Supporting SAIs activities in auditing sustainable development

INTOSAI Working Group on SDG and key sustainable development indicators

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INTOSAI WORKING GROUP ON SDGS AND KEY SUSTAINABLE DEVELOPMENT INDICATORS

Two priority directions

Analyzing the interlinkages and cross-impact of SDGs, specific targets and key indicators
Developing approaches to future-oriented recommendations as programs aimed at SDGs implementation should have a long-term strategic perspective

Four Principles

Practical applicability
Continuity
Openness and inclusiveness
Project management
AUDIT OF SUSTAINABLE DEVELOPMENT

Comprehensive assessment of the balanced sustainable development

Analysis of methodological approaches and international experience of the development, use and audit of key development indicators systems

Development of methodological recommendations

INTOSAI GUID - 5290 - Guidance on Audit of the Development and Use of Key National Indicators
To ensure that relevant and reliable information is available and properly applied throughout the strategic decision-making process

• Central concepts for audit of development and use of KNIs
• Specific detailed and operational guidelines
• Structured description of the subject matter, possible criteria and audit questions divided into six broad domains
• Maturity models framework
POSSIBLE SAIs CONTRIBUTIONS TO ESG PRINCIPLES IMPLEMENTATION

• Understanding the need for ESG reporting within a country

• Education and promotion efforts in connection with ESG reporting

• Assessment and/or participation in development of regulation on ESG disclosure issues

• Audit of the completeness, correctness, and reliability of ESG reporting by state-owned companies, government agencies and international organizations
RESULTS OF THE SURVEY ON ESG AUDIT

- Audited government policy measures: 7
- Audited ESG reporting of SOEs: 5
- Plan to conduct one or both audits: 6
- Consider ESG audit to be a promising area of work: 14
- See limitations in the area of ESG audit: 6
What is ESG audit for?
Audit goal and subject matter
ESG Audit design
Principles and approaches to ESG Audit
Nudging policy makers in development of better standards and policies
Sharing experiences in conducting ESG audits
GUIDANCE ON AUDIT OF THE RELIABILITY OF MACROECONOMIC FORECASTS

The survey results available in the Knowledge Base on macroeconomic forecasts
GUIDANCE ON AUDIT OF THE RELIABILITY OF MACROECONOMIC FORECASTS

Guidance on Audit of Reliability of Macroeconomic Forecasts

- The role of SAIs in development and use of macroeconomic forecasts
- General principles for performing assessments of the reliability of macroeconomic forecasts
- Subject matter of the reliability of macroeconomic forecasts auditing
  - Assessment of the forecasting process
  - Assessment of the organization framework
ASOSAI WORKING GROUP ON SDGs

Working Group Members: Azerbaijan, China, India, Japan, Kuwait (chair), Malaysia, Nepal, Russia (vice-chair), Thailand, Turkey, Philippines, Vietnam

**Strategic objectives** of the Working Group for 2022-2024:
- Contributing to SAI capacity development in the field of SDGs
- Promote conducting joint/parallel audit of SDGs implementation
- Expanding the knowledge sharing on SDGs implementation
- Preparing the joint report on implementing the key SDG indicators in Asia
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