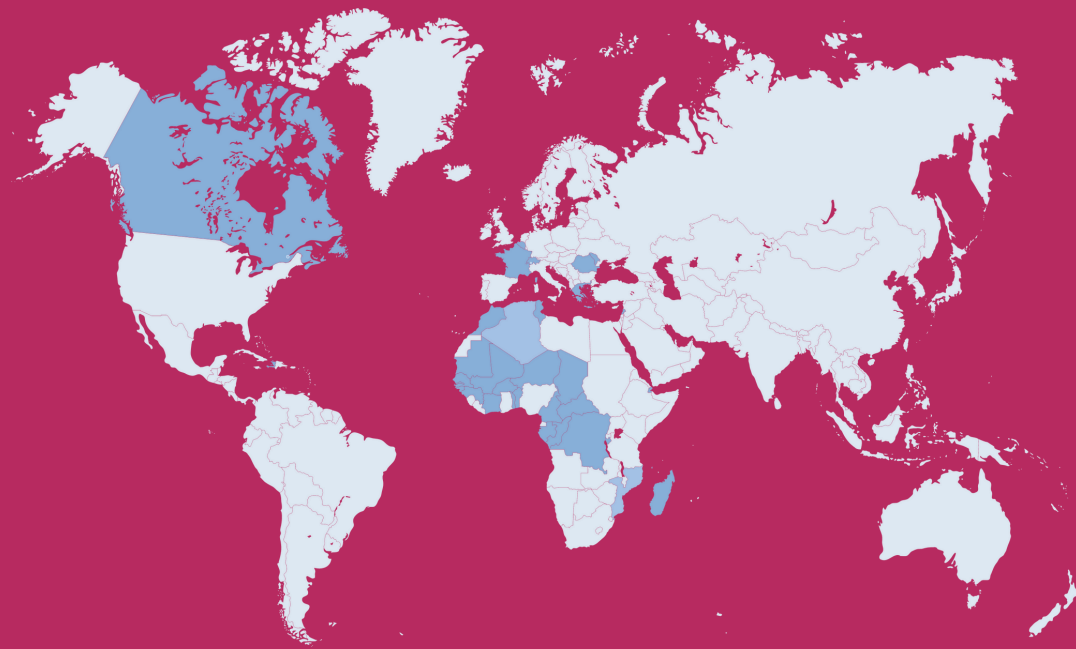




Association des Institutions Supérieures de Contrôle
ayant en Commun l'Usage du Français

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



November 2023

SAIs at the service of the SDGs

The Association of supreme audit institutions (SAIs) having in common the **use of French** (Aisccuf) and its members wish to commit themselves fully in line with the **drive to implement the 17 Sustainable Development Goals** (SDGs) and the 169 targets common to all States, which also provides all French-speaking SAIs with a common, shared language for managing sustainable development issues, whatever the country or organization.

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

An SAI is a public institution of a state, which exercises supreme audit of the state's public finances and management, independently of the executive authority.

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

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

SAIs at the service of the SDGs

SAIs can seize the 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.

This commitment adopted in Bucharest is addressed both to SAIs that may become involved in the audit and evaluation of public policies contributing to the SDGs, and to the political authorities responsible for implementing these policies.

Furthermore, as part of their accountability to their citizens, stakeholders and the international community, governments can call on SAIs for advice, particularly when drawing up national reviews.



SAIs at the service of the 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.



SAIs at the service of the SDGs

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

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



The 7 principles

Principle 1

Improving transparency and control of public spending

Principle 2

A common language to control sustainable development issues

Principle 3

A stronger role in the development of voluntary national reviews

Principle 4

The operationalization of the SDGs in audit work

Principle 5

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

Principle 6

The key role of SAls in achieving SDG 16

Principle 7

Enhancing the impact of SAls through publication and media coverage of their work

Principle 1

Improving transparency and control of public spending

SAIs have a duty to ensure the adequacy of their country's trajectory towards the SDGs by 2030.

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



Principe 2

A common language to control sustainable development issues

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

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



Principle 3

A stronger role in the development of voluntary national reviews

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

Aisccuf encourages SAIs 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 the SDGs in audit work

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

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



Principle 5

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

The Covid-19 pandemic was a test of corporate resilience.

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



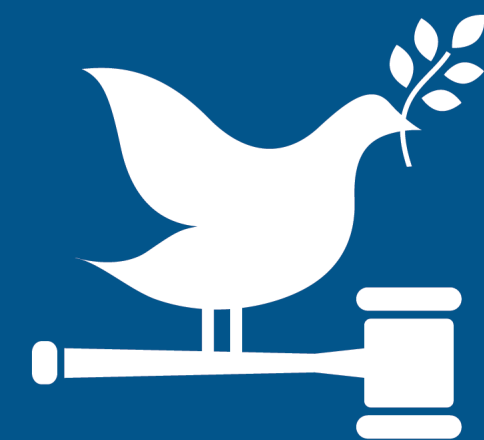
Principle 6

The key role of SAIs in achieving SDG 16

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

SAIs should integrate indicators linked to SDG 16 into their reporting, to align their work with the 2030 Agenda.

16 PAIX, JUSTICE
ET INSTITUTIONS
EFFICACES



Principle 7

Enhancing the impact of SAIs through publication and media coverage of their work

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

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



What are the links between SAIs & the SDGs?

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

1 A global framework

The SDGs constitute a common international framework for public policy, which the SAIs are responsible for auditing.

2 A framework to be integrated into tools

SAIs must systematically integrate the SDGs into their audits and evaluations of public policies.

3 Public debate and accountability

The work of SAIs needs to be publicized in order to have an impact on public debate and play a role in the process of holding public authorities to account.

A global framework

1.1. SAIs can support states' commitment to achieving the SDGs

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

SAIs, which are responsible for monitoring the adequacy of the public policies implemented with the international commitments made by their country, can play an important role in drawing up voluntary national reviews, through which a country assesses and presents the progress made in implementing the 2030 Agenda. They are in a position to provide a diagnosis and identify levers for transformation.

Of the SAIs that responded to the questionnaire, only two (**Ivory Coast** and **Chad**) were involved 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 global framework

1.2. The SDGs: a systemic framework for building public policy and a lever for accountability that can be seized by SAIs

The SDGs provide a common basis for aligning public policy and the audits carried out by SAIs, thanks to the fact that they are:

- **universal**: they must be achieved by all countries, including French-speaking SAIs;
- **indivisible and cross-functional**: they call for a systemic approach, going 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 ensuring accountability and informing citizens.

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

A global framework

1.3. How are SAIs affected by the SDGs?

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

Ivory Coast's Cour des Comptes 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** integrates the monitoring of the implementation of the SDGs into all its audits.

Aisccuf dedicated its 2023 working seminar to auditing the implementation of the Sustainable Development Goals. Intosai-wide, SAIs have committed to conducting performance audits related to the SDGs, participating in the development of effective and accountable institutions (SDG 16), and serving as **models of transparency and accountability**.

A framework to be integrated into tools

2.1. Analysis of public action in the light of the 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 issued alerts to the government on the obstacles and difficulties of various sectoral projects and programs in relation to the achievements of the 2030 Agenda.

France's Cour des Comptes has analyzed 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 the 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 the SDGs can be systematically integrated into audits and evaluations.

A framework to be integrated into tools

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

As part of its audit of the Moroccan healthcare system's ability to cope with health crises, the **Moroccan** Cour des Comptes 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 ODDs into the planning phase of OAG audits, many of the other Covid-related audits included other ODDs



Public debate and accountability

3.1. 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 organized crime.
- 16.5. **Significantly reduce corruption and bribery** in all their 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

Indicators for these targets can therefore be integrated into SAI reports to bring the 2030 Agenda into line with SAI auditing 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 companies having dealt at least once 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. Enhance the impact of SAIs' work through publication and media coverage

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 its consequences and the implementation of recommendations.

The SAIs of **Cameroon**, **Madagascar** and **Morocco** have published audit reports on the use of funds to tackle the Covid pandemic and its consequences. These experiences :

- allow us to measure the **scale of the media fallout 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 resist any pressure to not publish their reports;

Public debate and accountability

3.2. Enhance the impact of SAIs' work through publication and media coverage

- show that by publishing their reports, the SAIs have triggered a **virtuous dynamic**, leading the government and parliament to take a stand;
- remind us that a 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

Further information

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

Aisccuf website:
www.aisccuf.org