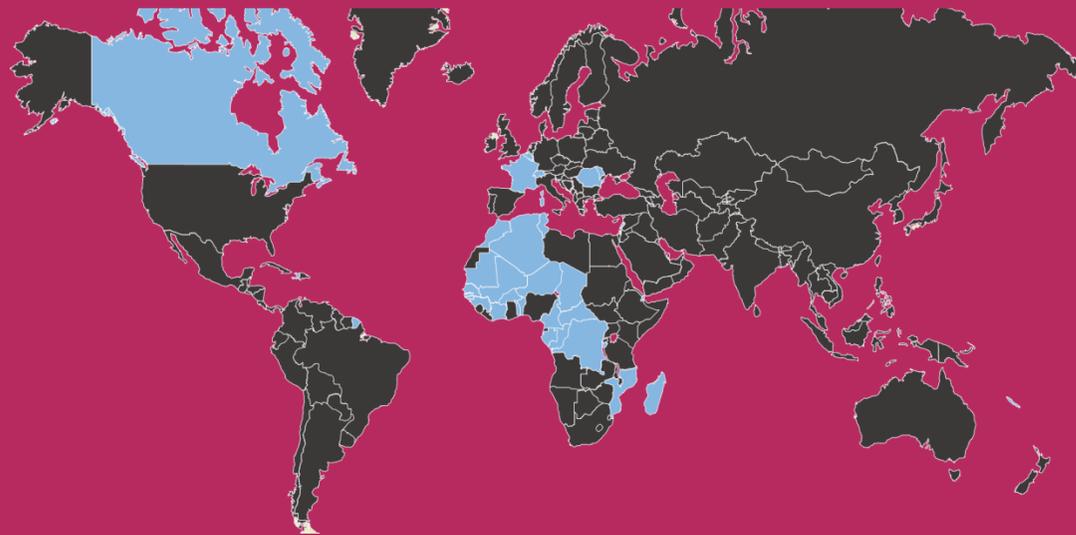




Association des Institutions Supérieures de Contrôle
ayant en Commun l'Usage du Français

The commitment of French-speaking Supreme Audit Institutions to the Sustainable Development Goals



November 2023

SAIs at the service of SDGs

The Association of **French-speaking** supreme audit institutions (Aiscucf) and its members wish to be **fully involved in the dynamic of implementing the 17 Sustainable Development Goals** and the 169 targets common to all States, which also enables all French-speaking SAIs to have a common, shared language for auditing sustainable development issues, whatever the country or organization.

Meeting in Bucharest, Romania in July 2023, Aiscucf affirmed **seven principles** defining and guiding the role of SAIs in achieving SDGs.

A SAI is a public institution of a State that exercises supreme audit of the State's public finances and management, independently of the executive authority.

It is therefore in a position to analyse the spending and trajectories of States with regard to SDGs.

It helps to ensure that SDGs are properly taken into account in the implementation of public policies and to identify the necessary levers for change.

SAls at the service of SDGs

SAls can use SDGs as a working tool and contribute to their achievement, by ensuring the **proper use of public funds** and verifying the **proper implementation of national policies and strategies** with regard to these Goals.

The introductory plea and the associated note adopted in Bucharest are addressed both to SAls that can engage in the audit and evaluation of public policies contributing to the SDGs, and to the political authorities responsible for implementing these policies.

In addition, as part of their accountability to their citizens, stakeholders and the international community, governments can call on SAls to help them, particularly when drawing up national reviews.



SAIs at the service of SDGs

The aim of this plea is thus not only to **reaffirm the already existing commitment** of SAIs to the SDGs, but also to amplify the role they can take in achieving them, notably in **public debate** and as **trusted third parties** via the credibility of their work in the eyes of citizens.



SAls at the service of SDGs

SAls have a vital role to play in implementing SDGs, by integrating them into their audit, control and evaluation **methodology**, developing **appropriate tools**, and **publishing** their work.

Aiscucf calls on all French-speaking SAls to **commit themselves fully to this collective dynamic**, and to be the **guarantors** of the achievement of the various SDG targets by 2030.



7 principles

Principle 1

Strengthening transparency and control of public spending in line with the 2030 Agenda

Principle 2

A common language to control sustainable development issues

Principle 3

A role to be strengthened in the development of voluntary national reviews

Principle 4

The operationalization of SDGs is essential to the quality of audit work

Principle 5

Making societies more resilient to crises by integrating SDGs into SAIs audits

Principle 6

The key role of SAIs in achieving SDG 16

Principle 7

Publish and publicize the work of SAIs to strengthen their impact on citizens

Principle 1

Improving transparency and control of public spending

SAIs have a duty to ensure that their country's path towards SDGs by 2030 is appropriate.

To achieve this, they must commit to integrating SDGs into their audit methodology, by developing tools and case studies that can be shared among peers.



Principle 2

A common language to control sustainable development issues

The 17 SDGs and 169 targets defined by the 2030 Agenda are common to all states. This provides French-speaking SAls with a common language for monitoring sustainable development issues, regardless of the countries or organisations involved.

SAls must seize this opportunity to strengthen the coherence of their work, in particular by integrating the financial and extra-financial aspects of SDGs.

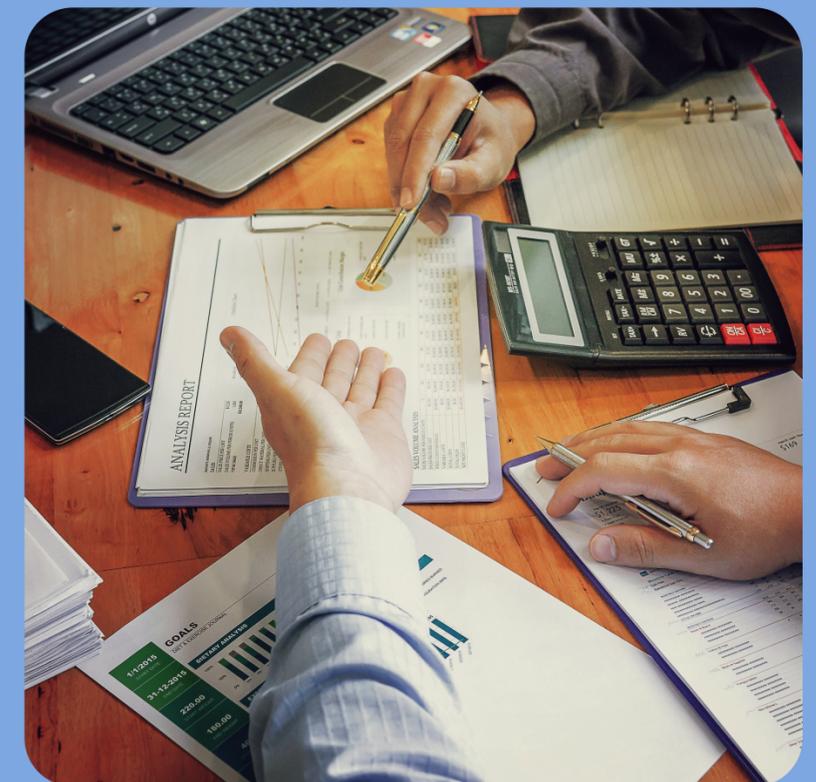


Principle 3

A stronger role in the development of voluntary national reviews

SAls have an important role to play in the development of voluntary national reviews, through which countries assess and present their progress towards achieving SDGs.

Aiscuf encourages SAls to become more involved in this process, by providing diagnostic elements and identifying levers for transformation, and to respond to requests from public authorities.



Principle 4

The operationalization of SDGs in audit work

It is vital to develop appropriate methods and tools for analysing public action in the light of SDGs.

SAs can draw on the good practices of their peers to systematically integrate SDGs into their audits and evaluations.



Principle 5

Making societies more resilient to crises by integrating SDGs into SAls audits

The Covid-19 pandemic was a test of resilience for companies.

SAls should use this marker to monitor the impact of funds dedicated to the fight against the pandemic on the environment and other SDGs.



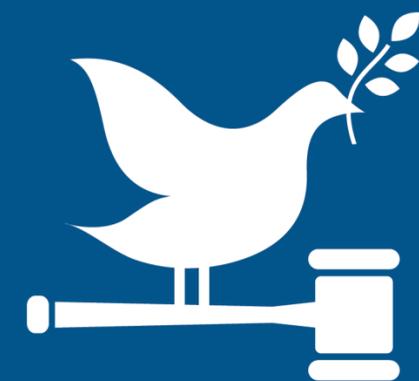
Principle 6

The key role of SAls in achieving SDG 16

By auditing the implementation of this objective, SAls contribute to promoting peaceful and inclusive societies and guaranteeing access to justice for all.

SAls should incorporate the indicators linked to SDG 16 into their reports, to align their work with the 2030 Agenda.

**16 PAIX, JUSTICE
ET INSTITUTIONS
EFFICACES**



Principle 7

Publish and publicize the work of SAIs to strengthen their impact on citizens

Publication and media coverage of the SAIs' work are essential to increase its impact with the public opinion and public authorities.

This also strengthens the accountability of institutions and encourages the implementation of recommendations issued by SAIs.



What links between SAIs & SDGs?

There are three types of link between the missions of SAIs and the implementation of SDGs.

1 A systemic framework

SDGs constitute a common international framework for public policies that SAIs are responsible for auditing.

2 A framework to be incorporated into tools

SAIs must incorporate SDGs as an analytical grid in their audits and evaluations of public policies.

3 Public debate and accountability

SDGs are a tool for promoting the work of SAIs and contributing to public debate and information.

A systemic framework

1.1. SAIs can support governments' commitment to achieving SDGs

At the heart of the 2030 Agenda are the 17 Sustainable Development Goals (SDGs) and their 169 targets. These goals and targets provide a common systemic framework for the transition to sustainable development.

SAIs, which are responsible for checking that the public policies implemented are in line with the international commitments made by their country, can play an important role in drawing up voluntary national reviews, in which a country assesses and presents the progress made in implementing the 2030 Agenda. They can provide a diagnosis and identify levers for change.

Of the SAIs that responded to the questionnaire, only two (**Ivory Coast** and **Chad**) took part in the work of preparing these reviews. In June 2020, the **Belgian** Court of Audit also published a report entitled "UN 2030 Agenda: implementation, monitoring and reporting by public authorities in Belgium".

A systemic framework

1.2. SDGs, a systemic framework for building public policies and a lever for accountability that SAIs can seize upon

SDGs provide a common basis for aligning public policies and the audits carried out by SAIs, thanks to their character:

- **universal**: they must be achieved by all countries, including SAIs using French;
- **indivisible** and cross-cutting: they require a systemic approach and therefore go beyond the purely financial and accounting approach of SAIs, to strengthen the analysis of environmental and social impacts;
- **inclusive**: they require the involvement of all stakeholders. SAIs therefore have a role to play in terms of accountability and informing citizens.

SAIs can use this common base as a guide to the audits to be carried out, to strengthen the impact of their work, contribute to public debate and ensure the consistency of their work in its financial and non-financial dimensions.

A systemic framework

1.3. How are SAIs affected by SDGs?

The fulfilment of States' commitments to SDGs and national sustainable development strategies is translated into public policies and concrete decisions that can be audited, controlled and evaluated. SAIs are therefore directly concerned. The scope of their audit work depends on their mandate, but their contribution to the audit of these issues is undeniable.

The Court of Audit of **Ivory Coast** conducted an audit on the preparation of the implementation of the SDGs in 2018, and an audit on the progress made in this implementation in 2022. The Office of the Auditor General of **Canada** includes monitoring the implementation of SDGs in all its audits.

Aiscucf devoted its 2023 working seminar to auditing the implementation of the Sustainable Development Goals. At the Intosai level, SAIs have committed to carrying out performance audits related to SDGs, to participating in the development of effective and accountable institutions (SDG 16) and to serving as **models of transparency and accountability**.

A framework to be incorporated into tools

2.1. Analysis of public action in the light of SDGs

Andorra has contributed to the achievement of the SDGs through operational rather than purely financial or budgetary audits. The **Democratic Republic of Congo** has alerted the government to the obstacles and difficulties encountered in the various sectoral projects and programmes relating to the achievements of the 2030 Agenda.

France's Court of Audit has analysed the green budget, which presents government spending and appropriations according to their environmental impact. In **Canada**, the mandate of the Office of the Auditor General (OAG) has been extended to the audit of environmental issues and sustainable development. To this end, the OAG has developed internal guides to integrate SDGs into its work, and auditors can be assisted by an environmental and sustainable development specialist.

The major challenge is to **develop methodologies adapted to SAIs** so that SDGs can be systematically integrated into audits and evaluations.

A framework to be incorporated into tools

2.2. How can a health crisis be taken into account by SAIs as a marker of society's resilience to societal challenges?

As part of its audit of the **Moroccan** health system's ability to cope with health crises, the Moroccan Court of Audit has examined the early warning and health risk reduction system, using the Covid-19 pandemic as an example.

In **Canada**, the Covid Vaccines-19 report contained findings on SDG 3 and two others mentioned links to SDG 3 (Obtaining Personal Protective Equipment and Medical Devices and Health Resources for Aboriginal Communities - Aboriginal Services Canada). Due to the integration of SDGs into the planning phase of OAG audits, many of the other Covid-related audits included other SDGs.



Public debate and accountability

3.1. The role of SAIs in achieving SDG 16: Peace, Justice and Effective Institutions

SDG 16 aims to "promote peaceful and inclusive societies for sustainable development, ensure access to justice for all, and build effective, accountable and inclusive institutions at all levels". The targets and indicators of this SDG coincide with the prerogatives of SAIs: their audit activity and the consequences of their work on stakeholders and citizens in the context of SDG 16 make them a coherent audit criterion.



Targets 4, 5 and 6 of SDG 16 concern the core missions of SAIs:

- 16.4. Significantly **reduce illicit financial flows** and arms trafficking, step up efforts to recover and return stolen goods and combat all forms of organised crime.
- 16.5. Significantly **reduce corruption and bribery** in all its forms.
- 16.6. Establish **effective, accountable and transparent institutions** at all levels.

Public debate and accountability

3.1. The role of SAIs in achieving SDG 16: Peace, Justice and Effective Institutions

The indicators for these targets can therefore be included in the SAIs' reports to bring the 2030 Agenda into line with the SAIs' audit activity:

- for target 16.4. Total value of incoming and outgoing illicit financial flows (in current \$) ;
- for target 16.5: the proportion of individuals and the proportion of companies that have had at least one incident with a public official to whom they paid a bribe or who asked them for a bribe in the previous 12 months;
- for target 16.6. Primary public expenditure as a proportion of the initial approved budget, by sector.

These indicators are examples of working tools for SAIs and how they can use the SDG framework to carry out their missions.

Public debate and accountability

3.2. Publish and publicize the work of SAIs to strengthen their impact on citizens

Publication of the SAIs' work and media coverage are important to increase the impact of this work on public opinion and public authorities, as well as the consequences and implementation of the recommendations.

The SAIs of **Cameroon**, **Madagascar** and **Morocco** have published audit reports on the use of funds to deal with the Covid pandemic and its consequences.

These experiences :

- are a good way of gauging the scale of **the media exposure and the impact** that a report can have once it has been made public;
- illustrate the role of technical and financial partners (TFPs), who have supported these SAIs technically and/or financially, and can help SAIs to resist any pressure to publish their reports;

Public debate and accountability

3.2. Publish and publicize the work of SAIs to strengthen their impact on citizens

- show that by publishing their reports, the SAIs have triggered a **virtuous dynamic**, leading the Government and Parliament to take a stand;
- point out that a well-developed and well-implemented **media strategy** can generate a great deal of press coverage and political repercussions;
- finally, they point out that the work of SAIs, particularly when they have jurisdictional powers, may be **followed up by the courts**: referral to the financial courts, but also referral to the criminal courts.

Conclusion

To find out more

SDGs website:

<https://www.un.org/sustainabledevelopment/fr/objectifs-de-developpement-durable/>

Aisccuf website :
www.aisccuf.org