policies and medium-term fiscal strategies. Institutions also face challenges in tracking and accounting for disbursed resources, and in producing accurate projections for revenues, grants, and expenditures, which were below the actual outturns.

Source: UNDESA and IBP (2023), p. 103.

Public debt management presents additional risks. Across 24 audits in SIDS (including those that are LDCs) and nine in LDCs, SAIs have reported rising public debt levels, breaches of debt ceilings and weak institutional capacity in debt contracting and management, fund and project implementation, monitoring, record-keeping and transparency. For instance, the Auditor General of Uganda has consistently highlighted the rising levels of public debt and associated servicing costs in recent audit reports, identifying substantial risks to fiscal sustainability.[92] Figure 3.15 provides an overview of findings across SIDS.

These challenges are particularly acute in contexts of tightening fiscal space exacerbated by the sharp rise in public debt during the COVID-19 pandemic.[93] For example, in the Maldives, the Auditor General raised concerns about the feasibility of achieving the fiscal anchors and the lack of fiscal discipline in implementing strategies to reduce fiscal and debt constraints.

Collectively, these findings point to systemic governance and capacity gaps that not only weaken fiscal sustainability but also limit the ability of governments to deliver on

FIGURE 3.15 | Top ten limitations in public debt identified across audit reports in SIDS
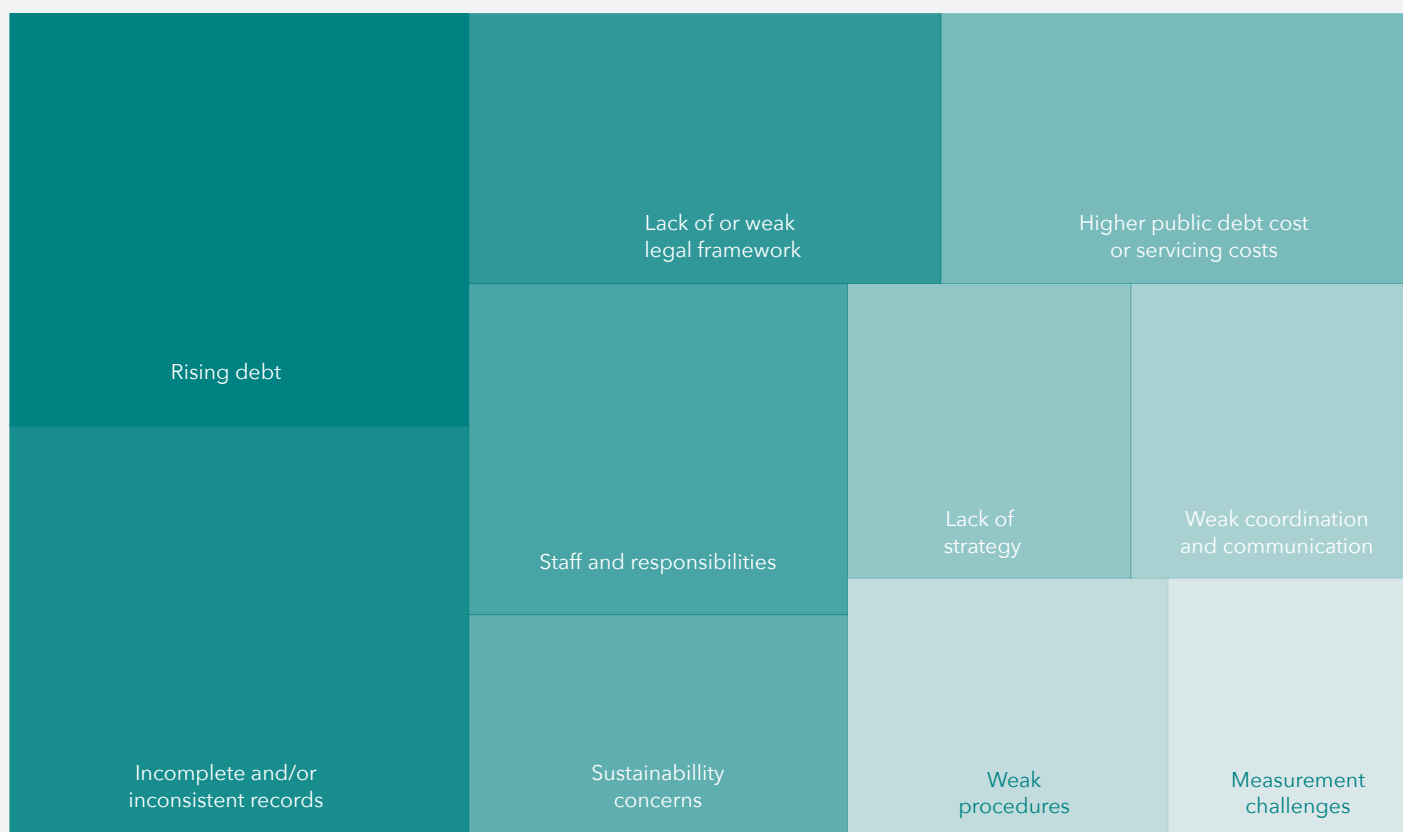
Source: 126 audit reports. The total number of observations is 90 findings, 55 findings in the top ten categories.

development priorities. SAIs have responded by adapting their audit approaches to evolving risks, but the persistence of these issues underscores the need for more robust institutional frameworks and sustained reform efforts.

A recurring capacity constraint across SIDs and LDCs is the weakness in record-keeping systems, which undermine effective monitoring, transparency and financial reporting. Audit reports consistently reveal incomplete or inconsistent records, or missing documentation, particularly in debt management. For instance, Tanzania's Auditor General identified operational fragmentation and inadequate internal controls as key factors compromising debt records and reporting. In the Solomon Islands, audits found discrepancies in reported public debt figures and persistent failures across government agencies to maintain adequate record keeping of all their non-current assets.[94] A coordinated audit in the Pacific further revealed inconsistencies in debt maturity reporting as well as missing or incomplete loan documentation.

Beyond record-keeping, audits highlight broader institutional deficiencies, including the lack of debt plans and strategies, weak procedures, deficient coordination and communication, and poor project implementation. In Sierra Leone, the lack of finalized public debt regulations and procedural manuals affected clarity of work, decision-making, and segregation of duties. Similarly, the Cook Islands and other Pacific SAIs (such as Tonga, Marshall Islands or Micronesia) reported absence of operational procedures and training manuals, limiting staff capacity to fulfill their public debt management responsibilities.

Legal and institutional frameworks also remain underdeveloped. A 2014 cooperative audit across Pacific SAIs found that public debt management legal frameworks were either limited or outdated, failing to support the implementation of robust and effective public debt management systems. These structural gaps —combined with staffing constraints and unclear institutional mandates— continue to hinder the development of robust public debt systems and pose risks to fiscal sustainability.

3.6.1 Recommendations in SIDS and LDC

Audit recommendations aimed at strengthening public finance in SIDS and LDCs closely reflect broader global trends, with emphasis on improving debt transparency, institutional frameworks and fiscal discipline. In SIDS, recommendations frequently target improvements in debt reporting systems and strengthening legal and organizational arrangements for debt management. These include calls for establishing dedicated debt units (e.g., Marshall Islands), clarifying institutional roles, improving staff capacity and the creation of inter-departmental committees to oversee all borrowing activities (e.g., Micronesia).

Monitoring and evaluation also emerge as critical areas, with SAIs (such as in Guam, Samoa, Tonga, and the Solomon Islands) recommending conducting regular reviews, establishing strategic benchmarks and debt indicators, and closer coordination between debt-related divisions. For example, the Auditor General of the Seychelles called the Ministry of Finance to enhance its monitoring and management of public debt, stressing the need for accurate recording and reporting of borrowings and repayments.

Figures 3.16 and 3.17 present a summary of recommendations for LDCs and SIDS. Examples of audit recommendations aimed at improving transparency are presented in Box 3.11.

FIGURE 3.16 | Audit recommendations along the debt cycle in SIDS
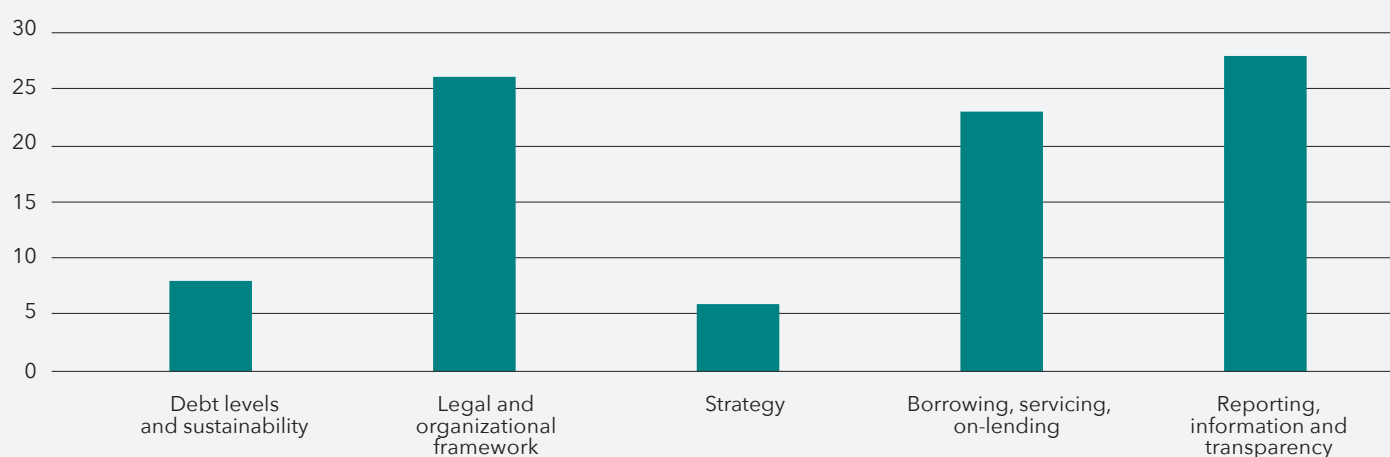
Source: 126 audit reports. Number of observations is 91.

FIGURE 3.17 | Audit recommendations along the debt cycle in LDCs
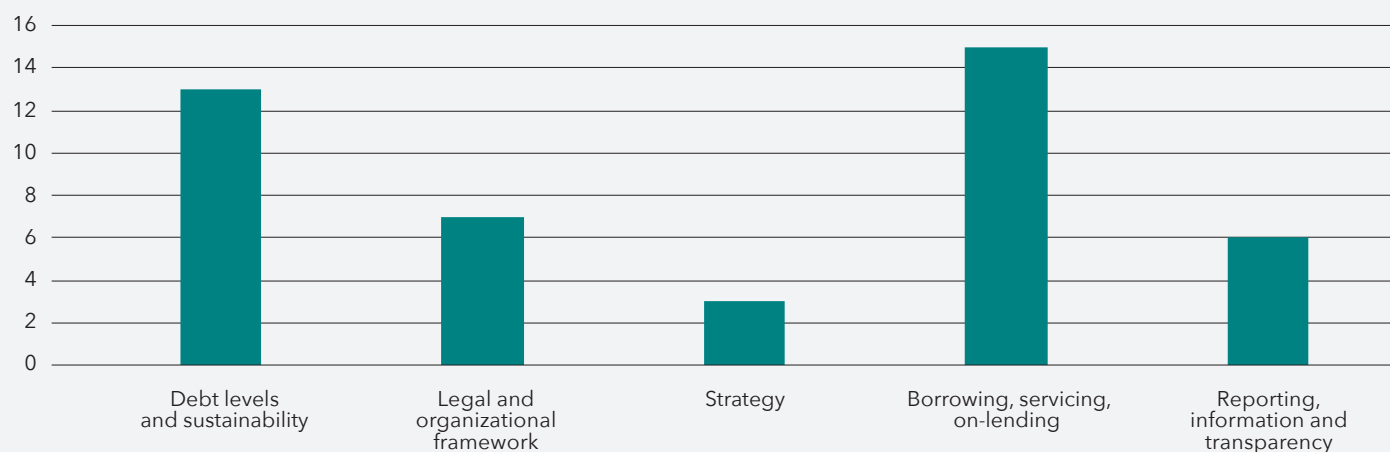
Source: 126 audit reports. Number of observations is 44.

LDCs show similar patterns. Audit recommendations focus on strengthening fiscal responsibility, improving the use of borrowed funds, and strengthening coordination, planning and record-keeping. For example, the Audit Service of Sierra Leone emphasized the need for the timely preparation of borrowing plans aligned with medium-term debt strategies, the finalization of procedural manuals and operational tools, and legislative approval of all external loan agreements.

Similarly, the Office of the Auditor General of Uganda recommended integrating budget sensitivity analysis into parliamentary deliberations to ensure that the Parliamentary Budget Committee is informed of fiscal risks during the budget approval process. The SAI also advised limiting loan uptake unless backed by clear and timely implementation plans. For underperforming projects, the SAI recommended reallocating resources to projects with better implementation potential and shorter delivery timeframes, thereby improving efficiency and reducing fiscal exposure.[95]

Across both groups, audits consistently highlight the need for more robust legal frameworks, clearer institutional mandates, and operational tools to support effective debt management. These findings underscore the importance of institutional reform and capacity-building to mitigate fiscal risks and improve the sustainability of public finance systems.

BOX 3.11 | Recommendations related to public debt reporting and transparency in SIDS

Audit reports from the Seychelles and the Maldives consistently emphasize the need to strengthen debt reporting, transparency, and record management. In the Seychelles, the Auditor General has called for more accurate and timely debt reporting, highlighting the need to consolidate all financial liabilities and ensuring that all debt transactions are properly recorded and disclosed. The 2022 report further stressed the importance of providing detailed and accurate reports on the debt portfolio, including loan terms and conditions, repayment schedules, and associated risks. The report emphasized the need for financial statements to fully reflect all financial activities and conducting regular reconciliations to present a true and fair view of the government's financial position.

Similarly, the Auditor General of the Maldives has issued multiple recommendations over the years to improve record management, reporting, and transparency. In 2011, the Auditor General underscored the importance of maintaining adequate records and disclosing all relevant information in public debt statements. The 2022 review of the Medium-term Fiscal Strategy 2024-26 called for enhanced transparency and accountability, urging the Ministry of Finance to explain deviations from previous fiscal objectives, outline the Government's approaches to modifying fiscal anchors, and report annually to Parliament on the implementation of recommendations made by parliamentary committees and the Auditor General in relation to the fiscal strategy report.

Source: Auditor General of the Maldives, "Auditor General Report on the Review of Medium-Term Fiscal Strategy 2024-2026 Maldives"; "Consolidated financial statement of the Government of the Maldives. Financial year 2022"; "Auditor General's Report, Statement of public debt as of 31 December 2011"; Auditor General of the Seychelles, "Report of the Auditor General 2016"; "Report of the Auditor General 2022".

3.7 Highlights on the impact of SAIs' work on public finance

Strengthening public finance systems for SDG implementation requires effective oversight and systematic uptake of audit findings. This depends on high-quality audits, clear and actionable recommendations, strategic communication and stakeholder engagement, and mechanisms to track government responses. Consistent follow-up is essential to maximize audit impact,[96] but success also relies on engaging stakeholders throughout the audit process to ensure findings lead to tangible improvements in PFM.[97]

This section presents illustrative examples of positive impact of public finance audits across regions. It also reviews how SAIs report and follow up on public finance audits, highlighting the role of communication and engagement.

3.7.1 Reporting and follow-up systems

Reporting and follow-up practices in public finance auditing vary widely across SAIs, reflecting differences in audit scope, report clarity and user-friendliness, presentation style, and the actionability of recommendations. While financial statement audits typically do not include explicit recommendations (although suggestions may be inferred from the reasons behind a qualified or adverse opinion), systemic audits - such as those on year-end accounts and annual budget execution - are more conducive to issuing and tracking actionable findings.

Many SAIs do not consistently prioritize or structure audit recommendations to facilitate implementation. A 2022 UNDESA/IBP survey found that only 34 per cent of SAIs use specific criteria to classify audit recommendations.[98] Some SAIs, such as those in Algeria, Belgium, Tunisia, and Senegal, lack structured follow-up mechanisms,[99] while others -like France, Georgia, and the Philippines- have long-standing practices and systematically track and report on progress. SAIs in Canada and France publish special consolidated reports to highlight the results of public finance audits over multiple fiscal years.

Certain SAIs clearly identify recommendations within their audit reports on public finance (often in a dedicated chapter or summary list). Examples include SAIs in Benin, Brazil, Burkina, Djibouti, France, Georgia, and the Philippines.[100] Some SAIs also systemically track follow-up actions. For example, the SAIs of France and Georgia include a dedicated chapter in their budget execution reports to address the status of previous recommendations.

Advanced practices include ongoing monitoring until audit recommendations are fully addressed, as seen in Georgia, Japan, and the United States (GAO). Others conduct follow-up audits at set intervals. SAI Portugal, for example, has developed a systematic approach to annually follow up on the recommendations that were issued two years earlier in the year-end accounts report[101] (see Box 3.14).

While most audit monitoring and follow-up systems are not publicly accessible, the U.S. GAO, for example, maintains a publicly available, interactive online dashboard that tracks the status of audit recommendations, indicating whether they are open, partially implemented, or fully implemented.[102] As of February 2025, the dashboard listed 33 open recommendations related to budget and spending. SAIs in Georgia, Indonesia and Malaysia also leverage ICTs to support the monitoring of the implementation of audit recommendations[103] (see Georgia's example under Impact).

Follow-up and repeated audits on public finance remain relatively limited. This is partly because most fiscal oversight is conducted through recurrent mechanisms, such as annual budget execution reports. Among a sample of 127 audit reports on public debt reviewed, only one follow-up audit – conducted by SAI Georgia – was identified (see Box 3.12). Strengthening follow-up mechanisms and embedding regular audits on specific public finance topics into a SAI's audit work program can reinforce accountability and drive sustained improvements in public financial management.[104]

3.7.2 Communication

Audit findings and recommendations on public finance offer critical insights for a broad range of stakeholders. Regular oversight activities (such as annual audits of budget execution) enable timely identification and resolution of fiscal issues,[105] enhancing transparency and supporting evidence-based decision-making. However, the impact of these audits depends on the timely submission of reports to parliament and public disclosure of findings. In many cases, particularly in LDCs, infrastructure and capacity constraints undermine these processes. Some SAIs lack basic communication tools, such as official websites, limiting the publication and communication of audit results.[106]

The highly technical nature of public finance audits often limits their accessibility and relevance to non-specialist audiences. Moreover, many SAIs struggle to link audit results to service delivery and sustainable development outcomes, limiting the influence of audit reports on policymaking and public debate.

To address these communication challenges, some SAIs have adopted more strategic approaches, using diverse tools and channels to make technical public finance information more accessible and engaging. These efforts include the use of infographics, short videos, executive summaries, and social media to broaden the reach and impact of audit reports. While some SAIs, such as the Philippines, apply a uniform communication strategy across audit practices,[107] others tailor their outreach to specific audiences. For example, SAIs in Brazil and the U.S. use citizen-centric language, visual tools, videos and podcasts to present complex fiscal information in a clear and relatable way.[108] Such efforts help bridge the gap between technical content and public understanding, ultimately increasing the visibility and impact of public finance audits.

BOX 3.12 | Follow up audit on public debt management in Georgia

In 2020, SAI Georgia conducted a follow-up performance audit on debt management to assess the implementation status of recommendations issued in its 2014 State Debt Management Efficiency Audit, and to evaluate improvements in debt management practices over time.

The audit found that four of the original recommendations had been implemented. Notably, procedures related to borrowing had improved, including the introduction of a preliminary assessment of proposed loan terms and conditions. Additionally, the state debt portfolio is reviewed when taking out new loans. The Ministry of Finance also prepared and approved the Government Debt Management Strategy for 2019-2021, which included measures to promote the development of the government securities market. Furthermore, since 2015, the Ministry of Finance has prepared an annual sustainability analysis in line with the International Monetary Fund (IMF) methodology, submitting it alongside the budget draft.

Source: Audit reports 2014 and 2020 and interview conducted for the WPSR 2025.

SAIs are increasingly using media and digital platforms to disseminate audit findings and enhance the visibility and impact of public finance audits. Press releases and conferences – used by SAIs in Belgium, Brazil, Canada, France, Morocco, Uganda, among others- are common tools for engaging the public, particularly around annual reports.[109] SAIs like Georgia and Portugal tailor their reporting formats to different audiences, offering accessible summaries alongside technical annexes to improve public understanding and engagement.[110]

Annual reports are a key instrument for informing both parliament and the public. SAIs in Austria, Belgium, Canada, Djibouti, France, Seychelles and Uganda, among others, consistently publish these reports, which consolidate findings from financial, compliance and performance audits, and reinforce critical findings and recommendations related to public finance.[111] Austria's 2023 annual report, for example, succinctly highlights public finances findings and recommendations and links them to strategic priorities such as intergenerational equity and debt sustainability.

Some SAIs are also expanding access to and use of audit data. SAI France publishes the datasets used in its periodic reports on the fiscal situation and outlook[112] and some SAIs like Austria and the U.S. GAO offer interactive tools that allow citizens to explore audit data and draw their own findings independently (see section 3.3). These innovations support transparency and enable broader use of audit evidence.

SAIs have made continued progress in strengthening collaboration with civil society organizations, media outlets, and academic institutions to further amplify audit reach and impact.[113] In Sri Lanka, the civil society organization

Verité Research uses audit findings to inform its work and maintains a public dashboard on budget credibility, demonstrating how stakeholders can enhance the visibility and value of audit information.[114]

However, SAIs must balance transparency with caution to avoid potential risks. Public finance audits may contain sensitive information with implications for credit ratings or financial stability.[115] Clear institutional communication strategies that safeguard the integrity of audit information, while promoting transparency and public engagement, are essential to prevent misinterpretation or misuse of audit content, especially when using social media or alternative communication formats. As noted by one auditor, partial or individual representations of audit findings can distort public understanding and undermine institutional credibility.[116] Ensuring that communication reflects official positions and is context-sensitive is critical to maintaining trust and maximizing the impact of public finance oversight.

3.7.3 Impact

Public finance audits generate impact both directly, through the effective implementation of audit recommendations, and indirectly, by enabling stakeholders to use audit findings to strengthen fiscal accountability. In Georgia, an integrated electronic platform, accessible to the SAI, legislators and audited entities, consolidates audit reports, findings, recommendations, and action plans for implementing the recommendations. This system enhances transparency, coordination and legislative oversight. Notably, some parliamentarians independently monitor implementation progress.[117] Since its introduction, the audit recommendation implementation rate rose from 43 per cent (2015-2017) to 60 per cent (2018-2019),[118]

illustrating how digital tools, when combined with institutional collaboration, can significantly improve audit effectiveness and impact.

Table 3.2 highlights examples where audit findings have been leveraged by diverse stakeholders to enhance impact.

TABLE 3.2 | Stakeholders leverage audit information for public finance impact

Country/SAI	Stakeholder	Use of audit information	Public finance impact
Federated States of Micronesia	Parliament	The departments were summoned to Congress to discuss the audit findings and recommendations on public debt management. They were instructed to prepare detailed action plans in response to the audit report and to implement immediate corrective measures.	SAI's involvement in public debt oversight has extended to high-level policy discussions. It was invited to participate in the State National Leadership Conference's deliberations on public debt, reflecting its growing role in shaping fiscal governance. In 2015, the President established a Debt Management Advisory Committee to strengthen the legal and institutional framework for debt management including drafting a Public Debt Act.
Ghana	Civil society	The civil society organization SEND GHANA collaborated with the Audit Service to address financial irregularities in the School Feeding Program (SFP). SEND GHANA played a key role in amplifying the audit report's findings and recommendations by disseminating them through radio broadcasts, newspapers, and social media platforms. In addition, the organization conducted complementary research to assess compliance with public procurement standards. To further strengthen accountability and stakeholder engagement, SEND GHANA convened multi-level dialogues involving stakeholders, fostering public awareness, ownership of audit findings and encouraging corrective action.	The relevant stakeholders committed to implementing measures to address key challenges in the School Feeding Program (SFP), including improving procurement and allocation processes, ensuring the timely payment of caterers, and enhancing the quality of food. In 2021, the Minister of Gender, Children, and Social Protection reaffirmed the government's commitment to settling outstanding arrears owed to SFP caterers. Additionally, the Minister announced plans to establish an information management system aimed at improving the efficiency and effectiveness of programme service delivery.
India	Judiciary	In a Supreme Court case between the State of Kerala and the Union Government, the national government cited SAI India's financial audit reports on Kerala, specifically comments on public debt computation, to validate its action.	In April 2024, the national government avoided a Supreme Court stay on the borrowing ceiling it had imposed, citing relevant audit findings to support its position.

Source: Cooperative audit PASAI; UNDESA and IBP (2023); Presentation SAI India (2024 meeting of WGPD).

Executive action is a key driver of audit impact, particularly through the effective implementation of audit recommendations. Sustained engagement and constructive collaboration between the SAI and public sector entities are essential yet often challenged by high staff turnover and shifting political contexts.[119] Securing the "buy-in" of the audited entities is critical, but can be difficult when trust and dialogue are not guaranteed.

Implementation tends to be slow and inconsistent in some countries, especially for complex recommendations, such as those related to public debt, which require a longer

time horizon to yield tangible results.[120] Consequently, the intended impact of the recommendations is not immediate. Delays contribute to recurring weaknesses and diminish audit effectiveness. In some cases, stakeholder interests may obstruct implementation, despite the technical soundness of recommendations.

Nonetheless, SAIs note that the technical knowledge and expertise of auditors, combined with the provision of concrete, actionable recommendations, improve receptiveness to audit observations and foster change.[121]

Over time, as SAIs examine recurrent issues, audit findings and recommendations begin to influence change, shape public discourse, inform policy, and strengthen PFM systems. [122]

Effective implementation is supported by meeting with the auditee prior to the release of the audit report, the development of formal action plans, and clear implementation deadlines.[123] However, these practices are not consistently applied or documented, limiting the ability to evaluate their impact.

BOX 3.13 | Examples of public finance audit impacts in LDCs

Yemen: public finance audits have improved accountability by ensuring that most economic units completed and submitted their financial accounts to the responsible agency and the Ministry of Finance in a timely manner. Furthermore, enhanced coordination between the Ministry of Finance's Foreign Relations Sector and the Ministry of Planning and International Cooperation facilitated accurate reporting of loan withdrawals and foreign assistance, ensuring all amounts were reflected in the final accounts of economic units.

Zambia: Audit findings revealed a misalignment between the debt management policy and the medium-term fiscal strategy. The SAI recommended the establishment of a system for managing debt contraction by the Executive, including legislative approval of new debt. Additionally, the SAI also advised integrating the debt management systems of the Ministry of Finance and the Central Bank. This integration aims to provide a clear and comprehensive country debt position and help the Ministry of Finance make more informed and coordinated decisions on debt contracting and management.

Source: UNDESA and IBP (2023)

Follow-up and ensuring the implementation of audit recommendations remains a major challenge, particularly in the context of compliance and performance audits. Limited executive and legislative action on audit findings and recommendations, particularly in LDCs and SIDS, undermines audit impact.[124] For instance, Pacific SAIs, despite robust mandates and standard operating procedures, face inadequate responses to their findings.[125] To address these challenges, PASAI has supported capacity-building of PACs in countries such as Fiji, Tonga

and the Solomon Islands, strengthening financial oversight, developing PAC frameworks and procedures for reviewing external audit reports, and fostering stronger collaboration with SAIs.[126]

Despite these challenges, successful examples exist across various regions. Boxes 3.12 and 3.13 highlight examples of effective implementation of recommendations and audit impact, including in public debt management in Georgia and across LDCs.

BOX 3.14 | Strengthening public financial management in Portugal

Since 2016, the Portuguese Court of Accounts has audited the country's public financial management reforms, issuing nine audit reports, seven overall situation assessments (through the year-end accounts), and 26 recommendations. Out of the recommendations, only two have been fully implemented, 16 partially implemented and seven not implemented as of early 2025. Audits revealed systemic weaknesses, including insufficient strategic planning and coordination, limited leadership, lack of human and material resources, and inadequate skills and training in public administration. The Court recommended clearer leadership, better coordination and a phased implementation strategy.

In public debt, audits identified reporting omissions and errors and inadequate financial disclosures. The findings led to improved financial disclosures, the inclusion of new financial maps and explanatory notes in the year-end accounts, and better compliance with budgetary frameworks.

The Court integrated an assessment of the government preparedness for SDG implementation in the 2018 and 2020 year-end accounts and synthesized findings from 20 SDG-related audits. While recognizing political commitment and progress in the publication and measurement of indicators, it highlighted lack of detailed implementation plans, unclear responsibilities, limited adaptation of targets to the country context, and weak strategic planning, budget programming and execution documents.

There have been improvements driven by audit recommendations, particularly in the publication of reports on annual public policy measures and on tax expenditures. There is greater clarity regarding the tax benefits in force each year, the methodologies used to calculate associated tax expenditures, and the relevance of this information for evaluating trade-offs between foregone revenue and intended policy outcomes. Additionally, the government has established a new technical unit tasked with improving the identification and evaluation of non-fiscal advantages of tax benefits. An inventory and management system for central government real estate assets has been developed to address risks related to unreliable information. In the area of sustainable development, changes in the SDG governance model have strengthened the role of a new steering body responsible for monitoring and evaluating the implementation of the 2030 Agenda, and the 2024 Budget identifies, for the first time, financial resources allocated to the SDGs. Additionally, the ongoing transition to a new accounting framework in the Social Security Account has enabled a more accurate valuation of real estate assets, bringing their accounting value closer to fair market value.

Source: Interview for the WPSR 2025.

BOX 3.15 | Examples of public finance audit impacts in various regions

Egypt: Audit recommendations contributed to the implementation of real-time expense tracking systems, and the introduction of mid-year budget review mechanisms, strengthening spending controls and improving budget execution. Collectively, these reforms helped reduce the budget deficit and improve alignment between planned and actual expenditures. Furthermore, weaknesses in the public financial management information system identified by the SAI led to the introduction of general control mechanisms to mitigate financial mismanagement risks, enhance procurement processes, and promote more competitive and cost-effective spending.

Indonesia: Audits identified significant carry-over and unused budget funds, prompting corrective actions that improved budget execution performance indicators and overall performance evaluation. The SAI also recommended that the Ministry of Finance establish a mechanism for setting revenue targets that consider the impact of tax policies. As a result, the government began incorporating tax policy considerations while budgeting for tax revenue.

Ireland: Audits supported the modernization of central government accounting and alignment of fiscal documentation with international standards.

Latvia: Audits findings led to clearer and more equitable procedures for reviewing institutional base expenditures, contributing to improved budget planning and resource allocation.

The Philippines: Audits identified underspending and delays in the release of funds. In response, the SAI recommended enhanced support for local governments, including technical assistance and compliance reviews by the Department of Budget and Management Regional Offices. These efforts led to improved management of the Local Government Support Fund (LGSF). The government also strengthened budget monitoring, reporting and compliance with audit recommendations and introduced a quality spending framework, improving execution and evaluations metrics.

Source: UNDESA and IBP (2023); Interviews conducted for the WPSR 2025.

3.8 Conclusion

Effective and transparent public financial management is crucial for building trust in public institutions and mobilizing and effectively spending resources for the implementation of the SDGs. SAIs offer critical insights into fiscal systems through audits of public finance, debt management and budget reliability. Public finance audits not only strengthen accountability but also inform national assessments of the performance of national fiscal systems, including in relation to SDG implementation.

Going forward, the Sevilla Commitment on Financing for Development, adopted at the Fourth International Conference on Financing for Development, provides an international reference framework that SAIs can use to further their work on public financial management and public debt. Specific initiatives linked with the commitment, such as the Sevilla Platform for Action, the Sevilla Debt Platform and the Borrowers' Club, can be a source of information for SAIs. For instance, the INTOSAI's Working Group on Public Debt may engage with initiatives focused on debt that aim to promote knowledge sharing on debt management and transparency.

Despite the strategic value of public finance audits, their potential to support the follow-up and review of the SDGs remains underutilized. To address this, it is important to raise awareness among stakeholders about the relevance of public finance audits. Communicating audit findings clearly and documenting and disseminating SAI experiences can foster broader support for and policy uptake of SAIs' work in this area.

Expanding the use of performance audit methodologies and integrating them with financial and compliance audits enhances the public value of SAIs' work. Applying these competencies and approaches to fiscal oversight enables more targeted and responsive audits. In addition to systemic audits, SAIs can also add value through audits on specific risks at the project, programme or entity levels. Agile approaches are essential for addressing emerging issues in public finance.

Structured engagement with stakeholders at national and international levels is also key. It amplifies the influence of audit work, strengthens SAIs' institutional capacities, and ensures that audit insights inform both domestic public financial management reforms and SDG processes and global dialogue on financing for development.

There is a growing opportunity to align public finance audits with sector performance audits, particularly in policy areas such as climate change, environmental sustainability, and gender equality, among other cross-cutting themes. This integration enhances the coherence and relevance of public finance audit work in relation to national priorities and the SDGs.

Currently, global support for SAIs in public finance auditing is limited, with few dedicated initiatives beyond the work of the INTOSAI WGPD. However, there is growing momentum within the SAI community to reposition this area of work and articulate its strategic importance. Emphasizing how audit recommendations can drive improvements in public debt management, budget formulation and execution, and the overall allocation and use of public resources is essential to demonstrating value. The development of targeted guidance, training and capacity-building initiatives, along with a stronger focus on public financial management within ongoing SDG auditing would represent important steps in strengthening SAIs' contributions in this domain.

To further strengthen their contributions in public finance, SAIs should identify strategic entry points within PFM systems and embed public finance audits into long-term institutional planning. Consultations with stakeholders, including civil society and the public, can support the identification of entry points and relevant audit topics. Regular, recurring audits contribute to sustained improvements in budgeting and financial management. When integrated into SAIs' strategic plans, this recurring work reinforces institutional commitment and facilitates the mobilization of resources necessary for effective fiscal oversight.

Establishing dedicated units, fostering collaboration between financial and performance auditors and leveraging data analytics and ICTs can significantly enhance the quality and relevance of public finance audits. In addition, cooperation with other SAIs offers valuable opportunities for mutual support, knowledge sharing and the joint development of professional competencies. International partners can also play a pivotal role through technical assistance, support for capacity development, and facilitating peer learning and knowledge exchange. Such collaboration can help SAIs harness innovation and strengthen fiscal oversight to drive progress toward sustainable development and the SDGs.

Finally, stakeholder engagement, proactive communication of audit results and systematic follow-up on audit recommendations are essential to achieving meaningful and lasting impact. By investing in these areas, SAIs can play a transformative role in advancing sustainable development through more effective public financial management.

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Advancing equity, equality and inclusion through external audits

"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."

United Nations General Assembly, 2015, Transforming our world: the 2030 Agenda for Sustainable Development, para 4.

4.1 Introduction

"Leave no one behind" (LNOB) is a core principle of the 2030 Agenda for Sustainable Development. United Nations (UN) Member States pledged to both "leave no one behind" and to "endeavour to reach the furthest behind first" as they implement the Sustainable Development Goals (SDGs).[1] They aimed for the Goals and targets to be met by all nations, peoples and segments of society. In addition to setting stand-alone Goals on inequality and poverty as well as targets dedicated to inclusion and non-discrimination, the Agenda encompasses commitments to ensuring equitable and universal access to quality public services, protecting human rights, and fostering inclusive societies that meet the needs of those most disadvantaged. It further calls for quality, accessible, timely and reliable disaggregated data in order to measure progress towards the goals, track whom it reaches and inform decision-making. As Governments implement the Agenda, they are expected to mainstream the principle, considering how the dimensions of each Goal relate to diverse social groups and regions, planning and adjusting policies and programmes accordingly, and monitoring and evaluating progress based on such data.

To date, progress towards achieving these aims is limited and uneven. According to the Sustainable Development Goals Report 2025, improvements have been made in access to essential services and social protection, demonstrating that change is possible.[2] However, those improvements do not always reach people equally; millions remain in poverty and without access to basic services, with some groups continuing to experience systemic disadvantages. The number of reports of discrimination across the globe is increasing. There also continue to be gaps in the availability of data, including disaggregated data, for key indicators. Overall, despite some notable achievements, the majority of SDG targets are not on track to be met, underscoring the need for vastly accelerated efforts and investment.

Supreme audit institutions (SAIs) have been playing an increasingly important role in supporting the pledge to "leave no one behind," which this chapter addresses as a

guiding principle of effective governance for sustainable development.[3] The chapter examines how consideration of equity, equality and inclusion has gained greater prominence in the work of SAIs since 2016. It reviews audits and actions in this area both where they explicitly refer to the SDGs and where they do not. For the purpose of the chapter, audits that broadly address equity, equality and inclusion are considered to reflect the operationalization of leaving no one behind in efforts to achieve sustainable development.

The chapter maps key issues that SAIs have been covering in their audit work and highlights guidance, capacity-building and other support provided in this area. It synthesizes the main findings and recommendations identified in relevant audits and shares some examples of their impact. It also examines challenges and opportunities for integrating LNOB considerations in audit practice and considers the prospects for SAIs' work in this area going forward.

The chapter draws on a broad review of relevant audit reports and literature as well as a set of expert interviews. Interviews were conducted between November 2024 and March 2025. The sample of audit reports analyzed includes 145 reports from 34 individual States and one territory[4] and four cooperative groupings comprising regional collaboration and multi-country or joint audits.

The following section of the chapter focuses on SAIs' role in advancing the LNOB principle and how it is approached and operationalized by them. The third section addresses the support provided at the international and regional levels regarding the principle's application in audit practice. The fourth section discusses how SAIs are integrating LNOB considerations in their work, with the fifth section addressing challenges and opportunities for SAIs in this area. The sixth section analyses findings and recommendations identified in audits, and the seventh section highlights examples of the impact of such audits. The concluding section presents key takeaways from the chapter and reflections on prospects for auditing LNOB.

4.2 Supreme audit institutions and the "leave no one behind" principle

4.2.1 The role of SAIs in leaving no one behind

Supreme audit institutions (SAIs) promote transparency and accountability in the use of public resources. As part of this work, they provide oversight of policies, programmes and processes that contribute to equity, equality and inclusion, shedding light on the strengths and weaknesses of Governments' operationalization of the "leave no one behind" principle and how it can be strengthened. In this way, they also support accountability for Governments'

commitments in this area and can help to foster trust in government among marginalized groups. Audits of government processes such as budgeting, data systems, stakeholder engagement, monitoring and evaluation, and horizontal and vertical coordination can examine the degree to which all persons, in particular those from disadvantaged social groups, are considered, consulted, counted and reached – and why.[5] In parallel, audits of government policies and programmes can assess how well government actions are planned, implemented and monitored in relevant areas – including with respect to the SDGs. These can cover specific programmes or sets of programmes that contribute to SDG targets.

SAIs are well positioned to assess issues related to the LNOB principle; their distinctly cross-cutting nature,

external vantage point and, in many cases, experience with whole-of-government audits, facilitate their scrutiny of government operations. SAIs' independent role may be advantageous in navigating sensitive aspects of equity, equality and inclusion and addressing knowledge gaps and biases within audited entities that risk hindering progress. At the same time, an equity, equality and inclusion lens enhances the quality of audits by enabling the identification, examination and highlighting of whom government services benefit and bypass. Fundamentally, the integration of equity, equality and inclusion into audit practice is aligned with the high-level principles that lay out the role and functions of SAIs, under the Framework of Professional Pronouncements of the International Organization of Supreme Audit Institutions (INTOSAI), as reflected in the core principle, INTOSAI-P – 12 (see Box 4.1).

BOX 4.1 | How INTOSAI-P – 12 on "The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens" relates to equity, equality and inclusion

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INTOSAI-P – 12 on "The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens" states that the achievement of such impact by SAIs relies on 12 principles in the following three areas: strengthening the accountability, transparency and integrity of government and public sector entities; demonstrating ongoing relevance to citizens, Parliament and other stakeholders; and being a model organization through leading by example. The emphasis on leading by example is widely cited as a driver of SAIs' efforts to foster equality and inclusion at the organizational level, such as through promoting diversity and equal opportunities at all levels, taking measures to prevent and address discrimination, and enabling accessibility and respectful and safe environments. Under the area of demonstrating ongoing relevance, Principle 5 is "being responsive to changing environments and emerging risks," such as widening forms of inequality. With regard to strengthening public sector accountability and integrity, Principle 2 is "carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources." There is ample evidence of the economic, social and environmental costs of discrimination, inequality and exclusion, such that the neglect or exacerbation of these issues is indicative of the inefficient use of public resources. Responsible stewardship requires investment of those resources for the benefit of every member of society.

Sources: 'INTOSAI-P - 12 - The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens', *INTOSAI Framework of Professional Pronouncements – IFPP* https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/; and research conducted for the chapter.

4.2.2 SAIs' approaches to the "leave no one behind" principle and the influence of the SDGs

For some SAIs, the LNOB principle has not been deemed a priority area, but rather a cross-cutting consideration, and has been addressed minimally. In others, the principle has been a long-standing priority and been addressed as a matter of course; a focus on equitable outcomes has been pursued as an aspect of the integrity of public institutions.

SAIs' approaches to addressing LNOB are influenced by country context. In particular, societal values and priorities as well as national systems of governance and politics are key in shaping SAIs' understanding of the principle and how they integrate it into their work and design of audits.

Some SAIs in countries where equity, equality and inclusion have not been as entrenched or institutionalized have taken an intentional approach to elevating them on their agendas.

Auditors in one SAI studied human rights concepts for the development of an external oversight strategy on equity.[6] They identified a set of social groups that are marginalized and examined the challenges they face in accessing quality public services, including through engagement.

> *"…there is no audit work that can't have a perspective of equality, gender, diversity."*
>
> Interview for the World Public Sector Report 2025

Some SAIs have been addressing equity, equality and inclusion for years or decades. Their work has not necessarily been driven by the SDGs, though it is possible that the SDGs have added urgency in this regard. As one auditor put it, "it is more that they [the SDGs] coincide with what we are already doing than that they actually are [a] starting point."[7] In other SAIs, there is a view that the 2030 Agenda has generated interest in and driven the application of LNOB considerations in their work, with LNOB viewed as a way of implementing the SDGs.

4.2.3 Operationalization of the "leave no one behind" principle by SAIs

One way to view the operationalization of the LNOB principle in auditing is through three overlapping approaches (see Figure 4.1). Given the cross-cutting nature of the principle, relevant audits span a multitude of topics and sectors.

Some audits assess the reach of universal public services and identify individuals and social groups that are left behind from them. Such audits address, for instance, the inclusiveness of education and water services through their coverage and quality, the availability of addiction treatment services, and access to social protection programmes.

Another approach taken by SAIs is to focus on persons who are often left behind from sustainable development and address issues that distinctly or commonly affect them. They are members of social groups that are marginalized or excluded such as women, persons with disabilities, children, youth, older persons, Indigenous Peoples, racial and ethnic minorities and migrants and refugees, or share common experiences, such as living in or being at risk of poverty, living in rural or remote areas or areas affected by conflict, or incarceration. Groups of people who are left behind vary across and even within countries. Audit reports address, for instance, efforts to prevent and combat violence and other crimes against women and the provision of quality education to children with disabilities.

A third audit approach is that of mainstreaming, the integration of an equity, equality and inclusion perspective across issues – from poverty to agriculture and transportation. For instance, a report by Las Entidades Fiscalizadoras Superiores de los países de América del Sur (EFSUR) of the consolidated results of a coordinated audit assessing and evaluating policies to implement SDG 1 from a gender perspective examines responses to the feminization of poverty.[8]

FIGURE 4.1 | Approaches to auditing the principle of "leave no one behind"

Identifying and reaching populations left behind from universal public services

Focusing on gaps experienced by groups that are disadvantaged

Mainstreaming equity, equality and inclusion considerations
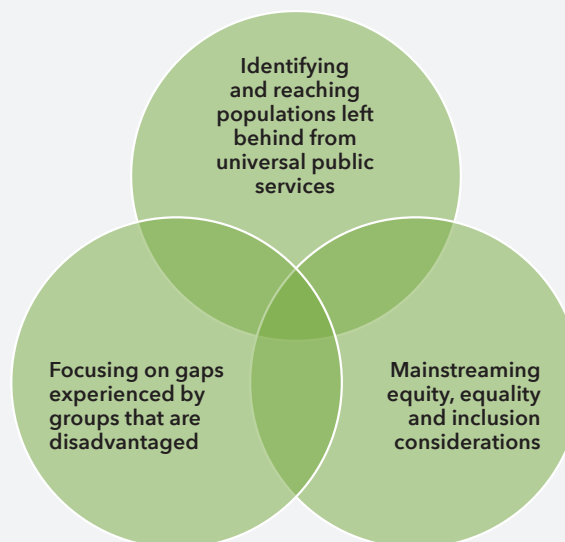
Source: Authors' elaboration.

Sources of audit criteria that can be used by SAIs as benchmarks to assess compliance and performance across the approaches above include international law on equality and anti-discrimination, such as the Convention on the Elimination of All Forms of Discrimination against Women[9] and the Convention on the Rights of Persons with Disabilities[10], as well as the International Covenants on Economic, Social and Cultural Rights and on Civil and Political Rights[11]. Regional human rights instruments such as the African Charter on Human and Peoples' Rights[12] and its Protocol on the Rights of Women in Africa[13] and the Inter-American Convention against All Forms of Discrimination and Intolerance are also possible sources of criteria.[14]

International and regional commitments can also serve as audit criteria. They include, most prominently, the 2030 Agenda and SDGs, as well as, for instance, the Beijing Declaration and Platform for Action[15] on the empowerment of women, the Declaration on the Rights of Indigenous Peoples[16], and the African Union's Agenda 2063[17].

Possible sources of criteria further include national constitutional and statutory law, which to varying degrees guarantee rights to equality and non-discrimination and, for instance, to education, health care, water, sanitation, electricity and housing. Most constitutions provide some forms of equality guarantees. According to the WORLD Policy Analysis Center, among the constitutions of UN Member States as of 2024, 86 per cent explicitly guaranteed equality or non-discrimination on the basis of sex or gender, while 76 per cent did so across race or ethnicity and 32 per cent did so for persons with disabilities.[18] Constitutions adopted in recent decades are more likely to have specific equality and non-discrimination protections for social groups. Many countries whose constitutions do not have such guarantees nonetheless guarantee equality generally. Additionally, the majority of countries' constitutions explicitly guarantee an approach to the right to health (health, public health, or medical care) (59 per cent), at least one aspect of income security (56 per cent) and of decent work (53 per cent), and some aspect of citizens' right to education (76 per cent). Fewer constitutions, though, provide explicit protection from discrimination in these areas.

There is extensive, though uneven, national legislation that prohibits discrimination on various grounds and lays out other rights in a range of policy areas such as employment, health, education, marriage and sexual harassment. For instance, the vast majority of countries have at least some explicit legislative prohibition of workplace discrimination based on gender,[19] and most countries have at least some such prohibition on the basis of disability and race or ethnicity.[20] Disability-based discrimination is prohibited in many countries in primary and secondary education.[21] However, guarantees for all are lacking for many distinct

rights in these and other areas, including to non-discrimination for some social groups. Rights to universal services also serve as standards against which SAIs can assess subject matter. For example, a growing number of countries have enacted legislation recognizing the human right to water, sanitation or both.[22] Another type of standard is legislated quotas to promote the inclusion of disadvantaged groups in politics and public administration.

Additional sources of criteria are Governments' national commitments. These include the targets of relevant national strategies and plans – for instance on the social integration of persons with disabilities and on the elimination of violence against women.

4.3 Direction provided at the international and regional levels on the "leave no one behind" principle

As the number of relevant human rights instruments and public interest in this area have grown in recent years and, in particular, since the adoption of the 2030 Agenda, the SAIs community has gained a deeper appreciation of the importance and cross-cutting nature of equity, equality and inclusion, and is approaching these issues in a more intentional way. In particular, INTOSAI and its working groups, the INTOSAI Development Initiative (IDI), and INTOSAI Regional Organizations have undertaken key initiatives and steps that have laid the groundwork for efforts to support the leave no one behind principle. Donors' increased attention to the principle over time has also created some momentum for its advancement.

The following sections highlight key examples of strategic plans, policies and strategies, as well as guidance prepared and capacity-building undertaken at the international and regional levels to support SAIs' work in this area.

4.3.1 Strategic plans

Reflecting the traction in this area, INTOSAI's 2023-2028 Strategic Plan has as one of five organizational priorities the promotion of and support to equality and inclusiveness.[23] IDI's Strategic Plan 2019-2023 included inclusiveness and gender among its three cross-cutting priorities, noting their benefit to SAIs as inclusive employers and their importance in the planning and delivery of audit work "to make a difference in the lives of all citizens."[24]

Regional Organizations[25] have also incorporated aspects of LNOB in their strategic plans and priorities. The strategic plan of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) for 2023-2028

envisions enhanced oversight of situations of systematic risk in policy areas related to the 2030 Agenda, including inclusion.[26] The promotion and monitoring of policies with a human rights perspective, inclusiveness, gender equality and non-discrimination is highlighted in support of the plan's two strategic axes, "Strengthening the Governance of OLACEFS" and "Strengthening the Performance of SAIs." In this regard, the plan contains a goal to have 80 per cent of SAIs implement recommendations of the organization's Policy on Gender Equality and Non-Discrimination. Box 4.2 describes some of the measures taken to promote gender equality and non-discrimination in the OLACEFS region. The Pacific Association of Supreme Audit Institutions' (PASAI) Strategy 2024-2034 commits to

focusing on gender, equity, disability and social inclusion in its programmes and to obtaining expert advice on how to effectively integrate those issues into its workstreams.[27] In the Strategy, PASAI expects to support SAIs' efforts to carry out audits addressing inclusivity, gender equality and other emerging and cross-cutting issues, including through enhanced resources for training. The Strategy commits PASAI to undertaking a periodic gender equality, disability and social inclusion (GEDSI) analysis of its SAI population, the first of which will result in a GEDSI strategy to inform targeted programmes and gender mainstreaming across all programme areas, and to actively monitor gender equality indicators, including towards assessing organizational and audit impact and outcomes.

BOX 4.2 | Efforts in the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) region to promote gender equality and non-discrimination

Much momentum has been generated on gender equality issues within the OLACEFS region. In the few years prior to the adoption of the 2030 Agenda, OLACEFS produced a declaration on gender and transparency reaffirming the need to mainstream gender equality both within SAIs and in auditing. A subsequent declaration specified the aim of mainstreaming a gender perspective in auditing. In 2015, the organization published a coordinated audit carried out by three SAIs on gender equality and equity, with a focus on education, health and employment. The intersection of some of these developments with the process leading up to the adoption of the 2030 Agenda generated more gender-related initiatives and steps. Among them was a decision by 17 SAIs and one subnational audit office in Latin America and Spain to focus their audits on government preparedness to implement the SDGs (published in 2019), under the cooperative audit initiative supported by the INTOSAI Development Initiative, on SDG 5 - on achieving gender equality. Also among them was the creation in 2020 of an OLACEFS Working Group on Gender Equality and Non-Discrimination, which developed a policy on gender and non-discrimination for OLACEFS and its member SAIs in alignment with the 2030 Agenda. The policy, published in 2021, serves as a planning document and provides guidance on principles and recommendations to promote gender equality, inclusion and diversity in a cross-cutting manner, both organizationally and in audit work.

Sources: Organization of Latin American and Caribbean Supreme Audit Institutions Working Group on Gender Equality and Non-Discrimination, "Policy on Gender Equality and Non-Discrimination of the Latin American and Caribbean Organization of Supreme Audit Institutions," 2021, https://olacefs.com/gtg/en/document/policy-on-gender-equality-and-non-discrimination/; Organization of Latin American and Caribbean Supreme Audit Institutions, Coordinated Audits, https://olacefs.com/en/coordinated-audits/.

4.3.2 Guidance

There is a limited but growing number of resources available to support and guide audit work that relates to the principle of LNOB in the form of frameworks, guidance, tools, methodologies and trainings. The guidance for SAIs on auditing preparedness for implementation of the SDGs prepared under the "Auditing SDGs" initiative addressed

LNOB as one of several implementation principles.[28] IDI's audit model for SDG implementation (ISAM),[29] revised in 2024, elaborated on how the principle can be incorporated throughout the audit process and has been a valuable source of guidance in this area to SAIs. The audit framework on "How do Governments ensure that no one is left behind?" launched also in 2024 was developed to complement it (see Box 4.3).

BOX 4.3 | A "leave no one behind" audit framework

"How do Governments Ensure that No One is Left Behind? An Audit Framework for Supreme Audit Institutions" was developed by the INTOSAI Development Initiative and UN Women as a practical guide to help auditors better understand the "leave no one behind" principle and evaluate its implementation. It is a complementary resource to the ISAM 2024.

The framework has three parts. It reviews the concept of LNOB as laid out in the 2030 Agenda and highlights some actions reported by countries to implement the principle. It examines the importance and significance of auditing the principle in the broader context of auditing SDG implementation, and the potential positive effects of such audits. It also provides guidance on strategizing to audit LNOB as a part of overall SDG audit strategy, as well as auditing LNOB through two main entry points identified in the ISAM 2024: programmes and processes.

Under the programmatic entry point, SAIs can assess the implementation of government programmes addressing specific SDGs and SDG targets that support LNOB, such as those on extreme poverty (SDG 1.1) and universal health coverage (SDG 3.8). SAIs can select a set of programmes that contribute to the implementation of nationally agreed targets related to the SDGs at national level, based on audit objectives.

LNOB can also be audited as a process within the broader context of SDG implementation - including by assessing whether Governments are taking key steps such as identifying who is being left behind and why, engaging with vulnerable groups and other stakeholders, and implementing reporting and accountability mechanisms. It can further be audited across processes for SDG implementation by examining whether Governments are embedding LNOB principles in, for instance, planning, monitoring and budgeting.

The framework includes sample audit questions, guidance, methods and tools. It also provides support for the development of strategic audit plans that mainstream LNOB in the audit impact value chain.

Source: INTOSAI Development Initiative and United Nations Entity for Gender Equality and the Empowerment of Women, *How Do Governments Ensure That No One Is Left Behind? An Audit Framework for Supreme Audit Institutions*, Pilot Version 2024, https://idi.no/elibrary/relevant-sais/auditing-sustainable-development-goals-programme/2041-leave-no-one-behind-lnob-framework/file.

Guidance on gender issues was developed by the Canadian Audit and Accountability Foundation (CAAF), the International Institute for Sustainable Development, and Women Deliver. They published a "Practice Guide to Auditing Gender Equality" in 2016, and revised it in 2017 to have specific focus on the SDGs and reflect new global developments. The updated "Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality" provides assistance to auditors in planning performance audits on gender equality and the SDGs, and aims to complement and align with INTOSAI's and INTOSAI members' approach to auditing the SDGs.[30] Similarly, the Europe and Central Asia Regional Office of UN Women produced a "Gender Audit Guide" in 2023 containing a framework, methodologies, and signposts for auditors to audit policies, programmes and practices with a gender lens.[31]

Guidance and information are shared within the SAI community through channels including INTOSAI's and Regional Organizations' journals and blogs. For instance, the Winter 2022 edition of the International Journal of Government Auditing included a set of Feature Stories on how SAIs can advance gender equality,[32] and PASAI has featured gender equality in its blog series.[33] Both resources address ways to become more gender responsive both internally, within SAIs, and externally, through audits. In addition, the Gender, Inclusion and Diversity Observatory, which operates under the auspices of the OLACEFS Commission on Gender, Inclusion and Diversity, developed a guide for SAIs on gender-neutral language.[34]

The INTOSAI Working Group on Environmental Auditing (WGEA) has devoted attention to issues related to the LNOB principle beyond supporting IDI initiatives. In particular, its 2024 Assembly, held in Rovaniemi, Finland, had as its theme "Auditing the Arctic – Environmental Change and Indigenous Knowledge," and a special thematic report was issued summarizing the discussions and key messages.[35]

A key resource on the gender-responsiveness of SAIs is the Global SAI Stocktaking Report, in particular its 2020 Annex on "Towards greater gender equality in and through SAIs – opportunities for SAIs and support providers."[36] The reports have covered SAIs' gender policies and the gender balance of their workforces since 2014. The 2020 Annex provided a comprehensive picture of how SAIs address gender equality at the institutional level and in audit work, including their commitments and plans for staff capacity-building. The reports give an overall assessment of SAIs' progress in this area and point to where further progress could be made.

The work of the Inter-agency Expert Group on SDG Indicators (IAEG-SDGs) and the United Nations Statistical Commission (UNSC) can inform the development of resources for SAIs in this area with regard to data gaps, data quality issues and lack of granular data.[37]

4.3.3 Capacity-building

Alongside guidance, some capacity-building initiatives and tools made available to SAIs have driven work in this area. The "Auditing SDGs" initiative, launched in 2016 by IDI in cooperation with the INTOSAI Knowledge Sharing Committee (KSC), the United Nations Department of Economic and Social Affairs and other partners, was a particular driver of attention to the LNOB principle (see Chapter 2). Although some audits by SAIs had previously focused on marginalized groups, the experience of carrying out audits on government preparedness to implement the SDGs under the initiative brought to the fore the ways in which the principle can be applied to their audit processes. More recently, in 2023, IDI initiated the Equal Futures Audit (EFA) Changemakers initiative and built the capacity of auditors from 24 participating SAIs on equity, equality and inclusion issues – with focus on six key areas of marginalization, including poverty, ethnicity, migration, age and disability as well as gender – into audits and audit strategies.[38]

Coordinated audits have been playing an important and highly valued role in the development of capacities to undertake LNOB-related audits given their comprehensive training, peer exchange and mentorship elements. Among the three cooperative audits of SDG implementation supported by IDI, one was on the elimination of intimate partner violence against women, linked to SDG 5.2,[39] and another – on strong and resilient national public health systems, linked to SDG 3.d – included audit questions addressing the leave no one behind principle[40]. Two other cooperative audit initiatives supported by IDI have also recognized the importance of inclusion. The Global Cooperative Compliance Audits of the Transparency, Accountability, and Inclusiveness of Emergency Funding for COVID-19 (TAI audits) was one,[41] and the other was the

Global Cooperative Audit of Climate Change Adaptation Actions, supported in cooperation with the INTOSAI WGEA, which had inclusiveness as one of three cross-cutting themes.[42] Several coordinated audits have been carried out in the area of gender, including on targets of SDG 5, particularly in the OLACEFS region. Such an audit is underway among six SAIs from Portuguese-speaking countries aimed at strengthening oversight of policies addressing gender-based violence, with support from the Organization of Portuguese-speaking SAIs and other bodies and organizations.[43]

At the regional level, the English language subgroup of the African Organization of Supreme Audit Institutions, AFROSAI-E, commenced an initiative in 2020 to support SAIs in their work to strengthen gender equality at the organizational level and to enhance SAIs' capacity to carry out audits that contribute to gender equality.[44] It included a video containing key resources on gender equality and steps that SAIs can take, a gender assessment of participating members, and an online workshop attended by SAIs from several regions.[45] Following the initiative, AFROSAI-E turned its focus to training several SAIs on developing and implementing gender policies. Another initiative in the African region is the AFROSAI Women Leadership Academy, a programme to support women's leadership towards driving positive change in SAIs in gender equality and other areas, jointly organized by AFROSAI, the Good Financial Governance in Africa programme and the Academy for International Cooperation.[46]

Also in the area of gender, INTOSAI signed a cooperation agreement with the United Nations Development Programme (UNDP) in order to enhance the capacity of SAIs to incorporate gender equality into their work and to promote attainment of the UNDP Gender Equality Seal for Public Institutions,[47] an initiative that supports and recognizes public organizations that value gender inclusiveness and equal opportunities.[48] A dedicated online training course on gender is offered by IDI.[49]

In connection with its updated practice guide, CAAF has carried out training on understanding and integrating gender equality and gender mainstreaming into performance audits, addressing both audits of how government is incorporating gender equality issues and considerations into planning, delivering, and evaluating its programmes, initiatives and services, as well as audits of management practices at the institutional level.[50]

4.3.4 Policies and strategies

Relevant policies and strategies are in place at the international and regional levels. IDI's 2024 Gender and Inclusion Policy focuses on two objectives, including

supporting SAIs to be gender-responsive and inclusive in their internal governance and through their audit work, and also as an organization and workplace.[51]

At the regional level, AFROSAI adopted a gender and development strategy in 2014 that focuses on women's access to the field of auditing – including its leadership positions – and to capacity-building in SAIs, strengthening the institutional framework for gender mainstreaming within SAIs, and establishing gender equality as both a topic and a criterion for performance audits.[52] PASAI's gender policy includes the goals of promoting gender equality and women's empowerment in the Pacific through its work, and supporting member SAIs to enhance focus on gender in audit practice.[53] Its Strategy 2024-2034 conveys plans for a gender equality, disability and social inclusion (GEDSI) strategy that will inform the integration of gender into all programme areas.[54]

OLACEFS' 2021 policy on gender equality and non-discrimination aims to integrate such considerations across all areas of its work.[55] "Audit functions" is one of six axes it addresses, along with ethical culture, organizational culture, people management, sexual harassment and abuse at work and inclusion. The policy recommends that a related working group encourage SAIs to undertake coordinated audits in these areas and to share their audit reports with stakeholders, as well as share good practices and lessons learned from such audits between OLACEFS and other regional and cooperating organizations. It recommends that SAIs encourage practical learning activities from which experiences can be shared, promote active collaboration with civil society organizations (particularly in these areas), and consider auditing programmes targeted to "women, persons of sexual and gender diversity, persons with disabilities, elderly persons, indigenous persons, persons of African descent, migrants and refugees, as well as compliance with international commitments and recommendations of international human rights organizations, as well as the provisions of the 2030 Agenda, in order to leave no one behind." Structures related to the policy are described in Box 4.4.

BOX 4.4 | Structures within the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) to promote equity, equality and inclusion

OLACEFS created the Working Group on Gender Equality and Non-Discrimination in 2020 with the aim of developing a policy on gender equality and non-discrimination and a plan for its implementation, monitoring, evaluation and follow-up. It was also a way to operationalize the goal of the OLACEFS Strategic Plan on supporting progress towards the SDGs. The successor Commission on Gender, Inclusion and Diversity currently works to develop professional and institutional capacity and foster cooperation, including exchange of knowledge, experience and tools among SAIs, other OLACEFS bodies, and other stakeholders. The independent Gender, Inclusion and Diversity Observatory, operating under the auspices of the Commission and currently led by SAI Argentina, coordinates the OLACEFS Policy on Gender Equality and Non-Discrimination.

Sources: Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), 'Working Group on Gender Equality and Non-Discrimination', n.d. <https://olacefs.com/gtg/en/working-group-on-gender-equality-and-non-discrimination/>; OLACEFS, 'Comisión sobre Género, Inclusión y Diversidad', n.d. < https://olacefs.com/cgid/>; OLACEFS, 'Observatorio de Género, Inclusión y Diversidad', n.d. <https://olacefs.com/ogid/>.

Many of the above and other key developments are reflected in the timeline in Figure 4.2, which illustrates the evolution of support provided to SAIs.

FIGURE 4.2 | Milestones at the international and regional levels on equity, equality and inclusion

2012
OLACEFS - Declaration of Santo Domingo on Gender and Transparency in Supreme Audit

2014
AROSAI gender and development strategy

2015
2030 Agenda and SDGs

2016
AFROSAI Women Leadership Academy

CAAF Practice Guide to Auditing Gender Equality*

2014
OLACEFS - Cusco Declaration on SAIs and Public Governance Contributing to Sustainable Human Development

2015
OLACEFS Coordinated Audit on Gender Equality and Equity

2016
PASAI Gender Policy

IDI Auditing SDGs initiative

2019
Ibero-American Audit on Gender Equality: preparedness of governments for the implementation of SDG 5

2020
IDI's SDGs Audit Model (ISAM) pilot version

AFROSAI-E initiative to support SAIs' efforts to strengthen gender equality

2021
OLACEFS Policy on Gender Equality and Non-Discrimination

2022
Gender, Inclusion and Diversity (GID) Observatory***

2023
OLACEFS Coordinated Audit on Gender-based Violence: State response to the prevention, punishment and eradication of violence against women

2024
IDI Gender and Inclusion Policy

ASOSAI Symposium on Digital Public Infrastructure and Gender Divide - Issues of Inclusion and Accessibility

2020
OLACEFS Working Group on Gender Equality and Non-Discrimination (OLACEFS-GTG)**

2021
IDI video - "Gender counts: So how can Supreme Audit Institutions contribute to accounting for gender equality?"

2022
EFSUR assessment and evaluation of policies to implement SDG 1 form a gender perspective

Pilot audit by SAI Uganda on Elimination of Intimate Partner Violence Against Women (EIPVW) linked to SDG 5.2, based on ISAM

2023
IDI Equal Futures Audit (EFA) Changemakers Initiative

2024
IDI and UN Women's "How do Governments Ensure the No One is Left Behind?" pilot auit framework to complement the ISAM

Notes:
*Revised in 2017 to Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality.
**Succeeded by the OLACEFS Commission on Gender, Inclusion and Diversity (CGID) in 2023.
***GID operates under the auspices of the OLACEFS Commission on Gender, Inclusion and Diversity.

Source: Authors' elaboration based on research conducted for the chapter.

4.4 How SAIs are integrating equity, equality and inclusion in their work

Despite being a commonly addressed topic of audits within the area of LNOB, globally, still relatively few audits have focused on or even mainstreamed gender. According to the 2023 Global SAI Stocktaking Report, just 27 per cent of SAIs have audited SDG 5, 31 per cent have carried out a gender audit, and 21 per cent have mainstreamed gender in audits.[56] These numbers, however, indicate an improvement since 2020. Amidst evolving norms and the direction provided by the INTOSAI community, SAIs are increasingly giving attention to equity, equality and inclusion issues or perspectives in their work.

The review of audit reports undertaken for this chapter showed that SAIs have generally carried out audits related to equity, equality and inclusion in an isolated manner as part of their programmes of work. For instance, they have undertaken audits of the institutions responsible for implementing relevant programmes, or of the implementation of plans or programmes that target disadvantaged social groups.

4.4.1 Integration in strategic and annual plans

References to equality and inclusion in strategic plans are increasing in number. They are general or highlight the equality and inclusion of a specific social group. Among groups, women – or gender equality – feature most prominently. Recent Global SAI Stocktaking Reports have presented information on the gender responsiveness of strategic plans. They have found that such plans increasingly address gender in different ways, with most now doing so in some way.[57] In 2023, the most common approach was promoting gender equality at the institutional level (40 per cent of survey respondents), with others committing SAIs to developing the capacity of responsible staff to integrate gender equality into audit work (31 per cent) and to integrate gender equality into audit work (23 per cent). In some SAIs, operational or annual plans operationalize strategic commitments on gender equality (23 per cent). At the same time, the strategic plans of 40 per cent of respondents did not address gender at all, and just 16 per cent of responding SAIs had applied gender analysis during their strategic planning process.

SAI Uganda's strategic plan 2020-2025 incorporates gender and equity as one of four cross-cutting issues that impact accountability, transparency and good governance.[58]

It lays out interventions to support the undertaking of audits focused on promoting equitable and sustainable improvements in service delivery for all, in alignment with SDG 5, including mainstreaming gender and equity in work plans and audit activities. Additionally, a priority of the SAI is to ensure that an audit topic focuses on a vulnerable group at least once a year.[59] SAI Thailand's long-term audit policy for 2023-2025 similarly includes gender equality as a critical emerging issue.[60]

SAI Canada has committed to aligning all of its audit work to support sustainable development and the 2030 Agenda. Its 2023-2027 Departmental Sustainable Development Strategy contains a target to develop and table annual progress reports on implementing the United Nations Declaration on the Rights of Indigenous Peoples Act between 2023 and 2026 and every year on an ongoing basis.[61] In parallel, the SAI's Departmental Plan for 2024-2025 notes that it has incorporated assessment of equity, diversity and inclusion as a priority area for its performance audits.[62] SAI New Zealand's Annual Plan 2024/2025 commits to undertaking a scan of existing information reported by public organizations towards determining equity outcomes of public service delivery for different groups and communities.[63] It also aims to "continue building the relevance and impact of [its] work for Māori."

In some SAIs, audits addressing equity, equality and inclusion are regularly included in audit plans without being referenced in strategic plans.[64] Some include aspects of this area in their audit selection processes, either as specific criteria or as considerations. In addition, several SAIs have developed targets to undertake LNOB audits.

4.4.2 Audit methods and scopes

SAIs have most commonly assessed issues related to equity, equality and inclusion in performance audits. They consider how well institutions, programmes, laws and policies are serving or affecting groups that are at risk of being left behind, including how well or how efficiently public services are reaching all or vulnerable segments of society. Some relevant audits have been compliance audits, such as regarding accessibility. The present report did not review relevant financial audits, but audits could indeed assess the management of budgets that support efforts to leave no one behind. Several audit reports have been cooperative or coordinated audits, mainly concerning women. Some audits, as described in Box 4.5, entail relevant field work.

BOX 4.5 | Field work by SAIs in support of equity, equality and inclusion

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As part of audit processes, some SAIs undertake physical inspections of infrastructure that support equality and inclusion. For instance, SAI Peru supervises the "Good Start to the School Year" operations, which involve inspections of representative samples of primary and secondary public educational institutions nationwide and which mainstream disability inclusion. Teams examine accessibility for students with disabilities as well as the integrity of infrastructure, adequacy of teaching staff and materials, and disaster readiness, and issue reports by region.

Several SAIs conduct inspections of schools as part of assessments that are focused on the provision of education to children with disabilities and the implementation of disability rights legislation. In addition to accessibility, they have covered, for instance, appropriate learning materials and assistive devices. Inspections have also been a part of audits of health care, including mental health management and care and health centres on Indigenous lands, which have reviewed both facilities and the processes patients experience. Such exercises can shed direct light on whether public services are inclusive and responsive to the needs of specific groups of the population.

Sources: Authors' elaboration based on Contraloría General de la República del Perú, 'Instituciones Educativas Públicas de Cusco presentan deficiencias en infraestructura' <https://www.gob.pe/institucion/contraloria/noticias/920488-instituciones-educativas-publicas-de-cusco-presentan-deficiencias-en-infraestructura>; Redacción Gestión, 'Contraloría inicia operativo en colegios públicos para verificar condiciones de bioseguridad', Gestión (4 February 2022), section Perú https://gestion.pe/peru/contraloria-de-la-republica-inicia-operativo-en-colegios-publicos-para-verificar-condiciones-de-bioseguridad-buen-inicio-del-ano-escolar-2022-noticia/; and reports reviewed for the chapter.

4.4.3 Analytical methods and tools

In carrying out audits addressing equity, equality and inclusion, auditors generally use the same analytical methods and tools as for other audits (see Chapter 2, section 2.3.c), but customize their templates and assessment. With regard to quantitative data, auditors have in some cases undertaken meta-analysis, regression analysis, statistical modeling, and machine learning and data mining. Analysis is sometimes based on the concept of multiple deprivations which, for instance, was used by SAI Kenya to analyse lack of access to services.[65] Data disaggregation is particularly important to facilitate analysis.

Another analytical method is geospatial analysis. Such analysis has been used by several SAIs in audits. For instance, SAI Thailand, in its report on land ownership rights for landless farmers, used geospatial data to verify land that should be allocated to people living in poverty.[66] Additional examples are described in Box 4.8.

Some tools have been developed by and for SAIs in the area of inclusion. For instance, the SAI of the United Kingdom of Great Britain and Northern Ireland (UK) developed an analytical tool that explores how the provision of local public transportation influences access to different local services across England.[67] It allows users to explore, among other things, charts comparing journey times with metrics of deprivation and rurality to examine their interplay. CAAF developed a Gender Equality Audit Topic Selection Screening Tool to facilitate the identification of high-impact audit topics.[68]

4.4.4 Capacity-building

Many SAIs receive support from external partners or peer SAIs for gender audits, most commonly in the European Organisation of Supreme Audit Institutions (EUROSAI) and OLACEFS regions (45 per cent), as well as in the AFROSAI-E region (26 per cent). Some support is also directed towards promoting gender equality at the institutional level.[69]

Some SAIs provide relevant training to auditors. For instance, SAI Bhutan has been training auditors on integrating a gender perspective into public sector auditing.[70] SAI Brazil is a founding member of the Equity Network that fosters technical cooperation among 11 federal public institutions towards joint action on inclusion and diversity, with emphasis on gender and race.[71]

4.4.5 Policies and strategies

Some SAIs have developed dedicated policies and strategies to promote gender equality or equity, equality and inclusion more broadly, organizationally or in audit practice – or both. This likely reflects an expectation that SAIs that proactively advance equality and inclusion within their institutions will have greater buy-in for – and be better equipped to – integrate those aims in the course of their work. Thirty per cent of SAIs reported having a gender policy for the 2023 Global Stocktaking Report, a proportion that has not changed since the 2020 edition of the report.[72] The percentage of SAIs with such a policy is high in the

OLACEFS region (67 per cent), but low in the ARABOSAI (14 per cent) and PASAI (11 per cent) regions. Linked to or complementary with such policies and strategies is the integration of equity, equality and inclusion measures in human resource management and organizational roles and structures, discussed in Box 4.6.

BOX 4.6 | Institutionalization in human resource management, roles and structures

As noted, some SAIs address gender equality in their strategic plans at the institutional level, such as through human resource strategies, recruitment and promotion, and dedicated focal points or teams. The promotion of inclusion and equality within SAIs is important for leaving no one behind among SAI staff and for serving as a model to other institutions in accordance with the emphasis of INTOSAI-P - 12 on leading by example.

Some SAIs have focal points or teams that focus on audit work related to equity or specific disadvantaged groups. Some also have other formal structures that promote inclusion and equality at the institutional level and in audit work. They can create cohesive and coordinated approaches to work and provide comprehensive guidance, impetus and incentives. SAI New Zealand, for instance, has structures dedicated to responsiveness to Indigenous Peoples and perspectives. Among them is a Rōpū Māori, an advisory group of influential Māori established in 2023 that provides guidance to the Auditor-General and helps the SAI to build trust in Māori communities. The group provides advice and insight on matters of importance to Māori communities and on the SAI's strategic priorities and work programmes. It has discussed planned topics of performance audits, impacts of government reforms, and Māori business and economic interests.

Sources: INTOSAI Development Initiative, *Global SAI Stocktaking Report 2020 - Annex: Towards Greater Gender Equality in and through SAIs – Opportunities for SAIs and Support Providers* (2020); 'INTOSAI-P - 12 - The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens', *INTOSAI Framework of Professional Pronouncements – IFPP*; Controller and Auditor-General of New Zealand, 'Our relationships', https://oag.parliament.nz/2025/annual-report/organisational-health/our-relationships.

In connection with participation in the EFA Changemakers initiative, SAI Maldives and SAI Brazil developed equality and inclusion strategies for their audit work (see also Box 4.7).[73] In 2023, SAI Togo approved a gender strategy and related action plan for 2024-2026.[74] The strategy "integrated a gender dimension into performance verification criteria for the audit of public finances" and aims to strengthen capacity among women. SAI Rwanda adopted a gender mainstreaming strategy for 2023-2028 that stresses the importance of including gender as a subject and criterion in performance audit.[75] Some SAIs integrate gender mainstreaming or gender-based analysis in their work due to existing commitments or mandates for public institutions.

4.4.6 Engagement of non-governmental stakeholders

Many SAIs target non-governmental stakeholders for engagement in the audit process, enabling important insight into the experiences and views of often excluded individuals and groups and how they relate to government policies and services. They may consult, for instance, non-governmental organizations and associations that represent social groups or advocate for sector areas, other experts such as academics, as well as beneficiaries who can speak to the ways in which people are left behind and how public services can be enhanced. Among the 91 audit reports reviewed for the chapter that clearly documented stakeholder engagement, communities were consulted in 38 cases to gather local insights. In addition, non-governmental organizations were engaged in 28 cases, research and academic institutions in 14, and experts in 11 (see Figure 4.3).
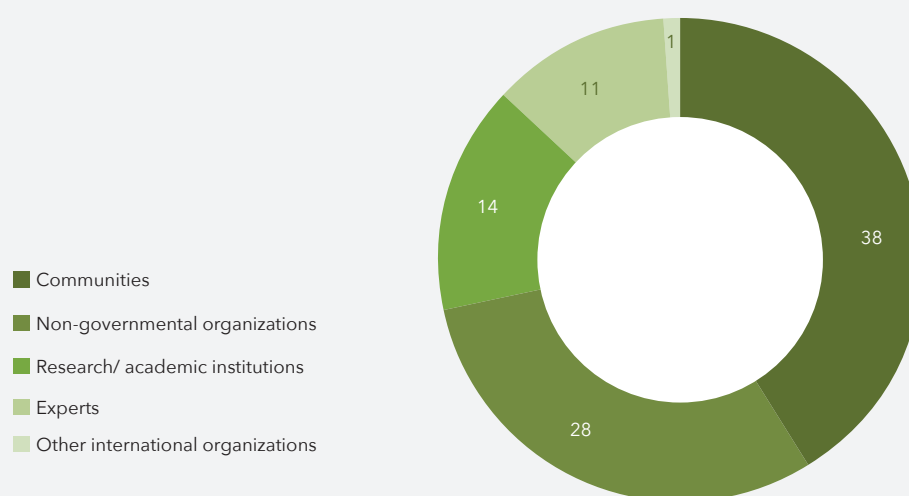
BOX 4.7 | SAI Brazil's efforts to integrate equality and non-discrimination into its audit work and organizational practices

In 2024, as a result of its participation in the EFA Changemakers initiative, SAI Brazil adopted a strategy on auditing equality in public policies that focuses on 11 historically marginalized or vulnerable social groups and addresses them with intentionality. Its Division for Equity and Human Rights Policies is responsible for proposing oversight actions focused on the groups, building awareness about equity and training auditors in the application of methods and criteria that integrate an equity perspective. The SAI conducted a mapping of equity-related actions in its technical units, ensuring alignment with the strategy's objectives. It had a goal of reaching 80 per cent of these groups with some targeted action in 2023-2024, and aims to achieve 100 per cent coverage in a cycle of four years. The SAI is developing a framework for equity oversight actions as well as courses and specialized technical support to units, while further organizing and promoting training and awareness-raising activities among its staff on gender and inclusion issues.

SAI Brazil's engagement in international cooperation, including its participation in the OLACEFS Working Group on Gender Equality and Non-Discrimination and efforts to advance the 2030 Agenda, contributed to its creation of the Equity, Diversity and Inclusion Committee in 2022. The technical and consultative committee supports cohesion in the promotion of equal opportunities and respect for diversity across all areas of the SAI's work. The diverse Committee provides research and other advisory support to different areas of the SAI to advance progress in these areas, also putting key issues on the SAI's agenda.

Sources: Input provided by SAI Brazil for the World Public Sector Report 2025; Interviews for the World Public Sector Report 2025; Marcela de Oliveira Timoteo, "Supreme Audit Institutions and the Promotion of Gender Equality: The Case of the Brazilian Federal Court of Accounts-SAI Brazil," *Asian Journal of Government Audit*, August 14, 2023.

FIGURE 4.3 | Non-governmental stakeholder engagement in the audit process

- Communities
- Non-governmental organizations
- Research/ academic institutions
- Experts
- Other international organizations

Source: Authors' elaboration based on audit reports reviewed for the chapter.
Note: The figure reflects the number of audit reports that addressed each topic. Some reports addressed more than one topic.

SAI Malta engaged NGO representatives and academics in an audit on SDG 1 implementation regarding poverty alleviation. The SAI conducted focus groups with both stakeholder groups to gain insight into the realities of living in poverty and hear their assessments of the Government's efforts to address poverty.[76] The stakeholders were asked a set of questions, including whether the Government had an enabling legal and policy framework and institutional set-up, adequately planned and budgeted for its objectives, implemented adequate actions to address poverty – and whether those were effective and inclusive, and sufficiently facilitated multi-stakeholder engagement.

SAI Maldives met with NGOs to collect data for an audit on poverty,[77] while SAI Canada interviewed a national alliance to end homelessness and the Assembly of First Nations for an audit on chronic homelessness[78]. SAI UK, for an audit on employment support for youth, engaged with a youth employment group, an employment services association, and academicians, and participated in a roundtable with "a variety of private, public, and third sector employers."[79]

In some cases, stakeholder engagement on issues related to LNOB requires particular sensitivity. SAI Uganda, in carrying out an audit on intimate partner violence, recognized the difficulty of reaching out to women who had experienced such violence and identified organizations directly supporting women victims in order to gather information about the problems they face in accessing services and obtaining justice.[80] That SAI also engaged beneficiaries in an audit of a special grant for older persons, inquiring about their preferred methods of receiving the grant which, due to difficulties with access, some older persons had not been collecting.

In Peru, the SAI engages members of the general population in audit work as volunteer citizen audit monitors. For instance, volunteers participated in visits to municipal district facilities in order to assess their compliance with universal accessibility standards under the framework of the disability and social inclusion oversight strategy.[81] That SAI also signed a framework agreement for interinstitutional cooperation with the National Council for the Integration of Persons with Disabilities (CONADIS).[82] SAI Peru, SAI Argentina and other SAIs also carry out educational and awareness-raising programmes for children and youth.[83] In general, non-governmental stakeholders may be more commonly engaged by SAIs in audits addressing equity, equality and inclusion for their views as beneficiaries of services than to contribute to audit planning, follow-up and other areas.[84]

4.5 Challenges and opportunities in applying the "leave no one behind" principle in auditing

SAIs experience several common challenges in applying the principle of LNOB in audit practice.[85] While some are shared with other areas of auditing, such as insufficient human and financial resources and the complexity of performance auditing, others are distinct. This was evident during the undertaking of the audits of preparedness for SDG implementation and after the INTOSAI Development Initiative (IDI) launched the 2020 pilot version of its SDGs Audit Model, when it received many requests for more guidance on auditing the LNOB principle.[86] Though it has been observed that the depth of analysis generated by the whole-of-government approach taken by SDG audits is greater than that from other audits addressing marginalized groups, the LNOB principle is rarely addressed in whole-of-government audits.

In many SAIs, there is not a large body of experience in auditing related to equity, equality and inclusion from which auditors can draw. Some SAIs do not engage or limit their engagement with audits on topics in this area due to the risk that they may be viewed as belonging to the political sphere. SAIs aim to avoid the perception that they may be veering from their mandate by commenting on policy choices or promoting the rights or causes of a particular group or community, including through stakeholder engagement.

Some difficulties relate to staff capacity and responsiveness. At a fundamental level, there can be inadequate awareness about equity, equality and inclusion and the importance of this area in auditing in some SAIs among both staff and management. Some auditors have observed that a LNOB perspective does not come naturally. In some cases the challenge leans more towards resistance or lack of buy-in, which may be heightened in the absence of staff diversity within SAIs. Socio-cultural and institutional context plays a role, including which groups are considered more or less acceptable to audit with regard to equity, equality and inclusion. Addressing the LNOB principle in audits through mainstreaming and whole-of-government approaches and assessing intersectionality can be particularly challenging; they may be novel to SAIs and require adaptation in ways of working. Accordingly, guidance and training are key. Auditors have noted a need for guidance, tools, methodologies and capacity-building for auditing LNOB broadly and with focus on a wider range of social groups. In many SAIs, even where capacity needs have started to be addressed, consideration of leaving people behind has, in general, yet to become fully integrated or routine in audit work.

Other challenges stem from outside SAIs. It can be challenging to undertake audits of issues receiving little policy and budgetary attention, such as those affecting few people – for instance minority groups or communities in remote areas, but also those with broader relevance that have been overlooked and underfunded, such as relative poverty. Where there is a dearth of relevant criteria, it can be difficult to justify, plan and conduct audits, as well as to draw sound audit conclusions. It can also be difficult to identify the government entities responsible for specific issues.

Among government entities, officials may not prioritize the LNOB principle on an individual or institutional level and are not always familiar with the terminology used to discuss it. They may also not understand the role of SAIs in addressing it. Poor assessment parameters used by entities that fail to show how measures to advance equity, equality and inclusion are implemented make it a challenge for auditors to evaluate whether such measures are internalized or have a meaningful impact. For instance, one auditor shared that "through assessments, they realized that mainstreaming is a blanket answer for there being no special provision." The process of assessing cross-cutting issues that characterize many aspects of the LNOB principle is also often complicated by poor coordination in implementing the SDGs.

Data challenges are particularly relevant to auditing the LNOB principle. There are gaps in data adequacy and availability in some countries, including baseline data, which can impede the selection of the most critical issues as audit topics and require audit teams to gather data themselves with complex data collection tools. In some countries, the quality of data is also problematic, for instance in terms of comprehensiveness and not being current or deviating across agencies. Lacking or inadequate data disaggregation is particularly salient, as disaggregation is required to identify who is excluded from public services and adversely affected by inequality. The absence of relevant national targets and poor progress indicators in this area also complicate assessments by SAIs.

There is concern among some SAIs that growing political and social polarization and democratic backsliding are having the effect of undermining the LNOB principle. These trends can also lead to the perception that human rights only apply to specific social groups, rather than to all.

Despite these challenges, there are opportunities for advancing the application of the LNOB principle in auditing, including the increased attention to equity, equality and inclusion issues among stakeholders. Government action in this area has included new and enhanced legislation, commitments, policies and strategies that can be used as audit criteria and support audits.

International cooperation provides important opportunities to promote and accelerate work in this area. The instruction, hands-on learning, peer exchange and mentorship elements of collaborative audits are greatly valued by auditors, including for helping to build the confidence of audit teams to address equity, equality and inclusion in their work. Some auditors shared the view that coordinated approaches to LNOB-related audits would increase the prospects for their uptake. Reflecting on the experience of the IDI Global Cooperative Compliance Audits of the Transparency, Accountability, and Inclusiveness of the Use of Emergency Funding for COVID-19, participating SAIs emphasized the need to audit inclusiveness regularly, with OLACEFS SAIs finding the principle of inclusiveness in the use of emergency funds to be an innovative dimension that could be integrated into future audits.[87]

Support at the Auditor General or senior management level is a key source of opportunity that can lead to LNOB being prioritized in strategic and audit plans and capacity-building resources. The presence of women and members of other marginalized groups in such positions may further drive such prioritization. Access to capacity-building on the principle is an enabler of auditing in this area, as are audit teams with interest in equity, equality and inclusion. Undertaking or commissioning research initiatives and studies on LNOB-related issues provides opportunities to identify people who are left behind and to understand the situation of marginalized social groups, which can inform audit plans. Some SAIs' experiences suggested that a requirement for audit teams to consider gender, equity, equality or inclusion in audit proposals or having those issues as criteria for the selection of audit proposals could serve to mainstream the principle. One auditor raised the possibility of an INTOSAI working group dedicated to LNOB, while another hoped for standards in this area. Developments in this area generate momentum within and across SAIs and can create knock-on effects, including the creation or adjustment of strategies, policies and internal structures and processes that highlight and advance the integration of the LNOB principle in audit practice.

## 4.6 Audits addressing equity, equality and inclusion: key findings and recommendations

4.6.1 Mapping SAIs' audits related to equity, equality and inclusion

There is no comprehensive study of the breadth and depth of SAIs' audits that relate to equity, equality and inclusion. An assessment of the degree to which the LNOB principle is mainstreamed across all audits would require an exhaustive

research effort. However, this chapter provides a sample of SAIs' coverage of it. The selection of reports was based on the topics they addressed, and whether they adopted one of the three approaches described in section 4.2.3.

The 145 audit reports reviewed for the chapter covered seventeen policy areas, among which employment was the most frequently audited, followed by social protection, education and health (Figure 4.4).

FIGURE 4.4 | Topics addressed by the audit reports
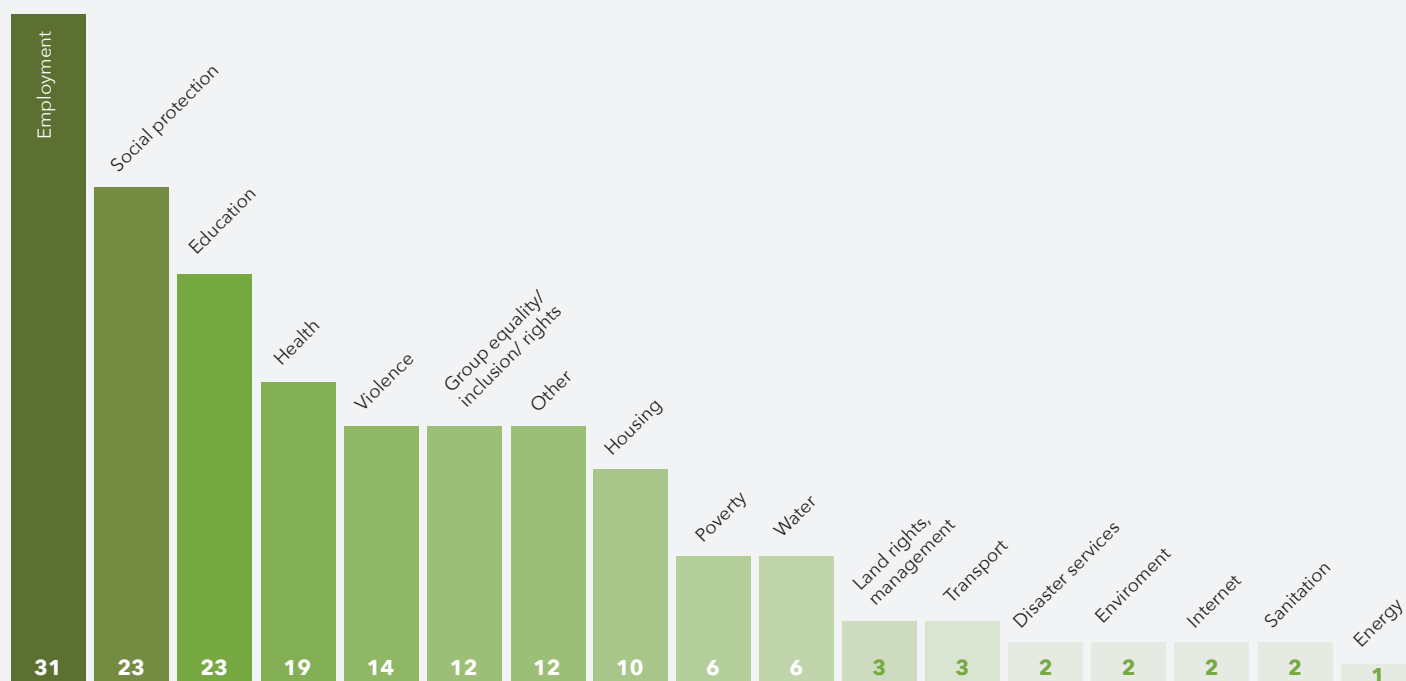
Source: Authors' elaboration based on reports reviewed for the chapter.
Note: The figure reflects the number of audit reports that addressed each topic. Some reports addressed more than one topic.

BOX 4.8 | Identifying and reaching people left behind from universal public services

Several audits have examined the reach of universal public services by identifying individuals and social groups left behind, often through spatial analysis, to reveal service gaps.

SAI Romania, in its audit on access to water and sanitation services, used spatial analysis to examine access in urban and rural areas, drawing on national and local coverage data and regional variations in service quality. Its audit revealed that rural and low-income communities had disproportionately less access, with many rural operators lacking licenses or health permits. Key challenges included gaps in policy, weak financial management, delayed project implementation and poor coordination among responsible agencies. To ensure equitable and widespread access to public water and sanitation services, a more proactive role by the Government and the establishment of effective monitoring mechanisms were recommended.

Similarly, in its audit on sustainable management of basic services in intermediate cities, SAI Costa Rica applied spatial analysis to identify underserved populations across multiple services (water, sanitation, electricity, telecommunications, waste, and mobility). By mapping infrastructure and service gaps with georeferenced data from public institutions and service

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BOX 4.8 | Identifying and reaching people left behind from universal public services (cont.)

providers, its audit found that while central areas were generally well served, peripheral areas remained underserved. The service delivery disparities exacerbated existing inequalities, particularly for already disadvantaged populations. The audit called for cities to improve the availability of up-to-date data, streamline and standardize procedures for the deployment of telecommunications infrastructure, and strengthen coordination among agencies to improve basic service delivery.

In contrast, SAI Kenya, in its report on connectivity in rural and remote areas, used a more "project-specific" approach, assessing the Last Mile Connectivity Project (LMCP). Through planning document reviews, beneficiary sampling and field visits, it identified the implementation gaps and service delivery challenges that left some populations still unconnected to electricity. To improve reliability and accelerate connections, particularly for low-income households, rural and peri-urban communities and small businesses, the SAI recommended stronger coordination, better planning, improved processes, an enhanced information management system and effective outreach.

Sources: Authors' elaboration based on Romanian Court of Auditors, "Public policies in the field of public water and sanitation services. Equity vs. disparity regarding population access to these services," 2024, https://www.curteadeconturi.ro/rapoarte-audit/rapoarte-audit-performanta/politici-publice-in-domeniul-serviciului-public-de-apa-si-canalizare-echitate-vs-disparitate-privind-accesul-populatiei-la-aceste-servicii; Contraloría General de la República de Costa Rica, "Informe de auditoría sobre la eficacia en la gestión sostenible de los servicios básicos en las ciudades intermedias," 2024, https://cgrfiles.cgr.go.cr/publico/docs_cgr/2024/SIGYD_D/SIGYD_D_2024023121.pdf; Office of the Auditor-General of Kenya, "Performance Audit Report on Implementation of the Last Mile Connectivity Project by the Ministry of Energy and Petroleum and the Kenya Power and Lighting Company," 2023, https://www.oagkenya.go.ke/wp-content/uploads/2023/08/Implementation-of-the-Last-Mile-Connectivity-Project-by-KPLC-and-the-Ministry-of-Energy-and-Petroleum.pdf.

The audit reports addressed a broad range of disadvantaged groups,[88] while focusing on three groups that are often left behind—women, Indigenous Peoples and persons with disabilities. Within the ambit of equity, equality and inclusion, gender issues are common audit topics. Among the 38 audits in the sample that addressed women and girls, the most frequently addressed issue was violence, followed by employment (see Table 4.1). Other issues addressed included gender-responsive budgeting, gender mainstreaming in public administration, health and efforts to implement SDG 5.

TABLE 4.1 | Issues concerning women, Indigenous Peoples and persons with disabilities addressed in audit reports

Women	Indigenous Peoples	Persons with disabilities
Violence: 13	Education: 4	Social protection: 7
Employment: 10	Other: 4	Education: 7
Equality, inclusion, rights: 6	Social protection: 3	Employment: 6
Other: 4	Employment: 3	Equality, inclusion, rights: 4

Source: Authors' elaboration based on reports reviewed for the chapter.
Note: The table includes the numbers of individual audit reports that addressed each topic. Some reports addressed more than one topic.

Regarding Indigenous Peoples, addressed by 22 audits, nearly all 17 topic areas were covered, with particular emphasis on education, social protection and employment. Other issues addressed included safety and access to police services, natural resource governance, and support for Indigenous approaches to well-being in policy development and service delivery.

In 27 audits concerning persons with disabilities, social protection and education were the most prominent topics, followed by employment. Other issues addressed included accessible transportation, the protection of rights and entitlements, and complaint management processes within government departments.

With regard to other social groups, the audit reports commonly addressed children and youth in the context of education, social protection and health. Vulnerable persons were primarily addressed with regard to mental health needs as well as employment, education and housing, while people in poverty were addressed across most policy areas, especially housing and social protection. Internet access, sanitation and water were issues examined in relation to racial and ethnic minorities, people in rural and remote areas, as well as migrants and refugees. For lesbian, gay, bisexual, transgender, intersex and queer (LGBTIQ+) persons, reports addressed equality and inclusion broadly, while for homeless populations, the emphasis was on housing. Older people were primarily addressed in relation to both social protection and housing.

Several reports also took a mainstreaming approach to addressing equity, equality and inclusion, which is the third approach represented in Figure 4.1. Some examples are described in Box 4.9.

BOX 4.9 | Mainstreaming equity, equality and inclusion in audits

An approach taken by SAIs to auditing in this area is mainstreaming, whereby equity, equality and inclusion are a lens to examine any issue. SAIs consider how policies, programmes and processes – in areas ranging from poverty to agriculture and transportation – affect different groups of people differently, and how they can be improved for more equitable and inclusive outcomes.

SAI New Zealand's audit on meeting the mental health needs of young New Zealanders focused on mental health services from a youth perspective, revealing that services were often not tailored to young people's needs, leading to delays in specialist care. The audit recommended greater youth engagement and research to better understand youth mental health needs, along with more targeted service design and evaluation of services, stronger inter-agency collaboration, and the development of a national mental health and addiction workforce plan.

SAI Canada's audit of the application of carbon pricing had fairness among its focus areas. Despite federal efforts to reduce the burden of carbon pricing on some groups, it found that Indigenous Peoples continue to be disproportionately burdened. Moreover, it concluded that Environment and Climate Change Canada lacks criteria in the federal benchmark that would systematically require jurisdictions to assess and address these unequal impacts. The SAI recommended such assessment and the public reporting of mitigation measures.

In some cases, audits prioritize equity or equality in a broad sense, such as in North Macedonia, where an audit evaluated how effectively implementation of the policy for regional development addresses demographic, economic, social and spatial disparities across and within planning regions. The SAI found that despite some progress, implementation remains inadequate due to insufficient data, planning misalignment and lack of spatial planning, poor allocation of funds, inadequate reporting and institutional weaknesses. Recommendations included improving data and planning systems, including regulating spatial planning and adopting a new spatial plan, aligning funding with current regional needs, ensuring regular reporting, and strengthening institutional capacities and the institutional set-up for regional and local development.

Sources: Authors' elaboration based on Controller and Auditor-General of New Zealand, "Meeting the mental health needs of young New Zealanders," 2024, https://oag.parliament.nz/2024/youth-mental-health/summary.htm; Office of the Auditor General of Canada, "Report 5–Carbon Pricing–Environment and Climate Change Canada," 2022, https://www.oag-bvg.gc.ca/internet/English/att__e_44030.html; and State Audit Office of the Republic of North Macedonia, "Final performance audit report on 'Balanced regional development with special focus on demography'," 2022, https://dzr.mk/sites/default/files/2023-04/170_RU_Ramnomeren_regionalen_razvoj_so_poseben_akcent_demografija_2022.pdf.

The scope of the audits reviewed encompassed budgets; laws and regulations, organizational units such as ministries, departments and offices; policies, programmes and initiatives; or rather had a systemic approach, looking at broad issues across entities and sectors. In some cases, the scope of an individual audit fell under more than one of these categories. The most common audit scope covered programmes or initiatives, with 56 reports. This is followed by ministries, departments, and offices (53 reports), systemic approaches (41 reports), budgets (17 reports), policies (8 reports) and laws and regulations (9 reports). Audits that had a systemic approach included SDG audits, such as audits of SDGs 4 and 5, and cross-cutting policies, such as on disability inclusion.

The following section synthesizes the strengths and challenges in public administration most frequently identified by audits with regard to equity, equality and inclusion. It further synthesizes the recommendations most frequently issued to advance progress in this area.

4.6.2 Strengths identified in audit reports

In general, the audit reports reviewed did not focus on strengths. Those most frequently identified across the reports fall within the areas shown in Figure 4.5, with planning, implementation, and monitoring, reporting, follow-up and oversight featuring most prominently. In the area of planning, SAI Costa Rica, in its audit on preparedness to implement the SDGs with a focus on SDG 5, found that in the three years following the adoption of the 2030 Agenda, the Government had integrated SDG 5 into many strategies, policies, national planning processes and legislation.[89] Some SAIs noted concerted efforts to enhance targeting. For instance, SAI Philippines found that the Pantawid Pamilyang Pilipino Program, which provides conditional cash transfers to households in poverty, successfully targeted regions with the highest percentage of poor households, despite problems with targeting individual households.[90] SAIs also observed the preparation of shared visions with clear strategies and implementation plans, coherence between regulations and the objectives of government actions, programmes and policies, and the development of promising programmes in terms of cost efficiency, timeliness, enhanced service quality, the autonomy of beneficiaries, and other benefits.

Many reports noted positive developments in implementation. SAI Malta's report on the implementation of SDG 1 acknowledged "the substantial investment and efforts undertaken" by the Government, and found that those efforts were generally sufficient.[91] In particular, it noted that the Government had "undertaken several measures that positively address the vulnerabilities of particular groups," and that "services provided are generally of good standard." The OLACEFS report of the consolidated results of a coordinated audit on gender-based violence found that during the COVID-19 crisis, all 12 evaluated countries made remote assistance mechanisms for victims of violence available to citizens or strengthened them, and 11 reinforced existing measures and created new measures to address gender-based violence, respectively.[92] Other reports noted, for instance, that Governments had enabled access to services, including through new infrastructure, issued goods and payments in a timely manner, had appropriate management and administration, developed good practices, provided good support to contractors, and mainstreamed gender in programming.

Several reports contained positive findings with regard to monitoring, reporting, evaluation and oversight. SAI Lithuania found, in its report on the social integration of persons with disabilities, that the monitoring of public buildings and transport as well as websites and mobile applications for accessibility was being improved.[93] In its audit report on the effectiveness of the housing allowance, SAI Sweden found that the Government's follow-up and reporting of the family policy objective of the housing allowance was sufficient; the Government made numerous adjustments to the allowance to advance progress towards that objective.[94] Some SAIs noted the availability of disaggregated data, despite room for improvement. Strengths were also observed in the preparation of monitoring frameworks, mechanisms for monitoring and follow-up, procedural guidance and the implementation of targets.

Some audits found positive developments with regard to institutional arrangements. For instance, in its audit report on the Ministry of Education, SAI Guatemala noted that the Ministry had created a Vice Ministry of Bilingual Intercultural Education that reflects its commitment to cultural and linguistic diversity.[95] Similarly, Brazil's Ministry of Human Rights and Citizenship created the National Secretariat for the Promotion and Defense of the Rights of LGBTQIA+ People, noted in SAI Brazil's audit of federal programmes aimed at defending and promoting the LGBTQIA+ population.[96]

Effective laws and policies were observed by several SAIs, from those related to women's participation in governance to universal health care. In Kenya, the SAI noted the introduction of affirmative action for persons with disabilities in procurement, employment and representation in its report on the Provision of Services to Persons with Disabilities by the National Council for Persons with Disabilities.[97]

FIGURE 4.5 | Areas of strengths commonly identified in audit reports
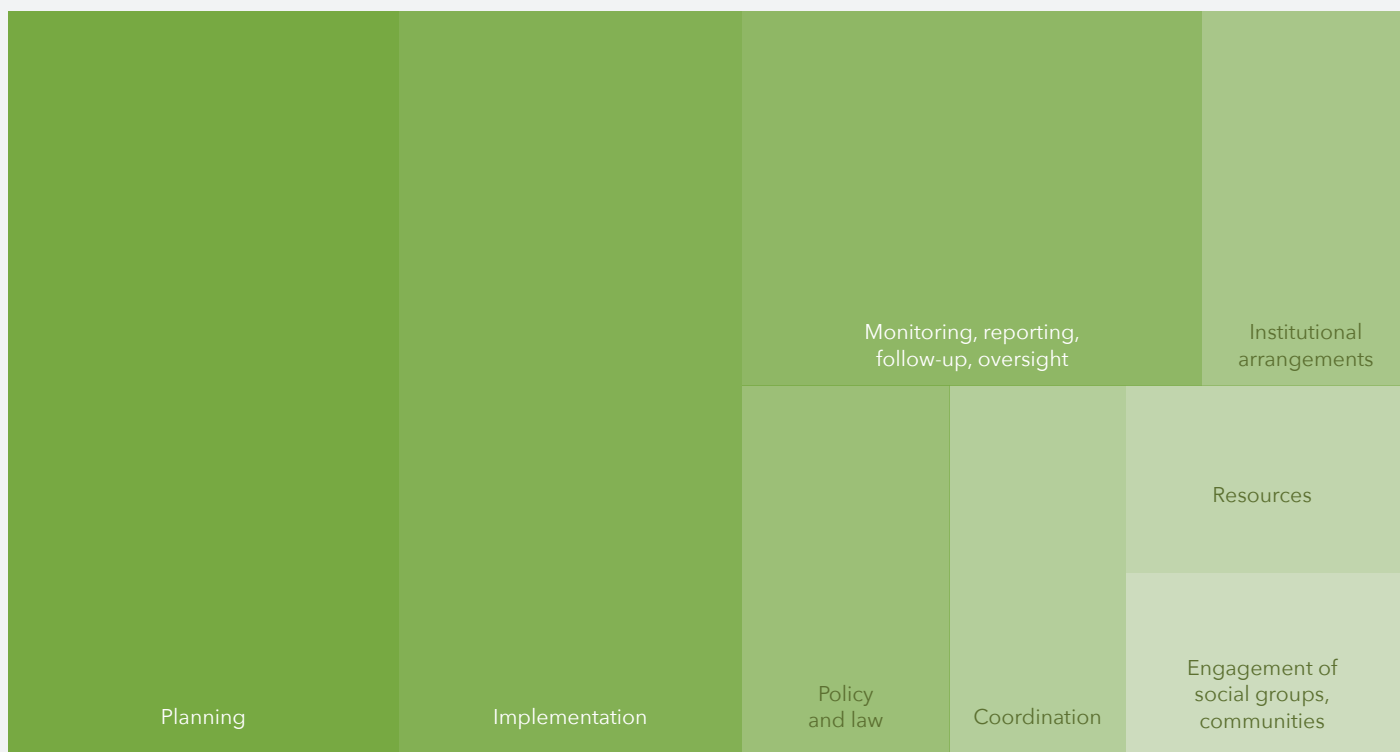
Source: Authors' elaboration based on reports reviewed for the chapter.
Note: The figure reflects the number of times each area was addressed by audit reports. Some reports addressed more than one area.

Positive examples of coordination were also identified by some SAIs. SAI Uganda found, in its audit addressing Equitable and Affordable Access to Education Services for Learners with Special Needs, in accordance with SDG Target 4.5, that the Government had "significant arrangements in place," including multi-sectoral arrangements.[98] Some SAIs also noted positive findings with regard to funding, such as increased funding and spending funds as intended, as well as to the engagement of and collaboration with representatives of social groups and communities, including civil society organizations. Regarding the latter, SAI Colombia, in its report on Gender Mainstreaming in the Final Peace Agreement from a Budgetary Perspective, recognized the creation of both spaces and strategies for the participation of women and women's organizations.[99]

4.6.3 Challenges identified in audit reports

The findings of the reviewed audit reports identify a wide range of challenges. Those most frequently identified across the reports fall within the areas shown in Figure 4.6. Figure 4.7 presents the areas of challenges identified in developed economies alongside those identified in developing economies and economies in transition. Commonly identified challenges affecting certain social groups are laid out in Box 4.10.

The most common challenges identified relate to gaps in the implementation of programmes, legislation, policies and strategies. Inadequate action was widely cited, with entities failing to act in accordance with commitments, goals and standards. For instance, planned service needs were unmet, mechanisms were absent or underutilized, and procedures were not followed. An audit of SAI Albania on women's economic empowerment found that despite a target of 70 per cent, just 31 per cent of programmes included gender-responsive budgeting, and that there was limited implementation of policies promoting women's land ownership and rural empowerment.[100] Delayed action was also frequently found, relating to delays in the provision of service, the launch of initiatives, the processing of claims and registration, and the approval of plans and strategies. Many reports found failure or delay in establishing or maintaining suitable facilities and infrastructure, including with regard to their accessibility to persons with disabilities and to digital infrastructure. For instance, in its audit on the Management of the Education of Children with Special Needs, SAI Ghana found that facilities were not disability-accessible and some buildings were in poor condition.[101]

FIGURE 4.6 | Areas of challenges commonly identified in audit reports
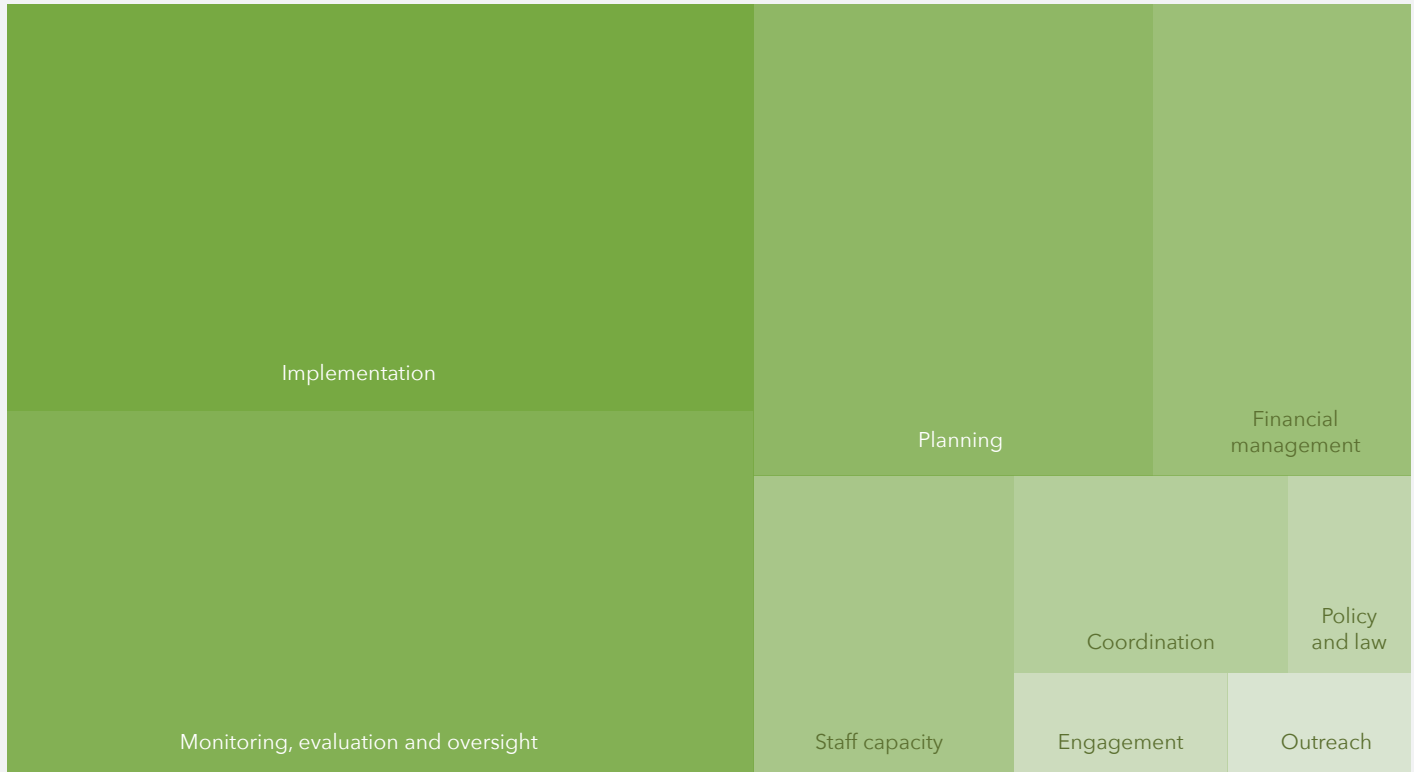
Source: Authors' elaboration based on reports reviewed for the chapter.
Note: The figure reflects the number of times each area was addressed by audit reports. Some reports addressed more than one area.

FIGURE 4.7 | Areas of challenges identified in developed economies and developing economies and economies in transition

Developing Economies & Economies inTransition   Developed Economies
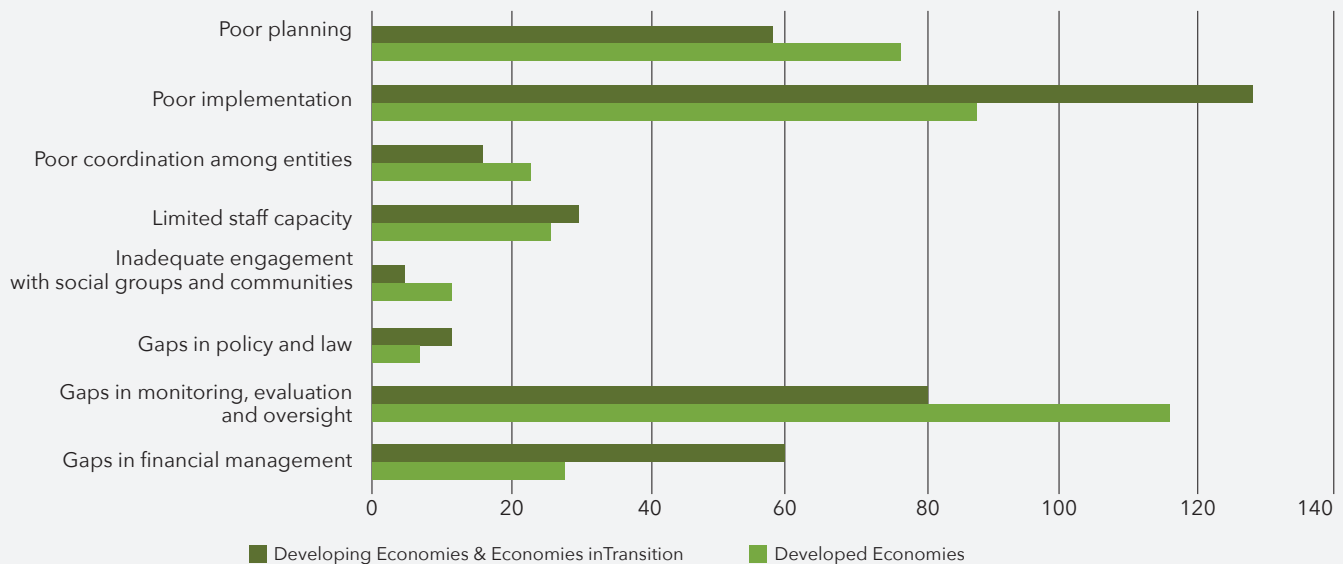
Source: Authors' elaboration based on reports reviewed for the chapter.
Note: The figure reflects the number of times each area was addressed by audit reports from developed economies and developing economies and economies in transition, respectively. Some reports addressed more than one area.

Other aspects of implementation gaps noted included non-compliance with legal requirements, contracts and guidance, and lack of – or poor – guidelines or procedures to enable implementation. For instance, SAI India, in a report on the safeguarding of land rights of Scheduled Tribes in Odisha, included among its findings cases of land acquisition without consent or following improperly obtained consent, land taken over prematurely and without any or correct compensation, and affected families denied due rehabilitation and resettlement benefits.[102] The

findings in this area also pointed to poor quality services and inefficiencies such as failure to streamline systems and poor allocation of staff and other resources. Challenges related to implementation were more frequently identified in developing economies and economies in transition. In this and across all areas of challenges findings also included a lack of responsiveness, with some entities not adequately responding to the needs of beneficiaries, failing to create supportive environments, or not ensuring equity in service provision (see Table 4.2).

TABLE 4.2 | Examples of findings related to inadequate responsiveness

Performance audit report on the effectiveness and efficiency of the state in the provision of water service in vulnerable communities (SAI Costa Rica, 2018, https://www.environmental-auditing.org/media/113613/report-water.pdf)	"The lack of a differential and intercultural approach from AyA [Costa Rican Institute of Aqueducts and Sewers] hampers equitable service delivery. Vulnerable communities require prioritization based on exclusion factors, access levels, and water governance structures."
Performance Audit Report on Provision of Services to Persons with Disabilities by the National Council for Persons with Disabilities (SAI Kenya, 2021, https://www.oagkenya.go.ke/wp-content/uploads/2023/01/Provision-of-Services-to-Persons-with-Disabilities.pdf	"The Assistive Devices Programme has not effectively addressed the needs of persons with disabilities mainly due to the fact that programme did not ensure equity in distribution of the assistive devices."
Social Reintegration of Prisoners: How is the State manifesting its concern for their adaptation to their social environment and their vocational rehabilitation? (SAI Greece, 2021, https://www.elsyn.gr/sites/default/files/summary%2012-2021.pdf)	"The actual reintegration needs of detainees are not taken into account when selecting specific reintegration actions. The procedure of informing the detainees about the programmes implemented in the Detention Centers does not ensure their equal access to programmes in which they could join."
A safe and respectful New Zealand Defence Force: First monitoring report (SAI New Zealand, 2023, https://oag.parliament.nz/2023/nzdf-monitoring/docs/nzdf-monitoring.pdf)	"Those who experience harmful behaviour often do not feel safe reporting it or have had negative experiences doing so. This means NZDF has not yet created an environment where personnel feel they can raise issues and report harmful behaviour safely."

Gaps in the area of monitoring, evaluation and oversight were also frequently identified, particularly in developed economies. Findings included a lack of systematic and robust monitoring, lack of – or insufficient – performance measures and indicators as well as evaluation, and absent or weak information systems. Some reports noted that such gaps were due to underfunding. SAI Guyana's assessment report on a school feeding programme found that no monitoring was undertaken to ensure that students received adequate nutritious meals that conform to dietary guidelines.[103] SAI Fiji's report on the coordination of actions to eliminate violence against women found that the monitoring and reporting arrangements of lead agencies could be improved.[104] SAI Bulgaria, in its report on a national programme to improve maternal and child health, observed that indicators monitored outputs rather than outcomes, which impeded evaluation.[105]

Several reports specified insufficient impact assessment, including gender impact analysis. With regard to data, many challenges identified related to availability, accuracy, comprehensiveness, reliability and disaggregation, as well as data management broadly. Several reports noted a lack of central data management, with isolated and overlapping systems. For example, SAI Brazil's report on the causes of socio-environmental vulnerabilities that have affected Indigenous Peoples' health found that "the computerized systems that record data from the Indigenous Health Care Subsystem are not integrated or fed with other national health information systems. This increases the chance of errors and fraud and reduces the reliability of records on the healthcare network and the services provided, which can cause inconsistent diagnoses and hinder the planning of public policies."[106]

BOX 4.10 | Commonly identified challenges affecting specific social groups

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Although many challenges found in audits are common across social groups, some are relatively distinct.

Inadequate engagement by Governments was found to be a particular challenge with regard to Indigenous Peoples, with Governments failing to share information and achieve meaningful engagement and, in one case to obtain free, prior and informed consent. For persons with disabilities, poor planning and limited staff capacity were identified as contributors to their exclusion across key areas such as social protection, education and employment.

Reports found that significant shortcomings persist in efforts to ensure equity and inclusion for women, particularly in addressing violence they face. Widespread gaps in financial management and in monitoring, evaluation and oversight were evident, with nearly every audit on this issue citing these challenges. Such gaps were noted to primarily result from the absence of robust monitoring and evaluation systems, with some audits also pointing to poor data quality. Inadequate and underqualified staff coupled with weak coordination among agencies were further found to hinder progress toward gender equity. Planning deficiencies were also commonly identified, including weak strategies, unmet targets, poorly defined roles and responsibilities, and poor programme design. Additionally, some SAIs noted that weak policy and legislative frameworks continued to limit meaningful progress in protecting women from violence.

Source: Authors' elaboration based on the reports reviewed for the chapter.

Poor oversight is another common challenge in this area and was associated with factors such as ineffective monitoring, complex rules and poor organizational practices. Oversight was noted to be lacking in specific areas, such as that of legal representation and guardianship, as observed by SAI Sweden in a report on that topic.[107] Some reports cite failures to take action on complaints. SAI Australia found, in an audit on the management of complaints by the National Disability Insurance Agency (NDIA), that in "2022-23, the NDIA did not meet its 90 per cent target for resolving complaints within 21 days," and "had not fully implemented monitoring and reporting actions identified by the Commonwealth Ombudsman for lifting its complaints approach to a 'superior' maturity level. Recommendations from a 2019 review were not fully implemented. The NDIA's 2023 review of complaints management lacked baseline evidence and a detailed implementation plan." [108] Some oversight roles were further found to be poorly executed or non-functioning. Additionally, some reports cited issues with lacking, incomplete and unreliable reporting.

Many audit reports identified challenges related to planning, noting a lack of – and poor – planning, plans and strategies. For instance, in its audit of federal programmes aimed at defending and promoting the LGBTQIA+ population, SAI Brazil found that "there were no plans, programs or actions specifically aimed at combating violence against the LGBTQIA+ population, within the scope of the Ministry of Justice and Public Security (MJSP)."[109] SAI Nepal's report

related to SDG target 3.d on strong and resilient national public health systems found that not all provinces had developed specific strategies to address the needs of unreached populations.[110] The absence of plans related to professional training and communication was also noted. Several audit reports referred to a lack of alignment among or integration of related policies, strategies and plans. For instance, SAI Spain's audit on SDG 1 found a lack of coordination between the National Strategy for Poverty Prevention and related strategies and lack of alignment with SDG 1.[111] Another key issue identified was insufficient use of information and data, which hinders adequate tailoring of plans to the needs of beneficiaries. Other issues included gaps in planning, such as a lack of incentives, poor gender-responsiveness, weak long-term and scenario planning, a lack of targets and clear timelines, and inadequate research and analysis. In addition, several reports referred to poorly defined roles and responsibilities. For instance, SAI Philippines observed in its audit report on the In-City Resettlement Housing Program that "the roles and responsibilities of the four implementing agencies were not properly defined, coordinated nor aligned with their respective mandates."[112] Some SAIs also noted overlapping responsibilities and changing and unfilled roles. Challenges related to planning were more frequently identified in developed economies.

The next most common challenge area was financial management, with more frequent identifications in

developing economies and economies in transition. Several audit reports addressed issues related to underutilization and poor allocation of funds and to issues regarding disbursement and payment infrastructure. Some noted delayed payments to beneficiaries as well as leakages. For instance, SAI Zambia observed in its report on the Social Cash Transfer that delayed transfers and the inclusion of ineligible beneficiaries were among the major challenges of the programme.[113] Weak monitoring of funds and of beneficiary information as well as inadequate resource planning were also common issues. SAI Portugal found in its audit of early school dropout that "budgetary planning for anti-dropout measures is insufficient and lacks transparency."[114] Among other issues identified were lack of SDG-driven budget planning and of budget trackers for social groups. Some audit reports also observed underfunding, delayed funding, reductions in funding, and concerns about funding stability. A consolidated audit report by OLACEFS on gender-based violence found that only two of 12 SAIs indicated that resources allocated to the audited state policies, programmes and/or actions were sufficient, while six SAIs indicated that they were partially sufficient and four were unable to assess sufficiency.[115] Also noted was concern about sustainability due to reliance on donor funding.

Inadequate staff capacity in public institutions was another frequently cited challenge area. Many audit reports referred to critical staffing gaps in services such as health care, in particular for mental health and addiction, prevention and response to violence against women, education and care for persons with disabilities, and a range of services for Indigenous Peoples. For instance, SAI Ghana found, in audits on mental health management and care delivery and on the management of education for children with disabilities, that the country had only 40 psychiatrists,[116] and that in visited schools, teacher to student ratios were well above the standard, with teachers untrained in special education and experiencing "difficulty in handling and communicating with the children with special needs."[117] Some audit reports also observed a lack of staff dedicated to disadvantaged groups, such as gender officers. Lack of and inadequate training were also common findings. SAI Guatemala, in its audit of the Ministry of Education, found gaps in teacher training as well as a lack of teacher performance evaluations,[118] while SAI Bosnia and Herzegovina observed, in its audit of activities to ensure gender equality, that there was insufficient participation in training on gender-responsive budgeting and that most officials who had taken training in this area required additional support.[119]
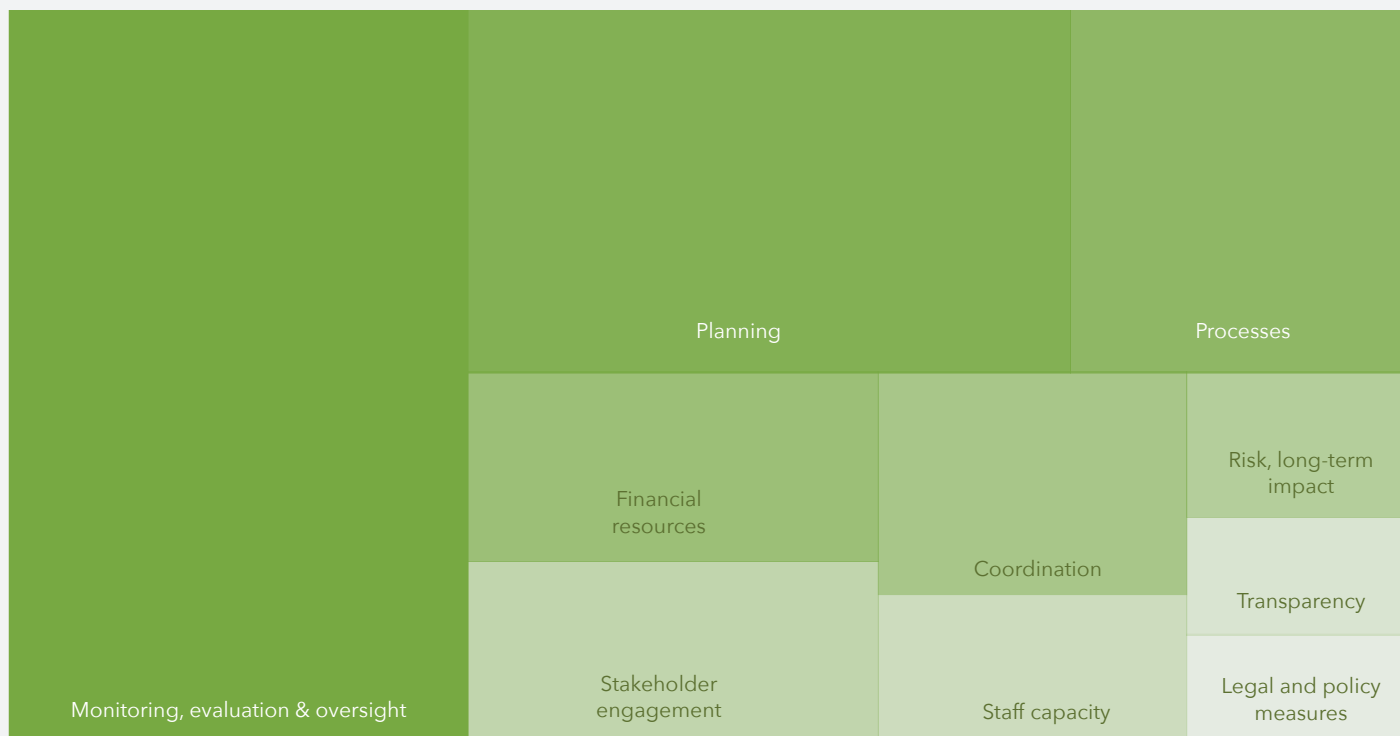
Several audits identified poor coordination among government bodies. Reports cited limited information exchange and coordination tools and systems, coordinating bodies not functioning properly, and entities failing to benefit from the expertise and experience of others. For instance, SAI UK observed in an audit on tackling violence against women and girls (VAWG) that poor coordination was one of the factors behind the Home Office struggling to lead an effective cross-government response to the issue, "resulting in limited progress in reducing VAWG despite increased police reporting and funding commitments."[120]

Another challenge area was legislation and policy. Some SAIs noted the absence of policies. For instance, SAI India observed, in an audit on the implementation of the Rights of Persons with Disabilities Act by the government of Rajasthan, that the Equal Opportunity Policy had not yet been approved by the government, and that the state Policy on Disabilities had not yet been revised in accordance with the Act.[121] Some noted gaps in legislation, including to address aspects of intimate partner violence against women and to ensure women's representation in decision-making roles. SAI Ukraine found in an audit addressing housing that outdated housing legislation was a factor behind inefficiencies and financial losses experienced by the housing compensation programme for war veterans.[122] Outdated legislation was also cited with regard to gender-biased provisions. Noted by SAI reports with similar frequency was a lack of or inadequate engagement with social groups or communities. Some SAIs found limited information-sharing with vulnerable groups and a need for more meaningful engagement, with SAI New Zealand finding, in its audit report on meeting the needs of people affected by family violence and sexual violence, that "tangata whenua [Indigenous Peoples] and community partners do not always feel listened to or included in decision-making."[123]

4.6.4 Audit recommendations

The recommendations most frequently found across the audit reports are shown in Figure 4.8. The area of monitoring, reporting, evaluation, follow-up and oversight elicited the most recommendations. Many related to the need for clear and comprehensive monitoring and evaluation frameworks to track progress in equitable service provision and policy compliance. For instance, SAI Puerto Rico, in its audit report on efforts to reduce child poverty and social inequality, recommended the implementation of progress evaluation systems and assessment of the impact of poverty reduction policies.[124] The need for impact assessment, including with regard to social groups, was reflected in several recommendations. SAIs also noted the importance of relevant tools, such as in SAI Zambia's recommendation to develop monitoring tools for different aspects of special education,[125] and in other recommendations to evaluate and improve traditional measurement tools. Several SAIs recommended the establishment of clear and measurable indicators to measure progress, and some recommended engagement with various stakeholders.

FIGURE 4.8 | Areas of recommendations commonly identified in audit reports

Planning

Processes

Financial resources

Coordination

Risk, long-term impact

Transparency

Stakeholder engagement

Staff capacity

Legal and policy measures

Monitoring, evaluation & oversight

Source: Authors' elaboration based on reports reviewed for the chapter.
Note: The figure reflects the number of times each area was addressed by audit reports from developed and developing economies, respectively. Some reports addressed more than one area.

SAIs identified numerous opportunities to strengthen oversight and accountability. They recommended efforts to establish oversight mechanisms and improve the oversight of a range of areas, including services, quotas, accessibility standards, release of funds, benefit transfer systems, infrastructure projects, compliance with guidelines and human rights, and complaint resolution. SAI North Macedonia, in its report on gender-responsive budget initiatives, broadly recommended ensuring continuous oversight and accountability to advance gender equality and meet international commitments.[126] Social audits were recommended by SAI India in several audit reports, including to determine the extent to which initiatives benefited target groups.[127] The importance of accountability was noted by SAIs, with recommendations to establish accountability mechanisms and strengthen accountability, including to improve the implementation of national plans and policies. For instance, SAI Portugal recommended in its audit of SDG 5 improved accountability in implementing gender equality policies.

Many reports recommended strengthening data systems, including through enhanced data collection and system interoperability, such as for registration and beneficiary tracking, for improved data coordination and impact. SAIs cited considerations such as ensuring that data is validated, sufficient to assess effectiveness, and protected. The importance of the timely and public reporting of data and sharing data with non-governmental stakeholders was also reflected. Reports recommended data analysis, such as to determine people's needs, assess tailored programmes and policies, and identify gaps. The European Court of Auditors recommended in its audit report on supporting persons with disabilities the gathering of "more comparable data on the situation of persons with disabilities in terms of coverage, granularity and frequency as one of the bases for measuring the impact and effectiveness of the EU policy aimed at ensuring equal rights for persons with disabilities."[128] The need for disaggregated, intersectional and culturally-appropriate data was also reflected in several recommendations. For instance, the SAIs of North Macedonia, Kosovo and Albania recommended, in a joint audit report on empowering women from rural areas through labour market inclusion, that data from implemented programmes on the promotion of employment and professional training should be disaggregated by gender and rural and urban areas.[129] Box 4.11 addresses attention to intersectionality in audit reports, including in recommendations.

BOX 4.11 | Intersectionality in audit reports

There is some evidence of growing attention by SAIs to the concept of intersectionality, which refers to the intersection of social identities – such as an older person who is also from a racial or ethnic minority group – and the compounding discrimination that can be experienced because of them. While some government programmes indeed address intersectionality and are audited, such as employment programmes for rural women and educational programmes for children with disabilities, few audit reports reviewed for this report referred explicitly to intersectionality. Such references were mainly in the context of gender, and mainly with regard to gender-based violence. Report recommendations referred to gathering information about conditions of vulnerability in communities to inform an intersectional approach, and to improving the availability of data on intersectional identity for the planning, monitoring and reporting, and follow-up of programmes and services. In the context of police services in Indigenous communities, another audit recommended developing, monitoring and reporting on performance indicators. As consideration of the LNOB principle grows, there is likely need for greater awareness of the importance of intersectionality in SAIs.

Source: Authors' elaboration based on reports reviewed for the chapter.

Recommendations addressing the area of planning were common. Reports frequently issued recommendations to enhance planning and develop or strengthen plans and strategies. Some SAIs recommended new broad strategies to address gaps in services, such as water, housing and connectivity. SAI USA recommended in its audit report on drinking water the development of a strategic plan that meets the Water Infrastructure Improvements for the Nation Act's requirement to provide "targeted outreach, education, technical assistance, and risk communication to populations affected by the concentration of lead in public water systems, and that is fully consistent with leading practices for strategic plans."[130] Several SAIs made recommendations regarding the development or strengthening of the implementation of action plans. SAI Albania, in its audit on protection of victims of domestic violence, recommended requiring local self-governing units to develop action plans for gender equality and the prevention of violence.[131] Recommendations referred to the need to align plans with targets and indicators, to make planning efforts inclusive and culturally responsive, and to ensure that plans have timelines and are based on data. Several SAIs recommended reviewing plans and programmes and monitoring progress regularly in order to improve implementation approaches based on updated data and analysis. Improvements cited include, for instance, setting medium and long-term goals, more clearly allocating roles and responsibilities, setting standards, and establishing criteria to identify and prioritize vulnerable communities. SAI Philippines recommended in its audit on housing programmes the evaluation of an action plan to determine if it effectively addresses the issues and challenges, and the creation of a work plan.[132]

Several SAIs issued recommendations on improving service uptake and the tailoring of plans and programmes to needs. Among recommended actions to support these aims were conducting gender analysis and undertaking research and analysis in specific areas, including for needs assessment and root-cause analysis. For instance, SAI Bulgaria recommended in its audit report on school education quality conducting in-depth analysis of international student assessments to identify key weaknesses as well as thematic research on effective teaching methods.[133] SAI New Zealand, in its audit report on meeting youth mental health needs, recommended prioritizing work to understand the prevalence of mental health conditions in that population.[134]

Also in the area of planning, SAIs issued recommendations concerning roles and responsibilities. Recommendations addressed clarifying and assigning responsibilities, including across entities for areas such as disability policy and through the designation of lead entities. For instance, SAI Romania recommended in its audit on water and sanitation that the Government appoint a central institutional lead on the water sector to ensure leadership and coordination, and establish distinct responsibilities.[135]

SAIs' recommendations highlighted the importance of enhancing coordination and cooperation to improve processes and outcomes. Coordination has been addressed horizontally across entities and vertically across levels of government, as well as with implementing partners. Several audit reports recommended the establishment or strengthening of coordination mechanisms such as technical working groups and joint funding arrangements, to foster collaboration. Some recommendations advocated

for joint planning and mechanisms for integrated approaches, while some reflected the need to enhance policy coherence. SAI Latvia, in its report on national social inclusion policy, recommended examination of the possibility of establishing a single implementation mechanism for poverty reduction goals.[136] Some elements of coordination covered by reports' recommendations include effective information sharing, communications and consultations, obtaining feedback, and clear roles and responsibilities.

Many reports issued recommendations to improve internal government processes. Some recommended the development of institutional mechanisms to enhance access to and the quality of public services. SAI Kenya, for instance, in its audit on the management of a cash transfer programme for older persons, recommended improving beneficiary notifications of payment dates and payment delays.[137] SAIs have also made recommendations to adopt quality service standards and develop or enhance information systems to manage seamless and responsive services. SAI Lithuania recommended the development of an integrated system for assessing individual needs and providing appropriate assistance in its audit report on the social integration of persons with disabilities.[138] Some recommendations related to improving processes through standardization, streamlining and timeliness as well as including equity and inclusion in performance assessments. Recommendations also addressed physical and digital infrastructure, with SAIs recommending the establishment and enhancement of service facilities and digital systems and the assurance of disability accessibility. In addition, SAIs recommended the development, enhancement and alignment of guidelines or guidance and procedures, for instance guidelines for the registration, regulation and accreditation of shelters for victims of gender-based violence, as well as the exchange of experience and expansion of analytical capacity.

Many recommendations were made in the area of funding and financial management. SAIs' recommendations emphasized adequate investment in the audited areas through the mobilization and coordination of financial resources and enhancement of budget allocations. For instance, in the Ibero-American Coordinated Audit on Governments' preparedness to implement SDG 5, SAIs recommended having "coordination agreements and alliances to attract and mobilize financial resources with the participation of the various actors called to interact in the implementation of the Agenda."[139] Recommendations called for stronger financial planning, including to ensure financial sustainability - in particular with regard to donor-funded programmes, as well as improved budgeting processes, including budgetary alignment. They also frequently highlighted the need to ensure timely disbursement and utilization of funds. Recommendations

stressed financial oversight, with a focus on the prevention of duplicate or misallocated payments. Some reflected the need for better financial recording, tracking and reporting as well as incorporating gender-responsive budgeting, such as budget coding for gender-based violence interventions. A notable theme was the importance of having budget underpinned by better data to more effectively and efficiently address needs.

Many audit reports included recommendations on engagement with non-governmental stakeholders and called for consultation, dialogue and collaboration in planning, programme design, implementation and evaluation. SAI Canada, in its report on the First Nations and Inuit Policing Programme, recommended that Public Safety Canada work with First Nations and Inuit communities in the development and implementation of a renewed approach to the programme that includes working in partnership with programme recipients consistently and meaningfully, and that engagement by department officials "should be supported by monitoring and feedback, mandatory cultural training, and guidance on the nature, timing, frequency, and expected measurable outcomes of engagement." [140] SAIs' recommendations also called for engagement on legislative reform. SAI Fiji, in its report on the coordination of actions on eliminating violence against women, recommended strengthened dialogue with civil society organizations "to ensure that legislative reform is conducted in a more integrated and comprehensive manner," and that efforts to review legislative compliance with the Convention on the Elimination of All Forms of Discrimination Against Women be coordinated with civil society organizations and other stakeholders.[141]

Capacity-building was another common recommendation area. Recommendations highlighted the assessment of staffing needs and the assurance of adequate staffing to be able to deliver services and programmes, including through recruitment and retention, particularly in underserved or disadvantaged areas such as rural areas and Indigenous communities. They cited the need for training and upskilling, particularly in specialized areas such as gender-based violence response, special education and mental health care. SAI Albania recommended in its audit report on the protection of domestic violence victims the organization of specialized training for health and social workers, legal professionals and non-governmental organizations on gender-based violence, and the acceleration of training for police officers on risk assessment and case handling.[142] Some recommendations called for the development of training policies and structured programmes, inclusive of cultural and context-specific knowledge. Other recommendation areas touched on by SAIs included transparency, laws and policies, risk assessment and management, outreach and partnerships.

4.7 Impacts of SAIs' audit work on equity, equality and inclusion

LNOB-related audits can have a range of impacts. Such audits add value to the work of public administration, including its efforts to implement the SDGs; they can help Governments increase effectiveness and efficiency by identifying who is left behind and how, and ensure that programmes, services and public finance are responsive to the needs and views of all segments of the population, including groups that have been marginalized.[143] They can help raise awareness of LNOB considerations in audits and build knowledge and understanding among audited entities of issues that are often poorly understood or undervalued across society. In some cases, audit reports garner media attention, helping to raise awareness of issues among the general public.

SAIs' impacts in this area have been made through various channels, only some of which are mentioned here. Audits have led to the enhanced implementation of government commitments to apply analytical processes that support the LNOB principle. For instance, the Government of Canada utilizes gender-based analysis plus (GBA Plus) to assess inequalities and determine how gender and other social identities can impact access to programmes and services. A SAI Canada audit report led to requirements, in 2016, that GBA Plus be applied to Memoranda to Cabinet and Treasury Board submissions, which are presented to Cabinet for approval.[144]

Audits have led to measures to raise awareness of available services among the public. For instance, a SAI USA audit report led to two government agencies coordinating on taking steps to promote awareness of centres and other resources that help families find appropriate care for children with disabilities.[145] An audit report by SAI Uganda on intimate partner violence[146] led to extensive government-sponsored media campaigns, the creation of free hotlines, and other outreach efforts to encourage the reporting of such violence[147].

Audits have also spurred the development of departmental policies and action plans. Following SAI Costa Rica's audit of the Government's preparedness to implement the SDGs, which had a focus on SDG 5,[148] several entities took steps towards approving gender policies[149]. An audit by SAI Lithuania on the social inclusion of persons with disabilities[150] led to an action plan of the Ministry of Transport and Communications to increase the accessibility of transportation modes and infrastructure.[151] The same audit report had other key impacts, including the amendment of legislation to require municipalities to include accessibility as a criterion for the purchase of new vehicles or transport services, and improved employment services that led to more people with disabilities in employment.[152] Among other examples of improved service delivery, SAI Kenya's report on the provision of services to persons with disabilities[153] led to the development of a digital system for disability registration and an expansion of the number of assessment centres.[154] Similarly, audit reports have led to greater stakeholder engagement towards improved services. Further to a report by SAI New Zealand, the Interdepartmental Executive Board for the Elimination of Family Violence and Sexual Violence took measures to increase input from people with lived experience of violence.[155] For instance, agencies began partnering with advocacy groups and national bodies and created a workstream to identify, define and develop solutions to systemic barriers with them, commissioned research with and sought input from target groups to inform programme design, and arranged for surveys to understand individuals' experiences with programmes and gain insight into their effectiveness. In Angola, the SAI's SDG-related audit recommendations led to annual focus of the General State Budget on the budget dedicated to gender-related issues.[156]

In some cases, SAIs' impact in this area is effected through a sustained monitoring role. For example, in its 2025 follow-up audit on Child and Family Services in Nunavut, SAI Canada found a persistent lack of progress in improving services to children and families and determined that it would perform regular status updates on actions to address past audit findings and recommendations.[157]

4.8 Conclusion

SAIs have a vital role in advancing the application of the LNOB principle. Their external audits foster inclusiveness in how public resources are used by examining the degree to which Governments know and serve people, contributing to better and fairer development outcomes. They also support accountability for Governments' varied commitments to equity, equality and inclusion, including to human rights. As external bodies, SAIs are well-suited to scrutinize often cross-cutting issues related to the LNOB principle.

Consideration of the LNOB principle is becoming more prominent in the work of SAIs. This is reflected in audits, which have addressed the identification and reach of populations left behind from universal services, specific gaps experienced by disadvantaged social groups, and the mainstreaming of an equity, equality and inclusion perspective. It is also reflected in strategic and annual plans, policies and strategies, and engagement with non-governmental stakeholders. However, there is scope for greater institutionalization of the principle and its more systematic integration into audit practice.

Findings from the reviewed audit reports addressing various aspects of the LNOB principle pointed to challenges related to implementation, such as lacking and delayed action; monitoring, evaluation and oversight, including the absence of systematic monitoring, poor data availability and management, and lacking oversight; planning, such as lacking and poorly-aligned plans and inadequate use of information and data; as well as financial management, including underutilized and poorly allocated funds, poor resource planning, and underfunding. Other important challenges related to staff capacity, coordination, laws and policies, engagement with social groups and communities, and outreach and awareness-raising. Broadly, they revealed insufficient responsiveness to the needs and views of those left behind. Both audit reports and interviews with auditors highlight challenges with regard to data collection, quality, accessibility and use.

Recommendations commonly identified in the audit reports related to monitoring, reporting, evaluation, follow-up and oversight, such as the need for clear and comprehensive monitoring and evaluation frameworks and strengthened data systems; planning, including the development or strengthening of plans and strategies and aligning plans with targets and indicators; internal processes, such as the development of institutional and implementation mechanisms; and financial resources, including adequate investment and enhancement of budget allocations and timely disbursement and utilization of funds. Other common recommendations related to stakeholder engagement, coordination, staff capacity, risk, long-term impact, transparency and legal and policy measures.

The 2030 Agenda and SDGs have, to varying degrees, increased awareness of – and added urgency to promoting – equity, equality and inclusion through the LNOB principle. However, few audits addressing LNOB-related issues have been SDG-focused and whole-of-government. The reviewed audit reports included several addressing SDGs 5, 1, 3 and 4, with one report looking at a selection of targets across goals and none focused specifically on SDG 10 or the LNOB principle itself. Increased undertaking of LNOB-related audits that focus directly on the Agenda and the SDGs may enhance the integration of relevant audit findings into national SDG follow-up and review processes, as such integration was not perceptible based on the research conducted for the chapter.

IDI's "Auditing SDGs" initiative, SDGs Audit Model (ISAM) – and accompanying LNOB audit framework, as well as Equal Futures Audit Changemakers initiative have contributed significantly to the increased attention by SAIs to auditing the operationalization by Governments of the LNOB principle. In particular, they have highlighted the multiple dimensions of the principle and the element of intersectionality. SAIs attach value to the guidance and practical experience that these initiatives and resources provide, as well as to other relevant collaborative audit initiatives. However, for many SAIs, the depth and breadth of work on equity, equality and inclusion remain limited, and further guidance and opportunities for learning and exchange of experiences, methodologies and tools could help to enhance and entrench it.

In general, LNOB-related audits have addressed important but discrete aspects of equity, equality and inclusion. In parallel, there is scope for more frequent, intentional and broader attention to these issues, such as auditing them from a cross-cutting perspective and integrating consideration of multiple disadvantaged groups. Such approaches would provide critical insights into implementation bottlenecks and opportunities that could contribute to progress. More frequent engagement of non-governmental stakeholders across stages of the audit process could inform audits in this area in ways that enable valuable findings and impact.

Few SAIs indicated upcoming plans to audit SDGs 5 or 10 in the survey conducted by UNDESA for this report. Yet interviews conducted for the chapter reflected strong optimism about the increased integration and impact of the LNOB principle in auditing.[158] Auditors observed growing awareness and action on the part of Governments with regard to inequality and human rights. Some expressed concern, however, that backlash and democratic backsliding may make these issues less of a priority. Yet auditors are committed to supporting the application of the LNOB principle as institutionalized through laws and policies. Supportive leadership, capacity-building and access to sound data, as well as international cooperation among SAIs, will underpin and enhance the prospects for audit work focused on equity, equality and inclusion. Through its focus on inclusion, the outcome document of the Second World Summit for Social Development, adopted in November 2025 by Member States of the United Nations, can provide a supporting framework for SAIs to strengthen work in this field.

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SAIs′ contribution to enhancing accountability on climate action (SDG13)

5.1 Introduction

Urgent and transformative action is essential to keep the 1.5°C target of the 2015 Paris Agreement within reach.[1] The Emissions Gap Report 2024 warns that global greenhouse gas emissions must fall by 42 per cent by 2030 and 57 per cent by 2035 through strengthened nationally determined contributions (NDCs). Yet current trajectories indicate that countries are not on track to meet these targets.[2] As updated NDCs with climate commitments for 2035 are submitted in 2025, there is a growing demand for robust climate transparency and accountability to ensure that commitments translate into measurable progress.[3]

Recognizing this, in 2024, the UN General Assembly adopted Resolution 79/231, affirming the "pivotal role of Supreme Audit Institutions in the global climate agenda."[4] Supreme Audit Institutions (SAIs) provide independent and objective assessments of the implementation of national climate commitments, strengthen climate data systems, and improve oversight of public climate finance.[5] INTOSAI has underscored this critical role of SAIs, linking climate auditing to Sustainable Development Goal (SDG) 13 on action to combat climate change and its impacts, and calling for stronger collaboration with stakeholders, including the scientific community and expert climate bodies, to strengthen national accountability ecosystems for climate policy and the broader SDG framework.[6]

SAIs' contribution extends beyond SDG 13. Climate action is deeply interconnected with other SDGs, including those related to energy (SDG 7), water (SDG 6), infrastructure (SDG 9), and biodiversity (SDG 15). Through audits of these sectors, SAIs help governments identify systemic challenges, leverage synergies, and design integrated policy responses. They also inform the development of fiscal instruments for climate action, promoting coherence between climate and broader sustainable development priorities.

Evidence shows that climate audits do more than identify gaps— they can help catalyze reform. Even when recommendations are not fully implemented, they often drive gradual improvements in governance, planning, and monitoring systems. SAIs can help Governments meet their reporting obligations under the Paris Agreement's Enhanced Transparency Framework (Article 13) and foster transparency, oversight and accountability of the implementation of NDCs. They can help integrate climate risks into policy, verify the accuracy of reported data, and enhance monitoring, reporting, and verification (MRV) systems. These efforts build trust, inform climate policy, and support compliance with international commitments.

The chapter examines how SAIs have positioned themselves within the climate accountability ecosystem, the evolution of climate auditing, key findings and recommendations, and examples of impact. Despite progress in institutional frameworks and transparency, audits reveal persistent governance gaps —unclear roles, weak coordination, and inadequate monitoring— that threaten delivery on national and global commitments. Yet, where implemented, audit recommendations have strengthened planning, oversight, and policy coherence, helping countries move closer to their climate goals.

The analysis draws on a review of relevant literature, audit reports and expert on interviews, conducted in-person and virtually between October 2024 and May 2025. The analysis of audit reports included 176 audits (2010-2024) from 61 countries and five cooperative groupings including from the European Court of Auditors, INTOSAI regional organizations, and joint audits conducted across or within regions. Additional insights were drawn from two global INTOSAI climate initiatives, proceedings of the 26th UN-INTOSAI Symposium (April 2024), and the experience of auditors engaged in climate auditing. Further details on the methodology are provided in Annex 1.

The chapter is structured as follows. Following the Introduction, section 5.2 examines the positioning of SAIs in climate accountability and the evolution of climate auditing. Section 5.3 discusses approaches to auditing climate change, while section 5.4 explores challenges and opportunities. Sections 5.5 and 5.6 present findings and recommendations from the analysis of audit reports, including results for small island developing States (SIDS) and least developed countries (LDCs). Section 5.7 highlights examples of the impact of climate change audits. Section 5.8 concludes with key take aways on SAIs' contribution to climate action.

5.2 Overview of SAIs' work on climate change and how it has evolved

Supreme Audit Institutions (SAIs) play a central role in overseeing government responses to climate change, including monitoring compliance with international commitments under the global climate framework and evaluating the performance of national climate actions. This section provides an overview of SAIs' engagement in climate-related audits, identifies the key areas of focus, and discusses how climate auditing practices have evolved and expanded over time.

5.2.1 Mandate

Auditing climate change falls within the general oversight mandate of SAIs. A specific mandate is not required for SAIs to conduct environmental audits, including those on climate change. These audits are typically carried out under

the broader framework and audit standards of performance or compliance audits across various policy areas.[7] SAIs may examine compliance with relevant laws, regulations, and policies; evaluate the effectiveness and sustainability of national strategies, programs, and implementation measures, and assess governments actions in fulfilling national commitments under international frameworks such as the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement. Additionally, SAIs can evaluate the climate-related impacts of other government programmes and audit cross-cutting issues that influence climate action.

5.2.2 Recognition and evolution of SAIs' work on climate change

The recognition of the critical role of SAIs in strengthening climate action has been reflected in the growing attention to climate issues and increasing support to SAIs in the INTOSAI community. The INTOSAI Working Group on Environmental Auditing (WGEA) has been the main institutional driver of SAIs' work on climate change at the INTOSAI level. Other Working Groups, such as the Working Group on Extractive Industries (WGEI), have recently focused on climate change. For example, the WGEI conducted a survey and published guidance on auditing energy transition in 2024.[8]

The WGEA was established in 1992 to increase the expertise of SAIs in environmental auditing and enhance environmental governance through high-quality audits. It is the largest INTOSAI working group with 86 members as of mid-2025. Non-member SAIs participate regularly in some of the group's activities. There are also six Regional Working Groups to promote regional cooperation and provide professional and technical support to auditors. The WGEA Strategy 2023-30 explicitly recognizes the commitment to contribute to SDG follow-up and review and identifies certain

SDG areas that have received less attention in environmental auditing, including SDGs 2, 6, 12, 14 and 15.[9]

The WGEA served as an early champion for integrating climate considerations into public audit. As early as 2010, the WGEA developed guidance and training materials to support SAIs in auditing climate change, laying the groundwork for sustained engagement in this area.[10] Two pioneering cooperative audits – the WGEA-coordinated international audit on climate change (2010) and the IDI-PASAI cooperative audit on climate change adaptation and disaster risk reduction strategies (2013) – were instrumental in positioning SAIs within national climate accountability ecosystems. These initiatives not only advanced the visibility of SAIs in climate change issues, but also significantly contributed to building institutional capacity for climate auditing.

Some individual SAIs – particularly from developed countries - have been pioneers of climate change auditing in their national contexts and helped advanced INTOSAI work on climate. For example, the Commissioner of the Environment and Sustainable Development at the National Audit Office of Canada started auditing climate change in 1998 and was the coordinator of the 2010 international cooperative audit on climate. In 2021, SAI Canada issued a report on "Lessons Learned from Canada's Record on Climate Change" which reviewed the past three decades of Canadian action and inaction on climate change[11] (see section 5.7 for further information on the report). Other SAIs such as the US Government Accountability Office (GAO) have also a long experience in auditing climate change. Another example is SAI Finland, which adopted climate change as a special audit theme in 2007 and conducted five audits on the topic. A summary of audit findings was published in 2012.[12] After that, climate topics have been considered in the Finnish SAI as a normal part of annual audit planning. Figure 5.1 presents some of the main milestones of SAIs' work on climate change.

FIGURE 5.1 | Milestones of SAIs' work on climate change
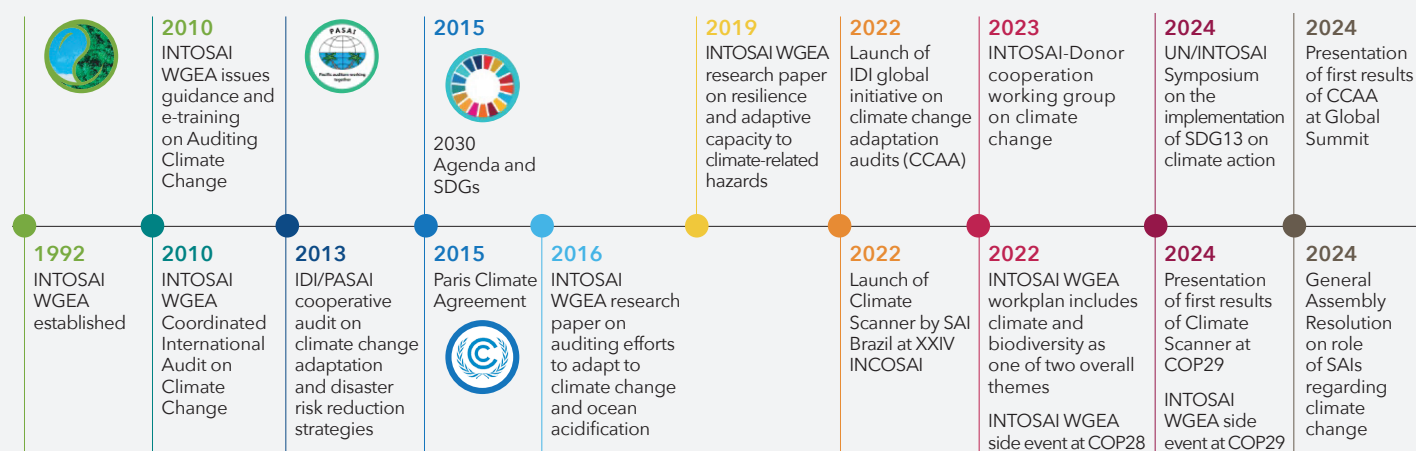
Overall, the priorities of SAIs increasingly reflect the growing importance of climate change as a key audit topic. The triennial survey conducted by the WGEA indicates that climate change has become a significant focus for SAIs, driven by its profound impacts at the national level and the substantial public resources allocated to address it. Table 5.1. highlights the extent to which SAIs recognize climate change as a critical environmental issue, with significant economic and social impacts in their national contexts, which requires an integrated approach to auditing, and illustrates the prioritization of climate change audits over time.

SAIs recognize the global nature of climate change impacts, while acknowledging that regions and countries face different vulnerabilities and have different priorities with respect to national climate action.[13] Climate change was initially prioritized by SAIs in the Global North, driven by the significance of climate mitigation, but this has shifted as the impacts of climate change become more urgent and SAIs in the Global South focus on climate change adaptation.[14] According to the 2024 WGEA survey, climate change was the only topic listed as a pressing concern by all INTOSAI regions and adaptation was the top environmental topic audited by SAIs.[15]

TABLE 5.1 | SAIs' environmental priorities from 2009 to 2026

Year	Top national priority identified by SAIs	Second national priority identified by SAIs	Top issue audited by SAIs	Second top issue audited by SAIs
2024-26	Climate change	Pollution	Climate change adaptation	Climate change mitigation
2021-23	Climate, air and atmosphere	Water	Climate change adaptation	Agriculture; Municipal, solid and non-hazardous waste
2018-20	Wastewater treatment	Drinking water, quality and supply	Protected areas and natural parks	Forestry and timber; Wastewater treatment; Minerals, gas, oil and other non-renewable resources
2015-17	Climate change adaptation ecosystem; climate change adaptation	Climate change mitigation	Wastewater treatment; Municipal, solid and non-hazardous waste	Drinking water, quality and supply
2012-14	Drinking water, quality and supply	Municipal, solid and non-hazardous waste	Fisheries	Forestry and timber; Drinking water, quality and supply; Pollution of water bodies; Municipal, solid and non-hazardous waste
2009-11	Drinking water, quality and supply	Climate change	Municipal, solid and non-hazardous waste	Forestry and timber

Source: WGEA (2024).

5.2.3 Mapping SAI's work on climate change

SAIs have addressed a broad range of issues related to both climate change mitigation and adaptation in their audit work. The analysis of audit reports for the period 2010-24 conducted for this chapter includes 73 audits (42 per cent) focused on mitigation, 51 audits on adaptation (29 per cent), and 49 audits (28 per cent) that examine both mitigation and adaptation aspects.[16] SAIs in developed economies have tended to prioritize mitigation, whereas those in developing economies - particularly in LDCs and SIDS - have placed greater emphasis on adaptation or have integrated adaptation considerations into audits that also address mitigation (see figures 5.2-5.4).

FIGURE 5.2 | Climate mitigation and adaptation audits in developed and developing economies
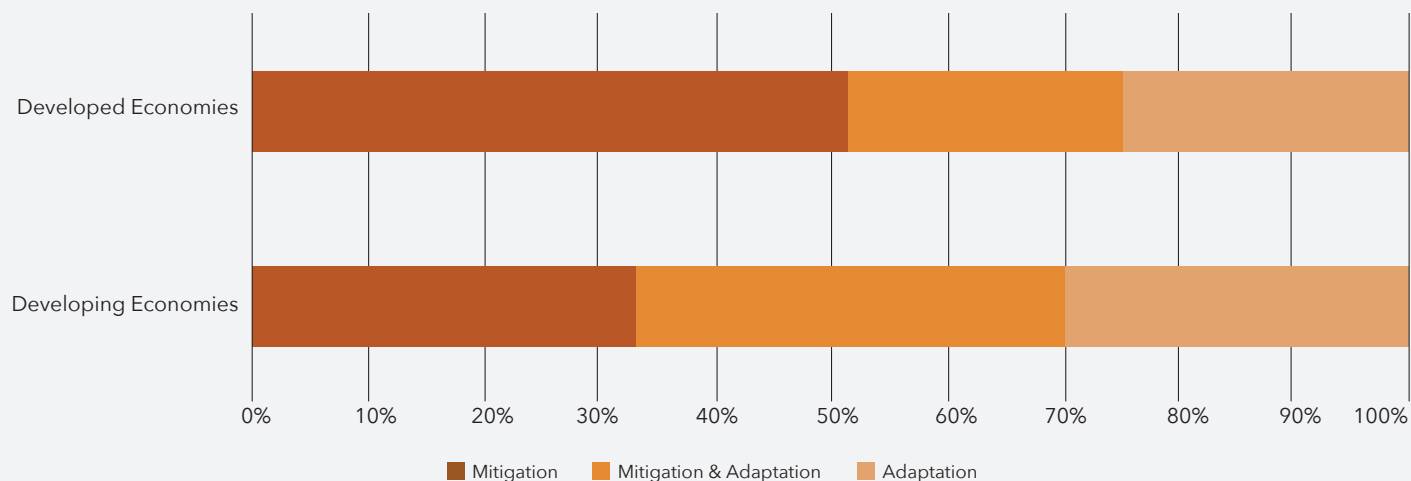
FIGURE 5.3 and 5.4 | Climate mitigation and adaptation audits in LDCs and SIDS

Source: Analysis of 173 audit reports.

The focus of climate change audits encompasses both systemic and cross-sectoral issues (23 audits in our sample) and specific policy areas. Among these, energy emerges as the most frequently audited policy area (36 audits), followed by climate finance (27 audits), disaster risk management (21 audits), infrastructure and housing, and forests, protected areas and land use (20 audits each). Mitigation-focused audits predominantly address energy, finance and transportation sectors. In contrast, adaptation audits tend to concentrate on disaster risk management, finance, infrastructure and housing and agriculture. Audits that address both mitigation and adaptation more commonly examine cross-sectoral or systemic issues (See figure 5.5).

There are differences in the focus of climate audits across countries. SAIs in developed economies, where mitigation audits have been prioritized, have more frequently audited energy and climate finance, while SAIs in developing economies have focused more on disaster risk management and forest, protected areas and land use. Audits in LDCs have examined issues related to agriculture and forests, protected areas, and land use most frequently, followed by climate finance and disaster risk management. For SIDS, disaster risk management has been the most frequently audited policy area, followed by climate finance, and coastal issues. These areas of focus reflect distinct policy priorities and needs related to the characteristics of national contexts.

FIGURE 5.5 | Focus of audit reports by climate change area
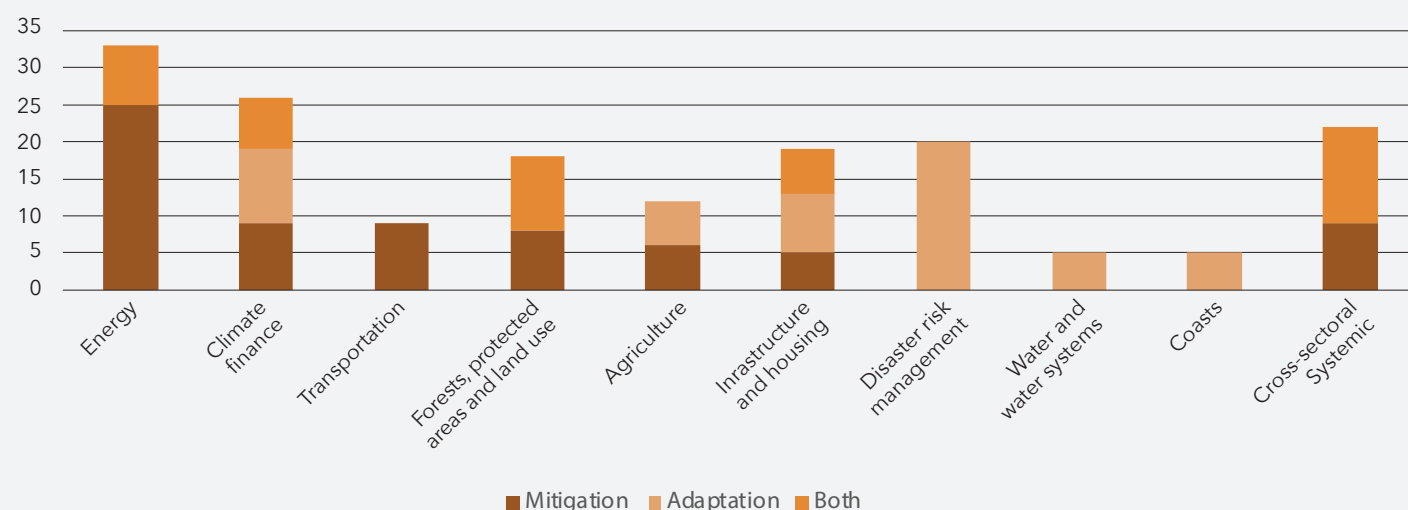
Source: Analysis of 173 reports.

In addition to national audits, two global initiatives included in the WGEA's workplan have supported SAIs in auditing climate change since 2022. One of the initiatives focuses on auditing climate change adaptation in various risk areas, while the other has developed an innovative methodology to assess national climate action in order to inform Governments' efforts and further advance climate audits (see Box 5.1).

BOX 5.1 | Global initiatives supporting SAIs in auditing climate change

Climate Change Adaptation Audit (CCAA): In 2023–2024, the INTOSAI Development Initiative (IDI) and the Working Group on Environmental Auditing (WGEA) launched a global initiative to support SAIs in conducting performance audits on climate change adaptation. This initiative combined integrated education and audit support, engaging 54 SAIs and 287 auditors worldwide. In 2025, the initiative was also launched in the ARABOSAI region. The audits focused on four key thematic areas: disaster risk reduction, water resource management, sea level rise and coastal erosion, and the implementation of climate change adaptation plans or actions under Sustainable Development Goal 13 (SDG 13). In addition, the audits addressed cross-cutting issues such as governance and inclusion, reinforcing the importance of equity, equality and institutional effectiveness in climate adaptation efforts. A global report highlighting key findings and recommendations from the audits and lessons learned was launched in October 2025.

ClimateScanner: The Brazilian Federal Court of Accounts (TCU) is leading a global, multi-year initiative to conduct standardized assessments of government actions and progress on climate change. The initiative is part of the INTOSAI WGEA Work Plan. In collaboration with 18 SAIs, the initiative has developed a standardized methodology and an ICT-based application to evaluate national climate action across three key dimensions: climate governance, climate finance, and climate policies. The tool presents results in an aggregated format, enabling its use in both national decision-making and global climate processes. In 2024, 240 auditors from 141 countries were trained to apply the assessment tool, resulting in 64 completed national assessments. Initial findings were presented at COP29 of UNFCCC in November 2024. In 2025, alongside additional national assessments, the tool was adapted for subnational application in Brazil, covering 26 states and 24 municipalities. The results of 101 national assessments plus the Brazilian subnational evaluations were presented at COP30 in November 2025.

Sources: https://climatescanner.org/ ; https://idi.no/our-work/initiative/ccaa/

5.3 How SAIs audit climate change

This section outlines how Supreme Audit Institutions (SAIs) approach climate change audits. It reviews the methodologies and audit strategies employed, examines the scope and focus areas of these audits, and highlights tools and practices used by SAIs across different regions. The section also explores how SAIs engage with stakeholders – including government bodies, experts, and civil society– in conducting climate audits. Finally, it reflects on the key challenges and emerging opportunities SAIs face in strengthening their role in climate accountability.

5.3.1 Adopting a strategic approach to auditing climate change

As SAIs recognize the urgency of climate change, many are adopting more strategic approaches to climate auditing.

This includes integrating climate change considerations into strategic audit plans (e.g., SAI India, Indonesia) to ensure prioritization, resource mobilization and long-term engagement. For instance, SAI Indonesia has focused on high-emissions sectors, prioritizing the energy sector, which accounts for 56 per cent of greenhouse gas emissions. Since 2019, the SAI has conducted six audits related to the energy transition, primarily focused on mitigation.[17] Similarly, Audit Scotland[18] published its first climate auditing strategy in December 2022, with annual updates (the latest in December 2024).[19] It has embedded climate change considerations across all audit activities, including the annual audit of government financial statements, and established an internal working group to coordinate climate auditing. Audit Scotland also monitors and reports annually on its performance in mainstreaming climate change into auditing.[20]

BOX 5.2 | Change strategy to institutionalize environmental and climate auditing in the Maldives

When SAI Maldives started conducting performance audits in 2012, environmental audits were infrequent and ad hoc. By 2021, all staff had an accounting background. A change in leadership brought a new strategic direction, as the new Auditor General established an environmental audit unit within the performance audit department to enhance the SAI's relevance and impact. Given the Maldives' vulnerability to climate change, the new Auditor General considered that the SAI could help advance environmental issues in the policy agenda. For the first time, the SAI hired a professional with an environmental background – rather than an accountant - who had prior experience working at the Ministry of the Environment. The new hire spearheaded a change strategy under IDI's Young Leaders initiative, which included both internal and external components. Climate change was identified as a key priority for the SAI through foresight discussions with experts. With support from SAI India, auditors were trained in environment and climate change auditing. SAI Maldives joined the INTOSAI WGEA, hosted the WGEA Assembly in the Maldives in 2022 to highlight the country's climate resilience, and became the WGEA vice-chair in 2023. That same year, the SAI joined the executive group of the ClimateScanner initiative, collaborating with 17 other SAIs to develop a methodology for assessing climate action.

Source: Interviews for the WPSR 2025.

The growing prioritization of climate change by SAIs is reflected in multi-year, incremental approaches to climate auditing. This trend is most evident in countries with well-established institutional and policy frameworks for climate action, SAIs with extensive experience in environmental auditing, and those that have embedded climate considerations into strategic planning. For example,

SAI Netherlands has adopted a systematic, multi-year approach, conducting a series of climate-related audits in recent years. These include audits on tax incentives for electric cars (2020), climate-related public expenditure (2023), carbon storage under the North Sea (2024) and the quality of CO_2 data reported by central government (2024)[21] (see Box 5.5. for details).

BOX 5.3 | UK NAO's systematic approach to auditing national climate action

In 2020, the UK National Audit Office (NAO) carried out two broad reviews of how the government is organised to achieve net zero and its wider environmental goals, including the goal to adapt to a changing climate. Following those reviews, the SAI has targeted its audits on specific interventions aimed at meeting these goals. In 2024, the UK NAO published a Lessons Learned report that identifies enablers for tackling the challenges the government faces in meeting its environmental targets and responding to climate change. The report systematized 38 NAO reports as well as the responses of entities to recommendations and drew on workshops and interviews with relevant stakeholders. The report identified two sets of enablers - for ensuring strong leadership from lead departments and the centre of government, and for designing and implementing successful interventions. The enablers for success intend to inform governance and programmatic decision-making and organizational cultures required for effective climate change work.

Source: UK National Audit Office, "Achieving environmental improvement and responding to climate change" (London, NAO, 2024), available at: https://www.nao.org.uk/insights/achieving-environmental-improvement-and-responding-to-climate-change/

SAIs have recognized the need to adapt to shifting and evolving policy priorities by increasingly focusing on climate adaptation (see Section 5.2). Some SAIs have also started to identify climate change as a critical long-term risk affecting all sectors of government.[22] In response, SAIs are including climate change considerations into public finance audits, evaluating climate change expenditures, assessing the fiscal risks of climate change, and ensuring transparency and accountability through the oversight of climate-related disclosures in government accounts. This approach is exemplified by the cases of Audit Scotland and GAO in this section.

As early as in 2013, the GAO placed 'Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks' onto its high-risk list.[23] Since then, the GAO has conducted numerous audits in this area, building a body of work that supports "big recommendations."[24] GAO has identified organizational arrangements, for instance, that are necessary to identify and prioritize climate resilience projects for federal investment.[25] In 2025, the GAO designated a new high-risk area on 'Improving the Delivery of Federal Disaster Assistance,' signalling the growing attention and consideration given to climate adaptation, disaster risk management, and resilience. [26]

BOX 5.4 | Strategic approach to auditing climate change in Canada

In 2021, the Commissioner of the Environment and Sustainable Development of Canada –who began auditing climate change in 1998– launched an Environment and Sustainable Development Strategic Planning Process, identifying over 50 potential audit topics. Canada's Department of Environment and Climate Change released the Emissions Reduction Plan in 2022, outlining 149 measures to reduce emissions with an aim of reaching its 2030 target.

In this framework, the Commissioner initiated an annual, continuous audit cycle, selecting specific measures from the Emission Reduction Plan for in-depth evaluation every year. Three reports were published in 2023, 2024 and 2025 with a fourth to be published in Fall 2026. In addition to this horizontal approach, the Commissioner conducts "deep dive" audits on specific issues such as carbon pricing and just transition. These are intensive (8000-hour), year-long audits that assess the performance of specific programmes - how they are working and what are the main issues affecting their performance. Topics are selected annually through a selection process where teams submit proposals for audits to be conducted during the year.

Source: Interview for the WPSR 2025.

5.3.2 Methods and scope

Climate change remains a relatively new area of audit work for many SAIs. According to the INTOSAI Global Stocktake Report 2023, only 11 out of 44 SAIs in SIDS (25 per cent) conducted environmental audits in 2020-22.[27] Global initiatives like ClimateScanner and CCAA have provided entry points into climate change auditing for many SAIs, including those in SIDS and LDCs, for example SAI St. Kitts and Nevis and SAI St. Lucia.[28]

SAIs primarily use performance and compliance audit methodologies to assess issues related to climate change. As capacity in performance auditing grows, more SAIs are conducting environmental and climate change audits.[29] Moreover, SAIs recognize the importance of approaching climate auditing with an integrated approach that considers not only the environmental aspects but also social and economic dimensions, as well as the role of multiple entities and stakeholders.

Some SAIs are leveraging their existing capacities in compliance auditing to enhance the value and impact of climate audits. For example, after a performance audit on climate action (SDG 13) conducted in 2022, which had little effect on government action, SAI Peru reverted to compliance audits to leverage its comparative advantage and institutional strengths.[30]

As discussed in section 5.2, climate audits cover a wide range of topics related to both mitigation and adaptation. To further understand the focus, the reports in our sample were categorized into four categories based on whether they examined systemic issues, sector-wide issues, specific programmes, projects or policies, and financial matters (funds, budget and expenditure). Sector-wide audits address cross-cutting issues such as coordination, planning or monitoring, but within the boundaries of one specific sector. Of the 174 audit reports reviewed, 70 (40 per cent) focused on systemic issues at the sector level. Most systemic audits are conducted by SAIs from developed economies (see Figure 5.6).

FIGURE 5.6 | Focus of climate audits

- Funds, Budget and Expenditure
- Programme, project
- Sector
- Systemic
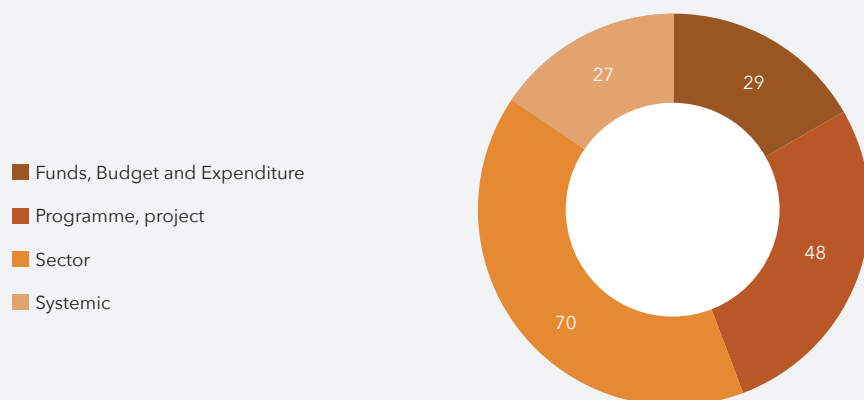
Source: Number of observations is 174.

As illustrated in Boxes 5.3 and 5.4 with examples from the UK NAO and the Commissioner of the Environment and Sustainable Development of Canada, many SAIs – particularly those with a strategic approach to climate auditing– conduct audits at multiple levels. They combine systemic audits with audits of specific programmes or policy instruments, highlighting the interconnection between both - weaknesses in climate governance create risks at the sector or project level.

Audit Scotland exemplifies this approach. In line with its climate strategy, it has conducted performance audits

that address systemic governance issues such as reports on *How the Scottish Government is set up to deliver climate change goals* and *Scotland's councils' approach to addressing climate change*. It has also examined the implementation of policies and strategies to reduce emissions (e.g., audits on *Decarbonising heat in homes* and *Sustainable transport*), and efforts to adapt to climate change and enhance resilience (e.g., audit on *Building flood resilience in communities*).[31] Other SAIs -including Brazil, Canada, Costa Rica, Finland and Sweden - have followed similar approaches, reinforcing accountability from national frameworks to sector-specific interventions.

5.3.3 Tools and innovations

Auditing climate change is inherently complex and remains a relatively new area for many SAIs. Despite these challenges, auditors have introduced innovative practices to strengthen climate audits. While performance and compliance methodologies remain foundational, SAIs are increasingly developing complementary approaches and tools to better evaluate climate action and drive continuous improvement. These efforts include integrating diverse audit techniques, leveraging advanced technologies and data analytics, exploring emerging audit topics, and producing comprehensive, user-focused reports. By doing so, auditors are enhancing the quality and relevance of their findings, providing stronger evidence to inform climate policy.

Forward-looking audits

Given the long-term nature of the climate crisis and its inter-generational implications, SAI have introduced forward-looking audits to help policymakers anticipate climate risks and identify policy options.[32] This shift is illustrated by the US GAO, which has "flipped… the auditing process on its head" by making it forward-looking, positive and options oriented, acknowledging that auditors are "not policy makers but can help people understand what is possible."[33]

Similarly, the Netherlands Court of Audit applied a forward-looking approach in its 2024 audit on carbon storage under the North Sea. The audit examined the efficiency of the government's first project of carbon capture and storage, and concluded that its funding was efficient for achieving the Netherlands' 2030 climate goals (see Box 5.5).

While forward-looking audits offer significant value, they also have potential risks, particularly the perception of being policy prescriptive.[34] To mitigate this, SAIs frame their work around identifying opportunities for improving government action and offering practical, non-prescriptive alternatives aimed at strengthening climate resilience and enhancing the effectiveness of climate action.[35] The GAO's Disaster Resilience Framework exemplifies this balance. Developed through extensive research, review of over 50 GAO reports, and expert consultations, the framework provides high-levels principles and guiding questions on information, integration, and incentives, helping oversight bodies and federal policymakers identify actions to improve preparedness and resilience to natural hazards without dictating policy choices.[36]

BOX 5.5 | Forward-looking audit on carbon storage under the North Sea by the Netherlands Court of Audit

In 2024, the Netherlands Court of Audit conducted a forward-looking audit of the Porthos carbon capture and storage (CCS) project, which involves transporting carbon dioxide (CO_2) from industrial facilities in Rotterdam to a depleted natural gas field beneath the North Sea. Although the project was still in development at the time of the audit, it is expected to play a significant role in achieving the Netherlands' 2030 climate targets.

The audit assessed the anticipated cost-efficiency of public investment in the Porthos project. It drew on multiple sources, including: the Porthos business case, detailing projected costs and revenues; Feasibility studies submitted by Porthos customers to the Netherlands Enterprise Agency (RVO) as part of their SDE++ grant applications; Contracts between Porthos and its customers; Supplementary economic data from external sources.

The Court applied a range of scenarios to evaluate the financial implications of varying CO_2 price levels for both the government and Porthos's customers. This analysis enabled the calculation of the expected efficiency of public spending on the project. The audit concluded that the *Porthos project was an efficient means to achieve the 2030 climate goal and was economical for the government, as it* was expected to generate tax revenue, offsetting public spending. However, the audit noted that there was significant financial risk and exposure to CO_2 price changes relative to the relatively small share of benefits for the Government. Additionally, the audit found that decision-makers lacked full insight into the project's financial implications and there were legal ambiguities and potential conflicts with existing legislation that had not been addressed.

The Court urged the responsible ministers and state secretary to (i) Conduct thorough assessments of all expected public costs and benefits in future CCS projects; (ii) Leverage the Mining Act and SDE++ scheme to ensure a fairer distribution of financial gains; and (iii) Explore options to cap excessive profits from public grants and introduce mechanisms –such as annual charges or offset contributions– to ensure the state benefits from high CO_2 prices and covers long-term liabilities.

The audit findings were presented to the House of Representatives' Economic Affairs and Climate Policy Committee prior to the report's publication.

Source: Netherlands Court of Audit "Carbon storage under the North Sea. On profits under water" (2024), available at https://english. rekenkamer.nl/publications/reports/2024/03/28/carbon-storage-under-the-north-sea

Combining methodologies

Given the complexity of climate change, auditors benefit from using a combination of methodologies and audit tools to effectively collect and evaluate evidence related to climate action and fulfil their oversight role. For example, the Office of the Auditor General Fiji conducted a comprehensive, systemic audit on flood risk reduction strategies. The audit examined institutional arrangements supporting the implementation of risk reduction strategies, the execution of flood risk reduction measures, and mechanisms for accountability and progress reporting. To ensure a robust evidence base, SAI Fiji utilized a diverse set of techniques, such as documentary reviews, stakeholder interviews, and on-site visits. For further illustration, see Box 6 which highlights the use of various audit instruments by SAI Chile.

BOX 5.6 | Oversight of climate change adaptation efforts by the General Comptroller of Chile

Chile's Framework Law on Climate Change, enacted in 2022, mandates the development of Climate Change Adaptation and Mitigation Sectoral Plans to guide efforts in various sectors, including energy, infrastructure, water, biodiversity, fisheries and aquaculture, and waste, among others. It also mandates all municipalities to develop Municipal Climate Change Action Plans in alignment with the national regulatory framework and the regional climate change action plans. The law enables the General Comptroller of the Republic to oversee the implementation of the objectives of the mitigation and adaptation sectoral plans, thereby ensuring their effective execution and continuity over time. The Climate Change Framework Law establishes mechanisms for ensuring compliance, including the application of penalties in cases of non-compliance.

The General Comptroller of Chile conducted a series of audits on the implementation of Climate Change Adaptation Plans across key sectors. These audits were designed to support SDG 13.2 by analysing the integration of climate change-related measures into national policies, strategies, and plans. For instance, in its audit of the climate change adaptation plan for cities 2018-2022, SAI Chile identified a critical need for the development of internal procedures and monitoring mechanisms within both the Undersecretary of Housing and Urbanism and the Undersecretary of the Environment to effectively oversee the implementation of the National Climate Change Adaptation Plan.

In addition, the General Comptroller of Chile has developed an instrument to monitor progress of regional and local governments in developing their Climate Change Action Plans. The questionnaire gathers information on how local governments are complying with their obligations on climate action under the national legal and institutional framework. This information has been used to assess the level of development of the various plans and to identify risks and gaps to be addressed.

Source: Interview for the WPSR 2025.

SAIs complement traditional audits with other methods. The ClimateScanner assessment methodology enables auditors to assess strengths and weaknesses of national climate action through a standardized methodology that does not require as much time and resources as a regular performance audit. The methodology covers three axes (governance, finance, and policies) and focuses on 19 dimensions. The scores of the individual indicators are aggregated by dimension and axis to produce an aggregated score at the national level. National level results can be aggregated at the regional and global levels as well as for specific groups of countries. Auditors apply the assessment and upload the required evidence and sources of information through a web-based application. This information can be used by SAIs to effectively focus their audit efforts on climate action by prioritizing areas of observed weaknesses (see Box 5.1).

SAIs have adopted diverse approaches to integrating the ClimateScanner methodology into their performance audits. In some cases, such as in Germany, the ClimateScanner assessment has been embedded into the process of a regular climate performance audit, with the assessment results included into a published audit report.[37] In contrast, SAIs from various countries such as Guam, Maldives, New Zealand, Poland, and Portugal have chosen to publish the results of the assessment separately, even if conducted in the context of a performance audit.[38]

Other SAIs have included ClimateScanner as a distinct activity within their audit plans, while still following audit-like requirements, for example in terms of the adversarial process (i.e., submitting the preliminary results to the relevant entities for comments). For example, SAI Maldives followed a standard audit engagement process, notifying

the audited entity, conducting fieldwork, drafting a report, requesting comments from the entity, and finalizing the report for approval and publication by the Auditor General.[39]

SAIs are also exploring the ways in which ClimateScanner can benefit other climate-related audits. For example, SAI India conducted an audit using the components of the ClimateScanner.[40] SAI Brazil, which developed the ClimateScanner, has emphasized its complementarity with other climate audits. In Brazil's case, the ClimateScanner helped streamline audit planning for an audit on climate governance by informing the definition of the audit's objective and scope. Simultaneously, the ClimateScanner assessment benefited from insights gained through ongoing audits on climate governance, climate adaptation and energy.[41]

Data analytics and technology

A persistent challenge in climate governance is the lack of robust monitoring systems to track progress on climate action at national and subnational levels. The lack of systematized and comprehensive information and data (particularly regarding climate finance and adaptation) poses significant obstacles for SAIs in conducting their audits.

To address these challenges, SAIs are increasingly adopting innovative, data-driven methodologies and forward-looking analytical approaches. These tools enhance their capacity to provide critical insights into the governance of climate risks, both current and emerging. Notably, SAIs have emphasized that "auditing climate change has brought to the fore the need for capacity-building on data analytics and Geographic Information Systems (GIS)."[42]

By leveraging advanced data analytics and information and communication technologies (ICT), SAIs are improving the quality and depth of climate audits. Some SAIs are incorporating prospective and predictive analyses that account for future climate scenarios and risk projections.

In alignment with their mandates, several SAIs have complemented traditional audit practices with alternative strategies to evaluate climate action and mitigate data limitations. For instance, the SAI of Maldives developed a rainfall "heat map" after identifying inefficiencies in government freshwater supply policies.[43] Similarly, in Costa Rica, efforts have focused on generating high-quality data on public spending related to climate adaptation.

The US GAO's audit on Nuclear Power Plants and the Potential Effects of Climate Change exemplifies the use of advanced methodologies in its audit of nuclear power plants and their vulnerability to climate change. The GAO conducted its own data analysis "using hazard and nuclear power plant location data" to assess exposure to risks related to heat, cold, wildfire, flooding, and hurricane storm surges. The audit revealed a significant gap in the Nuclear Regulatory Commission's approach, which relies heavily on historical data rather than future climate projections - potentially underestimating the growing risks posed by climate change. SAI India has also mainstreamed technology into climate auditing.[44]

Collaborative approaches

In recognition of the transnational impacts of climate change, SAIs have strengthened collaboration to assess climate cross-border issues. For example, frequent forest and rural fires have had negative effects on biodiversity and water resources, thus contributing to desertification and the degradation of soil, phenomena drive by both climate change and human activity. SAI Portugal has audited the National Action Programme to Combat Desertification as well as measures related to forest fire prevention and extinction. It has also engaged in joint initiatives with the SAI of Spain on related environmental concerns and is currently assessing the efficiency of water resource management in the context of climate change.

These audits have revealed significant weaknesses in the implementation of environmental programmes, including difficulties in coordination, operationalization, and inter-agency cooperation. These challenges increase the risk of non-compliance with international environmental commitments, particularly SDG 15, which aims to achieve land degradation neutrality (target 15.3).

5.3.4 Building competencies for auditing climate change

In recent years, SAIs have significantly strengthened their environmental auditing capacity through training, collaboration, and targeted support. While the WGEA's initial guidance on auditing climate change predates the Paris Agreement, new resources have since been developed to align with current climate initiatives. This includes guidance on auditing climate finance, which is currently one of the most challenging topics for auditors. According to the 11th INTOSAI WGEA survey, two thirds of the SAIs consider WGEA studies and guidelines to be very useful to support their work.[45]

Education materials for auditors have been produced under the IDI-WGEA's Climate Change Adaptation Audit (CCAA) global initiative. Similarly, the ClimateScanner initiative has developed a comprehensive handbook and conducted customized training workshops to help

SAIs apply the assessment methodology.[46] The WGEA has recently piloted virtual audit clinics to mentor and support environmental auditors[47], and promotes good practices in environmental auditing through the INTOSAI WGEA Award, showcasing innovation and encouraging climate audits.

SAIs underline that INTOSAI global initiatives such as IDI-WGEA's CCAA and ClimateScanner have had a positive impact on their capacity to audit climate change. These efforts have enhanced auditors' skills in performance auditing, climate change as a subject matter, and in the use of metrics and indicators.[48] For some SAIs, particularly newcomers to climate auditing, this support enabled them to conduct their first performance audit on climate change.[49] The ClimateScanner methodology has also helped SAIs identify and assess national climate challenges and prioritize future areas of focus in audits,[50] providing a tool which auditors can reapply for undertaking ongoing risk assessments related to climate change.[51]

5.3.5 Stakeholders involved

The complexity of climate change and its profound impact on citizens, particularly the most vulnerable, requires that SAIs broaden their engagement beyond traditional stakeholders such as legislatures. Increasingly SAIs are recognizing the value of collaborating widely with the scientific community, citizens, civil society and directly affected communities to gain in-depth knowledge of this technically complex issue. This recognition has led to more inclusive audit processes, incorporating a diverse range of stakeholders. Such engagement and collaboration enhance audit evidence but also contribute to stronger climate accountability ecosystems[52] and enhanced audit impact.

SAIs across various countries have taken significant steps to institutionalize stakeholder engagement in climate-related audits. For instance, SAI Philippines conducted a comprehensive audit of the National Climate Change Adaptation Plan (NCCAP) in 2024, engaging community groups, program beneficiaries, and local government officials. SAI France involved the six chambers of the Cour des comptes, 17 regional chambers of accounts, five inter-jurisdictional committees, and nearly 60 experts in its 2024 annual report on climate change adaptation.[53] The Netherlands Court of Accounts has collaborated with universities and the Ombuds Office to gain expert insights.[54] SAI Kenya worked with local level community-based organizations representing vulnerable and marginalized groups to evaluate their level of involvement in climate adaptation action.[55]

SAIs in SIDS and LDCs have also prioritized stakeholder engagement to both enhance technical capacity and ensure the inclusion of those most affected by climate change. For example, SAI Rwanda engages stakeholders to identify key risks and challenges, which inform audit topic selection and the development of actionable recommendations.[56] SAI Uganda (see Box 5.7) provides another illustrative case of inclusive audit practices. SAI Jamaica has relied on focus groups comprising stakeholders and experts to validate audit findings and strengthen the credibility of audit evidence.[57]

BOX 5.7 | Integrating citizen information in auditing the quality of climate information in Uganda

High-quality climate information is essential for building resilience, managing risks, and preparing for climate-related disasters. Recognizing this, the Office of the Auditor General (OAG) of Uganda conducted a performance audit in 2018 on *"The Reliability of Meteorological Information Produced by the Uganda National Meteorological Authority (UNMA)."*

To evaluate the effectiveness of UNMA's information and communication strategies, the audit adopted a participatory approach, engaging a wide range of stakeholders. This included interviews with UNMA officials and focus group discussions with key user groups such as district production officers, agricultural extension workers, fishermen, and farmers across various regions. By incorporating the perspectives of those most reliant on meteorological information, the audit delivered critical insights into whether UNMA's dissemination mechanisms were appropriate, timely, and comprehensive. This engagement-based approach not only strengthened the audit's findings but also underscored the importance of integrating citizen perspectives into climate-related audits to enhance their relevance, credibility, and impact.

Source: Author's elaboration.

While SIDS often face constraints such as a limited pool of climate experts, their smaller geographic and population size can facilitate more direct and meaningful engagement with citizens, enabling auditors to better understand local concerns.

SAI Maldives has adopted innovative and inclusive approaches to stakeholder engagement in its environmental audits. For instance, the SAI organized focus group discussions with experts, utilized databases maintained by island councils to gather information from vulnerable groups, and directly engaged citizens through fieldwork. A particularly notable strategy involved training school leavers to administer surveys in local dialects, thereby overcoming language barriers and fostering community trust.[58] This participatory approach not only improved data quality but also enhanced the legitimacy and reach of the audit process by embedding it within the community context.

In addition to community-level engagement, SAIs continue to collaborate with government entities and parliaments to facilitate the implementation of audit recommendations, advance legislative and policy reforms and address data gaps. As climate change becomes a higher priority in legislative agendas, legislators are more likely to follow up with ministries on the results of audits. For example, SAI St. Kitts and Nevis noted heightened parliamentary interest following their first climate change audit.[59]

Furthermore, engagement with entities at the centre of government with steering and coordination functions, as well as with expert climate bodies, enables SAIs to address systemic risks and cross-cutting issues more effectively. Such collaboration can facilitate the development of tools, access to climate data, the exchange of information, and the alignment of audit work with national climate strategies—ultimately contributing to more robust and coherent climate action.[60]

5.4 Challenges and opportunities for advancing climate accountability through external audits

SAIs play a pivotal role in advancing SDG13 by enhancing climate transparency and accountability. Yet their ability to deliver on this mandate is constrained by both internal and external factors. Findings from a 2023 ClimateScanner survey identified capacity gaps, including in climate finance, insufficient access to reliable data, and challenges in applying appropriate audit criteria.[61] These constraints underscore the need for targeted capacity-building, collaboration and innovation. Table 5.2 summarizes key opportunities and constraints shaping SAIs' role in advancing climate accountability through external audits.

Climate auditing presents complex challenges that extend beyond internal SAI capacity to broader institutional and policy contexts. Many countries lack comprehensive national climate frameworks, targets and strategies[62], or experience frequent policy shifts that create discontinuity and make audits difficult. Auditors often find themselves auditing newly introduced plans, strategies and policy instruments rather than evaluating implementation results and performance, reflecting a climate agenda that is continually evolving.[63] In addition, limited government capacity and a shortage of qualified human resources working on climate-related issues – especially at subnational levels and in rural or remote areas-[64] hinder the uptake of audit recommendations.[65]

Stakeholder awareness is another critical barrier. In many contexts, governments and parliaments have limited understanding of SAIs' role in climate accountability.[66] Additionally, low climate literacy among parliamentarians weakens the foundation for effective oversight. Without a clear understanding of climate-related risks, policies, and oversight mechanisms, legislative bodies may struggle to support or act on audit findings.[67] This lack of awareness can lead to resistance from government entities and underscores the need for dialogue to clarify SAIs' role, mandate, and contributions in this area.[68]

Data gaps compound these challenges. Despite the existence of established climate reporting frameworks, climate-related data is often incomplete, unreliable or scattered across multiple institutions,[69] particularly in LDCs and SIDS where institutional and technical capacities may be more limited. These limitations require SAIs to enhance technical expertise and tools to validate or generate data that is not readily available through government sources.[70] Strengthening data systems is essential for robust and evidence-based climate auditing.

Internally, SAIs face resource and capacity constraints. Climate auditing remains a relatively new and complex topic, and many auditors lack specialized knowledge and expertise to address specific technical aspects.[71] Auditors face challenges in using some methods and tools essential for auditing climate change, particularly in SAIs with limited resources. Limited financial capacity restricts the ability to engage external experts or conduct climate audits on a regular basis, resulting in time-consuming processes that affect the timeliness of climate audit findings.[72] While some SAIs – such as SAI Finland, which hired an expert for one year to support climate auditing[73] or SAI Canada, which hires short-term advisors with specialized knowledge[74] – have successfully engaged external expertise, others face significant limitations. For example, as noted in Chapter 3, SAI Philippines has restricted capacity to engage external experts.

TABLE 5.2 | Challenges and opportunities for advancing climate accountability

Challenges	Opportunities
Internal • Limited knowledge of climate change, and specifically expertise in climate finance. • Limited experience in applying appropriate audit criteria. • Auditors' limited capacity in environmental topics. • Limited financial and human resources. • Need for interdisciplinary methods. • Lack of or limited capacity to leverage data analytics for climate auditing. • Integration of new methodologies into audit process. • Time-consuming audit process (due to various constraints) affects timeliness of audit findings. • Lack of commitment and engagement of SAI leadership.	**Internal** • Increasing built-in experience in auditing climate change. • Progress in performance audit capacity. • Accumulated experience in environmental auditing. • Availability of guidance and learning materials. • Ongoing learning. • Auditors' experience in auditing governance and institutions as an entry point.
External • Lack of national climate frameworks in some countries. • Frequent policy changes. • Climate data availability and quality. • Lack of access to reliable climate data. • Lack of or limited government capacity for climate action. • Weak audit criteria. • Lack of recognition of SAIs' role on climate change in some national contexts. • Limited follow-up to audit recommendations. • Limited climate literacy in key accountability actors.	**External** • Prioritization of climate change in the INTOSAI community. • Global INTOSAI initiatives on climate change. • Opportunities for learning and knowledge among SAIs and peer support. • International cooperation and collaboration. • Availability of technical expertise. • Multiple stakeholders engaged in climate issues at national and global levels. • Increased attention to climate accountability. • Reporting and transparency frameworks for climate.

Source: Based on research conducted for the WPSR 2025.

Despite these challenges, opportunities to advance climate change auditing are growing. SAIs with substantial experience in auditing climate change can share their experience and support peers. INTOSAI bodies such as the INTOSAI Development Initiative (IDI) and the Working Group on Environmental Auditing (WGEA) help build capacity and foster collaboration. For instance, WGEA studies and guidelines help support climate change auditing efforts. Global initiatives, such as ClimateScanner and CCAA, and cooperative audits also offer support and opportunities to address common challenges.[75]

Accessible entry points such as auditing governance-related aspects of climate policy – more closely aligned with traditional audit practices – and methodologies that require fewer resources and less time than full audits allow SAIs with limited capacity to begin climate auditing.[76] As one auditor noted:

"when some of the SAIs developed their audit plans, they were focusing on climate change in general. […] they may hesitate to analyze very specific areas because they lack the knowledge and the confidence to approach these areas. When you are assessing governance and climate, you can assess it very similarly to any other sector. But I think knowledge on environmental issues, knowledge on climate change impacts - these are areas that we must enhance […]"[77]

International initiatives and cooperation among SAIs are vital for SAIs facing capacity constraints, such as SAIs in SIDS and LDCs. For example, SAI Jamaica used the ClimateScanner framework to refine its lines of audit inquiry related to climate change.[78] SAI St. Kitts and Nevis conducted its first performance audit on climate change adaptation as part of the IDI-WGEA's CCAA initiative.[79] Similarly, regional

collaboration – such as PASAI's coordinated audits – demonstrate the potential of joint efforts to build technical capacity and strengthen stakeholder engagement[80] (see Box 5.8).

Stakeholder engagement can also help SAIs address climate data challenges. SAIs can engage with national statistical systems to asses climate data needs and benefit from available global frameworks such as the global set of climate change statistics and indicators adopted in 2022 by the United Nations Statistical Commission.[81]

Climate auditing faces persistent challenges – fragmented policy frameworks, low stakeholder awareness, and data gaps – that constrain SAIs' ability to deliver timely and robust audits. These barriers highlight the need for stronger technical expertise and improved collaboration. International initiatives, peer learning, and targeted engagement with stakeholders can help SAIs build capacity and enhance climate accountability. By focusing on governance-related entry points and leveraging cooperative efforts, SAIs can strengthen their role in ensuring transparency and resilience in climate governance.

BOX 5.8 | Challenges of SAIs in SIDS

SAIs in SIDS face internal and external challenges, both broadly and in the context of climate change auditing. Internally, these challenges include the small size of the SAIs, limited financial and human resources, and difficulties in developing subject matter expertise and technical knowledge, particularly in non-traditional and technically complex areas such as climate change. These constraints often limit the number of audits that can be conducted simultaneously and require SAIs to prioritize audit topics.

To address these internal challenges, some SAIs in SIDS have begun to institutionalize their work on climate and environmental issues. For example, SAI Jamaica has established a dedicated team for climate change audits, while SAI Maldives is further institutionalizing its environmental audit unit to expand staff capacity and increase its focus on environmental issues.

Externally, the small size of SIDS economies often translates into limited national budgets and under-resourced government entities. Additional challenges include potential conflicts of interest due to a limited pool of national expertise, dependence on donor funding for development activities, underdeveloped budgeting and accounting systems, weak enforcement of laws and regulations, weak monitoring capacity and fragmented climate data across multiple institutions.

Capacity constraints within government entities bring additional challenges to the audit process. For instance, during a climate change adaptation audit in St. Kitts and Nevis, the audit team engaged with an entity, which was a one-man office. Similarly, SAI Maldives, the SAI reported that "*they have so few people. And then we are there, asking questions, and they have to implement their work, respond to us, and provide us with the data… and it all boils down to the capacity of these organizations. I have had this discussion with the Ministry of Environment, and [they] said 'we are also trying, but it's also because of our own challenges'.*"

These examples underscore the importance of tailored support and capacity-building efforts to enable SAIs in SIDS to effectively fulfill their mandates in the face of complex and resource-intensive climate challenges.

Source: UN/INTOSAI (2024), p. 25. Interviews for the WPSR 2025.

5.5 Climate change audits: Key findings and recommendations

Climate audits are a critical tool for strengthening accountability. An analysis of 176 audit reports (2010–2024) shows recurring gaps in governance, financing, coordination, and data quality, alongside good practices such as increasing institutional maturity, long-term strategies and improved transparency and reporting. This section synthesizes these findings and recommendations to help governments close implementation gaps and deliver on climate commitments. Examples of specific audit results are presented in section 5.7.
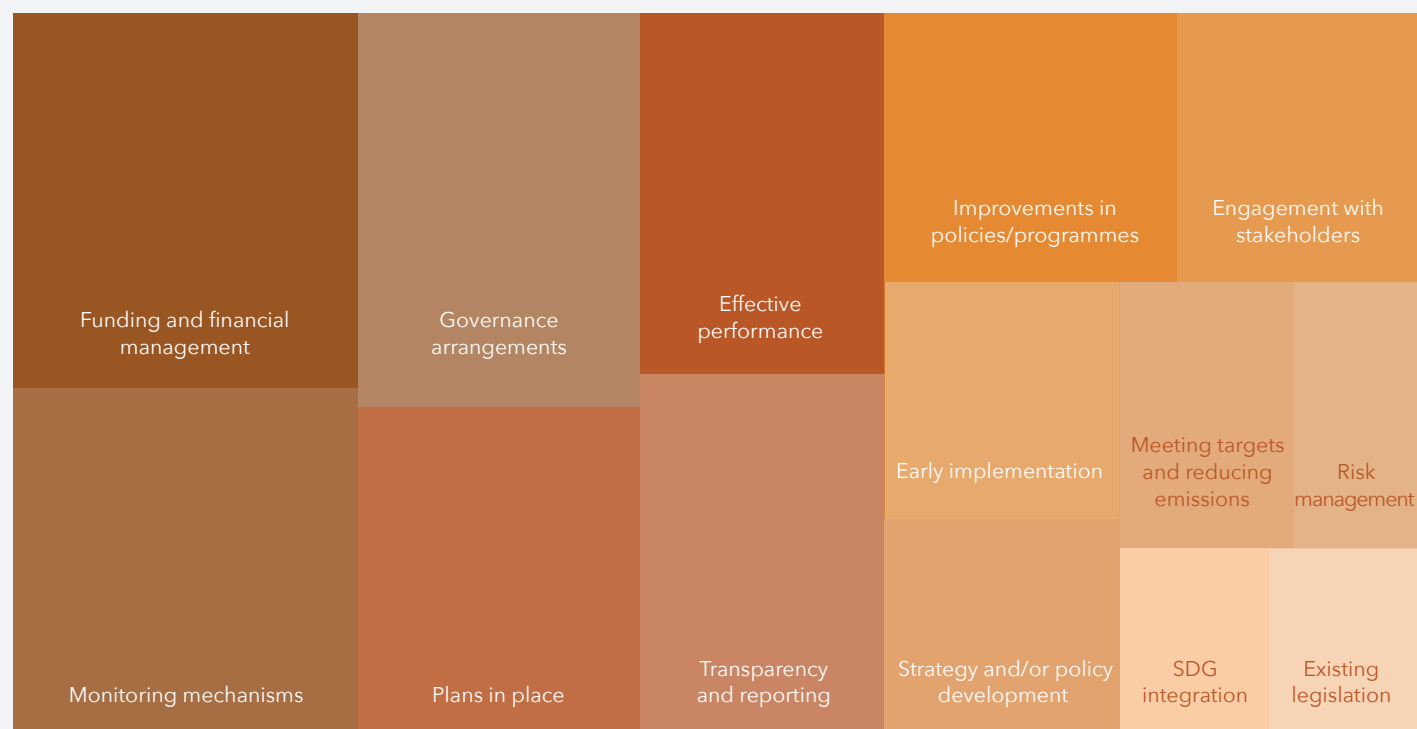
5.5.1 Strengths in climate action identified in external audits

Countries have made progress in adopting governance and institutional frameworks to support climate action. SAIs have identified examples of effective fulfillment of institutional responsibilities, but also progress in monitoring, transparency and reporting mechanisms. These improvements suggest increasing institutional maturity in managing climate responsibilities. Audit findings also reveal positive trends in traditionally constrained areas such as climate finance, indicating an evolution in climate capacities.[82] Figure 5.7 synthesizes these strengths, drawing from the analysis of climate audit reports.

FIGURE 5.7 | Strengths related to climate action identified in audit reports

Funding and financial management

Governance arrangements

Effective performance

Improvements in policies/programmes

Engagement with stakeholders

Monitoring mechanisms

Plans in place

Transparency and reporting

Early implementation

Meeting targets and reducing emissions

Risk management

Strategy and/or policy development

SDG integration

Existing legislation

Source: Number of observations is 219 findings (97 audit reports).

Governments have made progress in developing climate strategies and plans, as shown in findings from 18 audits across 15 countries, and one cooperative audit. These documents typically address both mitigation and adaptation measures, including disaster risk preparedness. SAIs from countries such as Austria, Canada, Croatia, Cyprus, Georgia, Ireland, Kenya, Nepal, New Zealand, Thailand, and Zambia have acknowledged the existence of such climate plans as a foundational step.

However, implementation often falls short due to unclear allocation of responsibilities, absence of defined milestones, and lack of enforceable timelines. For example, SAI Croatia reported that while the National Climate Change Adaptation Plan facilitated integration of climate change into sectoral strategies, its impact was limited by the absence of concrete timelines and milestones[83] (See subsection on limitations for more examples).

In countries with more mature climate frameworks, SAIs have raised concerns about repeated planning cycles that lack actionable insights and do not yield outcomes. As one auditor observed, "it's not an action towards climate; it's just more planning and whether or not the plan is good."[84] This reflects a broader issue of governments often revisiting plans without focusing on implementation, outcomes, and demonstrating measurable progress.

SAIs emphasize the critical importance of evaluating not just the existence of climate plans but their performance

and effectiveness. Ten audit reports from eight countries and the EU documented measurable progress at both national and entity levels. For example, the UK National Audit Office (NAO) reported significant progress in reducing direct emissions through the consistent policy framework provided by the Greening Government Commitments. Similarly, SAI Cyprus noted that the country successfully met the 2013-20 reduction targets due in part legislative flexibility.

Increasing institutional maturity is also reflected in improved institutional arrangements and monitoring mechanisms. Nineteen audit reports from 13 countries and two cooperative audits noted improved institutional and legal frameworks, while 23 audit reports emphasized advancements in monitoring, evaluation and oversight. For example, the Office of the Auditor General of Canada, in its audit on Greening of Building Materials in Public Infrastructure, concluded that Natural Resources Canada adequately fulfilled its supporting role in operational carbon expertise.

Coordination and integration efforts and stakeholder engagement have also improved. These efforts reflect a growing recognition of the need for policy coherence and progress towards inclusive and participatory governance models in climate policy. Eight audit reports noted the creation of coordination arrangements with the necessary resources, better integration of national and local strategies and multi-stakeholder participation. For example, SAI Philippines highlighted inclusive engagement in the development, implementation and monitoring of the National Climate Change Action Plan. Similarly, a 2019 coordinated audit on renewable energy in Latin America noted the inclusive formulation and implementation of national energy policies.

Transparency and reporting mechanisms are advancing, particularly in developed economies. Eighteen audit reports from 10 countries and the EU and one cooperative audit noted positive trends in data collection, the adoption of new methodologies for data generation and analysis, and the establishment of regular reporting processes. For example, the Swedish National Audit Office commended the Swedish Environmental Protection Agency for its comprehensive reporting, aligned with the guidelines of the appropriation directive. These developments improve the reliability and comparability of climate information, but also support public scrutiny and more informed climate policy.

Climate finance remains a challenge, but positive examples exist. Across 27 audit reports from 19 countries and two cooperative audits, SAIs noted efforts to mobilize funding, establish financial mechanisms, and deploy fiscal instruments to support national climate objectives. For example, the Office of the Auditor General of Canada, in its 2022 audit on carbon pricing, noted that carbon pricing systems were in place in all provinces and territories. In Kenya, the Office of the Auditor General commended the National Drought Management Authority for having developed a web-based Drought Contingency Fund system aimed at ensuring timely disbursement of response funds. These efforts illustrate the effective use of financial resources and fiscal instruments for both mitigation and adaptation efforts.

Interlinkages between SDG13 and other SDGs are underexplored. Only six audit reports from three countries and one cooperative audit explicitly linked positive developments in climate action to sustainable development and SDG implementation. For example, in Canada, a 2024 audit of Agriculture and Climate Change Mitigation noted that the Department of Agriculture had integrated gender-based analysis in alignment with the SDGs. These findings indicate gaps in addressing cross-sectoral climate risks and the need for more integrated approaches.

5.5.2 Opportunities for improving national climate action

Climate audits consistently emphasize the need to strengthen climate governance (see Box 5.9). A recurring finding is the lack of clearly defined institutional roles and responsibilities and weak coordination across government entities. Auditors also identify gaps in monitoring systems, risk management frameworks, and transparency in climate finance.

Common limitations in national climate action include insufficient or inadequate government responses, unclear or inconsistent climate objectives, and significant weaknesses in monitoring, evaluation, and transparency. These findings undermine the effective delivery of climate commitments. Figure 5.8 presents the twenty most commonly identified issues, while Figure 5.9 maps these limitations across the climate policy cycle, from planning and implementation to monitoring and reporting.

BOX 5.9 | Findings from WGEA's members

Based on the experience of WGEA members, several key findings have emerged from climate change auditing. SAIs have called for:

i. better risk management and impact assessments;

ii. effective implementation of policies and better cost-consciousness;

iii. clearer roles and better coordination between government sectors and levels;

iv. better monitoring and reporting; and

v. more transparent information on investment needs, climate spending and taxation and tax reliefs having a negative impact on climate.

Source: UN and INTOSAI (2024), p. 22.

FIGURE 5.8 | Twenty most commonly identified limitations in climate action
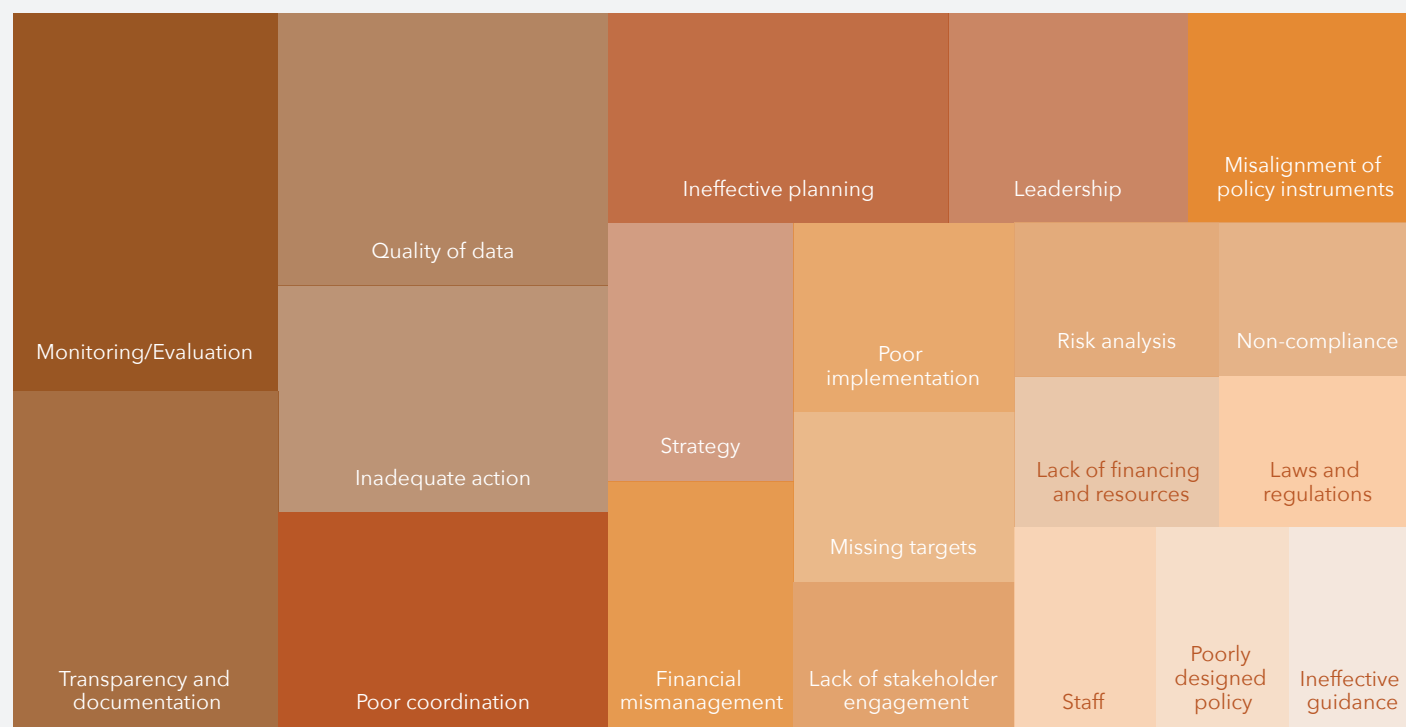
Source: 176 audit reports. Number of observations is 1105.

FIGURE 5.9 | Limitations in climate action by area
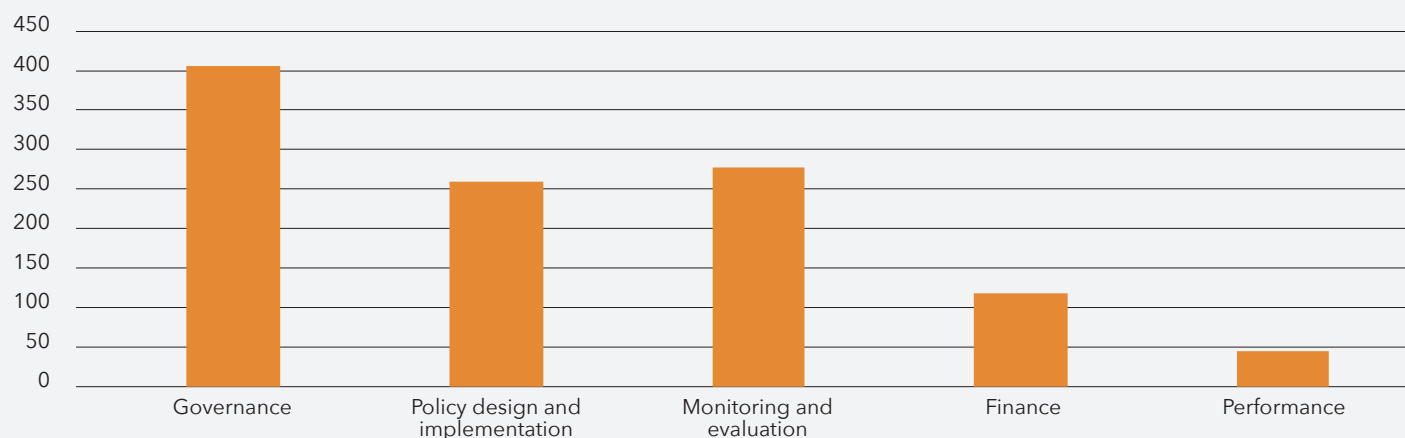
Source: 176 audit reports. Number of observations is 1105.

Climate governance challenges

Climate audits reveal systemic governance weaknesses that undermine accountability and effective climate action. Governance issues account for 406 out of 1105 findings or approximately 37 per cent of the sample. These issues include ineffective planning, weak strategies and target-setting, poor institutional coordination and leadership gaps. These constraints hinder the coherence and effectiveness of climate action, and pose risks to the sustainability of long-term efforts.

Strategic and planning gaps are widespread. Forty-seven findings across 45 audit reports from 28 countries, the EU and two cooperative audits pointed to deficiencies in climate strategies. Additionally, 70 findings from 60 audit reports across 37 countries, the EU and four cooperative audits highlighted poor planning practices. These include failure to incorporate relevant information, such as risk assessments and stakeholder input, outdated plans, and lack of clear timelines – often linked to capacity constraints such as insufficient qualified staff. For example, the United States Government Accountability Office (GAO) found no government-wide planning to manage climate risks. Federal agencies were not using available data on the potential economic effects of climate change to identify major risks and design federal responses.[85] In France, the SAI identified outdated water sector plans and weak alignment with regional development strategies (see Box 5.10).

Adaptation planning is a critical gap.[86] SAIs in Saint Kitts and Nevis, Kenya and Canada reported on concerns such as missing or inadequate climate adaptation plans,

absence of or outdated contingency frameworks, limited community-level planning, and lack of clear timelines for activating contingency plans.[87] These deficiencies heighten vulnerability to climate change impacts and increase social, economic and development costs.

Poor coordination is a recurring issue. Seventy-two findings across 64 audit reports from 33 countries, the EU, and seven cooperative audits reveal weak alignment across government entities, levels of government and key stakeholders, often resulting in fragmented policies and inefficient resource allocation. For example, Brazil's Federal Court of Accounts observed insufficient articulation between federal, subnational, and nongovernmental actors, while Germany's Federal Audit Office reported the absence of an overarching structure to facilitate cross-government coordination. Coordination challenges were also evident in the AFROSAI-E cooperative audit on coastal and marine environments, where half of the SAIs involved reported limited coordination among various levels of government and relevant stakeholders.

Unclear or ineffective leadership is a significant barrier to both climate mitigation and adaptation. SAIs frequently reported weak strategic direction, poor steering of climate action, weak oversight and ineffective management. In some instances, entities with formal responsibilities failed to act; in others, roles remained undefined or ambiguous. For example, SAI Israel's 2024 follow-up audit on National Climate Action emphasized the absence of effective leadership, the lack of a robust legal framework, inadequate risk management, and reliance on policy statements rather than actionable processes.

BOX 5.10 | Ineffective planning undermines water policy steering at regional level in France

In its 2023 audit report titled *"Quantitative Water Management in Times of Climate Change,"* SAI France identified several critical planning-related limitations that hinder the effective regional governance of water policy.

One of the key findings was that strategic planning, despite requiring substantial resources, often remains insufficient in practice. Catchment area committees are responsible for adopting six-year master plans for water management. These plans are implemented through programmes developed in partnership with water agencies and are expected to include climate adaptation measures and align with other regional strategic documents. At the sub-catchment level, implementation is carried out through contracts between the State and local authorities. However, these lengthy and highly technical documents frequently lack measurable objectives and fail to engage the general public, limiting their visibility and impact.

Additionally, the audit found that water development and management plans are not always updated and may become outdated or misaligned with current needs. In response, the State has increasingly favored a contractual approach over formal planning, which risks introducing further fragmentation in water governance. Finally, SAI France raised concerns about the coherence of water policy planning with broader regional development strategies, including economic and tourism policies. As climate change intensifies pressure on water resources, ensuring alignment across policy domains will be essential to managing access to water.

BOX 5.11 | Selected examples of audit findings related to climate governance

SAI Portugal: Climate audits have highlighted significant weaknesses in the implementation of environmental programmes and challenges in coordination and cooperation across entities. The SAI noted that these challenges increase the risk of non-compliance with international environmental commitments, in particular SDG 15, target 15.3 on the neutrality of land degradation.

SAI Bulgaria: Climate audits have reported weaknesses in the allocation of responsibilities among government entities, limited coherence of objectives across policy documents, and weak coordination among institutions.

SAI Austria: The SAI identified numerous weaknesses in the national legal framework and governance and the drafting and implementation of climate action plans, including the lack of definition of responsibilities for the implementation of climate action. It also pointed to substantial financial implications of Austria not being able to meet EU climate targets in the future, as the country will have to buy emissions allowances.

Source: UN/INTOSAI (2024), p. 9, 14 and 21.

These governance gaps – affecting planning, coordination, and leadership – hinder the establishment of clear priorities, reduce policy coherence, weaken implementation, and increase the risk of failing to meet national and international climate commitments.

Gaps in policy design and implementation

Climate audits have revealed limitations in the design and implementation of climate policies. Of the reviewed findings,

73 relate to inadequate action, 41 to policy implementation and 27 to poorly designed policies. Capacity constraints, such as shortages of qualified personnel, were observed in 29 audit findings, while ineffective guidance for policy makers appeared in 26 findings.

Inadequate action includes implementation delays, failure to implement necessary measures, and insufficient risk assessments. For example, the Austrian Court of Audit reported limited action to mitigate game damage despite

evidence of increased vulnerability of forest ecosystems due to wild animal browsing. In Kenya, the Office of the Auditor General found that early warning flood information had been disseminated, but the lack of timely action led to avoidable loss of life and property.

Poorly designed policies often lack clear objectives, actionable steps, measurable indicators, and integration of risk and equity considerations. Audits revealed weak feedback mechanisms, fragmented policy frameworks, and the use of policy instruments that create opposing incentives, thereby undermining policy coherence. These flaws can exacerbate

inequalities and undermine sustainable development, particularly when policies fail to account for trade-offs and spillover effects related to poverty reduction.[88]

In climate mitigation, SAIs have evaluated the ambition and clarity of emission targets, as well as progress towards achieving them. Findings from 49 audits across 22 countries, the EU and five cooperative audits frequently pointed to missing or ambiguous targets, particularly in developed economies. These gaps limit the ability to assess progress and ensure value for money of climate policies. See Box 5.12 for examples.

BOX 5.12 | Evaluating emissions and energy targets and progress towards them

SAI Canada: In a 2017 audit, the SAI noted that the Departments of Environment and Climate Change Canada, and Natural Resources Canada focused its climate change efforts on developing a new climate plan, but was not on track to meet current emission targets. In 2021, an audit of Canada's Net-Zero Emission Accountability Act revealed that 95 per cent of the 80 measures included in the plan did not have associated emission reduction targets. The strongest measures for emission reductions were not identified or prioritized, and potentially strong measures were delayed. The responsibilities for implementation were fragmented. Also, the projections for emission reductions were not reliable, as they were based on overly optimistic assumptions.

UK NAO: A 2020 audit concluded that achieving net zero is significantly more challenging than the government's previous target to reduce emissions by 80 per cent by 2050. The audit noted that while the Department for Business, Energy and Industrial Strategy projected that the UK's emissions would exceed government's shorter-term targets without further action to close the gap, those targets were set at a level that was less ambitious than required to achieve net zero.

SAI Germany: A 2018 audit revealed that the Ministry for Economic Affairs and Energy had not defined measurable targets and yardsticks for key goals such as "security of energy supply" and "energy affordability". The report noted that unless the Ministry defined measurable transition targets, no effective policy steering was possible.

European Court of Audit (ECA): In a 2021 audit, ECA found insufficient action to reach the climate targets set by the European Union. A separate audit on EU support to biofuels found that the 2020 targets had not been achieved in many countries, support policies lacked stability and predictability, and the emissions savings from biofuels were overestimated.

SAI Austria: The SAI pointed to substantial financial implications of Austria's not being able to meet the EU climate targets in the future, as the country would have to buy emissions allowances.

Source: Analysis of audit reports for the WPSR; UN and INTOSAI (2024), p. 9, 22.

Government capacity is crucial to translating climate goals into tangible results. However, limitations in human capacity, particularly at the subnational level, remain one of the most significant barriers to effective climate action.[89] SAIs have frequently identified recurring issues such as insufficient human resources, high staff turnover, lack of qualified personnel, and limited opportunities for continuous professional development.

Implementation challenges are further compounded by the absence of robust implementation mechanisms. Poor coordination, limited mainstreaming of climate policies into sectoral structures, weak project management, and the lack of standardized procedures and clear indicators undermine implementation progress. Administrative barriers also contribute to inefficiencies, undermining the timely and efficient execution of climate policies for both mitigation and adaptation.

Limitations in monitoring, transparency and reporting

Climate audits have identified opportunities for improvement in monitoring and transparency, accounting for 277 out of 1105 audit findings, or approximately 27.5 per cent. Shortcomings relate to three key areas: monitoring and evaluation mechanisms, transparency and information, and data quality. This aligns with the 2025 findings of the ClimateScanner, which reported that 7 in every 10 countries do not have adequate mechanisms for monitoring progress towards climate goals as stated in laws and plans.[90]

Monitoring and evaluation emerged as the most frequently cited issue, with 99 findings across 81 audit reports from 38 countries, the EU, and six cooperative audits. These challenges were particularly pronounced in developing economies, where tracking and assessing climate initiatives remains difficult. In contrast, developed economies more commonly faced data quality issues such as inconsistencies, gaps and unreliable data.

Transparency concerns are widespread, with 90 findings reported in 70 audits. These included not meeting reporting requirements, irregular or incomplete reporting, and insufficient information on the effectiveness of climate policies. A significant example comes from Mexico, where the Superior Auditor of the Federation found that the Ministry of Environment and Natural Resources could not demonstrate the outcomes of its training programmes due to missing documentation.

Data quality issues – such as inadequate data collection, incomplete datasets, poor verification processes, and weak database management - undermine climate planning and effective oversight. Poor data quality can lead to unreliable risk assessments, inaccurate policy predictions, and ineffective actions. For example, the French Cour des comptes highlighted major gaps and inconsistencies in the national water abstraction database. Moreover, the data collection system was described as subject of constant disputes, reflecting weaknesses in data governance. SAI India's audit of renewable energy financing found problems related to data integrity, reliability and completeness. Similar concerns were raised in the Republic of Korea, where flawed emissions data compromised the country's fine dust management plan, and in Slovakia, where the lack of a comprehensive system of drought indicators limited the effectiveness of early warning systems and response strategies.

Audits also reported unreliable and incomplete systems for measuring, verifying and monitoring emissions reductions, missing performance and impact indicators, and the lack of follow-up and evaluation plans. These weaknesses reflect cross-cutting issues in monitoring and evaluation systems that affect the overall effectiveness of climate mitigation

and adaptation and affect the ability to measure impact. For example, the 2019 EUROSAI joint report on air quality noted that monitoring systems in several countries were not functioning properly.[91] In the Philippines, the SAI identified major data gaps in the national greening programme. Similarly, in Mexico, climate change considerations were absent from infrastructure programme indicators, limiting the ability to evaluate the climate-related impacts of subsidies. SAI Mexico also reported the absence of impact indicators, undermining the capacity to assess whether actions had any measurable effect on addressing the severity of climate change impacts.

These findings underscore the need for robust, transparent, and integrated monitoring and evaluation frameworks to ensure that climate initiatives deliver meaningful and measurable results.

Constraints in climate finance

The outcome document of the Fourth International Conference on Financing for Development (FfD4), held in June 2025, outlines reforms to close the financing gap to implement the SDGs, including in relation to climate action.[92] Despite a steady increase in annual climate finance since 2018, current levels remain insufficient, representing only 1 per cent of global GDP. The estimated annual financing gap to meet the 1.5°C target set by the Paris Agreement is approximately USD7.4 trillion.[93] Moreover, access to climate finance remains uneven, and adaptation financing continues to lag behind mitigation.[94]

External audits increasingly focus on climate finance, identifying both financing gaps and systemic constraints. In the sample reviewed, 83 audit reports yielded 118 findings related to climate finance, including limited financing and resources (30 findings in 24 audits from 16 countries, the EU, and three cooperative audits), poorly designed financial instruments (23 findings in 22 audit reports scattered across 15 countries, the EU and two cooperative audits), and issues related to the costs of climate action, under- or overspending, deviations from financial guidelines, and unused funds.

Weak climate finance taxonomies, limited reporting and the absence of robust finance tracking systems undermine the effectiveness of climate finance.[95] According to the 2025 results of ClimateScanner,[96] 63 per cent of 94 countries evaluated could not track and report on climate-related expenditures, and 76 per cent of 90 countries lacked mechanisms to monitor private investments. Most governments are unable to reliably estimate climate finance needs or track spending, hindering the effective mobilization of resources and making it difficult to assess the effectiveness of spending.

For example, SAI Germany reported that the national budget does not provide an overview of climate-related expenditures, and the government cannot estimate the financial costs of achieving its climate targets.[97] Similarly, the 2019 EUROSAI Joint report on air quality found that even when budgets were available, they were often insufficient to meet the policy objectives. Italy's Court of Accounts found that only 20 per cent of the 100 million Euro for hydrogeological risk planning had been disbursed by 2018, delaying implementation. Similarly, SAI of Mexico has also flagged recurring challenges with climate budgeting, including misalignment between planned and actual expenditures (see Box 5.13).

Audits have revealed that governments often fail to allocate resources effectively to support climate goals. In climate adaptation, the Swedish National Audit Office reported in 2022 that the oversight of government grants for natural disasters response lacked clarity. This raised concerns about whether the funds were directed towards the most critical projects. In climate mitigation, a 2021 audit by the European Court of Auditors found that the common agricultural policy (CAP) did not incentivize the adoption of effective climate-friendly practices. Financial measures under the CAP were assessed as having low mitigation potential, particularly due to continued support to emissions-intensive activities such as livestock and drained peatland farming.

Insufficient information on finance needs and spending can lead to inconsistent figures, difficulty tracking funds, misallocations and weak execution of resources, and difficulties measuring the value for money of interventions. These findings underscore the need for more transparent and accountable climate finance systems to ensure that resources are mobilized and used effectively.

BOX 5.13 | Credibility and reliability of climate budgets in Mexico

Several audits conducted by the Superior Auditor of the Federation of Mexico in 2019 revealed significant credibility problems related to climate budgets. These audits highlighted discrepancies between approved budgets, actual expenditures, and the intended use of funds under national climate strategies:

An audit on Environmental Training and Sustainable Development revealed that the audited agency spent 38 per cent less than the approved budget. Of this amount, 13 per cent was reportedly allocated to climate change strategies but was instead used for unrelated activities. Moreover, there was no evidence to verify the expenditure or its contribution to the Sustainable Development Goals or climate change adaptation and mitigation, thereby undermining the national climate change policy.

An audit on Environmental regulation and sustainable development instruments found that the Government had failed to demonstrate that the expenditures reported under the strategy were actually directed toward climate change activities.

An audit on Planning, Management and Environmental Assessment found that the Ministry was unable to substantiate that the expenditures recorded in the 2018 Public Account were used in alignment with the cross-cutting strategy for climate change adaptation and mitigation.

Source: Analysis of audit reports for the WPSR 2025.

SAIs are increasingly scrutinizing the efficiency and effectiveness of fiscal instruments and incentives used to advance climate objectives. In the United Kingdom, the National Audit Office (NAO) assessed the effectiveness of environmental tax measures in the context of the country's net-zero commitments (see Box 14). In Costa Rica, the SAI recommended the development of a climate fiscal framework to identify medium- and long-term financing needs and funding sources for adaptation.[98]

Climate audits have also highlighted inefficiencies in high-cost climate policy solutions, especially those related to the energy transition and transport. For example, the Court of Audit of the Netherlands found that tax incentives for electric vehicles remained expensive to cut emissions, despite cost-reduction efforts. Similarly, the Swedish National Audit Office reported that fiscal instruments supporting the purchase and ownership of green vehicles were more costly than alternative emission-reduction measures in the transport sector.

BOX 5.14 | Environmental tax measures in the UK

In 2021, the UK NAO evaluated the effectiveness of environmental tax management. The audit revealed that the exchequer department primarily focused on the revenue generated by environmental taxes, rather than evaluating their environmental impact. Moreover, the departments did little to identify and assess other measures – whether taxes or tax reliefs – that influence environmental outcomes but are not recognized as environmental in nature. While environmental considerations were taken into account in some significant cases when advising ministers, the exchequer needs to develop a comprehensive understanding of how existing taxes align with environmental ambitions and apply these insights to the design of future fiscal instruments. HM Treasury's review of funding the transition to net zero was identified as an important first step in this regard.

The NAO issued several recommendations: 1) Identify and monitor existing tax measures with significant environmental impacts. 2) Clarify and formalize the approach to designing, administering and evaluating tax measures with environmental or other policy objectives. 3) Develop criteria to prioritize which taxes with an environmental impact should be evaluated, considering value-for-money risks and evaluation costs. 4) Quantify and publish the expected environmental impact of tax changes if significant. 5) Collaborate with other departments to increase transparency of how tax measures affect environmental goals. 6) Monitor the long-term impact of environmental goals on tax revenue and integrate considerations into risk management.

Source: UK NAO (2021), available at https://www.nao.org.uk/reports/environmental-tax-measures/

5.5.3 Recommendations to strengthen climate action

Audit recommendations to strengthen climate action focus primarily on governance and institutional capacity (see Figure 5.10). The most common recommendation is to improve monitoring, evaluation, and oversight - 97 recommendations across 79 audit reports from 39 countries, the EU, and four cooperative audits. Other priorities include better coordination, improving data and reporting, enhanced strategies and planning, and greater stakeholder engagement. Most recommendations target systemic governance gaps rather than climate finance (see Figure 5.11). Without clear roles, robust monitoring, and transparent data, governments cannot track progress, manage risks, or credibly deliver on climate commitments.

FIGURE 5.10 | Audit recommendations related to climate action

Source: Analysis of 176 audit reports. Number of observations is 1028.

FIGURE 5.11 | Audit recommendations to strengthen climate action by area
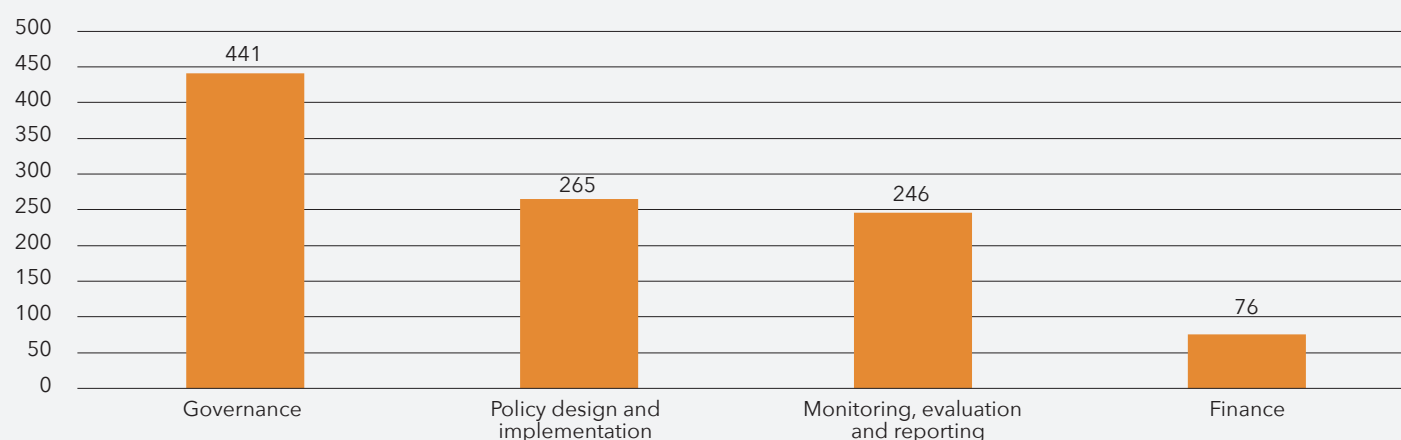
Source: Analysis of 176 audit reports. Number of observations is 1028.

Audit recommendations consistently call for stronger monitoring, oversight and evaluation mechanisms, as well as improving climate data collection and reporting. While these priorities are relevant across all country contexts, developed economies place greater emphasis on impact assessments, robust data systems, and transparent reporting - accounting for 52 audit recommendations on data and 39 on reporting, compared to 22 and 29 respectively in developing countries.

This trend is evident in mitigation audits, which included 45 recommendations on monitoring and evaluation, and 41 on improving data and reporting. SAIs stress the need for comprehensive monitoring frameworks to assess both implementation and outcomes of national climate plans and strategies, including the development of indicators at the whole-of-government level and in specific policy areas, as well as methodologies to measure the results of mitigation efforts accurately. For example, SAI Philippines (2024) recommended comprehensive monitoring and evaluation reports to inform the strategic direction of national climate change strategies. SAI Austria advised the establishment of centralized monitoring and reporting systems for climate action. Similarly, at the policy level, the European Court of Auditors urged strengthening the Common Agricultural Policy (CAP) monitoring framework for climate outcomes by clarifying targets and defining indicators to track progress. These recommendations reflect a broader recognition that robust monitoring, evaluation, and reporting systems are foundational to effective climate governance and accountability.

Reliable data and timely reporting are essential for evidence-based climate policymaking, transparency and climate accountability. For example, the Office of the Auditor General of Norway, in its review of the International Climate and Forest Initiative, recommended systematically gathering and analyzing data to track REDD+ progress and results. Similarly, the Office of the Auditor General of Canada's 2024 audit on Agriculture and Climate Change Mitigation called for comprehensive results-monitoring frameworks with clear data submission requirements, verification mechanisms, and processes to confirm that adopted practices and technologies resulted in sustained emissions reductions.

Recommendations also focus on strengthening climate governance through legislation, coordination and strategic planning. SAIs emphasize the importance of comprehensive climate legislation and regulatory frameworks, effective governance structures, and strong coordination mechanisms across sectors and levels of government. Clearly defined roles and responsibilities are essential for coherent climate action. Notably, developing economies issued more recommendations in these areas - 51 on coordination and 50 on legislation and compliance - than developed economies (29 and 22 respectively).

The OLACEFS Coordinated Audit on the Implementation of the United Nations Framework Convention on Climate Change (UNFCCC) issued recommendations aimed at enhancing coordination mechanisms, calling for stronger national environmental authorities and multisectoral

coordination bodies and establishing or reinforcing planning frameworks to facilitate coordinated action. Similarly, SAI Morocco underlined the need for improved intergovernmental coordination in agriculture and climate policy.[99] In Costa Rica, the Controller General recommended regulations to incorporate resilience measures throughout the life cycle of public infrastructure.

Climate adaptation planning remains a priority. SAIs stress the need to develop comprehensive national adaptation plans and integrate climate risks and vulnerabilities into their overall climate strategies. For example, the Philippines' Commission on Audit recommended updating the National Climate Change Action Plan to incorporate climate risk and vulnerability assessments, establish baselines and measurable indicators, and address existing and emerging vulnerabilities.

Climate audits underline that effective climate governance requires inclusive engagement. Recommendations include enhancing public awareness, improving communication strategies, and developing inclusive participation strategies, engaging experts and the scientific community, parliaments, local governments, communities, Indigenous Peoples, and vulnerable groups. For example, the UK NAO recommended incorporating the perspectives of local authorities, building their capacity, and establishing a public engagement strategy to deliver on net zero. Similarly, in 2025, SAI Canada recommended federal government departments foster a whole-of-society implementation approach to the National Adaptation Strategy by incorporating Indigenous Knowledge and perspectives. France's Cour des comptes (2018) recommended more active parliamentary involvement in setting renewable energy development goals and determining financial support mechanisms. Similarly, SAI Argentina called for broader public consultation and participation on renewable energy policy decisions.

Recommendations on climate finance focus on three main areas: investment and resources (38 recommendations across 29 audits from 23 countries, the EU, and two cooperative audits), financial frameworks (26 recommendations in 24 reports from 16 countries and the EU) and financial incentives (12 recommendations in 9 reports from 7 countries). SAIs stress the importance of monitoring both public and private climate finance flows, assess their outcomes, and improve monitoring and reporting on fiscal tools for climate action. They also call for the adoption of robust methodologies to track and verify climate-related financial resources. Several audit institutions have called for enhancing the alignment of fiscal and budgeting practices with climate objectives and addressing risks to fiscal stability and sustainability related to climate change.[100]

For example, in its 2021 audit on international climate finance, SAI Finland recommended that the Ministry of Foreign Affairs justify climate finance decisions based on expected climate outcomes and systematically monitor, record and report results. Similarly, in 2021, the UK NAO recommended identifying and monitoring existing tax measures with significant environmental impacts and establishing indicators and monitoring frameworks to assess private sector investment for net zero (see Box 5.14). SAI Germany proposed the adoption of green budgeting practices, including a three-tier classification of budget items (climate-friendly, neutral, or damaging) to tag budget resources and improve climate reporting, thereby enhancing transparency and accountability in climate public spending.[101]

5.6 Auditing climate action in SIDS and LDCs: Addressing systemic challenges and capacity constraints

Small Island Developing States (SIDS) and Least Developed Countries (LDCs) are among the countries most vulnerable to the impacts of climate change.[102] Simultaneously, they face significant obstacles to access financial and technical assistance to invest in effective adaptation actions that mitigate climate change risks. These challenges are exacerbated in countries with a high debt burden that constrains the fiscal space for investments in climate change adaptation.[103]

Findings from 16 audits in SIDS and 11 audit reports in LDCs highlight some progress in climate governance and identify common challenges related to systemic constraints and institutional capacity, which affect the effective implementation of climate plans and weakens climate monitoring, transparency and reporting (see Box 5.15). These challenges were first documented in the 2014 cooperative audit of Pacific SAIs, which found that the Pacific Island States lacked the capacity to effectively implement adaptation actions and to report on progress on climate adaptation priorities.

BOX 5.15 | Climate governance strengths in SIDS

SAIs in SIDS have identified strengths in climate governance and planning frameworks for climate resilience. For instance, the Samoa Audit Office reported the existence of a dedicated Global Environment Facility desk within the responsible ministry as an important institutional arrangement supporting climate finance and project implementation.

Similarly, the Cook Islands Audit Office, in its review of the Pacific Adaptation to Climate Change (PACC) programme recognized the completion of the Joint National Action Plan (JNAP) as a major achievement. However, the audit also noted challenges in integrating JNAP activities into the annual business plans of ministries and in mainstreaming them into national policies.

In Fiji, the SAI recognized the National Climate Change Policy (NCCP) as a critical platform that facilitated dialogue and collaboration among government agencies and stakeholders. The NCCP supported organized planning and the implementation of both national and local climate change programmes.

Source: Analysis of audit reports for the WPSR 2025.

Deficiencies in climate transparency, monitoring and reporting undermine evidence-based responses to climate change risks. In SIDS, the analysis of 17 audit reports from 6 countries and one coordinated audit identified weaknesses in climate transparency, monitoring and evaluation systems. Notable findings from countries such as Fiji, Mauritius and the Maldives include poor documentation and records, inadequate monitoring of overarching climate policies and weak oversight mechanisms. These gaps compromise the ability to track progress and adjust strategies in response to evolving climate risks.

Similarly, in LDCs, four audit reports from Uganda and Zambia highlighted data-related challenges. Uganda's National Audit Office reported reliance on outdated data and the absence of relevant studies to inform the formulation of climate policy. In Zambia, an audit on renewable energy in rural areas noted the lack of data on alternative forms of renewable energy such as geothermal due to limited government-led research. These findings underscore a broader issue, as the limited availability and quality of climate-related data directly affect countries' capacity to ensure robust oversight and accountability in climate policy implementation.

Ensuring effective coordination of climate action is another challenge in SIDS and LDCs. Deficient coordination and misalignment between climate change strategies and policy instruments were identified in 11 of the 16 audit reports from SIDS. For example, SAI Mauritius found inconsistencies between renewable energy policy instruments and international benchmarks, as well as misalignment between the implementation of the solar water heater grant scheme and the long-term energy strategy action plan. The lack of alignment reveals shortcomings in planning processes, which can lead to a gap between intended outcomes and the actual results of climate policies.

Human resources in government entities are a significant constraint for institutional readiness to enhance climate resilience across both SIDS and LDCs. Issues include staff shortages, high turnover, lack of qualified personnel, and limited training opportunities, which are amplified by the small size of SIDS. For instance, the Auditor General of Jamaica identified "recruitment challenges and high staff turnover" as major barriers to effective disaster preparedness and emergency management. In Uganda, audits on wetland management and meteorological services reported insufficient staff and no evidence of staff training, which undermined monitoring and compliance efforts.

Engaging communities that are vulnerable to climate impacts remains a persistent challenge, particularly in LDCs. Four audit reports from the Solomon Islands (which is both an LDC and a SIDS), Uganda and Zambia noted limited outreach and awareness-raising efforts targeted at vulnerable communities. For instance, SAI Zambia emphasized the need to sensitize farmers about climate change risks and promote climate-smart agricultural practices. Lack of awareness and limited information of climate change risks and vulnerabilities among local communities create barriers to effective climate change adaptation. Moreover, limited engagement undermines the legitimacy of climate actions and public trust in institutional responses to climate change. When vulnerable populations are excluded from climate planning and decision-making processes, policies risk being misaligned with local realities and less effective in practice.
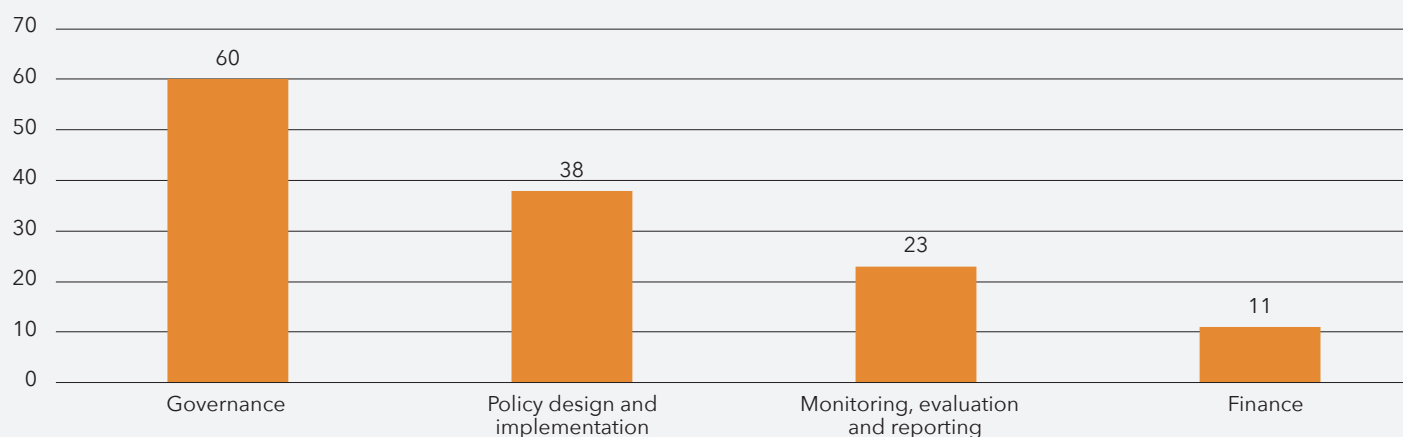
5.6.1 Recommendations to strengthen climate action

Recommendations of climate audits in SIDS and LDCs emphasize the importance of strengthening climate governance to support long-term planning, ensure inclusive and representative climate action, and strengthen the mobilization and monitoring of resources to address climate change. Figures 5.12 and 5.13 provide a summary of audit recommendations specific to LDCs and SIDS.

FIGURE 5.12 | Audit recommendations, SIDS

Source: 13 audit reports from SIDS. Number of observations: 132.

Audit recommendations in SIDS consistently emphasize the need to strengthen climate governance and institutional capacity. Recommendations highlight enhancing stakeholder engagement, improving monitoring systems, and investing in training and staffing. Additional areas of focus include enhancing coordination, advancing strategy and policy development, improving reporting mechanisms, and strengthening planning processes. Similarly, the analysis of audit reports from LDCs, including those that are also SIDS, shows that most recommendations focus on governance issues (44 out of 93 total recommendations). Key recommendations include inclusive stakeholder engagement, more robust planning processes, and strengthening capacity and human resources.

FIGURE 5.13 | Audit recommendations, LDCs
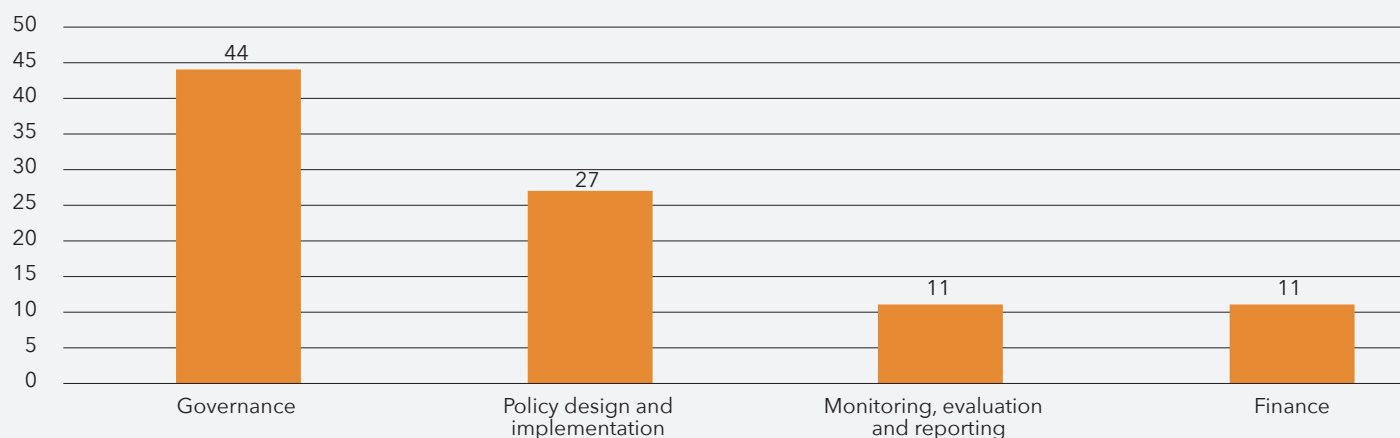
Source: 9 audit reports from LDC. Number of observations: 93.

Most audit recommendations underscore the critical need for strategic and forward-looking climate adaptation planning both at the national and project level. SAIs have emphasized the importance of adopting long-term national plans and ensuring the sustainability of climate actions and projects. For example, at the project level, the SAI of Zambia recommended providing sustainability plans to local communities to ensure the continuity of initiatives supporting renewable energy sources in rural areas after project handover. At the national level, the Office of the National Public Auditor of the Federated States of Micronesia advised the development and implementation of a comprehensive Food Security Plan aligned with the national policy and integrating climate change considerations.

Strengthening community engagement is not only a matter of equality, but also a strategic imperative for building resilient and inclusive climate governance systems. SAIs across SIDS and LDCs have called for enhanced stakeholder engagement, adequate human resources, recruitment of qualified personnel, and capacity-building through training and awareness-raising initiatives. For example, the Office of the Auditor General of Solomon Islands, in its audit on the impact of climate change on agriculture and food security, recommended increasing community participation and training lead farmers. Similarly, SAI Jamaica, in its audit on energy diversification, advised clearly communicating a coordinated strategic direction for renewable energy to stakeholders.

Audit recommendations in SIDS and LDCs emphasize the need for increased investment and resources to address climate change. Recommendations on climate finance in countries such as the Cook Islands, Fiji, Palau and Uganda, highlight the need for sufficient funding for climate-related activities, enabling responsible institutions to fulfill their mandates effectively. SAIs have also stressed the importance of mobilizing resources to support national climate priorities. For example, SAI Zambia urged the Ministry of Agriculture to demonstrate commitment to its climate resilience plans by prioritizing support for food security initiatives and increasing material and financial support for research into sustainable agriculture practices.

These recommendations underscore that effective climate action in SIDS and LDCs depends not only on technical solutions but also on robust governance frameworks. Strengthening institutional capacity and coordination is essential to mobilizing investment and translating climate policies into meaningful and sustained outcomes.

5.7 Highlights on the impact of climate change audits

Government adoption of audit recommendations is vital for translating climate audits into tangible reforms and advancing SDG 13. Yet auditors face significant hurdles – from politicized climate debates and inconsistent national commitments to technical challenges in assessing the impact of forward-looking audits.[104] In some contexts, such as SIDS, weak SAI monitoring and follow-up systems further limit impact.

This section showcases examples where climate audits have driven real improvements and explores how SAIs report and follow up on their work, emphasizing the role of communication and stakeholder engagement in amplifying audit influence.

5.7.1 Follow-up climate change audits

Follow-up audits are a valuable instrument to incentivize government action on climate change and to monitor the implementation of recommendations aimed at strengthening climate policies. For example, the European Court of Audit conducts follow-up audits three years after the original audit, helping ensure continuity and sustainability in the implementation of recommendations.[105]

Despite their potential, follow-up audits remain infrequent. Moreover, when conducted, their findings are often not widely disseminated, limiting their influence. Among the 176 audit reports analyzed for this chapter, only three were follow-up audits: one on the implementation of Law 26.639 of glaciers and peri glacial environments in Argentina (2018); a follow-up audit on national climate action in Israel (2024); and another on Finland's international climate finance (2024). The cases of Finland and Israel underscore the importance of conducting periodic follow-up audits to enhance the impact of climate oversight (see Boxes 5.16 and 5.17).

5.7.2 Communicating audit findings on climate change

SAIs are increasingly leveraging strategic communication to amplify the visibility and impact of climate audits. Tools such as infographics, short videos, summaries, and social media have helped make audit findings and recommendations more accessible and actionable. Over the past six years, the INTOSAI WGEA has prioritized strategic communication and stakeholder engagement, producing syntheses of climate audits timed for release at major events like the UNFCCC Conferences of the Parties (COPs). It has also hosted side events,[106] revamped its website, organized webinars, issued regular newsletters, and maintained a comprehensive, searchable database of climate and environmental audits.[107]

BOX 5.16 | Auditing national climate action in Israel - 2021 and 2024

In 2021, SAI Israel conducted an audit on national climate action focusing on mitigation, adaptation and risk management and the economic-financial sector. The audit urged the Government to take the necessary actions to meet the established targets and to set an ambitious goal for the use of renewable energies. In terms of adaptation, the audit recommended ensuring funding for the establishment and operation of the national computing and climate simulation center and to ensure that its processing capabilities met the State's needs for optimal climate change preparedness. It also called on the Bank of Israel to integrate climate risks into its routine activities and examine the expansion of sustainability and climate reporting obligations. The audit recommended the Ministry of Finance to work together with relevant entities (including energy, environment and transportation) in the formulation of a long-term budgetary framework and mechanism to coordinate funding and financing of Israel's climate actions.

A follow-up audit in 2024 assessed the government's response. It found that while some progress had been made – such as the Innovation Authority significantly increasing investments in climate technologies and the advancement of a long-debated carbon tax – implementation remained limited. Only one of the ten original audit findings had been fully addressed; the rest were only partially implemented.

Despite these gaps, the audits had a notable impact. The Climate Law, passed in its first reading in April 2024, incorporated audit recommendations by requiring ministries to prepare climate risk plans with binding timelines. SAI Israel also played a key role in raising public awareness by disseminating findings through summaries and infographics, including a visual breakdown of recommendation implementation in the 2024 report.

Source: State Comptroller of Israel, "National climate action by the Government of Israel. Summary of audit reports" (2024); "National climate action by the Government of Israel. Extended follow-up audit" (March 2024).

INTOSAI regional organizations have played a key role in promoting the visibility of climate-related audits. Under the AFROSAI-E cooperative audit on Coastal and Marine Environments, documentary films in Liberia and Seychelles raised public awareness of audit findings and fostered dialogue on environmental issues.

The ClimateScanner initiative exemplifies global efforts to communicate climate audit results. For COP29 (2024), it released a user-friendly infographic summarizing global findings, developed in collaboration with communication specialists and SAIs. New audiovisual materials have been developed for COP30 (November 2025). As SAIs integrate ClimateScanner into their audit processes, many have published national results to enhance climate transparency and accountability.[108]

Individual SAIs are adopting citizen-centric communication approaches. Despite capacity and resource constraints, SAIs in SIDS and LDCs are taking meaningful steps to disseminate their work. For example, the SAI of St. Kitts and Nevis began publishing and communicating audit findings directly to stakeholders, even without a website.[109] The Office of the Auditor General of Zambia, in its audit on climate change and food security, used cartoons and diagrams, and included a section on 'How Citizens Can Use this Report', making technical content more accessible and relatable.

Several SAIs are diversifying their communication formats to reach broader audiences. The US GAO produces concise snapshot reports that synthesize climate findings and videos tailored for practitioners.[110] The European Court of Auditors engages proactively with the media through briefings and press outreach to communicate the results of climate audits.[111] SAI France monitors media coverage and audience engagement as part of its broader strategy to assess and enhance audit impact.[112]

Comprehensive climate reports (see section 5.2) also help SAIs raise public awareness and reach new stakeholders. SAI Canada's 2021 lessons learned report provided legislators with audit-based guidance on questions they could ask government entities regarding climate change and fostered dialogue with audited entities. The report raised the SAI's profile among stakeholders that were unaware of its role in climate accountability, such as among schools and educational institutions engaged in climate initiatives.[113] Similarly, the UK National Audit Office's (NAO) report on lessons learned demonstrated how strategic SAI reporting can strengthen climate governance.[114]

5.7.3 Impact of climate change audits

Implementing audit recommendations is critical for advancing national climate action, yet institutional responsiveness is often constrained by political and governance dynamics. Conflicting political interests,[115] weak climate governance and shifting political priorities can delay or undermine follow up.[116]

Frequent changes in national climate priorities undermine the feasibility and long-term impact of audit recommendations.[117] Some recommendations are not addressed; others see partial implementation before being reversed or discontinued due to policy changes. Nonetheless, even when not fully implemented, audit recommendations often serve as catalysts for reform, contributing to gradual improvements in climate action over time.[118] Political volatility also affects auditors' ability to assess outcomes, as repeated shifts force audits to revisit initial commitments rather than evaluating progress: "you end up auditing the same starting point, instead of moving down to how to make it better, how do we get to the results."[119]

In this context, parliaments play a critical role in following up on climate audit reports and recommendations. While some SAIs – such as those from Canada, ECA, Finland, and the US GAO - engage regularly with parliament on climate issues, institutional constraints the limit such collaboration in other countries. For example, some SAIs in SIDS lack independence from the Executive and in other countries (e.g., St. Kitts and Nevis) there is not a parliamentary Public Accounts Committee to engage with.[120]

The complexity of climate finance further illustrates these challenges. In 2020, SAI Germany recommended the adoption of green budgeting, and a three-tier classification of budget items (climate-friendly, neutral, or damaging) to support budget tagging and improve government climate reporting. However, as of April of 2024, neither the Government nor Parliament had responded to this recommendation.[121] Similarly, SAI Finland's follow-up audit on climate finance revealed uneven progress and policy reversals linked to political changes (see Box 5.17).

BOX 5.17 | Follow-up on Finland's audit on climate finance

In 2024, the National Audit Office of Finland revisited its 2021 audit on Finland's international climate finance to assess how well the government had responded to its earlier recommendations. The follow-up revealed a mixed outcome. While some progress had been made, much of it was either incomplete or reversed following a change in government.

One of the most promising developments was the creation of an implementation plan in 2022 and the commissioning of an external evaluation in 2023. These steps initially signaled a strong commitment to improving climate finance. However, changes did not last. The new government chose not to implement the plan, effectively stalling progress. A "steering paper" was introduced as a substitute, but its practical influence remained uncertain.

Other recommendations had limited or no follow-through. Although climate finance estimates were included in the Ministry for Foreign Affairs' budgets for 2022 and 2023, they disappeared from subsequent financial planning documents. While climate action was still listed as a development policy priority, it was no longer reflected in performance targets, suggesting a weakening of commitment.

The Ministry did take some steps to improve internal processes. It updated guidelines, provided staff training, and enhanced statistical reporting. It also bolstered the resources of the unit responsible for development finance. Yet, the broader coordination of climate finance efforts remained fragmented and did not meet the audit's expectations.

Quantitative goals set in earlier plans were largely met up to 2022, but progress stalled afterward. Notably, the goal of evenly distributing funds between climate change mitigation and adaptation was abandoned, and the ambitious target of allocating 75 per cent of development funding to climate finance was not achieved.

In summary, while Finland made some strides in response to the 2021 audit, the follow-up revealed that political shifts and inconsistent implementation significantly hindered sustained progress in international climate finance.

Source: National Audit Office of Finland, "Follow-up of Finland's international climate finance. Steering and effectiveness" (NAOF, 20 December 2024), available at https://www.vtv.fi/en/publications/follow-up-report-finlands-international-climate-finance-steering-and-effectiveness/

Although progress in implementing audit recommendations remains uneven, climate audits have delivered tangible results. They have raised awareness about climate change, supported governments in integrating climate risks into policymaking, and informed the development of legal and governance frameworks. Audits have also strengthened planning, monitoring, and reporting systems, helping to mainstream climate considerations across sectors.[122] Table 5.3 summarizes these impacts, with selected examples discussed in the remainder of this section.

TABLE 5.3 | Positive impacts of climate change audits

Areas of impact	Positive impacts of climate change audits	Examples
Awareness of climate change and its impacts	Audits help raise awareness of climate change challenges and create incentives for policy responses	Morocco, St. Kitts and Nevis, St. Lucia
Agenda setting for climate action	Audits prompt governments to prioritize climate change into policy agendas.	Global initiatives
Climate transparency and information	Audits produce and disclose independent information, data and evidence on climate action.	Canada, Maldives, global initiatives
Improved legal frameworks and climate governance	Audits lead to improvements in legal and regulatory frameworks and to the adoption or strengthening of institutional mechanisms for climate action.	Canada, Indonesia
Integration of climate risks into governance and policy frameworks	Audits identify and assess areas of climate risk and develop guidance, tools and methodologies to address climate risks at the centre of government, sector, or policy levels.	Costa Rica, Israel, USA
Planning, monitoring and reporting on climate action	Audits contribute to improving government actions for setting goals, strategies, and timelines, tracking progress towards these goals, and providing transparent communication of results to stakeholders and the public.	Brazil, Finland
Climate accountability, including at subnational level	Audits help improve climate accountability frameworks and hold entities and individual officials responsible for climate action.	Brazil, Canada, Peru, Poland

Source: Author's elaboration.

SAIs can influence climate policy even before issuing formal recommendations. The act of scrutiny itself signals accountability and often prompts governments to elevate climate priorities. Global initiatives such as ClimateScanner exemplify this dynamic, enabling SAIs to shape policy agendas through the selection and prioritization of climate policy components to be evaluated. As one auditor noted:

"When we chose 19 components and prioritized certain mechanisms, we made these issues part of the agenda. We created a roadmap. Some governments had not recognized the importance of certain items–now they are on the radar. We don't need to get to the point of making recommendations to generate change. From the moment an SAI says 'we are looking at your climate actions,' it already starts to generate some change." [123]

Audit reports have helped raise awareness about the need for climate action. In Morocco, for example, the SAI assessed the impact of climate change on agriculture, highlighting risks associated with higher temperatures, drought and water scarcity. This audit prompted policy makers to develop mitigation programs and support measures for farmers.[124]

SAIs have also contributed to enhanced climate transparency and accountability. Climate audits help bridge information gaps by generating credible climate data and insights that inform public officials and empower other stakeholders.[125] For example, SAI Canada's work on modeling and forest carbon accounting has provided valuable data to the public discourse, enabling more informed decision-making.[126]

Several examples demonstrate how climate audits have positively influenced climate legal and governance frameworks. In Indonesia, audits focused on the energy transition led to the adoption of government regulations aimed at reducing emissions, promoting renewable energy, and establishing a financing framework to support the transition.[127]

In Canada, the SAI's climate-related work contributed to the development of the Canadian Net Zero Emissions Accountability Act, which formally recognizes the SAI's oversight role in climate governance. The Commissioner of the Environment and Sustainable Development actively engaged with parliamentary committees and provided input during legislative deliberations. As noted by a representative of the Commissioner's Office: "the fact that [the Act] exists, and the way that it exists, I personally feel that that is a result of some of the work that we've done, putting that act together in the way it is today."[128]

SAIs have been instrumental in integrating climate risks into governance, sectoral strategies and policy frameworks. In Costa Rica, the Office of the General Comptroller recommended measures to strengthen climate change adaptation governance, including the development of technical and administrative guidance for a multi-hazard approach to infrastructure planning. In response, the Government developed the Methodology for the Assessment of Climate Risks in Public Infrastructure (MERCI). Compliance with this recommendation was considered essential to the country's adaptation strategy, as it helps redirect investments away from reinforcing existing vulnerabilities and fosters coordination across infrastructure, environmental, and planning sectors.[129]

In the United States, congressional actions have addressed issues identified in the GAO's high-risk list. The National Defense Authorization Act for Fiscal Year 2024 directed the Department of Defense to incorporate environmental resilience into key guidance documents. This includes defining hazards – such as wind, wildfire, and flooding – for military installations, ensuring consistent and comprehensive impact reporting across the Department.[130]

SAIs have also strengthened climate accountability through sanctions and enhanced accountability structures. In Peru, a compliance audit on land use change permits uncovered instances of corruption, leading to investigations by the Office of the Public Prosecutor and penalties for public officials. This led to the SAI's involvement in the national Commission on Deforestation, reinforcing sectoral accountability.[131]

At the subnational level, climate audits have become models for replication, promoting accountability across jurisdictions. In Canada, federal audits have inspired similar efforts by provincial audit offices. As the Commissioner of the Environment and Sustainable Development noted, "our provinces see what we do. The province of British Columbia, for example, just published a very similar audit, looking at their own forest industry to see how they're accounting for them. And they found similar problems. So that's another example of impact –having other auditors in the country work toward that kind of accountability."[132]

Similar patterns are emerging in other countries. In Poland, the SAI's regional branches replicated national audits on forest management and timber trade, tailoring them to local contexts. In Brazil, state audit courts have drawn on ClimateScanner to evaluate subnational climate policies in 26 states and 24 municipalities.[133] These examples illustrate how national-level climate audits can catalyze a culture of accountability across multiple levels of government, amplifying their impact.

Despite uneven implementation of audit recommendations, climate audits have proven influential. They contribute to shaping policy agendas, catalyzing reforms, and inspiring replication at subnational levels. Audits raise awareness of climate risks, integrate resilience into policy and planning, and strengthen legal and governance frameworks. Audits also improve monitoring and reporting systems, generate credible data, and foster transparency and accountability. These impacts underscore the strategic role of SAIs as drivers of climate accountability, even in politically dynamic and resource-constrained contexts.

5.8 Conclusion

Supreme Audit Institutions (SAIs) have strengthened transparency and accountability in national climate action (SDG13). Drawing from diverse country experiences, their audits highlight both barriers and opportunities for improving climate governance and policy, while complementing existing reporting mechanisms under the global climate framework.

Since the early 2000s, SAIs have examined various aspects of climate governance, policy, finance and data. Some have conducted comprehensive evaluations of national climate strategies and plans, while others have focused on sector-specific policies and programmes, such as the energy transition (mitigation) and climate-resilient infrastructure (adaptation). Increasingly, some SAIs are undertaking forward-looking audits and using their findings to inform governments and legislators about climate risks and long-standing systemic challenges. In doing so, they help place climate change as a long-term national priority requiring the engagement of a broad range of stakeholders.

This chapter highlights key findings from climate audits related to mitigation and adaptation. Common barriers to the implementation of SDG 13 include inadequate monitoring, evaluation and reporting, including non-compliance with reporting requirements and limited transparency on climate action; poor data collection and quality; weak coordination of climate policies and ineffective planning; unclear climate targets and misaligned policy instruments; limited financial resources, and ineffective climate finance instruments, among others.

Global INTOSAI climate initiatives, such as IDI-WGEA's CCAA and ClimateScanner, are helping SAIs advance climate auditing and gain visibility in climate processes. These efforts have supported SAIs in undertaking climate audits, building capacity, and generating actionable insights. They have also contributed to integrating climate issues into national agendas and fostered commitment within SAIs.

Despite progress, challenges remain in aligning audit insights with climate commitments. Ensuring the sustainability and quality of climate auditing, and translating audit evidence into meaningful policy impact, continues to be a concern. Notably, SAI findings are rarely systematically integrated into national NDC and SDG13 follow-up and review processes. Barriers include limited recognition of SAIs' role in climate governance, political sensitivities, shifting policy agendas, the fragmentation of climate stakeholders, and a disconnect between SDG implementation and climate frameworks. Overcoming these challenges is essential to strengthen climate accountability and reinforce the implementation of both national climate plans and international commitments under the Paris Agreement and the 2030 Agenda.

Looking ahead, the positioning of SAIs on the climate agenda would benefit from focusing on critical areas,[134] such as the effectiveness of climate governance; the availability and integrity of climate data and information; oversight of adaptation actions and activities with high greenhouse gas emissions; the impact of climate change on public financial stability, and the reporting and disclosure of climate-related risks; tracking climate expenditures and revenues, including subsidies and tax expenditures and spending that may counteract climate action; and evaluating the distributional impacts of climate policies, considering issues of equality and inclusion in climate action.

Moreover, SAIs can support the integration of climate considerations across various SDGs by leveraging their audits to highlight challenges and opportunities for enhancing synergies and addressing trade-offs between climate action and interventions in other policy domains— such as health, infrastructure, urban development, anti-corruption, and gender equality, among others.[135]

Sustained investment in climate auditing is essential. There is a risk that climate change may lose priority within the INTOSAI community in favor of other topics and does not expand beyond SAIs that regularly work on environmental issues. To remain relevant and effective in their climate audits, SAIs would benefit from building competencies for auditing climate change, adopting improved methodologies, and engaging in peer learning and support – especially to support SAIs in the Global South, including SIDS and LDCs, which face unique capacity constraints that require tailored approaches in terms of standards, capacity-building efforts and performance frameworks.

However, effective positioning of SAIs on the climate agenda requires more than identifying the right issues and building competencies. It demands sustained engagement with key stakeholders — including experts, climate institutions, and non-State actors — to enhance collaboration and impact. Efforts are needed to increase the visibility of external audits as valuable tools for assessing climate commitments, institutionalize climate-related audit practices through robust methodologies and skilled personnel, and develop innovative audit products that inform policy at all levels. Additionally, fostering peer learning and knowledge exchange among SAIs is essential to strengthen collective capacity in auditing climate change.

Endnotes

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17 United Nations and INTOSAI (2024).

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21 UN and INTOSAI (2024), p. 17.

22 Interview for the WPSR 2025.

23 The US GAO develops criteria for designated high-risk areas, rating action taken in an area based on leadership commitment, capacity, action plan, monitoring and demonstrated progress. See Government Accountability Office, "High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness" *Report to Congressional Committees* GAO-25-107743 (Washington DC, GAO, 2025), available at: https://files.gao.gov/reports/GAO-25-107743/index.html?_gl=1*14latuf*_ga*MTQ1Mjg0MjUyOC4xNzQwNDIyNzEw*_ga_V393SNS3S-R*MTc0MTEyNTcxNS40LjAuMTc0MTEyNTcxNS4wLjAuMA..#_Toc190970323; GAO, Climate Change: Summary of GAO's Work on Federal Climate Resilience Projects, available at: https://www.gao.gov/assets/gao-23-106362.pdf.

24 Interview for the WPSR 2025.

25 See: https://www.gao.gov/assets/gao-23-106362.pdf.

26 See: https://www.gao.gov/video/new-high-risk-area-improving-delivery-federal-disaster-assistance#:~:text=GAO's%20High%2DRisk%20List%20identifies,%241%20billion%20in%20economic%20damages.

27 INTOSAI Development Initiative, Global SAI Stocktaking Report 2023 (Oslo, IDI, 2024).

28 Interview conducted for the WPSR 2025; Input received from SAI St. Lucia.

29 Interview for the WPSR 2025.

30 UN and INTOSAI (2024), p. 22.

31 Audit Scotland (2024), p. 6.

32 Input provided by SAI Kenya. Interview conducted for the WPSR 2025.

33 Interview for the WPSR 2025.

34 UN/INTOSAI (2024), p. 26. Interview for the WPSR 2025.

35 "[…] you have to be very careful not to be policy prescriptive when you do this. But provide options for how your country can improve. So it is not deficiency oriented. It is improvement oriented. Providing path forward for your Congress or for your executive branch, however your government works, to improve." Interview for the WPSR 2025.

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37 SAI Germany, "Audit of the ClimateScanner" (October 2024).

38 See, for example, Controller and Auditor General of New Zealand, "Assessing New Zealand's climate change response with Climate Scanner" (Office of the Auditor General, Wellington, 2024), available at: https://oag.parliament.nz/2024/climatescanner/ ;Tribunal de Contas de Portugal, "ClimateScanner. Avaliação das ações governamentais relacionadas com as alterações climáticas" Relatorio No. 3/2024-OAC-2ª S (TC, Lisbon, November 2024), available at https://www.tcontas.pt/pt-pt/ProdutosTC/Relatorios/relatorios-oac/Documents/2024/rel-oac003-2024-2s.pdf.

39 Interview for the WPSR 2025.

40 Ibid.

41 Ibid.

42 For example, at the UN/INTOSAI Symposium in 2024, SAI Morocco emphasized that SAIs need to master and learn technologies and to have the technical capabilities and resources to carry out audits in climate-related areas. Also, input from SAI Kenya for the WPSR 2025.

43 UN and INTOSAI (2024), p. 26.

44 UN and INTOSAI (2024).

45 WGEA, "11th survey on environmental auditing" (Helsinki, WGEA, 2024) available at https://www.wgea.org/media/3zzhfvui/wgea-11thintosaireport2024.pdf.

46 Interview for the WPSR 2025.

47 Ibid.

48 Ibid.

49 Ibid.

50 Ibid.

51 Input provided by SAI Kenya to the WPSR 2025.

52 UN and INTOSAI (2024), p. 7.

53 Cour des comptes France "Adapting to Climate Change in France: The Role of the Cour Des Comptes and Regional Chambers of Accounts," Annual Public Report of 2024 (Paris, Cour des Comptes), available at: https://www.eurorai.org/public/Attachment/2024/5/prsentationpserre-en.pdf

54 UN and INTOSAI (2024), p. 19.

55 Input by SAI Kenya.

56 Interview for the WPSR 2025.

57 UN and INTOSAI (2024), p. 27.

58 Interview for the WPSR 2025.

59 Ibid.

60 UN and INTOSAI (2024), p. 7-8. Interview for the WPSR 2025.

61 TCU (2024).

62 Interview for the WPSR 2025.

63 Ibid.

64 Ibid.

65 Interviews for the WPSR 2025.

66 "I was working in the environment ministry for seven to eight years across some sectors and I didn't know about this environment audit function or whether audit offices are supposed to be doing this work, and it took me about two to three months to actually differentiate the roles of SAI and the regulator because they seemed so similar to me." Interview for the WPSR 2025.

67 Interview for the WPSR 2025.

68 Ibid.

69 UN and INTOSAI (2024). Interviews for the WPSR 2025. WGEA (2024).

70 Interview for the WPSR 2025.

71 Ibid.

72 "[…] it takes time to do these audits, and sometimes he has to push the teams to finish the work and to advance the work, so the timing and the speed of the audits is one of the challenges, and it's quite relevant." Interview for the WPSR 2025. Interview for the WPSR 2025.

73 Interview for the WPSR 2025.

74 Ibid.

75 Ibid.

76 Interviews for WPSR 2025.

77 Ibid.

78 UN and INTOSAI (2024), p. 27.

79 Interview for the WPSR 2025.

80 For example, the participation of SAI St. Lucia in IDI's initiative on auditing government preparedness to implement the SDGs led to better coordination and engagement with government entities. UN and INTOSAI (2024), p. 27.

81 Available at: https://unstats.un.org/Unsd/envstats/climatechange.cshtml.

82 These observations align with the 2025 results of the ClimateScanner, which found that many countries have institutional foundations to support climate action. For example, 93 per cent of 99 countries assessed had institutional arrangements to address climate change, 79 per cent of 96 countries had developed legal and regulatory frameworks and 68 per cent of 98 countries had articulated long-term climate mitigation strategies. Cf. Federal Court of Accounts, ClimateScanner, Full evaluation 2025, available at: https://climatescanner.org/global-overview/reports/full-evaluation#g3.

83 UN and INTOSAI (2024), p. 9.

84 Interview for the WPSR 2025.

85 The GAO's High-Risk Report identifies government areas "that are at risk for waste, fraud, or abuse, or areas that provide opportunities for some sort of government transformation" (Interview for the WPSR 2025).

86 See for example: https://climatepromise.undp.org/news-and-stories/what-climate-change-adaptation-and-why-it-crucial; https://unfccc.int/news/national-adaptation-plans-building-resilience-in-a-changing-climate; https://www.adaptation-undp.org/why-planning-adaptation-important-europe-and-central-asia.

87 UN and INTOSAI (2024).

88 Celine Guivarch, Nicolas Taconet and Aurelie Mejean, "Linking climate and inequality" Finance and Development Magazine (IMF, September 2021), available at: https://www.imf.org/en/publications/fandd/issues/2021/09/climate-change-and-inequality-guivarch-mejean-taconet; Fateh Belaid, "Implications of poorly designed climate policy on energy poverty: Global reflections on the current surge in energy prices" Energy research and social science, vol. 92 (October 2022), available at: https://doi.org/10.1016/j.erss.2022.102790.

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90 ClimateScanner global overview, available at: https://climatescanner.org/global-overview/.

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92 United Nations, "Outcome document of the Fourth International Conference on Financing for Development" A/CONF.227/2025/L.1 (New York, 18 June 2025), available at: https://docs.un.org/en/A/CONF.227/2025/L.1

93 Climate Policy Initiative, Global landscape of climate finance 2024. Insights for COP29 (CPI, October 2024), available at: http://climatepolicyinitiative.org/publication/global-landscape-of-climate-finance-2024.

94 CPI (2024); Committee of Experts on Public Administration, "Institutional mechanisms for providing economic, financial and structural support to address climate change" (New York, CEPA, 2023) available at: https://publicadministration.desa.un.org/sites/default/files/cepa-sessions/22nd%20session%20report_Climate%20change%20excerpt_1.pdf

95 This also represents a challenge for auditing climate finance, as auditors cannot access the information needed to assess climate finance efforts.

96 ClimateScanner, 2025 results of full evaluation available at: https://climatescanner.org/global-overview/reports/full-evaluation#f1.

97 UN and INTOSAI (2024), p. 20.

98 UNDESA and Federal Court of Accounts of Brazil, "ClimateScanner Global Call: Engaging Supreme Audit Institutions in assessing national climate action", Organized by UNDESA and TCU, 25-26 March, 2024, New York.

99 UN and INTOSAI (2024), p. 15.

100 UN and INTOSAI (2024), p. 31.

101 UN and INTOSAI (2024), p. 20.

102 Cf. ND-GAIN Country Index, University of Notre Dame, available at: https://gain.nd.edu/our-work/country-index/rankings/ (accessed August 4, 2025).

103 Martin Brownbridge and Sudharshan Canagarajah (2024), "Climate change vulnerability, adaptation and public debt sustainability in Small Island Developing States", Policy research working paper 10787 (Washington DC, World Bank, June), available at: https://documents1.worldbank.org/curated/en/099548106032423983/pdf/IDU14df867931dc991412d1a197148c11485be2a.pdf.

104 Interviews WPSR 2025.

105 UN and INTOSAI (2024), p.22.

106 Interview for the WPSR 2025.

107 Ibid.

108 Ibid.

109 Ibid.

110 See for example: https://www.gao.gov/video/gao-snapshot-improving-federal-disaster-assistance; https://www.gao.gov/assets/gao-22-105830.pdf; https://www.gao.gov/assets/gao-22-106061.pdf; Interview for the WPSR 2025.

111 UN and INTOSAI (2024).

112 UN and INTOSAI (2024), p. 11.

113 Interview for the WPSR 2025.

114 Ibid.

115 Ibid.

116 "[…] we keep changing the game, the goalposts keep changing, the players keep changing… And that's one of the challenges in getting results from audits […]" Interview for the WPSR 2025.

117 Interview for the WPSR 2025.

118 Ibid.

119 Ibid.

120 Interviews for the WPSR 2025.

121 UN and INTOSAI (2024), p. 20.

122 UN and INTOSAI (2024), p. 23.

123 Interview for the WPSR 2025.

124 UN and INTOSAI (2024), p. 15.

125 Interview for the WPSR 2025.

126 Ibid.

127 UN and INTOSAI (2024), p. 14.

128 Interview for the WPSR 2025.

129 Marta Acosta, "Assessing climate adaptation actions: Vulnerabilities, planning and implementation" Presentation at the ClimateScanner Global Call meeting (New York, March 2024).

130 The US Government Accountability Office, "Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness" (Washington DC, GAO-25-107743, Feb. 25, 2025), available at: https://files.gao.gov/reports/GAO-25-107743/index.html?_gl=1*14latuf*_ga*MTQ1Mjg0MjUyOC4xNzQwNDIyNzEw*_ga_V393SNS3SR*MTc0MTEyNTcxNS40LjAuMTc0MTEyNTcxNS4wLjAu-MA..#_Toc190970323

131 UN and INTOSAI (2024), p. 22.

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M. Bustamante and J. Schüler, *Synergy Solutions 2025: How nature conservation can advance SDG and Climate Action; F. Creutzig and others, Synergy Solutions 2025: Linking Climate and Health Action in Cities; Y. Glemarec, M. Solana and F. Babinsky, Synergy Solutions 2025: Closing the climate and disaster insurance protection gap. Expert Group on Climate and SDG Synergy, (2025).*

Conclusion

This chapter synthesizes key messages emerging from the report. The next section highlights trends related to the contribution of SAIs to SDG follow-up and review since 2016. Section 6.2 illustrates the richness of the information produced by SAIs on SDG implementation and makes the case for greater take-up of audit findings and recommendations by Governments and other stakeholders. The last section briefly addresses emerging issues for the work of SAIs on SDGs going forward.

6.1 SAIs and the SDGs: key trends since 2016

The current take-up of SDGs in the work of SAIs is the result of coordinated efforts at different levels

Since 2015, the International Organization of Supreme Audit Institutions (INTOSAI) and SAIs have actively positioned themselves on the international sustainable development agenda and identified the contribution to SDG implementation, follow-up and review as a strategic priority. This type of work was, with a few exceptions, new for SAIs when the 2030 Agenda was adopted. The current picture is very different. In 2023, 43 percent of 166 surveyed SAIs reported to have undertaken performance audits on the implementation of the SDGs, and 22 percent reported to have carried out audits for the purpose of informing country reporting against SDG targets.

The report illustrates this progressive incorporation of the SDGs and the principles of the 2030 Agenda into the work of SAIs. The rapid development of SAI expertise on SDGs and more generally on national development targets was made possible through a sustained commitment of INTOSAI and its bodies to support implementation of the 2030 Agenda, expressed at the strategic level and made operational through technical guidance and support, institutionalized knowledge and experience sharing, and capacity-building initiatives at the global and regional levels. The prominent role played by the INTOSAI Development Initiative (IDI) and INTOSAI's Working Group on Environmental Auditing are worth mentioning in this regard, as is the leadership of some of INTOSAI's Regional Organizations. These examples can possibly inspire other types of institutions, such as parliaments, in their quest to better support SDG implementation.

The INTOSAI Development Initiative's 'Auditing SDGs' initiative stands out as a purposeful international effort to promote audits of the SDGs. In an initial step, the initiative supported SAIs across the world to audit the preparedness of governments to implement the SDGs. It achieved critical mass and created momentum for a new line of work in SAIs. The work done to build the capacity of SAIs allowed them to become increasingly familiar with the SDG framework, mirroring developments in national governments. It encouraged SAIs to increase stakeholder engagement and explore a wide range of technical, institutional and methodological issues, which proved invaluable when auditing SDG implementation. In a subsequent step, IDI developed substantive guidance to audit SDG implementation, including the IDI SDGs Audit Model (ISAM), which has provided SAIs with useful benchmarks for SDG audits. In addition, other global and regional SDG-related initiatives, in particular coordinated audits, enabled the sharing of experiences, methodologies and tools among SAIs, which go beyond the SDGs per se.

The scope of SDG-related work done by SAIs is broad and significant

As shown in Chapter 1 of this report, the work of SAIs covers the whole spectrum of SDGs, even though the vast majority of their audits are not labelled "SDG audits". Many SAIs produce information that is directly relevant to SDG follow-up and review. At the national level, SAIs have done this by assessing the level of preparedness of governments to implement the SDGs; assessing the performance of national action on key sustainable development policies and programmes linked with the SDGs; and, increasingly, assessing government's performance on national SDG targets. Beyond national borders, SAIs have provided original insights at the regional level (in particular through coordinated audits), and at the international level through global initiatives that allow for consolidated pictures of developments occurring at the national level (for instance in terms of environmentally protected areas or climate action).

Even when SAIs do not focus on auditing SDGs as such, the SDG framework has often informed or helped structure their work at different levels, from strategic audit planning to the design of audits to the development of internal competencies. For some SAIs, exposure to the SDGs and the technical support offered to them to work on SDG-related issues provided an incentive to develop their capacities in performance auditing.

As a result of these efforts, SAIs have increasingly been in a position to evaluate the performance of governments on policies and programs to implement the SDGs and to identify institutional constraints that prevent their effective implementation. In some countries, the involvement of SAIs has helped advance the national SDG localization process and contributed to SDGs being more systematically linked with national plans, strategies, budgets, as well as performance and monitoring systems. Many audits have had tangible impacts and led to governments adjusting their institutional setup and mechanisms to implement the SDGs.

There is growing appreciation of the value of integrated approaches in SAIs

Supreme audit institutions are increasingly embracing the complexity embedded in the SDGs. In particular, many SAIs recognize the need to incorporate a whole-of-government or even whole-of-society approach in their work, especially for assessing governments' performance on national development targets. Similarly, work done on the SDGs has brought to the fore the importance for SAIs of examining policy coherence. These trends can benefit SAIs (and national accountability systems more broadly) in other areas of work.

In relation to this, there may now be an increased familiarity of SAIs with ways to consider interlinkages and cross-cutting issues in their work. For instance, as shown in Chapter 5, the rising importance of work on climate adaptation in SAIs from developing countries directly leads to incorporating climate considerations in sectoral audits (e.g., examining climate-proofing of infrastructure).

The "leave no one behind principle" of the 2030 Agenda seems to be relatively less easy for many SAIs to apply systematically in their work, despite sustained efforts by the INTOSAI Development Initiative to raise awareness of the principle among SAIs and to integrate it into guidance documents and capacity-building initiatives. SAIs have addressed equity, equality, and inclusion in their audits to varying degrees. There are indications of increased consideration of this area in recent years. For instance, many SAIs have undertaken work on issues related to gender as well as poverty and disability, and some SAIs have developed equity-related policies and strategies. Still, the limited take-up by SAIs can be related to several factors, including, for example, the perceptions of their mandates and the risk that they may be perceived as meddling in policy choices, as well as methodological and capacity-related constraints. The audit framework on leaving no one behind is a recent development that may lead to greater integration of equity, equality and inclusion in audit practice in the coming months and years.

Even though the report only examines three sectors in detail, the value of integrated approaches also applies to other SDG areas, for instance in relation to education, health, and poverty.

New tools and methodologies are helping to assess SDG implementation

The work of SAIs on SDGs has led to the development of methodologies and tools that have application beyond SAIs. For example, the ClimateScanner global initiative, by providing a generic template for tracking and assessing national climate action, can inform regional and global assessments, provide a benchmark for government actions on climate, and help SAIs identify specific risks and constraints that can be evaluated more in depth through standalone performance audits. The development of technical guidance for SAIs on how to audit "leave no one behind" is also a direct result of INTOSAI's SDG focus. Some tools and approaches that had previously been used by small numbers of SAIs gained global attention due to their relevance to auditing SDG preparedness and implementation – this is the case of tools that enable whole-of-government analysis.

There is increased engagement of SAIs with stakeholders around SDG audits

Compared with more narrow topics, the interconnected nature of the SDGs and related policy issues provides incentives to engage with a wide range of stakeholders. In addition, wider stakeholder engagement can help SAIs to mitigate the lack of availability of relevant data to conduct audits. Previous chapters in this report provide examples of SAIs engaging with diverse government entities (beyond the ones that are the subject of audits) and various non-traditional, non-State stakeholders (including local communities, thematic experts, academia and other knowledge institutions) to scope their audits better, collect relevant information, and widely disseminate audit findings and recommendations. This increase in stakeholder engagement (which is far from being the norm) can be put in the broader context of long-standing discussions within the SAI community about how to engage with stakeholders to support SAIs' missions of oversight and accountability while preserving their independence.

The integration of SAIs in formal SDG follow-up and review systems is still limited

As a whole, the trends described above have contributed to strengthening national SDG follow-up and review systems. Through their work, SAIs are able to provide governments with rich and rigorous analysis and recommendations to accelerate SDG implementation, as well as enhance the capacity of Parliaments and other stakeholders to provide effective oversight on sustainable development. It is not always clear, though, that these actors use the information produced by SAIs to its full potential.

Cases of formal integration of SAIs in SDG follow-up and review systems are still rare. In some countries, the SAI explicitly participates in data collection and analysis around SDG implementation. Some SAIs collaborate with National Statistical Offices or with government entities in charge of coordinating SDG implementation. However, this seems to be the exception, not the rule. Only a few SAIs actively

participate in voluntary national review processes. This is not a problem per se, as in many countries SAIs, through their audits, have significantly contributed to strengthening national follow-up and review systems. However, this may mean that SAIs' work on SDGs has not been used to the maximum extent by governments and other stakeholders.

There is limited evidence of changes in the positioning of SAIs in national accountability systems

As shown in Chapter 1 of this report, in general, the positioning of SAIs within national accountability systems does not seem to have significantly changed as a result of their work on SDGs. However, some SAIs report notable changes in their interactions with specific institutional actors. Many SAIs provided examples of increased exchanges with government entities. A significant number of SAIs noted increased interest of the parliament in their work. A few SAIs indicate that they have established closer relationships with other oversight bodies, including internal control bodies in Government and external audit institutions operating at lower geographical levels.

SAIs are engaging with SDG-related processes at the United Nations

Another component of INTOSAI's strategic focus on SDGs has been the engagement of the organization, its bodies and groupings and individual SAIs with the international community, especially the United Nations. The participation of INTOSAI in the meetings of the High-Level Political Forum on Sustainable Development, Conferences of the Parties of the United Nations Framework Convention on Climate Change, the fourth international conference on financing for development and other UN high-level events has increased the visibility of SAIs and helped showcase the relevance of their work in these policy areas. Continued engagement of INTOSAI and its members with UN processes in the future may benefit participants on both sides by facilitating exchanges and collaboration. On the other hand, at the national level, the research conducted for this report shows only very limited interactions between SAIs and UN country teams.

Takeaway

In summary, the influence of the SDGs on SAIs is multi-faceted and certainly not homogeneous.

First, the SDGs as a framework have unambiguously had an impact on SAIs on a symbolic level, among other things by helping them frame narratives of their roles, providing a strong anchor to new lines of work, and creating the space for new interactions among SAIs and to some extent with other institutional actors at the national level and beyond.

Second, in a significant number of SAIs, the SDGs seem to have influenced strategic planning, the internal organization of work, assessments of needed skills and competences, the selection of audit topics, and audits processes.

Lastly, it is clear that the work of SAIs, whether it has an explicit SDG label or not, can greatly benefit SDG implementation.

6.2 The scope for enhancing governments' use of SAIs' work on SDGs

As national accountability institutions, SAIs have the mandate to independently oversee and assess government efforts to implement the SDGs. This oversight role allows SAIs to complement the analysis performed by public institutions, which are based on internal monitoring and evaluation systems, as well as efforts undertaken by other actors such as parliaments, civil society and the media. In practice, SAIs contribute to strengthening accountability by providing information that may not be readily available through government channels or national SDG follow-up and review mechanisms. In addition, SAIs enhance transparency by presenting findings about government performance in ways that are both easily comprehensible and actionable. This facilitates increased engagement of the public in monitoring SDG implementation, which in turn reinforces government accountability and public trust in institutions.

In general terms, SAIs have promoted transparency and accountability on SDG implementation through, among other ways: assessing whether governments are effectively implementing policies and programs aligned with the SDGs; examining SDG-related programmes at different tiers of government to hold government agencies accountable for SDG targets; and evaluating whether public funds intended for sustainable development are used as planned as well as effectively and efficiently.

Typical examples of audit impacts reported by SAIs regarding national legal and regulatory frameworks include: changes in legal frameworks to support SDG implementation; the tabling of new legislative bills or changes to the law and regulations made in response to audit recommendations; the development of new sectoral strategies; and commitments made by the government to establish roadmaps with timeline and budget to meet policy goals. In terms of institutional mechanisms, examples of audit impacts mentioned by SAIs refer to governments establishing coordination mechanisms for SDG implementation or for achieving complex policy objectives (for instance, food security and climate change). Examples of impacts of SAI audits on internal working processes in government include: adapting the budget framework to better reflect the gender dimension, better tracking

expenditures in specific areas, or better integrating national sustainability goals into the budget process; changes to the rules of public procurement to include sustainability criteria; improvements in monitoring and reporting systems; more effective use of information systems to manage government programmes; and improved management of public assets.

The four thematic chapters of this report present many examples of audits in specific areas where the work conducted by SAIs since 2016 has provided critical insights, findings and recommendations that governments could leverage to strengthen the implementation of the SDGs. Some of these are reflected in Table 6.1. It is likely that the same depth of information can be found in audit reports covering other SDG areas than those examined in this report. Of course, not all SAIs have covered or would be able to cover all SDGs, if only for lack of resources. Notwithstanding this, the range and importance of subject matters covered in audit reports should be a clear incentive for Governments to pay close attention to SAIs' findings and recommendations.

However, evidence presented in this report suggests that the increasing volume of insights produced by SAIs on SDG implementation often remains underutilized and has the potential to more directly inform national action, starting with the executive and legislative branches of governments. Gaps that may exist in this regard depend on national political economy contexts, which are highly idiosyncratic and variable over time; as such, there is no universal recipe to incentivize governments to make better use of SAIs' findings. Beyond governments, other institutions could also greatly benefit from using the work of SAIs on SDGs. For instance, given their development focus, UN country teams could systematically consider SAIs' reports as input to their diagnoses and strategies.

A key ingredient for bridging the gap between evidence and uptake is communication between SAIs and other State and non-State actors. Previous chapters of this report illustrate both the efforts made by some SAIs to extend their traditional outreach upstream and downstream the audit process, and the limits that they perceive in terms of how their work is used by governments and other stakeholders. This is an area where increased visibility at the international level of the work done by SAIs (for example, on national climate action) may support efforts made by SAIs in their national contexts.

TABLE 6.1 | Examples of topics on which external audits have supported Governments in enhancing SDG implementation

	SDG preparedness audits	Audits of budgets and financial management systems
Planning and institutional arrangements for SDG implementation	Horizontal and vertical coordination for SDG implementation Roles and responsibilities for SDG implementation Existence of relevant laws, regulations and policies	Long-term strategy for public finances Long-term strategy for public debt Alignment of budget processes and SDGs Existence and adequacy of legal and regulatory framework for public debt management
Policy coherence	Alignment of national plans with the SDGs Identification of silos and duplication of work	Coordination of responsibilities for public debt management Alignment of debt strategies with fiscal objectives
Means of implementation	Mobilization of resources for SDG implementation Alignment of budgets with SDGs and national strategies	Forward-looking analysis of public resources and sustainability of public debt Quality of budget and debt assumptions Soundness of forecasts and borrowing needs assessments
Evaluation of government programmes		Efficiency, economy and effectiveness of national programs
Data, monitoring and follow-up systems	Availability of quality and disaggregated SDG data Coherence of the SDG monitoring system Effectiveness of national SDG follow-up Quality of VNR reporting	Quality of fiscal statistics Completeness and reliability of public debt data Regularity and consistency of public finance reporting Effectiveness of information systems to provide timely fiscal information Effectiveness of systems to capture performance information
Communication and stakeholder engagement	Effectiveness of SDG awareness-raising efforts Quality of stakeholder engagement around SDG implementation	Transparency and reporting on budget issues Presentation and disclosure of fiscal information according to standards Regularity and consistency of public debt reporting Publication of fiscal statistics Robustness of budget and debt reporting systems and databases
Internal processes in public institutions	Capacity constraints in government entities	Public procurement systems Debt management processes Capacity constraints Existence of procedural guidance for public debt management Soundness of internal oversight

Source: Chapters 2 to 5.

Audits related to "Leave no one behind"	Audits of climate action
Planning of government action for marginalized groups Integration of gender into planning documents and legislation Functioning of governmental structures in addressing equity, equality and inclusion Identification of legislative gaps and harmonization of relevant legal frameworks New or revised legal frameworks to define institutional responsibilities with regard to equity, equality and inclusion	Existence and adequacy of legal and regulatory framework to address climate change Effectiveness of planning arrangements Quality of strategies for climate mitigation and adaptation Existence of relevant and clear national targets on climate action Existence and effectiveness of climate risk management systems
Coherence of LNOB policies with other sector and macroeconomic policies and with legislative frameworks	Coherence between climate policies, other sector policies and macroeconomic policies Coherence between climate objectives and national targets Coordination of information systems for climate action
Gender budgeting Adequacy of public resources allocated to poverty eradication and other LNOB-related actions Budget execution for social programs	Identification of climate-related expenditures in budget Credibility of climate budgets Assessment of climate finance needs Effectiveness of fiscal instruments to address climate change Availability and sufficiency of resources and capabilities to implement climate adaptation initiatives
Quality of targeting of social programs Effectiveness of policies in addressing socio-economic disparities	Prospects for compliance with national commitments Efficiency and effectiveness of programs to address climate mitigation and adaptation
Adequacy, quality and disaggregation of data Measurement of outcomes for disadvantaged groups Quality of monitoring and evaluation systems for LNOB-focused programs Evaluation of policies and strategies (e.g. on universal access to education and gender-based violence)	Quality of climate data Quality of national monitoring and evaluation systems for climate action Relevance and adequacy of targets and indicators for climate action monitoring and reporting Integration of climate information into policy monitoring and evaluation systems
Consultation, dialogue and collaboration with non-governmental stakeholders in programme design, planning, implementation and evaluation of programmes Dialogue with non-governmental stakeholders on enhancements to and oversight of legislative reform Enhancement of outreach on the availability of benefits and services	Transparency and reporting on climate actions Existence and adequacy of stakeholder communication and engagement strategies on climate action
Capacity constraints in government entities with regard to equity, equality and inclusion Development of relevant guidelines and procedures, e.g. for integrated service delivery	Capacity constraints in government entities on climate issues Existence and effectiveness of internal procedures for the implementation of climate strategies and plans

6.3 Looking forward to 2030 and beyond

Going forward, some lessons reflected in this report can inform further work undertaken by SAIs on the 2030 Agenda and its possible successor framework, and the work of SDG follow-up and review systems more generally.

On a general level, the evolution of SAIs' strategies and practices as well as in their positioning within the accountability architecture of the 2030 Agenda - at both national and global levels–is likely to continue, driven by their engagement with the SDGs. The novel types of work initiated since 2016 may well expand further. Many of the methods, tools and capacities developed to audit the SDGs will remain highly relevant in the context of a post-2030 sustainable development agenda, as well as in national contexts, where evaluating government performance in pursuing national sustainable development objectives will continue to be a key priority.

Emerging issues for the SAI community

In addition to continued work on the areas addressed in this report, some topics have already been earmarked for in-depth focus by INTOSAI in the coming years. One major topic relates to information and communication technologies and artificial intelligence (AI). This area is highly relevant to SAIs in two respects. First, as part of their mandates, SAIs should provide oversight of governments' efforts to embrace technological change in government, inter alia by evaluating the quality of digital services, assessing government strategies and plans for digital transformation, and ensuring transparent and accountable use of data analytics and AI by governments. Second, for SAIs to conduct efficient and effective audits, they need to thoroughly understand technological changes happening around them, assess the implications of technology and digitalization on their work, and leverage digital and data advancements to enhance their audits. The SAI community has shown strong interest in these themes for some time, and SAIs are well aware of the capacity challenges that exist in this highly technical field. The use of artificial intelligence techniques in auditing will be one of the two themes of the next International Congress of Supreme Audit Institutions (XXV INCOSAI) in October 2025. In relation to capacity-building, IDI's "Leveraging on Technological Advancement" (LOTA) initiative aims to enable the effective use of technology for SAI audits. Given the fast pace of technological change and governments' adoption of digital and artificial intelligence systems, it is very likely that this will be a key area of focus for SAIs in the coming decade.

Another topic that is receiving attention is sustainability reporting in the public sector, and specifically, the role of SAIs in providing assurance on sustainability reports produced by public institutions. This area of work is currently *terra incognita* for all but a handful of SAIs. The technical and methodological challenges associated with it are massive and will have to be addressed. The financial sector has achieved major advances in this type of reporting, from which SAIs can benefit.

Focus on whole-of-government approaches and policy coherence

The use of the whole-of-government approach and the consideration of policy coherence are indissociable from SDG analysis and are highly relevant to the assessment of national policy targets. Because of this, the increased take-up of these by SAIs documented in the chapters of this report is likely to be sustained. In fact, their consideration in audit planning and the mastery of associated skills by SAI staff may be one of the lasting impacts of SDG-related work in SAIs.

The focus on interlinkages, synergies and trade-offs in SDG analysis, which has been consistently emphasized in the guidance and training offered to SAIs since 2016, may have lasting impacts in terms of the willingness of SAIs to integrate cross-cutting issues in their audits on a regular basis. As an example, the SAI of Brazil recently developed a cross-cutting strategy on equity in the oversight of public policies. Efforts made by IDI to promote the integration of "leave no one behind" considerations in SDG audits are another example. As these two examples illustrate, innovative practices can come through individual SAIs or through the global (or regional) level.

The value of consolidating different types of audits

The thematic chapters of the report provide examples of instances when the findings of multiple audits conducted by SAIs could be combined to provide additional or broader insights to society. Chapter 3, for example, highlights how SAIs could reinforce their messaging on national budgets and public debt by combining the results of different types of audits (financial, compliance and performance) and other work they do in this area. In the climate change field (see Chapter 5), new tools like ClimateScanner offer the potential to serve as a basis for other, more detailed audits whose insights can then be combined more easily. In relation to the principle of "leaving no one behind" (see Chapter 4), there may be scope for more systematic aggregation by SAIs (or other actors) of audit conclusions to enable a more comprehensive view of equality, equity and inclusion. This does not necessarily mean focusing on those as audit topics, but rather combining and synthesizing the information already produced through the analysis of national programs in ways that speak to these dimensions. Although the report does not cover other sectors in

detail, it is likely that similar considerations may also apply elsewhere. In considering whether to develop this line of work, SAIs will have to consider issues of mandate boundaries and capacity challenges that may apply.

Expansion of forward-looking work in SAIs

It may be expected that some SAIs will increasingly invest in forward-looking work. Current examples covered in this report include assessments of the sustainability of public revenues and public debt trajectories; and assessments of the likelihood of achieving national commitments, for examples in terms of climate mitigation, as well as associated benefits, costs and risks. This type of prospective work may in the coming years become common in other SDG areas.

Risks to the SDG work of SAIs

The work of SAIs is conditioned by many factors, internal and external, domestic and international. They include, among many others, national and international political and policy contexts and the support that SAIs are able to receive at the strategic, normative and technical levels. Ultimately, the combination of all these factors is a strong determinant of what topics SAIs (whether in group or individually) choose or are able to address, and in turn of the importance they may give in their future work to the SDGs as a whole and to specific SDG areas. Here, three types of risks that may affect the future engagement of SAIs with the SDGs are briefly outlined.

At a sector level, ups and downs in the political currency of specific topics at the national and international levels impact the opportunity (and perhaps the ability) for a SAI to include them in audit plans. This is clear, for instance, for SAIs that respond to requests made by Parliament. Topics that were high on policy agendas in a given period may not be considered priorities in the next. In this regard, there is, for example, a risk that climate change may lose priority within the INTOSAI community in favor of other topics and does not expand beyond SAIs that regularly work on environmental issues. Similarly, the impetus witnessed since 2016 for SAIs to consider issues related to "leaving no one behind" may be blunted if these issues are given less priority in some countries. Another example is the topic of public debt, which is often unpalatable to governments, independent of their political orientation. On the other hand, by virtue of their mandates and their institutional closeness to parliaments, SAIs can help keep important issues - such as those with significant implications for the public budget or societal impact - on the policy agenda beyond political cycles. In itself, this continuity constitutes a valuable service to society.

More broadly, SAIs' engagement with the SDGs would suffer if it became clear that the international community shows limited interest in addressing the shortcomings in SDG implementation noted in recent years or in agreeing on a post-2030 framework for sustainable development.

Most importantly, the risk of SAIs not being allowed to play their oversight roles in an adequately resourced and independent manner is always present and, based on recent trends, increasing. As explained in Chapter 1, lack of independence of SAIs from the executive branch can affect the resources that are allocated to them, the topics they can select for their audits, and the degree to which the government acts on their recommendations. In today's political climate, it is essential to reaffirm the fundamental role of oversight and independent accountability institutions as cornerstones of democracy and sustainable development.

6.4 Recommendations

Looking forward, there is potential for greater use of the work of SAIs on SDGs by Governments and other stakeholders. In order to maximize the contribution of SAIs to sustainable development in coming years, national governments, SAIs, and the international community may want to consider the following recommendations.

For Governments:

1. Governments should ensure that SAIs have the necessary independence, mandate, and resources to fulfil their oversight role effectively and be in a position to audit complex and cross-cutting issues that are characteristic of the SDGs. Without institutional independence and adequate capacity, SAIs may be constrained in their ability to provide meaningful oversight of SDG-related processes.

2. Governments could more systematically leverage SAI findings and recommendations, by:

   a. Integrating audit conclusions and recommendations into the design, implementation, and monitoring of national SDG strategies, budgets, and programmes;

   b. Acting on audit recommendations to update laws, regulations, and institutional arrangements that support SDG implementation, both at a whole-of-government level and in areas such as equity, equality and inclusion, climate action, and sound public finance management;

c. Applying a whole-of-government approach, using SAI insights to coordinate action across sectors, entities and levels of government and ensure that policies are aligned with SDGs and mutually reinforcing.

3. Governments should aim to maximize the contribution of SAIs to national SDG follow-up and review processes. This includes ensuring that audit findings inform national monitoring and reporting systems, and, where appropriate, formally engaging SAIs in voluntary national review processes. Such integration would help enhance the evidence base of national SDG assessments and reinforce accountability.

For supreme audits institutions:

1. INTOSAI, its bodies and member SAIs can continue to expand SDG-related audit work, building on the experience acquired through SDG preparedness and implementation audits and expanding audit coverage to other SDG areas.

2. SAIs should continue to build the skills to apply a whole-of-government approach and consider policy coherence in their SDG-related work. This includes assessing interlinkages, synergies, and trade-offs across policies and ensuring that audit work captures the cross-cutting nature of the SDGs.

3. There is potential for more systematic integration of the "leave no one behind" principle into audit work. SAIs can continue to strengthen attention to the situation of disadvantaged groups, to disparities in access to public services, and to mainstreaming an equity, equality and inclusion perspective across audits, including through cross-cutting approaches and by applying recent audit methodologies and guidance.

4. SAIs should continue to leverage innovative methodologies and tools to expand audit coverage, enhance audit quality, and add value to their work. Among many others, innovations such as the ClimateScanner, the INTOSAI Development Initiative's SDG audit model (ISAM), data analytics and digital tools are mentioned by SAIs as important areas of focus in auditing SDGs. Aggregating and consolidating audit findings across audits can provide Governments and stakeholders with deeper insights on budgets, climate action, equity and inclusion, and other topics. Moreover, integrating public finance audits with performance audits in specific sectors can provide additional insights to support more informed decision-making.

5. There is potential for SAIs to expand forward-looking work, including prospective assessments of fiscal sustainability and debt trajectories, the feasibility of national climate commitments, and other long-term risks and opportunities.

6. SAIs can continue to strengthen stakeholder engagement around audits of SDG implementation, engaging with government entities and diverse stakeholders—including parliaments, statistical offices, academia and experts, civil society, and local communities—to enrich audit scope, improve data availability, enhance the relevance of audit findings and increase the impact of audits.

7. Building on the massive efforts undertaken since 2015, the SAI community should continue to invest in capacity development on SDG matters. This includes continuing to build expertise in performance auditing and sustaining the successful model of cooperative audits, which have been acknowledged by SAIs as key enablers in the development of their SDG expertise.

8. The SAI community can continue to promote knowledge sharing and collaboration on SDG auditing. Coordinated audits, regional and global thematic initiatives, and global forums such as the UN/INTOSAI Symposium are some of the many channels that can support further diffusion of the experience of SAIs in auditing the SDGs. Financial and technical support from the INTOSAI Development Initiative and INTOSAI Committees and Regional Organizations will continue to be key in this respect.

9. The SAI community, its donors and institutional partners should continue to support SAIs with limited resources and capacities, particularly those from SIDS and LDCs. This includes tailored capacity-building initiatives that respond to the specific institutional constraints and needs of those SAIs, enabling them to contribute meaningfully to auditing the SDGs.

For the international community:

1. In order to fully benefit from SAIs' insights, the international community, including the United Nations, should continue to engage with INTOSAI and its bodies on matters that are central to SDG implementation, including on the link between public financial management and development outcomes, public debt sustainability, climate action, and the operationalization of the principle of leaving no one behind. Such engagement can help promote the integration of audit evidence into decision-making.

2. United Nations country teams should use relevant work of SAIs on SDG topics to inform country diagnoses and engagement strategies.

Methodology

The World Public Sector Report 2025 used primary and secondary data. Primary data included:

i. the latest Global Survey of INTOSAI, conducted in 2023 by the INTOSAI Development Initiative;

ii. a short survey of INTOSAI members conducted by UN DESA in 2024 for this report;

iii. interviews of resource persons in Supreme Audit Institutions (SAIs) across the world, which were primarily focused on the thematic chapters of the report;

iv. audit reports published by SAIs; and

v. other inputs.

Secondary data included reports published by UN DESA, INTOSAI, IDI, and other organizations, voluntary national review reports published by countries, as well as academic and grey literature.

FIGURE A.1 | Main sources of information used for the report

Source: Author's elaboration.

INTOSAI Global Survey 2023

The INTOSAI Global survey is the most comprehensive source of data on supreme audit institutions' activities. It is conducted every 3 years by the INTOSAI Development Initiative (IDI). Among other objectives, the 2023 Survey aimed to provide information to support IDI's and INTOSAI's strategic planning, to measure progress in the capacities and performance of SAIs since the last Survey in 2020 and identify current global and regional challenges to help guide the capacity development efforts within INTOSAI. The 2023 Survey comprised 170 questions covering the institutional capacities, performance, core services, internal organization and human resources of SAIs, and their focus in terms of audit topics. The Survey also covered capacity development support provided and received, as well as cross-cutting issues

such as inclusiveness, gender and digitalization. 166 SAIs responded to the Survey, including 44 from small island developing States (SIDS) (countries and territories) and 33 from least developed countries (LDCs). Key results from the Survey were published by IDI in 2024.[1] Results from the Survey are used in Chapter 1 of this report to provide global figures and put the results of the UN DESA survey in a global perspective.
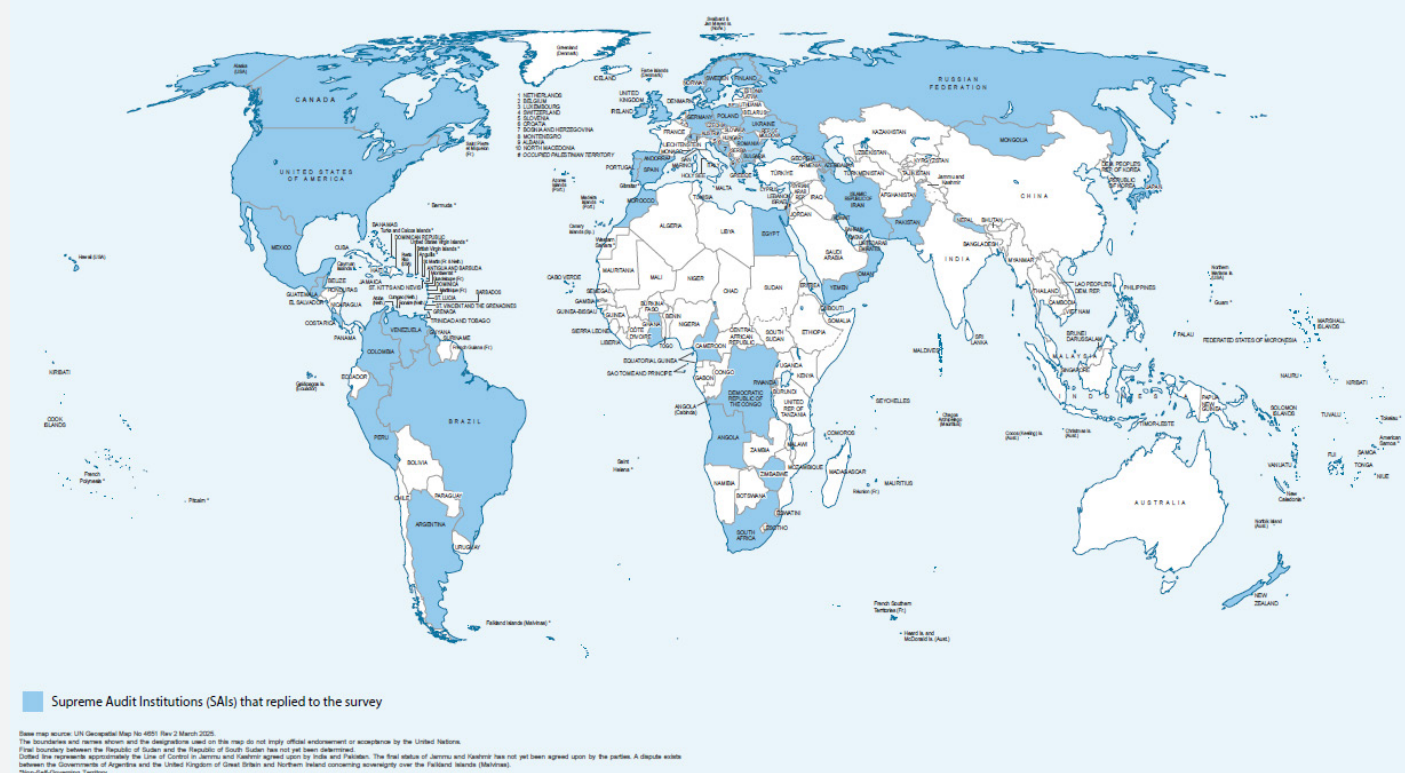
UN DESA Survey

As part of the data collection for the report, the team developed a short questionnaire for all INTOSAI members. The objective of this short questionnaire was to complement other global sources, such as the latest Global Stocktaking Report of INTOSAI, to get a finer picture of the engagement of SAIs with the Sustainable Development

Goals (SDGs). The questionnaire covered the following aspects: (i) strategic engagement of the SAI with the SDGs since 2016; (ii) SDG areas covered by SAI audits since 2016; (iii) references of audits in different SDG areas and their impacts; (iv) plans of the SAI with respect to SDGs in coming years; (v) perceived changes in the relationships of the SAI with other institutional actors as a result of the SAI working on SDGs; and (vi) perceived benefits and challenges for the SAI of working on the SDGs.

The questionnaire was administered in English, French and Spanish to all INTOSAI members in October 2024 through the General Secretariat of INTOSAI. Responses were received from 62 SAIs, including 61 countries or territories and the European Court of Accounts (see Figure A.2).

FIGURE A.2 | Responses to the UNDESA survey

Supreme Audit Institutions (SAIs) that replied to the survey

Base map source: UN Geospatial Map No 4651 Rev 2 March 2025.
The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations.
Final boundary between the Republic of Sudan and the Republic of South Sudan has not yet been determined.
Dotted line represents approximately the Line of Control in Jammu and Kashmir agreed upon by India and Pakistan. The final status of Jammu and Kashmir has not yet been agreed upon by the parties. A dispute exists between the Governments of Argentina and the United Kingdom of Great Britain and Northern Ireland concerning sovereignty over the Falkland Islands (Malvinas).
*Non-Self-Governing Territory

Source: UNDESA survey of INTOSAI members conducted for the report.

In terms of regional coverage, the region with the best coverage is Europe, with 24 responding SAIs. Africa and Latin America are represented by 11 and 10 SAIs respectively. Although 14 SAIs from Asia replied, coverage within that region is unequal, and weaker for South and South-East Asia. The SAIs of New Zealand and Samoa were the only SAIs from the Pacific to reply to the questionnaire.[2] For the purpose of exploiting the data, two responses

were discarded due to poor and insufficient information. Another response was received past the deadline and the information therein is, therefore, not reflected in charts shown in the report.

While the survey responses provide great insights and data, both quantitative and qualitative, several limitations have to be considered when interpreting the results.

First, because of its unequal geographic coverage, the sample of responses is not representative of the global SAI community. For instance, the very low representation of SIDS in the sample makes inferences on SAIs from this group of countries impossible, reflecting the need for additional sources of information. Second, there likely is an inherent selection bias in the sample, because SAIs for which the SDGs have high strategic priority are more likely to have responded than SAIs for which SDGs are peripheral or not a priority. Hence, for example, one should not make inferences from this sample regarding the global level of interest of SAIs in the SDGs, or their plans regarding SDGs for the future. For the purpose of global statistics, other sources such as the latest Global Stocktaking Report of INTOSAI are better suited.

Interviews

Semi-structured interviews were conducted with key resource persons from SAIs and other stakeholders familiar with their work on the SDGs. For each thematic area, interviews broadly explored the role and scope of SAIs' engagement, the challenges and enabling factors influencing their work, and the results and impact of their audits. They also addressed stakeholder engagement throughout the audit process, as well as auditors' individual experiences and perspectives on emerging trends. Interviews were conducted between October 2024 and April 2025 (see Acknowledgements section for details).

Audit reports

The thematic chapters of the report were informed by the analysis of a selection of audit reports from SAIs issued since 2016. These reports were analyzed using a qualitative coding software,[3] drawing on findings, recommendations (where available), and other relevant contents. Where full

reports were not accessible, summaries were used to guide the analysis. A qualitative coding approach was applied to systematically extract information from the audit contents. The coding framework for each chapter was developed through an iterative process that combined both deductive and inductive approaches, allowing for the integration of predefined themes as well as emergent insights.

The selection of audit reports is not exhaustive, and many required auto-translation due to language constraints. Reports were selected based on their relevance to the thematic focus of each chapter, which are addressed across countries to varying degrees, as well as practical considerations such as online accessibility and language accessibility. Efforts were made to ensure a balanced representation across geographic regions and varying levels of institutional capacity.

For Chapter 2, 62 SDG preparedness audit reports were reviewed, comprising most of the publicly available SDG preparedness reports as of 2025.

In Chapter 3, the analysis draws on a sample of 127 reports from 40 countries, including four subnational reports and two cooperative audits focused on public debt, as well as 80 reports from 20 countries focused on budget execution.

For Chapter 4, 145 reports were reviewed from 34 individual States and one territory as well as four cooperative groupings comprising regional collaboration and multi-country or joint audits.

For Chapter 5, the sample included 176 audit reports from 61 individual states and five cooperative groupings. These included reports from the European Court of Auditors, INTOSAI regional organizations, and cooperative audits conducted by multiple SAIs.

Endnotes

1 INTOSAI Development Initiative, 2024, Global stocktaking Report 2023, Oslo. Available at: https://gsr.idi.no/.

2 The INTOSAI community generally refers to regional groupings which are different from UN regional groups or geographic regions. Some SAIs belong to more than one regional organization, and others do not belong to any region. For this report, geographical regions are used. To see the composition of INTOSAI regional groups, see https://www.intosai.org/about-us/regional-organizations.html.

3 The web-based version of Atlas.ti.

The World Public Sector Report 2025 focuses on the role of supreme audit institutions (SAIs) in the implementation of the Sustainable Development Goals (SDGs). The main objectives of the Report are to: (i) provide a global picture of SAIs' contribution to SDG implementation, follow-up and review in general and in specific SDG areas; and (ii) to examine how the positioning of SAIs in national accountability systems has evolved since 2016 due to the work of SAIs on SDGs. The report aims to present a comprehensive analysis of SAIs' work related to the SDGs since 2016; analyze the impact of the prioritization of SDG audits on SAIs' strategies, audit plans and methods of work; identify emerging trends and innovative approaches in this regard; and reflect on how SAIs' contribution may have influenced SDG implementation. The report synthesizes audit findings and recommendations in various SDG areas and presents examples of audit impact in terms of improving and advancing SDG implementation, with special focus on Least Developing Countries (LDCs) and Small Island Developing States (SIDS) when relevant. The report also examines the challenges and opportunities for SAIs associated with their work on SDGs. This approach aims to inform national and intergovernmental reflections on how to accelerate SDG implementation from now to 2030.