



Turkish Court of Accounts

Activity: 12th ASOSAI Research Project on “Audit on Implementation of SDGs (including leveraging digital or big data to achieve the SDGs)”

Date: 25-26 February, 2019

Place: Abu Dhabi / UAE

Participant Countries& Organisations: Bangladesh, China, Georgia, India, Indonesia, Kuwait, Nepal, Pakistan, Philippines, Saudi Arabia, Thailand, UAE, Vietnam.

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Summary: The introduction of the UN Agenda 2030 regarding the sustainable development has prompted many countries in the Asian region to align their national strategies with the Agenda. This has driven countries to follow certain mechanisms to deliver on their commitments towards the UN Agenda.

Each country has created its own structure for the purpose of defining responsibilities for overseeing and achieving the SDGs, for example setting up a cross government body to hold these responsibilities. Such structures are considered crucial in helping to establish **accountability** measures that are necessary for securing the achievement of SDGs.

As a result of these structures, the executive branches of governments (Ministries, Departments, etc.) are assumed to undergo an assessment of their internal **policies** and address the gaps in these policies to be in a position that allows effective and efficient implementation of SDGs. This implies a paradigm shift in government systems that would see changes in priorities, governance arrangements and possibly funding requirements.

Implementation of policies that have absorbed the requirements for meeting the UN Agenda is inevitably leading to producing results, and these results are a form of information that is generated out of the policy implementation. Statistics Commissions in each country who often act as the focal point for reporting on the country’s work on implementing the SDGs will be using these information for their reporting requirements.

In order for the Statistics Commissions to produce holistic and strong representation of the country’s status with regards to SDGs, they will require a proper **management of the information** that is generated as a result of implementing policies by the executing authorities. The mechanism of the management of information would allow the Statistics Commissions to set standards and criteria for the information generated by the executing authorities to ensure the information is provided in a way that satisfies the Statistics Commissions for making sufficient reporting on the country’s work on SDGs in an efficient manner. The Voluntary National Review (VNR), which is an example of the country’s major activities for reporting on

its implementation of SDGs, should be able to capture the required information about SDGs in an efficient manner.

To sum up, an ideal framework for sustainable development within countries can potentially be established by the following criteria which can be referred as **SDGs pillars**:

- Clear accountability lines
- Policy coherence
- Management of information

Consideration of SAI contribution

The mechanism of the management of information explains the way the executing authorities need to generate the information that will be fed into reporting on SDGs. This would also include incorporating certain quality standards that help build user's trust in the information generated. To ensure these standards are met, SAI's intervention can be considered to provide independent opinion on the degree the generated information is meeting the quality standards which can help add credibility to the reporting of the country's SDGs.

The main concern for SAIs in the process of evaluating how well the information is meeting the quality standards is the auditability of that information. Auditability can be defined as a characteristic that embraces the following factors:

- availability of the information,
- skills of the SAIs, and
- mandate of the SAIs.

The above factors are the norms under which SAIs are able to make successful contribution in the governments endeavor to achieve the SDGs.

The favorable approach for SAIs on checking out the auditability of information is by performing a gap analysis of the entire government system. The gap analysis can tell how much is needed in terms of accountability, in terms of policies, in terms of information management and in terms of the skills and mandate of SAIs. Upon clarifying the gaps and the needs, SAIs can be in a position to design a framework for auditing the implementation of SDGs. When this framework becomes in place, the resulting outcomes of more assurances on the governments' efforts over the SDGs become apparent.

OUTCOMES OF THE EVENT/DECISIONS TAKEN

Outputs/decisions taken and milestones are shown below;

	Internal	External	Timings / Outputs
Information management	<p>Data Governance framework in SAI</p> <ul style="list-style-type: none"> • Data management policy • Data protocols • Access / storage • Analytics and mining (linkage to IntoSAINT) <p>Mainstreaming of IT audits (WGITA)</p> <ul style="list-style-type: none"> • All audits needs component of IS audit prior to data usage • Capacity building 	<p>Institutional mechanism data governance in the Government</p> <ul style="list-style-type: none"> • Tracking • Dissemination of information • Reliability • Availability • Information based decision making <p>Guidance linkage between indicators and data requirements to report on them</p> <ul style="list-style-type: none"> • Baseline • Data sources 	<p>Survey of SAI capacity June 2019</p> <p>Survey Government capacity June 2019</p> <p>Development of a plan for the tools required based on the survey September 2019</p>
Policy	<p>Capacity development of SAI auditors</p> <ul style="list-style-type: none"> • Non-financial information • SDG auditing (beyond 3es) <p>Augmentation of annual audit process</p> <ul style="list-style-type: none"> • Real time policy auditing • Audit execution e.g. tools or guidance 	<p>3rd party information and processes e.g. PPP information</p> <p>Evidence based policy formulation / mandates – materiality /criteria</p>	<p>Concept paper June 2019</p> <p>Workshop on policy auditing December 2019</p>
Accountability	<ul style="list-style-type: none"> • CPA and citizen participation • Auditing SDGs • SDG priorities for audit planning including readability • Framework for auditing VNR etc. 	<p>Transparency / availability and readability of information</p>	<p>Research on SDG Accountability reporting existing practices and challenges internal and external (June 2019)</p>