

SAI Audit for Sustainable Development Goals

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Sustainable Development Goals

United Nations (UN) Member States committed to strive for a better future for everyone and not to “leave anyone behind” by accepting “Transforming our World: the 2030 Agenda for a Sustainable Development” in 2015. This global agenda contains 17 sustainable development goals (SDGs) for reviving state activities in all UN Member States until the end of 2030 as well as 169 targets and 232 global indicators related to these goals. SDGs generally cover issues such as eradication of poverty, fight against inequality and injustice, economic growth, energy, sustainable production and consumption, industrialisation and climate change.

SDGs emerged as the success achieved in the implementation of Millennium Development Goals, which were put into practice from 2000 to 2015 and mainly aimed at eradicating extreme poverty, encouraged countries to work jointly for goals that are more comprehensive. On the other hand, while Millennium Development Goals only aimed at eradicating poverty, Sustainable Development Goals pay attention to both human development and environmental sustainability.

It is stated in the preamble of the 2030 Agenda that fundamental principles of SDGs are people, planet, prosperity, partnership and peace (5Ps). It is envisaged that these five principles are always taken into consideration in the fulfilment of these goals, and the goals are achieved in compliance with these five principles.

SDGs are not legally binding, but the UN expects governments to embrace the goals and establish national frameworks for the achievement of these 17 goals. One of the most critical aspects emphasized in the 2030 Agenda is the maximum participation of different parts of the society in the efforts for sustainable development.

The progress achieved with respect to the 2030 Agenda is monitored through two different mechanisms. First, countries present their national review reports in relation to their own progress in the High Level Political Forum organized at the level of UN General Assembly every year. Also, UN specialised agencies prepare and submit progress reports for global development indicators determined jointly by the countries.

SAI Contribution to the 2030 Agenda

The Declaration presented at the end of the INTOSAI (International Organisation of Supreme Audit Institutions) Congress held in Abu Dhabi in 2016 emphasizes that INTOSAI aims to support distinctive contributions of Supreme Audit Institutions (SAIs) to the success of the 2030 Agenda, and in this way, to improve the lives of citizens throughout the world.

INTOSAI included in its 2017-2022 Strategic Plan certain targets for SAIs such as contributing to the monitoring and review of SDGs and assessing the preparedness of their countries in relation to the implementation and monitoring of SDGs as well as

reporting the progress achieved. In this respect, INTOSAI conducted capacity-building works with the contributions of the INTOSAI Development Initiative (IDI) and SAIs of certain countries, and as a result, developed methodologies and manuals for the conduct of audits on SDGs. INTOSAI recommends that SAIs first audit the preparation processes for the realisation of SDGs in their respective countries and then conduct audits with respect to implementation. In this context, INTOSAI organisations conducted guiding works for the determination of methodology to be used in the audit of the preparation processes for the realisation of SDGs. There are still ongoing capacity building works in relation to the audit of the realisation of SDGs within the body of INTOSAI, ASOSAI (Asian Organisation of Supreme Audit Institutions) and the other umbrella organisations.

TCAAudit

Turkey accepted the 2030 Agenda, which includes the sustainable development goals of the UN, and put it on its national agenda. The Department of Strategy and Budget of the Presidency of the Republic of Turkey (former Ministry of Development) has been assigned for the coordination of the process. Also, the Turkish Statistical Institute (TÜİK) assumed the task of coordinating the monitoring mechanism. The first study conducted has shown that, of 169 global targets, 155 concern our country, as well, and thus, a total of 218 global indicators related to these targets have been included in the Official Statistics Program. After INTOSAI has come up with the idea that SAIs should conduct audits to assess the preparations works of their respective countries in relation to the 2030 Agenda, the Turkish Court of Accounts (TCA) launched the audit work in this field in 2019. The process was completed after audit and consultation works were carried out with numerous public institutions including the Department of Strategy and Budget of the Presidency of the Republic of Turkey and TÜİK, in particular, and some NGOs considered as stakeholders in this field. The audit conducted was not only consistent with international standards on auditing but also followed the 7-Step Model developed by INTOSAI.

Within the scope of the audit, preparation process for the implementation of SDGs was assessed. In this respect, the objectives of the audit included reviewing the preparation and infrastructure works conducted by Turkey in relation to the implementation of SDGs from 2015 to the present day and the present situation in a systematic manner; assessing the effectiveness of the processes related to implementation; informing the necessary stakeholders including the parliament, in particular, for taking the necessary measures for a successful implementation; and increasing the awareness levels of stakeholders about the importance of SDGs.

The audit work focused on the system and infrastructure mechanisms created or to be created for the implementation of SDGs in Turkey. In this scope, national policies and strategies for the implementation of SDGs; current situation of the preparations and plans made for the realisation of SDGs and targets at the national level; and effectiveness of the available processes for the monitoring, analysis and reporting of indicators were assessed, and audit results were reached. Actions taken for the realisation of SDGs were not covered by the audit.

Another audit planned with respect to the SDGs will be related to the implementation of SDGs. To this end, for the planned audit, SDG no. 7.2 *“Increase substantially the share of renewable energy in the global energy mix by 2030”* was chosen as theme. Works for planning and determination of methodology for the audit are ongoing.

As the TCA, we continue our audit activities to ensure the successful implementation of the 2030 agenda. Findings and opinions of these audits are shared with the relevant public entities at every stage. Our efforts and works with respect to the sustainable development goals and targets will continue in the future, as well.

On the other hand, the TCA plans to inform the public – depending on the legal framework – about the results of the completed audits. It is thought that such information might contribute to awareness raising in the society about the sustainable development goals and achievement of goals. Also, the TCA plans to share the translated versions of its reports with the international community and to exchange knowledge with the other SAIs and stakeholders.