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### Audit of SDG Implementation

Sustainable Development Goals (SDGs), which were adopted by the UN Member States in 2015, assigned new responsibilities to Supreme Audit Institutions (SAIs). The Resolution 70/1 adopted by the UN General Assembly emphasized the importance attached to the monitoring of the achievement of these goals by countries. Also, countries expressed their commitments for the establishment of monitoring and follow-up systems. With these commitments, the responsibility of SAIs in this regard has become evident. Based on these commitments, INTOSAI stressed on the relevant responsibilities of SAIs both in the Abu Dhabi Declaration published in 2016 and the Moscow Declaration published in 2019. In these declarations, INTOSAI has reflected on how the SAIs can contribute to the achievement of the 2030 Agenda and SDGs.

The primary element included in the INTOSAI approach related to the 2030 Agenda is naturally the audit method. The main objective of the SAIs is to ensure accountability and transparency through audits, and thus, their primary mode of contribution to the 2030 Agenda is audit. The audits to be conducted are expected to contribute to the functioning of the monitoring mechanism mentioned in the UN Resolution.

Audits to be carried out in the framework of the 2030 Agenda have two parts. One of them is the assessment on the preparation works of countries with respect to the SDG Agenda. It is beyond doubt that the SDG Agenda requires certain preparation processes for signatory parties. Therefore, SAIs need to assess these preparation works through their audits. Within the framework

of the audit model developed by INTOSAI, many SAIs conducted and reported performance audits to measure the efficiency of the preparation processes in their countries. Also, INTOSAI created a database (SDG Atlas) where all audit works can be found, and the reports sent by the countries were published.

The Turkish Court of Accounts (TCA) published the report of the subject matter audit titled “Assessment of the Preparation Processes for the Achievement of Sustainable Development Goals”. In the audit, the preparation process for the achievement of SDGs was assessed, the preparation and infrastructure works conducted in our country for the implementation of SDGs since 2015 and the current situation were reviewed systematically and efficiency of the implementation processes was assessed. The overall aim was to inform all stakeholders including the parliament to ensure that necessary measures are taken for a successful implementation and to raise awareness about the importance of SDGs.

### Implementation Audits

The second part of the audits conducted for the SDG Agenda is implementation audits.

Implementation audit is the audit conducted on the implementation of a series of policies contributing to the achievement of a national target connected with one SDG or several SDGs. In this respect, implementation audits aim to reach a conclusion on the progress made towards a target accepted at the national level. Also, adequacy of the current national targets in comparison to the global targets and to what extent the national target can be

achieved on the basis of the current situation might be subject to audit.

There are certain elements that distinguish the SDG implementation audit from other performance audits. These elements stem from the basic principles of SDGs. Accordingly, the implementation audits to be conducted by the SAIs should embody the principles of 'leave no one behind' and 'multi-stakeholder participation' in conformity with the basic principles of SDGs. Audits should reach a conclusion on the consistency and scope of integration in the implementation of policies. Also, the Whole of Government approach should be adopted throughout the audit.

As in the case of audits on the preparation processes, INTOSAI also conducted works for developing a manual for the implementation audits and as a result, INTOSAI Sustainable Development Audit Methodology (ISAM) was developed. ISAM is an audit manual containing explanations about all stages and principles of the issue as a sustainable development audit model. Also, while preparing the manual, INTOSAI attempted to develop a flexible model by taking the differences of different types of SAIs like mandate, capacity and size into account.

In the first part of ISAM which consists of six parts, the SDG implementation audit understanding and main concepts of the manual are explained. In the other parts, guidance is provided on the selection of subjects in the SDG implementation audit, audit design, audit execution and reporting.

### **Implementation Audit of the TCA**

Following the determination of the approach concerning the 2030 Agenda, the TCA initiated works on the issue. As a first step, the audit on the preparation works of the government for the 2030 Agenda was completed. The audit report on the completed audit was prepared and published in Turkish and in English.

As the second step, the implementation audit started. During the selection of the audit subject, 17 SDGs and 169 targets were reviewed, and the related national targets were determined. Based on this, the audit team presented proposals for different subjects by taking the auditability and materiality criteria into consideration. Out of these proposals, the TCA Presidency made the selection, and accordingly, national targets related to renewable energy became the subject of the audit.

As mentioned above, the SDG implementation audits should be audits on the national targets consistent with the SDGs. The global target related to the renewable energy targets is "Target 7.2: increase substantially the share of renewable energy in the global energy mix" while the national target that is connected with this global target and has become the subject of this audit is "increasing the share of renewable energy sources in electricity generation".

The INTOSAI ISAM was used in the determination of the audit question and development of the audit methodology. This manual contains detailed information on all of the elements that the above-mentioned SDG implementation audits should include.

Accordingly, the audit question was set as "Are the policies adopted and actions taken by the government for the achievement of the national targets that are connected with the SDG related to increasing the share of renewable energy sources in the generation of electric power being implemented in an effective manner and in accordance with the sustainable development principles?"

Following the audit question, an audit matrix was developed and the audit plan was prepared in accordance with ISAM and ISSAIs. This audit is still ongoing, and we are planning to complete it as soon as possible and share its results with the international audit community, as well.