



State Audit and Administrative  
Control Bureau of Palestine



**SUSTAINABLE  
DEVELOPMENT GOALS**

9 March  
**2021**

*Online*  
**Workshop on**

# **Workshop on Audit of Sustainable Development Goals (SDGs)**

Workshop on audit of Sustainable Development Goals (SDGs) was held between the Turkish Court of Accounts (TCA) and State Audit and Administrative Control Bureau of Palestine (SAACB) online on 09 March 2021.



## Agenda

**Theme:** “Sharing Experience on SDGs’ Preparedness and Implementation Audit”



No.	Time	Agenda
1	10:00-10:15	<b>Opening Speech</b> Seyit Ahmet BAŞ, TCA President Iyyad TAYYEM, SAACB President
2	10:15-10:20	<b>Introduction</b> Samar DWEIKAT, SAACB
3	10:20-10:40	<b>Presentation 1:</b> “Evolving roles and responsibilities of SAls in terms of SDGs” Kadir YÜCEL, TCA
4	10:40-11.10	<b>Presentation 2:</b> “TCA’s experience on SDGs Preparedness Audit” Necip BİLGİN, TCA
5	11.10-11:30	<b>Presentation 3:</b> “SAACB’s experience on SDGs Preparedness Audit” Samer Abu QARA, SAACB
<b>11:30-11:40 BREAK</b>		
6	11:40-12.00	<b>Presentation 4:</b> “SAACB’s experience about the ongoing process of SDGs implementation audit” Samer Abu QARA, SAACB
7	12:00-12:20	<b>Presentation 5:</b> “TCA’s experience about the ongoing process of SDGs implementation audit” Büşra LÜLECİ TORUN, TCA
8	12:20-12:30	Closing of the Workshop



**Welcome speech by**  
**Mr. Seyit Ahmet BAŞ**  
*President of Turkish Court of Accounts*



**Esteemed Participants,**

Ladies and Gentlemen,

First of all, I would like to welcome you all to the workshop on the Audit Practice of Sustainable Development Goals. I would like to begin my words by wishing that this workshop will be useful for all participants.

As the Turkish Court of Accounts, we believe that the audit experiences should be shared through bilateral cooperation. In line with this belief, we do our best to encourage professional cooperation and mutual support with friendly and brotherly SAIs, to share knowledge and experience in the field of public auditing, and to organize seminars, study meetings, and parallel audit activities for those purposes.

In this context, we are very happy that the relations continue to increase between us and the SAI of Palestine, which is a valuable institution of the brotherly country of Palestine. Today, valuable presentations will be made here on the subject of the audit of the Sustainable Development Goals. I believe that these presentations will contribute to the professional knowledge and experience of our colleagues from the Turkish Court of Accounts and colleagues from the SAI of Palestine.

Dear Participants,

I wished that we could have done this workshop face-to-face in Ankara or Palestine. However, due to this difficult pandemic process that has confronted humanity, we have to organize it by using technological means. We consider these workshops as opportunities that enable the mutual relations to be developed, as well as the sharing of technical knowledge and experience. I would like to reiterate that we intend to provide all kinds of support for the transfer of knowledge and experience to the friendly SAI of Palestine.

As I end my words;

I greet you from the bottom of my heart. I wish that this event reinforces the friendship between both countries and institutions and continues with new work programs. I would like to take this opportunity to congratulate the International Women's Day specifically for our female participants.



## Welcome speech by Iyyad TAYYEM

*President of State Audit and Administrative Control Bureau of Palestine*



## Introduction

Around 50 participants from the two SAIs attended the workshop. Presentations were made on “Assessment of the Roles and Objectives of SAIs on SDGs” and “The Experiences of TCA and SAACB in the Preparedness and Implementation Audit of SDGs” by the auditors from each SAIs.

## Presentation 1:

### “Evolving Roles and Responsibilities of SAls in Terms of SDGs”

Kadir YÜCEL, Principal Auditor, TCA



#### Contents of the Presentation

- ▶ Sustainable Development Goals & Roles Of SAls
  - The Concept of Sustainable Development
  - Millennium Development Goals (MDGs)
- ▶ 2030 Agenda
- ▶ Sustainable Development Goals
- ▶ Basic Concepts and Principles of SDGs
- ▶ The Role of the SAls in Auditing SDGs
  - INTOSAI Strategic Plan (2017-2022)
  - Moscow Declaration (2019)
  - ISSAI 12 – Changing Role of SAls
- ▶ TCA's Perspective and Practices of SDGs

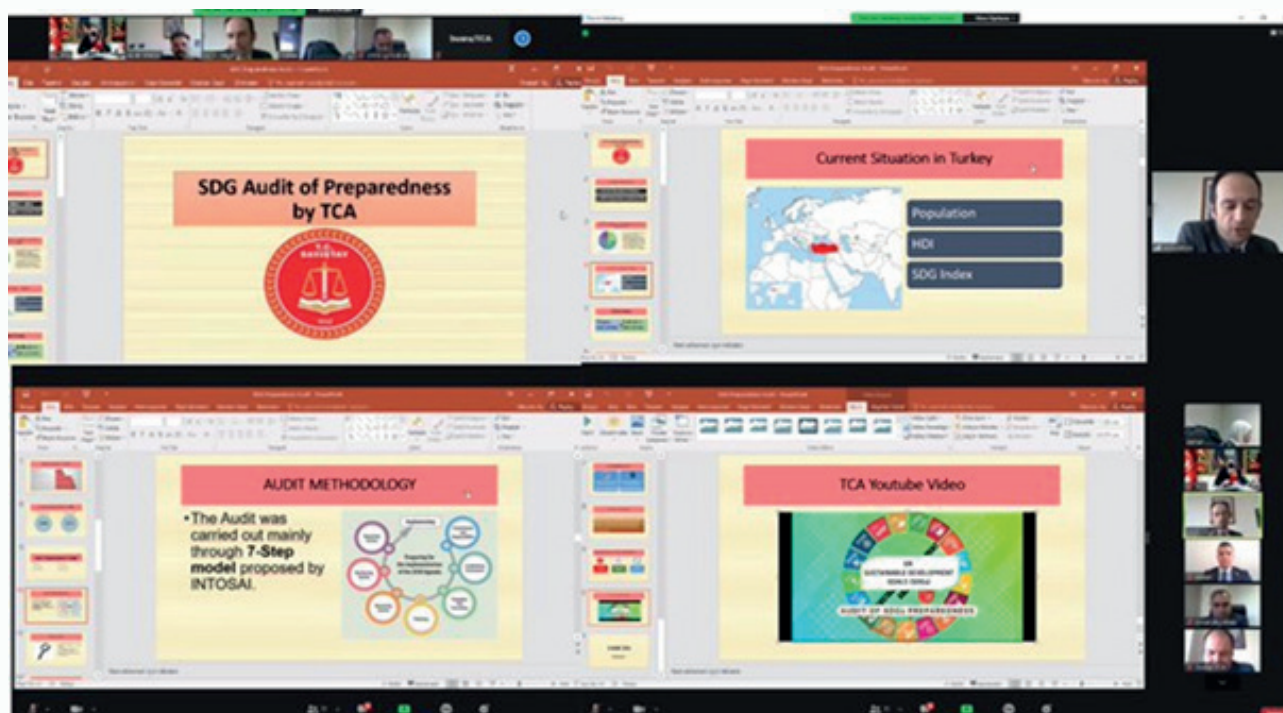
[\*Please click for the full presentation\*](#)



## Presentation 2:

### *“TCA’s Experience on SDGs Preparedness Audit”*

*Necip BİLGİN, Principal Auditor, TCA*



### Contents of the Presentation

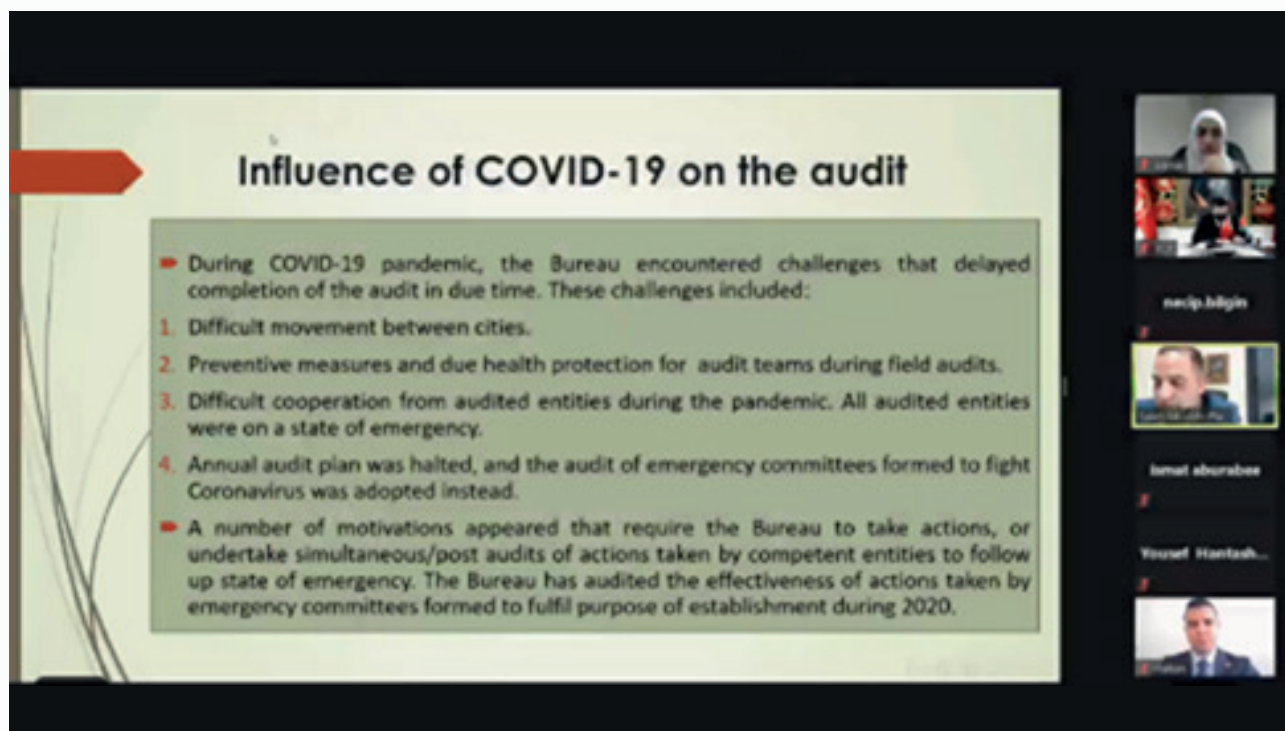
- ▶ INTOSAI Approach for Contribution to the Agenda 2030
- ▶ Current Situation in Turkey
  - Global Indicators in Turkey
  - Voluntary National Reviews (VNRs)
- ▶ SDG Preparedness Audit
  - Audit Methodology
  - Audit Scope
  - Audit Objective
- ▶ Main Principles of SDG Audits
- ▶ Audit Results
- ▶ Audited Entities and Organizations

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### Presentation 3:

#### “SAACB’s Experience on SDGs Preparedness Audit”

Samer Abu QARA, Auditor, SAACB



**Influence of COVID-19 on the audit**

- During COVID-19 pandemic, the Bureau encountered challenges that delayed completion of the audit in due time. These challenges included:
  1. Difficult movement between cities.
  2. Preventive measures and due health protection for audit teams during field audits.
  3. Difficult cooperation from audited entities during the pandemic. All audited entities were on a state of emergency.
  4. Annual audit plan was halted, and the audit of emergency committees formed to fight Coronavirus was adopted instead.
- A number of motivations appeared that require the Bureau to take actions, or undertake simultaneous/post audits of actions taken by competent entities to follow up state of emergency. The Bureau has audited the effectiveness of actions taken by emergency committees formed to fulfil purpose of establishment during 2020.

Participants on the right:  
neelip.bhagya  
ismat.aburabaa  
Youssef.Hantash...

#### Contents of the Presentation

- ▶ Strategic Management Model in Turkish Public Administration
- ▶ Influence of COVID-19 on the Audit
- ▶ Strategic Impacts of COVID-19 Pandemic on SAIs
- ▶ Audit Goal & Motivations
- ▶ Audit Methodology
- ▶ Audit Scope
- ▶ Audit Risks
- ▶ Audit Findings
- ▶ Audit Conclusions
- ▶ Reporting
- ▶ Future follow up

[Please click for the full presentation](#)

## Presentation 4:

### “SAACB’s Experience About the Ongoing Process of SDGs Implementation Audit”

Samer Abu QARA

The screenshot displays a virtual meeting interface. On the left, a presentation slide titled "Overview" is visible, featuring a list of bullet points about the Bureau's strategic plan and a performance audit of SDG 3.6. Below this, another slide titled "Influence of COVID-19 on the audit" lists challenges and motivations. On the right, a grid of participants is shown, with names like "TCA", "Hafid al-Human", and "Thamer Tawayha" visible. The bottom right corner shows a slide titled "Audit goal & motivations" with sub-sections for "Audit goal" and "Audit motivations".

**Overview**

- Strategic plan of the Bureau, titled "making a difference to life of citizens", and through audits carried out at audited entities intend to introduce positive influence, represented by audit reports that observe international standards, with high value and benefit that help promote general performance level.
- With audits, the Bureau can present valuable contributions to national effort to follow up progress made, monitor execution and identify improvement opportunities to the whole SDGs pool.
- A performance audit of SDG 3.6 "reduce the number of fatalities and injuries of traffic accidents by half by 2020", in cooperation with Dutch SAI as part of "Sharaka" program.

**Influence of COVID-19 on the audit**

- During COVID-19 pandemic, the Bureau encountered challenges that delayed completion of the audit in due time. These challenges included:
  - Difficult movement between cities.
  - Preventive measures and due health protection for audit teams during field audits.
  - Difficult cooperation from audited entities during the pandemic. All audited entities were on a state of emergency.
  - Annual audit plan was halted, and the audit of emergency committees formed to fight Coronavirus was adopted instead.
- A number of motivations appeared that require the Bureau to take actions, or undertake simultaneous/post audits of actions taken by competent entities to follow up state of emergency. The Bureau has audited the effectiveness of actions taken by emergency committees formed to fulfill purpose of establishment during 2020.

**Audit goal & motivations**

♦ **Audit goal**

The audit intends to check efficiency and effectiveness of actions taken by stakeholders (Ministry of Transport, the Police) in order to reduce traffic accidents and related injuries, and to check that they undertake their powers to the fullest.

♦ **Audit motivations**

A performance audit was carried out about efficiency and effectiveness of actions taken in order to reduce fatalities and injuries of traffic accidents, driven by the increase to number of fatalities and physical injuries during 2018, and the snowballing circulation of this problem to other states and countries.

## Contents of the Presentation

- ▶ Problem Analysis
- ▶ Audit Scope
- ▶ Audit Standards
- ▶ Findings
- ▶ Sustainable Development Challenges in Palestine
- ▶ Action Challenges
- ▶ Recommendations

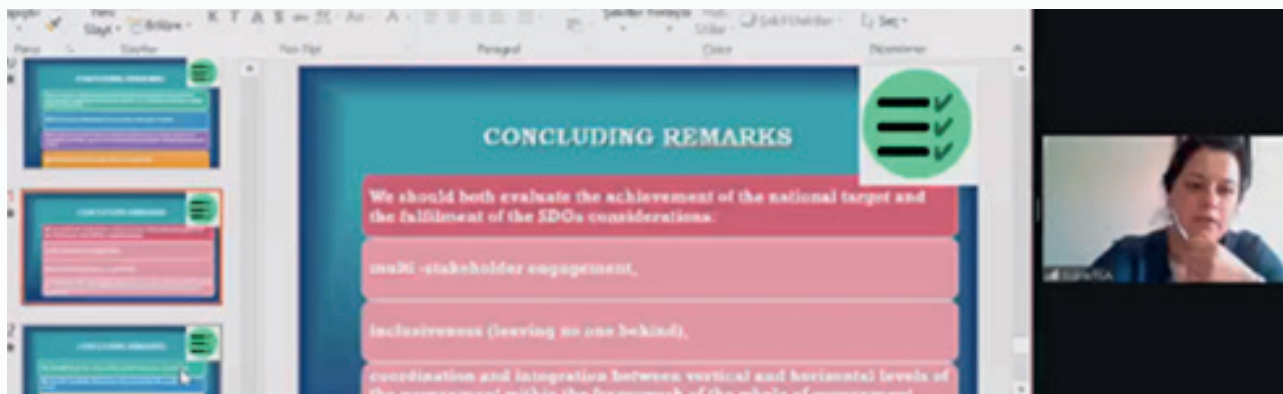
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## Presentation 5:

### “TCA’s Experience about the Ongoing Process of SDGs Implementation Audit”

*Büşra LÜLECİ TORUN, Principal Auditor, TCA*



#### Contents of the Presentation

- ▶ SDGs Audit Perspective and Practices of TCA
- ▶ Audit of Implementation of the SDGs
- ▶ The Basis of Audit of Implementation of SDGs
  - INTOSAI Strategic Plan 2017-2022
  - Moscow Declaration INCOSAI/2019
  - ISAM (IDI/SDGs Implementation Audit Model-March/2020)
- ▶ Selecting Audit Topic
- ▶ Renewable Energy
- ▶ The Link Between the National Target and the SDG
- ▶ Planning Stage
- ▶ Audit Objective
- ▶ Defining Audit Scope
- ▶ ISAM and the “SDG Considerations”
- ▶ Audit Approach
- ▶ Setting Audit Criteria
- ▶ Audit Risk
- ▶ Methodology
- ▶ Institutions to be Interviewed

[Please click for the full presentation](#)

## Closing of the Workshop

The workshop ended successfully with warm wishes and expectations for further cooperation between the two SAls.

