

INTOSAI



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INTOSAI WORKING GROUP  
KSDI

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WGSDG KSDI


Newsletter

Sixth issue



July 2023

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# Foreword



Mr. Dmitry Zaitsev  
Head of the WG SDG KSDI Secretariat

Dear colleagues,

I am pleased to present you the Sixth issue of the WGSDG KSDI Newsletter. This issue is mainly dedicated to the Fourth meeting of the group, which took place in June, 2023.

First of all, I am delighted to welcome SAI Algeria and SAI Iran as new members of the group. I am sure that our future cooperation will be very fruitful and will make significant contribution to the group activities.

Important aspects of sustainable development audit were touched upon at the meeting including such initiatives as Public Finance Management Framework and Climate Scanner initiative.

Please refer to the Newsletter to read the executive summary of all presentations. Each WG meeting proves the importance of sharing insights and fostering knowledge exchange.

The meeting also reviewed information about the WG subprojects. I am glad that one of the subprojects is completed successfully. The WG members agreed upon the final version of the Practical Guidance on SDG Audit at the Regional Level. Now the Practical Guidance is available on the WG website.

The Secretariat also expects that the WG members will submit their comments on the Draft Guidance on ESG Audit and the Glossary for the Guidance on Audit of the Reliability of Macroeconomic Forecasts, which were presented at the meeting.

Work on updating the GUID 5202 - Sustainable Development: The Role of Supreme Audit Institutions is also continuing.

The future activities of the group are presented in the WGSDG KSDI Action Plan.

In the Newsletter, you will also find other events dedicated to the SDGs.

In addition to the WGSDG KSDI meeting, the members of the group also participated in the annual meeting of the ASOSAI Working Group on SDGs and online side event in the framework of UN High-Level Political Forum.

Furthermore, the Russia-Africa Economic and Humanitarian Forum will take place on July 27-28, 2023 in Saint Petersburg, Russia. On July 28, the Accounts Chamber of the Russian Federation will hold a round table dedicated to the SDGs, which will be attended by representatives of the Accounts Chamber of the Russian Federation, SAIs of African countries and RAIs of the regions of the Russian Federation.

We will definitely share with you the main results and the recording of the discussion.

The Secretariat Team is always open for your suggestions on the WG activities and we welcome any ideas or projects you might come up with.

# WGSDG KSDI Fourth Meeting

The fourth annual WGSDG KSDI meeting took place on June 6, 2023 via videoconference. The meeting gathered 140 participants from 20 member-SAIs as well as representatives of AFROSAI-E and representatives of RAIs of the Russian Federation.

Full video of the meeting is available in [English](#) and in [Russian](#).

# Welcome speech



Mr. Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

The sustainable development trend remains topical to date. An important point of Sustainable Development Agenda are synergies of all stakeholders. However, it is the government that drives sustainable development. And we, SAIs, can help national governments to track progress in achieving sustainable development goals, identifying opportunities for improvements and nudging them towards proactive measures. Many of us already have such experience and we have a good chance to share it.

# Presentations of WGSDG KSDI new members



Mr. Abdelkader Kallouche  
Magistrate, SAI Algeria

## **Sustainable Cities and Communities**

Algeria's Vision 2030 is a national program that reflects the country's long-term strategic plan to achieve the objectives and principles of sustainable development in all areas, and to integrate them into the various Algerian state bodies. It is within this framework that a voluntary national report was drawn up in 2019 by the government on the progress made in the implementation of the Sustainable Development Goals (SDGs).

In 2018, the Algerian Court of Accounts has reviewed the preparedness of the government to implement the SDGs, to determine whether the government has made the necessary arrangements to implement the 2030 Agenda. This review found that sustainable development is anchored in the various national state strategies and programs, and this, in particular through an arsenal of legal texts, which aspire to achieve the SDGs.

SAI Algeria aims to assess the interlinkages and integration between the SDGs, highlight specific findings and recommendations through the various audits, as well as providing valuable information to the

government and stakeholders, and working towards the full implementation of the 2030 Agenda.

The SAI of Algeria carried out two examples SDGs' audit, the first is the SDG 3 related to health, and second is the SDG 11 related to sustainable cities and communities. The operation linked to SDG 11 aims to assess the New City of Sidi Abdellah, in order to ensure the implementation of the targets: ensuring universal access to housing (Target 11.1) and improving access to green spaces (Target 11.7).



The updated audit emphasizes examining and managing all issues from the perspective of the three dimensions of sustainable development: environmental, economic and social. It is about:

- Management and governance: several stakeholders in the management of the new town, the Court of Audit recommends assigning the management of the new town to a high-level entity;
- Socio-economic: The new town has a technological vocation, which requires qualified jobs, and, the Court of Accounts recommends the creation of training centers specialized in the field of technologies;
- Environment: the city considers a green city according to WHO international standards. The Court of Accounts recommends classifying certain green spaces to manage and protect them well.





Dr. Seyed Ahmadreza Dastgheib  
President of SAI Iran, ECOSAI President

## **Experience and Approach of SAI Iran within the Realm of SDGs**

At the outset, Dr. Dastgheib appreciated the Working Group for accepting the request of SAI Iran to join this important body and stressed that SDGs are considered into consideration by SAI Iran as the current President of ECOSAI. He added that concerning SDGs 4 and 9 in the field of Quality Education and Industry, Innovation, and Infrastructure, I would also like to emphasize the need to use advanced technologies for boosting international smart communications among members of INTOSAI.

Then, Dr. Dastgheib pointed to such mechanisms as Factoring, short-term bonds, public and private partnership, full implementation of the Treasury General Account, implementation of the direct payment mechanism to the final beneficiary via accepting electronic documents, the full collection of debts and liabilities, and full identification of assets by the establishment of the accrual accounting system are emphasized.

Finally, the President of SAI Iran emphasized on the significance of augmenting the technical, specialized, knowledge-based, ICT cooperation between members of INTOSAI and also readiness by Iran SAI, enjoying more than 117 years of age and experience in the field of public audit, to open new horizons of cooperation with this global organization in all possible areas.

# WGSDG KSDI Annual Report 2022 – 2023



Mr. Dmitry Zaitsev  
Head of the WG SDG KSDI Secretariat

Mr. Dmitry Zaitsev noted that the Working group continues to effectively implement the projects and activities indicated in the Action Plan, and briefly described our key results.

Last November the working group had the opportunity to present the results of the group's activities to the audit community on the sidelines of the XXIV INCOSAI. Two documents of the Working group were presented at the information and exhibition space of the Congress: ESG Audit Guidance – Scoping Paper and draft Practical guidance on SDG audit at the regional level.

The presentation with quotes from the Group members was presented at the KSC booth, and a booklet about the activities of the Group was distributed among the participants of the Congress. The group's materials aroused great interest among the Congress participants.

Mr. Dmitry Zaitsev thanked group members for participation in the preparation of materials.

He also noted the cooperation of the Working Group with the ASOSAI



Working Group on Sustainable Development Goals. SAI Russia is the Vice-Chairman of the group. On May 23-24, the ASOSAI Working Group on SDGs held a meeting which was attended by a member of the Secretariat of the group. Possible areas of cooperation between two groups were discussed at the meeting. The ASOSAI Working Group members were invited to take part in WGSDG KSDI subprojects.

Next, Mr. Dmitry Zaitsev focused on the realization of the working group subprojects.

He thanked group members for comments to the Guidance on ESG Audit - Scoping Paper. The Secretariat paid a due regard to them when developing the draft Guidance.

At the moment, the Secretariat has developed a draft document including basic ESG audit concepts and describing the audit stages.

As for the Guidance on audit of the reliability of macroeconomic forecasts, Mr. Dmitry Zaitsev noted that the Secretariat was working on its preparation. To date, the Knowledge Base are expanded and the glossary for the Guidance is developed.

As for the draft Practical Guidance on Sustainable Development Goals Audit at the Regional Level, Mr. Dmitry Zaitsev emphasized that all comments had been taken into accounts and he proposed to approve the document.

The Working Group continues to update the GUID 5202 - Sustainable Development: The Role of Supreme Audit Institutions. The Strategic Development Plan of INTOSAI for the period 2023-2025 is under

preparation. In order to include this project into the Action Plan, the Secretariat has prepared and submitted to the KSC information about the project's aim, expected outcome and justification for proposing to include the project in the next SDP following the IFPP due process. The results of the review of FIPP will certainly be shared with the WG members.

At the end of the speech, Mr. Dmitry Zaitsev informed about the initiative implemented by SAI Russia.

In 2022, SAI Russia prepared and published an ESG report. It in fact supplements the annual report on the SAI Russia activities. The report includes information about staff, wage, social support of employees, and activities to reduce adverse effects on the environment. This is the first report of this kind by federal authorities in Russia.



# Presentations of WGSDG KSDI members on the experience in auditing the SDGs



Mr. Zaur Valiyev  
Head of Department, SAI Azerbaijan



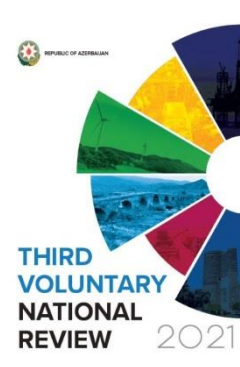
Mr. Elgun Ataliyev  
Chief Consultant of Department, SAI Azerbaijan

## **SDGs: Experience of Azerbaijan**

In his speech, named 'SDGs: Azerbaijan experience', Mr. Zaur Valiyev briefly informed about the current situation on SDG's in Azerbaijan. He expressed his regret that the SDG atlas on the INTOSAI website ([intosai.org/system/sdg-atlas](https://www.intosai.org/system/sdg-atlas)) does not include the results of SDG audits by the Chamber of Accounts of Azerbaijan (COA). He told about the Annual Reports on the implementation of SDGs at the national level and at the end of his speech, he talked about Azerbaijan National Coordination Council for Sustainable Development that was created in 2016 by the decree of the President of Azerbaijan Republic. The main

goal of the Council is to determine the national priorities and related indicators that are of importance for Azerbaijan by 2030 in line with global goals and targets, to ensure that state programs and strategies covering socioeconomic fields in the country are aligned with SDGs, and to prepare an annual report with regard to achieve them.

Mr. Elgun Ataliyev on the other hand informed the participants about the 7 SDG audits conducted by the Chamber of Accounts of Azerbaijan Republic in 2021-2022. He informed that the State Statistics Committee of Azerbaijan (AzStat) is evaluating 108 out of 248 SDG indicators and the COA's audits covered 16 SDG indicators in the above-mentioned period. 7 of those indicators are evaluated by AzStat and the rest are not. In 2021, the UN Department of Economic and Social Affairs in their Repository of Good Practices in Voluntary National Review Report noticed one of COA's audits – “Assess forest management activity of the Forestry Development Service under the Ministry of Ecology and Natural Resources of the Republic of Azerbaijan”. Mr. Ataliyev also informed about the challenges the COA faces during their performance audits and afterwards.



These are the lack of following in audited entities:

- Strategic planning;
- Performance budgeting;
- Cost-Effectiveness Analysis;
- Understanding of performance audit by the audited entities;

- Effective communication of audit findings;
- Ensuring follow-up and implementation of recommendations.



Mr. Edmond Shoko  
AFROSAI-E Secretariat

## **Contributing to the SDGs through the Public Financial Management – Reporting Framework**

AFROSAI-E and the GIZ Good Financial Governance Program in Africa believe that attaining the SDGs, to a reasonable extent, depends on good governance through transparency and accountability in managing public funds distributed for SDG-related programs. Well-functioning PFM systems are central to the contribution to the achievement of the SDGs. SAIs have a role to play towards attaining SDG goals.



The Public Financial Management Reporting Framework (PFM-RF) is an Excel-based tool containing over 400 audit procedures designed to audit the entire PFM cycle. The PFM-RF enable SAIs to audit core PFM institutions such as Ministries of Finance, revenue authorities, parliament, and selected budget spending line ministries that are influential in achieving the SDGs. The PFM-RF tool, especially when used together with other PFM diagnostic tools such as PEFA and IMF Fiscal Transparency indices, will continue to grow its potential in prompting holistic and sustainable PFM reforms. It has demonstrated

its contribution to:

- identifying SDG implementation risk areas;
- comparing entity and country performance over time;
- understanding the root causes of SDG implementation and failures;
- understanding SDG implementation trends;
- robust and consistent audit of SDG implementation by SAIs;
- clear reporting to stakeholders on SDG implementation from a reliable source, namely the SAI.

The extent to which a SAI can make a difference in the lives of citizens depends on real actions, and nothing could be more beneficial than a direct contribution to attaining SDGs. The PFM-RF tool is such an enabler. The PFM-RF is available in English, French and Portuguese. Visit <https://pfmreporting-tool.com/> to learn more and download free guides and manuals in all three languages.

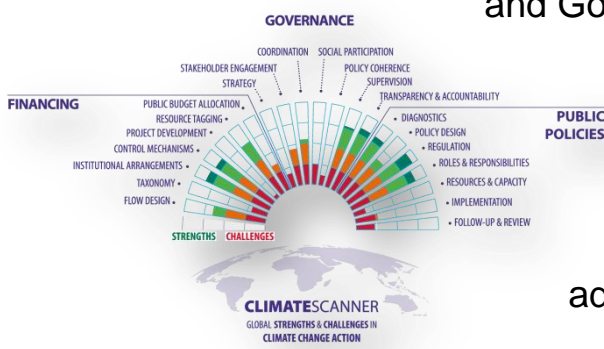




Mr. Rafael Lopes Torres  
Federal Government Auditor, SAI Brazil

## Climate Scanner initiative

Climate Change, which is already now being called Climate Emergency, is considered the current most important global challenge and Governments play a key role for addressing the problem.



The Climate Scanner is a tool for rapid assessment of governmental actions to

address climate change under three axes -

**governance, financing, and public policies.** The

initiative aims to conduct evaluations at the national

level, consolidate data on a global scale, produce useful information for the planning of future work by SAIs regarding climate change, and communicate relevant information to stakeholders.

The methodology for assessment and the correspondent tool are being designed in 2023, by a group of 18 SAIs, with assistance of experts, under the leadership of SAI Brazil and of the WGEA Secretariat. The design phase will be finalized this year and all SAIs will be invited to apply the tool in 2024. It is very important that as many SAIs join the project next year. This way, in the end of 2024, INTOSAI will be able to deliver a relevant contribution to a so crucial global problem.



Mr. Shamlan Ahmad Ali  
Auditor, SAI Kuwait

## Healthcare system audit in the context of COVID-19' measures

SAI Kuwait presentation highlighted the audit of “Healthcare system in the context of COVID-19’ measure.” Mr. Shamlan Ahmad Ali spoke about the analysis that took place, findings, and the corrective actions that the entity should consider to improve the efficiency and effectiveness of the health care system in Kuwait.

In performing the audit, the Audit Team developed a main audit question, broken down into increasingly more detailed questions.

**Main Audit Question:** Building on the lessons learned from the recent

public health events, how far does the Government enhance the health system's capacities in predicting, preventing, and preparing for public health emergencies?

The work plan included conducting a preliminary survey as well as preparing and executing the audit plan and program in accordance with the audit guides adopted by the State Audit Bureau (SAB). The audit relied on the disaggregated data obtained from the sectors and departments of the Ministry of Health (MoH).

The audit program was developed and executed in line with the findings of the preliminary review of the MoH's activities, policies, and work procedures in relation to the subject matter of this report. Mr. Shamlan Ahmad Ali outlined the main audit risks.

Main Recommendations of the audit are:

- Establish a government agency for crisis management;
- Find a mechanism for government contracting during times of crisis by identifying the needs and requirements necessary for all government entities to reach the best competitive prices to preserve public funds;
- Define the cost estimates and the technical specifications of items to be purchased, in a professional and scientific manner, to ensure that the best offers are obtained;
- Activate the framework agreements for the collective procurement of government entities to provide the basic needs that are common to these entities;

- Establish and support local industries for primary medical supplies, in accordance with the approved international standards, to meet the basic needs of the healthcare system;
- Support the healthcare sector by cooperating with the Ministry of Higher Education (MoHE) to provide a broader range of medical specialties to meet the different needs of the sector in Kuwait.



Mr. Michael L. Racelis  
Director, SAI Philippines

### **Performance Audit of Solid Waste Management Program**

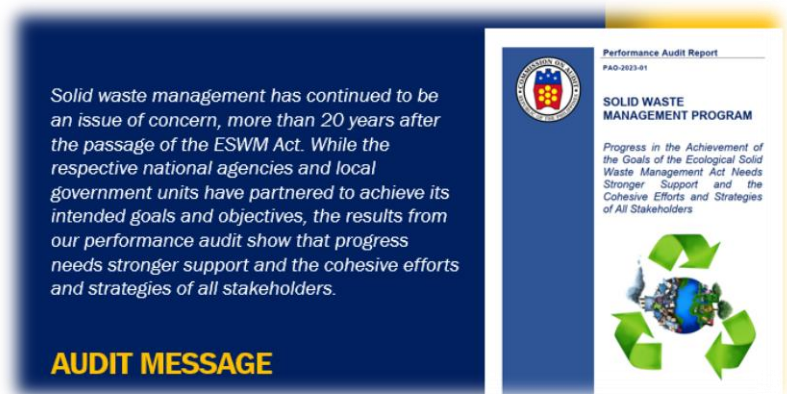
The Solid Waste Management Program is one of the priority programs of the government due to its significant impact to the Filipino people and the environment as solid waste generation has steadily increased despite the passage of the Ecological Solid Waste Management Act of 2000. The program has been identified as one of the key programs which contributes primarily to the Sustainable Development Goal (SDG) 12.5: Substantially Reduce Waste Generation through Prevention, Reduction, Recycling, and Reuse.

This performance audit, which was undertaken from June 2021 to September 2022, necessitated engagements with various stakeholders. Apart from working with national government agencies, local government units, and civil society organizations (CSOs), the audit team gathered feedback from the public to include waste facility workers, households, students, and teachers. In accordance with the Citizen Participatory Audit Approach of SAI Philippines, a Citizen

Partner was also included in the audit team to facilitate data gathering and conduct of surveys. The use of information technology was maximized by using the geotagging application in the documentation and validation of location and condition of waste facilities at a given time. Since the audit was undertaken at height of the Coronavirus Disease (COVID-19) pandemic, there were challenges in the audit execution that required changes in audit procedures through the use electronic and virtual platforms for meetings, interviews, surveys, communications and uploading of data in online repositories.

Our audit disclosed that solid waste management has continued to be an issue of concern, more than twenty years after the passage of the Ecological Solid Waste

Management Act. Notwithstanding the limited number of waste facilities to service the local government units, the significant presence of mixed wastes found in waste facilities brought about by inconsistent implementation of waste segregation and diversion has impacted on the serviceable lifespans and capacities of the Materials Recovery Facilities and Sanitary Landfills. Furthermore, there were fragmentations in the program implementation causing the non-delivery of important interventions for the operationalization of waste facilities.



While there were nation-wide targets for solid waste diversion, available accomplishments were incomplete. Consequently, SDG 12.5 indicator has yet to be monitored and tracked by the Philippine Statistics Authority as it is still classified under Tier 2<sup>1</sup>. On a positive note, we recognize the efforts of the government in successfully decreasing the number of illegal dumpsites and establishing the National Ecology Center in CY 2021 and entering partnership with CSOs to contribute to the effort on environmental and waste management awareness as well as good practice in waste segregation and diversion.



Mr. Nikolay Zenchyk  
Head of Department, SAI Belarus

### **Evaluation of the effectiveness of measures to minimize above level construction in progress assets**

At the meeting of INTOSAI WG SDG KSDI, Belarus was presented by Nikolay Zenchyk, Head of the Department of the State Control Committee, who told about measures taken in Belarus to minimize above level construction in progress (ALCP) assets and potential steps that may be taken in order to address this problem.

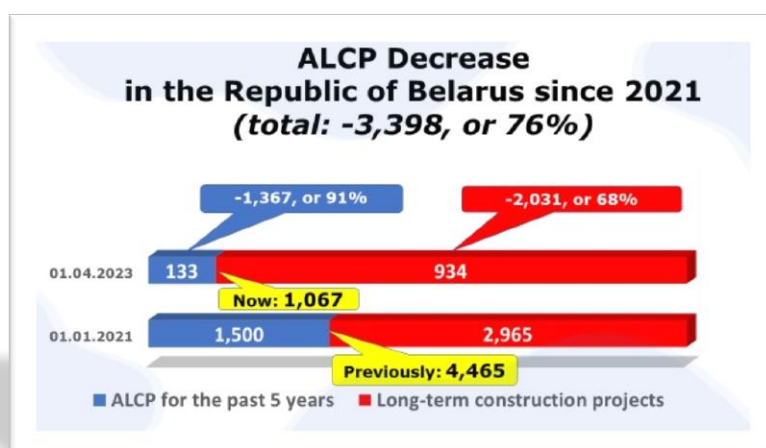
Since 2021, the State Control Committee has been coordinating

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<sup>1</sup> There is an established methodology for the SDG indicator but data are not regularly collected.

actions taken by all of the stakeholders to reduce the number of ALCPs. Based on the results of the analysis of the situation the State Control Committee proposed the Concept of organizing work with such objects for 2021-2025. The Concept states that the work should be built in accordance with the industry-wide principle providing that each authority should plan and adopt measures to minimize relevant ALCPs and should be accountable for their implementation. Also according to the results of the inventory of ALCPs, their need, necessary amounts and sources of financing to implement the measures planned for each project were identified.

The taken effort helped decrease the number of ALCPs by 76%, though as of April 1, 2023 there are still 1,067 ALCPs from the number available at the beginning of 2021.



Nikolay Zenchyk noted that the State Control Committee has become the driver of work to reduce ALCPs in Belarus, monitoring the process on an ongoing basis and affecting the situation. “Each ALCP is registered today and there is an understanding of how to bring this work to a logical conclusion,” said the State Control Committee representative.



Mrs. Hayat El Yadoni  
Head of Section, SAI Morocco



Mr. Kamal Mokhtari  
Head of Section, SAI Morocco

## **Audit of the implementation of the SDGs: case of the Kingdom of Morocco**

The Court of Accounts of the Kingdom of Morocco has been part of a process of progressive appropriation of the SDGs in line with the INTOSAI Strategic plan for 2017-2022. The Court has adopted an approach based on the following points:

- Shifting gradually from entity-focused programming to a more program, project, and major issue-oriented programming and the interplay between them;
- Increased controls on national priorities, such as education, health, social protection, housing, energy, water, biodiversity, and climate change;
- Taking into account the impact on citizens and the environment in terms of risk analysis;
- Strengthening the territorial dimension of oversight, in partnership with the Regional Courts of Accounts;



- More interest is given to following up on recommendations and communicating the work of the Court, in order to respond to SDG 16.

Therefore, the Court conducted a review of Morocco's preparedness for the implementation of the SDGs, following the seven-step approach. The objective was to assess the measures taken by various stakeholders to ensure an adequate framework for prioritization, ownership, coordination, monitoring, and tracking of the 17 goals and their targets.

Regarding the audit of the implementation of the SDGs, the main themes addressed in the missions programmed by the Court over the past five years, have concerned the majority of SDGs such as SDG 2, SDG 3, SDG 4, SDG 6, SDG 8, SDG 11, SDG 13 and SDG 15.

The SDG 3 audit case was presented detailing the methodology followed, the reference framework used and the main conclusions of the mission.



Mr. Anton Kosyanenko  
Head of Department, SAI Russia

### **SDG Audit at the Regional Level**

Mr. Anton Kosyanenko told that in 2022–2023, the Accounts Chamber of the Russian Federation audited the achievement of SDG indicators by the regions of the Russian Federation in the implementation of strategic planning documents. This audit was conducted jointly with 11 RAIs.

The subject of analysis included the SDG indicators observed at federal and regional levels, as well as the activity of public authorities and other organizations aimed at achieving SDG indicators in regions.

Key issues that were covered during the audit were:

- **Coherence of regional strategies with SDGs.** The analysis revealed few examples when regional strategies included provisions that were specifically aimed at implementing the Sustainable Development Agenda
- **SDG financing.** The percentage of budgetary funds allocated for the activities aimed at achieving the SDGs, on average, is more than 80%.
- **Monitoring and dynamics of SDG indicators.** The analysis showed that the majority of indicators in the national list of SDG indicators have a positive trend. Analyzing the dynamics of the indicators included in the national list of SDG indicators in the regions allows to get a broader perspective of each region's development and can serve as an additional tool for identifying the risks of non-achievement of the development goals.
- **Stakeholders cooperation for the SDGs achievement.** The analysis showed that in Russia the government, businesses, the expert community and the general public all fragmentary contribute to the implementation of the SDGs and are indirectly involved in the process. Many Russian companies publish sustainability reports.

Based on the findings, the following recommendations were made:

- On organizing a system for monitoring and controlling the achievement of SDG indicators and determining planned values for regions of the Russian Federation;
- On measures aimed at raising awareness and increasing engagement of all stakeholders in the SDG implementation (including non-financial reporting);
- On developing and distributing a register of best regional practices of the SDG implementation;
- On expanding the list of national indicators, including those disaggregated to the regional level.

Mr. Anton Kosyanenko also underlined that furthermore using the SDG metrics in the analysis allowed to identify certain inconsistencies in the strategic planning system.

# Information on WGSDG KSDI subprojects



Mr. Dmitry Zaitsev

Head of the WG SDG KSDI Secretariat

## Information on the development of the Guidance on ESG audit

Mr. Dmitry Zaitsev said that the WGSDG KSDI Secretariat has prepared the draft Guidance on ESG audit with the following structure:

- ✓ Background
- ✓ Guidance goals
- ✓ Correlation with INTOSAI professional pronouncements and other documents
- ✓ Principles of ESG audit
- ✓ ESG audit definition

- ✓ Scope of ESG audit
- ✓ ESG audit design
- ✓ Conducting the audit
- ✓ Report preparation
- ✓ Follow-up audit
- ✓ ANNEX. GLOSSARY

He noted that ESG audit includes several aspects and the Guidance aims to:

- ✓ assist SAIs in auditing national governments measures aimed at stimulating responsible business conduct;
- ✓ assist SAIs in auditing of ESG reporting of public sector organizations;

- ✓ assist SAIs in auditing ESG approaches of international organizations as part of major international projects.

Mr. Dmitry Zaitsev underlined that ESG audit is a systematic process that allows:

- ✓ to analyze implemented public policy measures aimed at stimulating audited entities to introduce the ESG principles in their activities;
- ✓ to assess the compliance of information disclosed in ESG reporting of public sector organizations with the standards used for its preparation, as well as with the data disclosed in the accounting (financial) statements;
- ✓ to assess the degree of systemic integration of ESG principles into normative legal acts and other documents on implementing public policy measures.

The main stage of the audit is conducted in accordance with the selected subject of the audit: the audit of the activities of public authorities and/or public sector companies on the incorporation and implementation of ESG principles.



*We will be very grateful to receive comments and proposals on Draft Guidance on ESG audit **by August 15, 2023.***



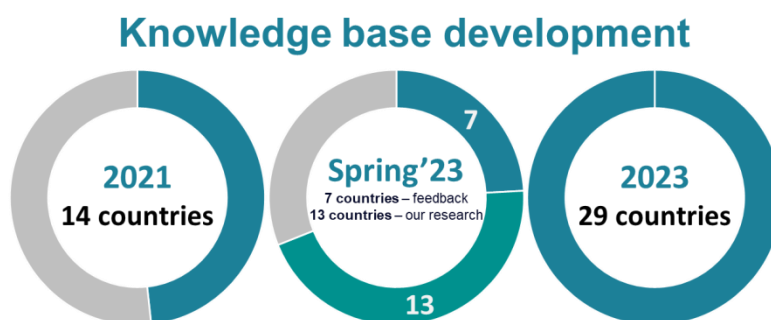
Mr. Anton Kosyanenko  
Head of Department, SAI Russia

## Information on the development of the Guidance on audit of the reliability of macroeconomic forecasts

Mr. Anton Kosyanenko emphasized that the COVID-19 pandemic was not just a big challenge for the global economy, but also forced SAIs to revise their approaches and methods of macroeconomic forecasting. In addition, in 2021 and 2022 the WG membership significantly expanded and in early 2023 it was decided that our study should embrace knowledge gained by new member countries.

The WG member contributed greatly to updating the Knowledge Base on Macroeconomic Forecasts, as the Secretariat received detailed replies from 7 SAIs; two of them submitted their responses for the first time, the other 5 SAIs updated their information.

In parallel, we have carried out our own research to supplement the Knowledge Base with information regarding 13 countries. Our joint effort has doubled the Knowledge Base to cover 29 countries.



Furthermore, at the beginning of 2022, we drafted the first chapter of

the Guidance which describes the basic principles of forecasting in the countries of the working group. The studies are based on the experience of the WG member SAIs and, thanks to the WG members who contributed greatly to the improvement of the Knowledge Base, we have found a lot of interesting cases.

In addition, we have prepared a glossary to enable uniform interpretation of terms and definitions that are used both in the Knowledge Base and the Guidance. In fact, it contains definitions of both basic terms, such as “forecast”, “assessment of the macroeconomic forecast” and “planning horizon”, and special terms used in forecast evaluations, e.g., “accuracy”, “coherence of data” or “sufficiency”.

The updated [Knowledge Base](#) can be found on the WG website; any related suggestions and comments are most welcome by the Secretariat.

Furthermore, we plan to supplement the first chapter of the Guidance during 2023 and send out the full Draft Guidance by the next WG meeting.

*We will be very grateful to receive comments and proposals on Draft Glossary **by August 15, 2023.***

# Meeting of the ASOSAI Working Group on SDGs

On May 23–24, 2023, the annual meeting of the Working Group of the Asian Organization of Supreme Audit Institutions (ASOSAI) on SDGs<sup>2</sup> was held in person in Baku (the Republic of Azerbaijan).

The event was attended by representatives of the SAIs of Azerbaijan, China, India, Kazakhstan, Kuwait, Nepal, Russia, Saudi Arabia, Thailand, Turkey and Vietnam.



Addressing with a welcoming speech to the participants of the meeting, the head of the Chamber of Accounts of the Republic of Azerbaijan, Mr. Vugar Gulmammadov noted the importance of complex interaction between state institutions for innovative, balanced economic development and successful implementation of social projects. As an example of the effective interagency cooperation, the activities of the National Coordinating Council for Sustainable Development of Azerbaijan, established in 2016, were presented. The Council's mission is to monitor progress in

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<sup>2</sup> The Working Group consists of 14 members: SAI Kuwait (Chair), SAI Russia (Vice-Chair), SAIs of Azerbaijan, China, Japan, India, Kazakhstan, Malaysia, Nepal, Philippines, Russia, Saudi Arabia, Thailand, Turkey and Vietnam.



the SDGs implementation and provide timely reporting to policymakers in the field of sustainable development.

Mr. Vahid Novruzov, Chairman of the Chamber of Auditors of the Republic of Azerbaijan, drew attention to the special role of Supreme Audit Institutions in ensuring transparency and accountability for the SDGs implementation. One of the priorities for SAIs is to set up a system for assessing the risks of achieving the SDGs, to introduce a risk-based approach into the practice of SAIs. In this context, the analysis of the international audit community experience in the field of the implementation of the SDGs assessing is of particular importance.

Delegates shared their national experience on SDGs auditing and discussed the development of a professional dialogue. Representatives of the SAIs of Azerbaijan, China, India, Kazakhstan, Nepal, Russia, Thailand, Turkey and Vietnam highlighted various aspects of the SDGs audit.

Mr. Anton Kosyanenko, Head of the Department for Audit of Economic Development of the Accounts Chamber of the Russian Federation, presented the main projects and interim results of the activities of SAI Russia on the SDG audit. Particular attention was paid to the methodology for auditing the achievement of SDG indicators in the Russian regions, including an analysis of the monitoring system for SDGs indicators and their dynamics, as well as budget financing of sustainable development activities.

During the meeting, participants discussed the results of the WG activities in 2022, the schedule for the implementation of the Work Plan projects as well as new products and areas of cooperation

development.

The proposals of SAI Russia to expand cooperation with the INTOSAI Working Group on SDGs and Key Indicators of Sustainable Development (WGSDG KSDI), as well as the use of the Digital University for the INTOSAI Community (U-INTOSAI) in order to enhance the professional potential of the Group members were supported by the Group members.

# High-Level Political Forum on Sustainable Development



In the period of July 10-19, 2023, High-Level Political Forum was held in New York – the annual UN Forum on Sustainable Development. This year it is also notable for marking that the global community is standing at the mid-point on the way to 2030.

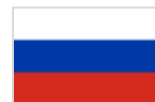
## **Localization of the SDGs in Russia and Beyond: Lessons Learned at the Mid-Point on the Way to 2030**



Accounts Chamber of the Russian Federation



Ministry of Economic Development of the Russian Federation



Russian Mission to the UN

On July 12, 2023, side event “Localization of the SDGs in Russia and Beyond: Lessons Learned at the Mid-Point on the Way to 2030” was held online.

Jointly with the Accounts Chamber of the Russian Federation, the Ministry of Economic Development of the Russian Federation and the Russian Mission to the UN, RAIs of the Russian regions, Federal State Statistics Service of the Russian Federation, the UN Department of Economic and Social Affairs, the UN Global Compact Russia, as well as the SAIs Thailand and Brazil, took part in the event.

Dmitry Zaitsev, Member of the Board of the Accounts Chamber of the

Russian Federation, Head of the WGSDG KSDI Secretariat, made an opening remark “The SDG audit in Russian regions allowed us to present a comprehensive countrywide SDG view. The Accounts Chamber of the Russian Federation has long concentrated on sustainable development issues and has taken systematic efforts in this direction. We are actively contributing to the SDGs achievement both nationally and within the international audit community”.

Anton Kosyanenko, Head of the Department for Audit of Economic Development, the Accounts Chamber of the Russian Federation, Member of the WGSDG KSDI Secretariat, told about SDG audit at the regional level, conducted by the Accounts Chamber of the Russian Federation in 2022-2023. The audit was conducted jointly with 11 RAIs of the Russian Federation. Representatives of 2 from 11 RAIs also took part in the event. RAIs of the Samara region and Moscow spoke about the results of the audit.

The event was also attended by WGSDG KSDI members.

Sutthi Suntharanurak, Director of International Affairs Office, State Audit Office of the Kingdom of Thailand spoke about the experience of the SDG audit in Thailand.

Fernando Simões, Federal Auditor, Federal Court of Accounts Brazil, presented the initiative “Climate Scanner”.

*Video of the meeting is available at the following [link](#).*

## **Moving towards full SDG implementation by partnering for greater impact of SDG audits**

On July 13, 2023, side event “Moving towards full SDG implementation by partnering for greater impact of SDG audits” was organized by the INTOSAI Development Initiative, the INTOSAI General Secretariat, the Permanent Mission of Austria, the Permanent Mission of Indonesia, the INTOSAI Working Group on Environmental Audit and the Supreme Audit Institutions of Brazil and Indonesia in collaboration with UNDESA.

Special focus was given to the goals on drinking water (SDG 6), renewable energy (SDG 7), transport and air pollution (SDG 11), sustainable public procurement (SDG 12.7), gender equality (SDG 5) and public health (SDG 3.d), amongst others.

An opening remark was made by Ms. Isma Yatun, Chairperson of the SAI Indonesia. “I want to emphasize that it is necessary to have collaborative actions amongst all stakeholders. Particularly for SAI, by conducting independent audits and comprehensive evaluations, SAI can promote accountability and transparency toward the achievement of SDGs”.

The following speakers took part in the event:

Mr. Bahtiar Arif, Secretary General, SAI Indonesia  
Ms. Archana Shirsat , Deputy Director General, IDI  
Ms. Marta Acosta Zuniga, Auditor General of Costa Rica  
Mr. Lawrence Muhanguzi, Senior Specialist, SAI Uganda (TBC)  
Mr. Alfredo Gomez, Director, SAI USA & WGEA  
Mr. Carlos Lustosa, SAI Brazil  
Ms. Claire Schouten, International Budget Partnership

*Short video of the meeting is available at the following [link](#).*

# WGSDG KSDI Action Plan for 2023-2024

	Activity	Time	Coordinator/ Participants
1.	<b>Practical guidance on SDG audit at the regional level</b>	<b>June, 2023</b>	<b>WG Secretariat, WG Members</b>
	Final approval	June, 2023	
2.	<b>Guidance on ESG audit</b>	<b>2023-2024</b>	<b>WG Secretariat, WG Members</b>
	Exposure draft	June, 2023	
	Endorsement version	April – May, 2024	
3.	<b>Guidance on audit of the reliability of macroeconomic forecasts</b>	<b>2023-2024</b>	<b>WG Secretariat, WG Members</b>
	Interim results (glossary)	June, 2023	
	Exposure draft	April – May, 2024	
4.	<b>Pilot project on GUID-5202 update activity</b>	<b>2023-2024</b>	<b>WG Secretariat, WG Members</b>
5.	<b>Cooperation with working groups</b>	<b>the whole period</b>	<b>WG Secretariat, WG Members</b>
	Cooperation with ASOSAI Working Group on Sustainable Development Goals	the whole period	
6.	<b>WG SDG KSDI Newsletter</b>	<b>the whole period</b>	<b>WG Secretariat, WG Members</b>
	Sixth Issue	July, 2023	
	Seventh Issue	December, 2023	
7.	<b>Social Media</b>	<b>the whole period</b>	<b>WG Secretariat</b>
	WG SDG KSDI websites update	the whole period	
8.	<b>WG SDG KSDI Fifth meeting</b>	<b>April – May, 2024</b>	<b>WG Secretariat, WG Members</b>

## **WGSDG KSDI websites**

Website of the Accounts Chamber of the Russian Federation



<https://ach.gov.ru/en/>

Website of the international activity of the Accounts Chamber of the Russian Federation



<https://intosairussia.org/>

## **WGSDG KSDI email**

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