



Enhancing Understanding of the Environmental Sustainable Development Goals (SDGS):

**Summary of INTOSAI WGEA
Work on Plastic Waste,
Climate Finance, and
Sustainable Transport**



INTOSAI
Working Group
on Environmental
Auditing

Foreword

As part of INTOSAI's strategic plan, the WGEA Work Plan 2020-2022 seeks to explore how Supreme Audit Institutions (SAIs) can contribute to the follow-up and review of the United Nations Sustainable Development Goals (SDGs). This paper will support Work Package 5 by providing a summary of the three thematic areas explored in Work Packages 2-4; plastic waste, climate finance, and sustainable transport. The paper will enhance the understanding of the environmental SDGs among the INTOSAI community by discussing how the SDGs are considered in audit work across the three thematic focus areas, exploring linkages and barriers among them for implementing the SDGs, and lessons learned.



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Auditing the SDGs

In 2015, 193 countries adopted the 2030 Agenda titled “Transforming Our World: The United Nations 2030 Agenda for Sustainable Development” which includes a commitment to 17 goals, 169 targets, and 232 indicators to achieve by 2030. These are collectively referred to as the Sustainable Development Goals (SDGs). The SDG framework aims to help UN members balance sustainable development economically, socially, and environmentally, underpinned by the concept of “leave no one behind”. Parties to Agenda 2030 committed to engaging in the systematic follow-up, monitoring, and review to enhance effective implementation to track and maximize progress towards the goals.

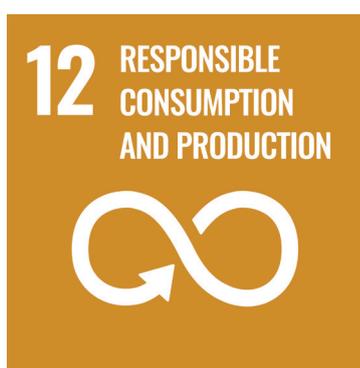
SAIs have the unique opportunity to foster the advancement and integration of SDGs in their national contexts, and support their government’s implemen-

tation of Agenda 2030. They do so by supporting good governance and ensuring accountability and transparency of government by providing objective, rigorous, and practical analysis of how laws, programs, regulations and sustainability targets are managed, implemented, and monitored both nationally and internationally.¹

The three thematic focus areas of Work Packages 2-4 each present research on audit topics related to specific SDGs and SDG-targets. They seek to help SAIs audit their government’s contributions towards Agenda 2030. SAIs may look to the following Work Packages for guidance on how to plan effective audits on their SDG focused topics, while offering examples of other SAIs experiences.

¹ WGEA (2019). Environmental Audit and the Sustainable Development Goals: Discussion paper. P. 16

Summary of Work Packages 2-4 and the SDGs



WORK PACKAGE 2: Responsible Consumption and Production - Focus on Plastic Waste

Work Package 2 aims to support SAIs in conducting audits on the implementation of plastic waste policies. The paper emphasizes the imperative nature of adopting sustainable consumption and production patterns under SDG 12 to respond to the impacts caused by rampant plastic pollution, and externalities from its production, such as greenhouse gas emissions.

The paper explains how although SDG 12 is a stand-alone goal, it should be looked at as an enabler for the implementation of many other SDG targets and goals. The goal is cross-cutting by its nature, presenting its ability to address inter-linkages, and create a holistic approach to attaining the economic, social, and environmental aspects of sustainable development. In addition, the paper identifies that more focus needs to be applied to this particular SDG as it appears to be a low priority among member states in their Voluntary National Reviews, and SDG prioritisation processes. Lack of data availability and funding are highlighted as key challenges towards achieving goal 12 and reducing the impacts of plastic waste.

Under SDG 12, none of the targets or indicators explicitly focus on addressing plastic waste. However, there are some targets specific to waste, which would invariably include plastic waste. For example, SDG 12.5 broadly applies to the prevention, reduction, recycling, and re-use of waste, and would include plastic materials. Reliable monitoring and reporting, and resulting data constraints are identified as barriers to governments implementation of the SDGs, and specifically the targets identified in this paper related to plastic waste. Other SDG targets related to waste more generally were also deemed as having insufficient data to assess progress on the country-level. These targets are listed in the following section on data challenges.

The paper recommends that auditors determine if stakeholder departments, agencies, and government entities are working in coordination to meet targets under SDG 12, and if monitoring mechanisms exist to evaluate progress towards meeting targets set for or related to SDG 12.5 in respect to reduction in plastic waste generation. Auditors may do so by examining adoption of national indicators under SDG 12.5 to achieve set targets for reductions in plastic waste. The same could apply to SDG 12.4, and indicator 14.1.1b.

The paper also offers possible audit questions for conducting audits of plastic waste, and a section specifically on audits of SDG 12 implementation to ensure sustainable consumption and production patterns, and plastic waste. Several audit questions specifically address SDG 12.4 and SDG 14.1.1b. Audit criteria for SDG 12 and plastic waste include policy documents, target indicator mapping done by respon-

sible authorities, voluntary national report of concerned countries, and using the global indicator framework for the SDGs and targets of the 2030 Agenda.

The paper concludes that the unprecedented rate of production and consumption of plastics for economic and social progress is reaching a critical stage, with implications for environment, economy, and society. Identifying that growing emphasis is being placed on the ideas related to circular economy, integrated waste management, and more stringent regulations of plastic to reduce plastic pollution, and as possible directions for achieving SDG 12. Overall, the paper urges SAIs to consider conducting performance audits that focus on plastic leakage as a result of systemic failures of the linear economy, and provide recommendations for the need to shift to more circular and sustainable materials flows.



WORK PACKAGE 3: WGEA Focus Area: Climate Finance

Work Package 3 is focused on SDG 13: Climate Action, and more specifically SDG-target 13.a to “implement the commitment undertaken by developed-country parties to the United Nations (UN) Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on the implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.”² Focusing on climate finance is important as it is the main tool for assisting recipient countries in reducing their greenhouse gas emissions and to prepare for adverse impacts of climate change, otherwise known as climate adaptation. As an emerging audit topic area, the paper aims to provide the first step for SAIs seeking to audit this topic by providing “how to” advice to audit teams. It encourages the use of a whole-of-government approach to planning, conducting, and reporting on climate finance performance audits.

The paper highlights limitations associated with the using Target 13.a and its indicator 13.a.1 on the amount of climate finance provided and mobilized in United States dollars per year in relation to the continued collective mobilization goal of the \$100 billion dollar through to 2025. First, there is no in-

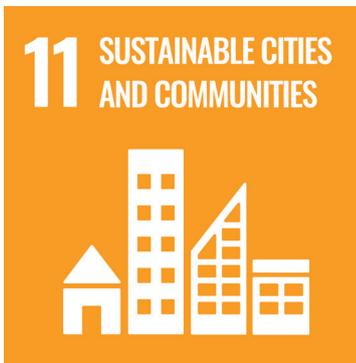
ternationally agreed upon definition of climate finance in the Paris Agreement nor provided by the UN. A WGEA members survey conducted in 2020 found that none of the SAI respondents from donor countries reported their government had a formal definition of climate finance. Only 8 out of 24 SAIs from recipient countries had a formal definition. Another limitation is classifying the indicator as Tier II. Meaning, that although there are internationally established methodology and standards available, data is still not regularly produced by countries.

This is noted as a challenge for auditors because it contributes to insufficient climate finance data on the country-level. The SDG indicator also presents challenges for governments when it comes to establishing objectives associated with climate finance, as it measures collective commitments as opposed to individual ones. Furthermore, the indicator measures the amount of climate finance, rather than the effectiveness or efficiency of support provided.

To mitigate the challenges of such a high-level target, the paper presents alternative indicators SAIs can use as criteria when auditing climate finance and Target 13.a. The alternative indicators offered in the paper include national laws and policies; Rio markers; and best practices for collaboration. The paper goes on to illustrate the how SAIs have utilized these alternative indicators across various audit case studies on climate finance.

Questions of the importance of acquiring a strategic overall picture were also evident in the Work Package on climate finance and SDG 13.a. Concerning the donor countries, the paper found that audits SAIs had made on climate finance only rarely provided information on overall climate finance contributions. On the other hand, audits of recipient countries rarely linked the audits to country's strategic planning efforts. Thus, while many SAIs conducted audits related to climate finances, only few audits linked audited projects or programs to strategic planning efforts such as National Adaptation Plans.

The paper provides a roadmap on how SAIs can design audits on climate finance and Target 13.a. It provides a pathway forward for SAIs that seek to go beyond audits of individual programs and projects related to climate finance, and towards government-wide climate contributions. It is suggested that auditors design a series of audits on progress toward higher-level climate finance targets to inform the big picture on climate finance in their country. The paper also identifies how SAIs internal control and oversight of country processes and programs allow them to play a role in reviewing the budget flow to recipient countries, and could for example, evaluate the implementation of programs funded through these financial flows. It is also suggested that cooperative audits could be a potential way to facilitate audits linking climate contributions to results and outcomes of the projects funded. WGEA has experience facilitating climate change cooperative audits, and has published guidance for SAIs interested in conducting such audits.



WORK PACKAGE 4: SDG 11 – Sustainable Cities and Communities – Focus on transport

Work Package 4 focuses on SDG 11: Sustainable Communities and Cities, while supporting SAIs in auditing sustainable transport. Transportation is a key sustainable development issue. It plays a crucial role in economic and social development as it can strengthen connectivity, stimulate economic integration, improve social equity, and enhance rural to urban linkages. However there is recognition of the negative environmental, social, and health impacts from the transportation sector in the form of greenhouse gas emissions, air pollution, and death and injury caused by accidents, among others. Sustainable transport strives to achieve an optimal balance between economic, social, and environmental needs and reduced impacts.

The paper addresses SDG 11, but more specifically target 11.2 on urban access. It provides current trends and recent developments on sustainable transport globally to support the follow-up and review of these SDGs. Target 11.2 is the only target that explicitly mentions sustainable transport, with no specific goal dedicated to sustainable transport in the 2030 Agenda. However, the paper details that if sustainable transport can be achieved it will support an additional 7 SDGs and 13 targets.

Chapter 4 of the paper focuses on providing guidance on possible audit criteria, audit objectives and potential audit topics related to sustainable transportation. These audit topics include sustainable transport

planning, funds, safety, environmental impact, and new energy and new technology applications. The paper suggests various SDG targets that relate either directly or indirectly to sustainable transportation audits such as:

- Sustainable transport planning
 - may include various SDG targets
- Sustainable transport funding
 - urban access (SDG 11.2)
- Sustainable transport safety – road safety (SDG 3.6) and urban access (SDG 11.2)
- Environmental impact of sustainable transport – sustainable cities (SDG 11.6)
- New energy and new technology application to sustainable transport – energy access (SDG 7.1), renewable energy (SDG 7.2) and energy efficiency (SDG 7.3)

The paper's overall vision is to provide guidance for SAIs in addressing the challenges associated with achieving sustainable transportation systems by offering information on prevailing trends in sustainable transport, government policies and actions, and insights into sustainable transport audit design. As a result, audits conducted by SAIs on the topic can catalyse sustainable transport systems within their nations, and improve transportation management globally. Audit recommendations are expected to improve not only the effectiveness, efficiency, and economy of sustainable transport management, but also environment and equity aspects contributing to the achievement of SDG 11.

Linkages between SDG 11, 12, and 13.a

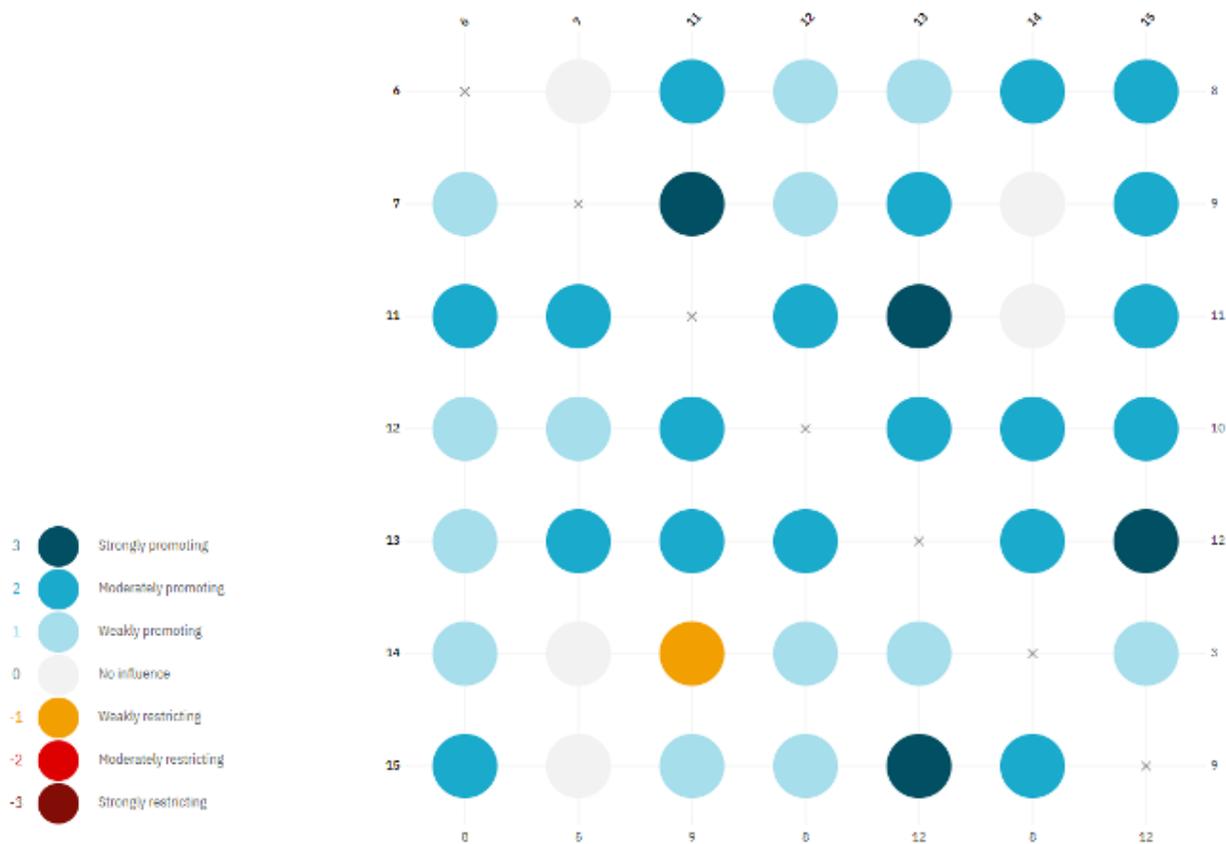
Several linkages can be drawn between the SDGs covered in the three thematic papers. For example, the transportation sector is one of the key emitters of greenhouse gases (GHG) globally. Therefore, actions to promote sustainable transport under the SDG 11 and target 11.2 support GHG reduction for SDG 13. Accordingly, the SDG 13.a on international climate finance allocates funding to support sustainable transport projects to mitigate climate change. For example, transport is one strategic result of the Global Climate Fund.

The thematic focus area on plastic waste, mainly connected to the SDG 12 on responsible consumption and production, also has interesting connections to other focus areas. On the one hand, the production of plastic relies on hydrocarbons and thus contributing to GHG emissions and restricting efforts on SDG 13. Quite interestingly, the transport sector is also connected to plastic waste, as cars and truck tires on the roads is a major sources of microplastics³, which

represents an increasing concern for the environment and human health.

As indicated below, mapping the topics against each other, with or without the help of the SDGs, can help to find interesting perspectives that can amplify thinking and possibly guide audit work to innovative approaches.

SDG Synergies Tool by Stockholm Environment Institute



Source: [SDG Synergies tool](#), INTOSAI WGEA trial

³ Evangeliou et al (2020). Atmospheric transport is a major pathway of microplastics to remote regions. Nature Communications volume 11, Article number: 3381 (2020).

Shared Messages

SDGs as Audit Criteria

The three Work Packages provide SAIs with guidance on how to conduct audits on their specific topics, which includes providing examples of existing criteria that can be applied. The SDG targets and indicator framework provide a clear source of audit criteria on a wide-range of topics for SAIs, which provide them with the opportunity to foster the integration and advancement of the SDGs within their national contexts.⁴

Utilizing the SDGs as audit criteria is highlighted across the three Work Packages. In the plastic waste paper, the global indicator framework for the SDGs and targets of the 2030 Agenda are offered as criteria for audits on implementing SDG 12 and plastic waste. As previously described, the paper on sustainable transportation also provides auditors with optional audit topics, which each include SDG targets as criteria. On the other hand, the paper on climate finance struggles with applying its associated indicator on the national level, which is described further in the following barriers section.

SDGs are Interconnected

A commonality among the Work Packages was their emphasis on the interconnected nature of the SDGs, and the many crosscutting elements of Agenda 2030. Rather than addressing SDGs as individual goals, it is crucial that governments address them in their entirety, by considering their relationship to each other, and ensuring that sustainable development is achieved.⁵

The paper on plastic waste provides an overview of how SDG 12, and the challenges imposed by mismanaged plastic waste, can impact all of the remaining 16 SDGs. For example, mismanaged plastic waste can impact clean water and sanitation (SDG 6) by contributing to plastic pollution in water sources, while also driving reduced inequalities (SDG 10), as exported plastic waste to developing countries has been considered waste pollution transfer.

Similarly to plastic waste, the paper on sustainable transport outlines how transportation is also a cross-cutting issue which contributes directly and indirectly to several other SDGs and SDG-targets. Transportation links directly to five SDGs on road safety (Target 3.6); energy efficiency (Target 7.3); sustainable infrastructure (Target 9.1), urban access (Target 11.2), and fossil fuel subsidies (Target 12.c). While also contributing indirectly to eight SDG targets on agricultural productivity (Target 2.3), air pollution (Target 3.9), access to safe drinking water (Target 6.1), renewable energy (Target 7.2), sustainable cities (Target 11.6), reduction of food loss (Target 12.3), climate change adaptation (Target 13.1), and climate change mitigation (Target 13.2).

Unlike the other papers, climate finance focused solely on Target 13.a, which climate finance is explicitly tied to. However, as illustrated previously, Target 13.a can indirectly support other SDG goals and targets depending on the types of projects and programs the funding is allocated towards.

⁴ WGEA (2019). Environmental Audit and the Sustainable Development Goals: Discussion paper. P. 16

⁵ WGEA (2019). Environmental Audit and the Sustainable Development Goals: Discussion paper. P. 13

While the Work Packages primarily highlight the linkages between environmental SDGs, taking into consideration the potential positive and negative impacts of all the SDGs is particularly important because trade-offs tend to occur when there is tension between economic or social goals and the environment.

Importance of Policy Coherence and Multi-Stakeholder Engagement

The need for policy coherence is at the core of the SDGs because the multiple facets of sustainable development (environment, economy, and society) do not occur in isolation, and are impacted by various actors and policies. As a result, it is essential that governments take an integrated approach to policy-making, with policy coherence as a central element in their design. Agenda 2030 also specifically dedicates one SDG target (17.14) and its corresponding indicator (17.14.1) to enhance policy coherence for sustainable development. Achieving policy coherence is dependent on the engagement of a variety of stakeholders such as those from different levels of government, international organizations and agencies, civil society, and individual citizens, among others. The Work Package 5 paper “Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions” elaborates further on both policy coherence and multi-stakeholder engagement by describing key principles and tools which SAIs can use in their work.

Although policy coherence and multi-stakeholder engagement were not intended as a primary focus during the development of the three thematic papers, each one touched on the necessity of these approaches for effective government implementation of the SDGs.

The paper on plastic waste discusses the importance for auditors to check if stakeholder departments, agencies, and government entities are working together in coordination to meet targets under SDG 12. For example, it highlights how in efforts to achieve a holistic and transformative circular economy to reduce plastic waste, numerous stakeholders will have to be involved as reforms to the entire plastics value chain will entail collaboration among various impacted stakeholders. The stakeholders identified include citizens, government, community organizations, businesses, and manufacturers.

Similarly, the paper on sustainable transport also notes how the future of urban mobility and its sustainability requires coherent action from the national to local level, involving all stakeholders, and incorporating the Agenda 2030 principle of “leave no one behind”. The paper on climate finance also describes how a variety of stakeholders are involved with climate finance. Elaborating on how in order to attain the meaningful results that governments hope to achieve, it will require collaboration across governments, NGOs, financial institutions, and will generally require involvement from more than one sector or level of government. The paper further describes the necessity of collaboration for effective climate finance, by presenting best practices for collaboration identified by the U.S. Government Accountability Office. These practices can be applied to both assessing collaboration to achieve SDG 13.a, and when conducting individual performance audits.

Common Barriers

Data Challenges

Lack of sufficient data presents a significant barrier to national-level integration and achievement of the SDGs, and creates challenges for auditors as data plays a key role in deriving conclusions during audits. In addition, gaps in the reliability of information and data for reporting implementation and monitoring have been identified as challenges faced by national governments when preparing for or implementing the SDGs.⁶ Unfortunately, the three thematic areas explored in Work Packages 2-4 are not immune to the data constraints that often prevail among complex sustainable development topics. Furthermore, lack of sufficient data can impact the selection of certain audit topics.

The paper on plastic waste identifies the lack of data as a constraint to assessing progress on management and generation of waste and hazardous waste (SDG 12.4), recycling (SDG 12.5), corporate sustainability reporting (SDG 12.6), and research and promotion of sustainable lifestyles (SDG 12.8, 12.a). While also noting that country-level data deficits are often significant in areas related to SDG 12. The paper highlights how SDG 12 has remained a low priority area by Member States which is reflected in least data availability and least funding which is demonstrated through their Voluntary National Reviews and SDG prioritisation processes.

The paper on climate finance also identified data availability as a challenge, however, the lack of data is noted as being inherent to the nature of its

SDG-target. As mentioned previously, the paper signals that a major limitation of implementing SDG Target 13.a is due to its classification as a Tier II indicator. Furthermore, a mini-survey provided to SAIs highlighted through their responses that insufficient climate finance data has posed a challenge for their auditors. Without sufficient data, countries are finding it difficult to measure progress towards climate finance goals established under the Paris Agreement, and Target 13.a.

The transportation sector also experiences limitations in data availability. The paper provides guidance on selecting an audit topic on sustainable transport, including key questions to determine if the topic will be audit-able, indicating availability transportation data as potential pre-requisite. A key question for performance audits of sustainable transportation is to determine if data for measuring performance is available and reliable. Among the various audit examples provided, lack of reliable data was a key finding of the 2018 performance audit conducted by the European Court of Auditors titled "A special Audit of Sustainable Urban Mobility Planning".⁷

Lack of Coordination in Implementing the SDGs

Non-existent or inadequate coordination among stakeholders resulting in fragmentation and gaps in programs and policies is key a barrier to successful SDG implementation found across the thematic papers. SDG implementation requires not only a "whole-of-government approach, but also a "whole-of-society"

⁶ WGEA (2019). Environmental Audit and the Sustainable Development Goals: Discussion paper. P. 9

⁷ ECA (2020). A special Audit of Sustainable Urban Mobility Planning.

approach. A whole-of-government approach entails coordination and collaboration across all levels of government and jurisdictions, due to the complexity and interactions associated with sustainable development challenges. Furthermore, in recognizing the importance of engaging all stakeholders, including those beyond government, Agenda 2030 also calls for a broader whole-of-society approach. Stakeholders in this case would include civil society organizations, academia, private sector, and citizens. Auditors are well positioned to assess whether the audited entity has taken adequate measures to engage all relevant stakeholders in support of the SDGs.

In the plastic waste paper, two audit case studies provide insight into cases of insufficient stakeholder coordination and collaboration. First, SAI Finland reviewed the actions taken by government to reduce plastic waste by utilizing the Fragmentation, Overlap, Duplication and Gap Analysis method (FODG) to identify concerns among three government plastic programs. The audit concluded that many of the actors responsible for the programs missed opportunities for synergy by contributing to the goals alone. Fragmentation had also led to gaps in implementation, as some of those responsible for implementing the National Plastic Roadmap (2018) had dropped out of operation. The second case study comes from SAI Iraq. A specialized performance assessment and audit of the government policy on waste management was conducted during the strategic planning phase to determine how various departments deal with solid waste, specifically plastic waste. One key finding was a lack of coordination among stakeholders and agencies despite the creation of a committee for considering investment offers for generating energy from waste.

The climate finance paper also provides insight into the need for coordination and collaboration in achieving

the SDGs. The SAI of Mexico conducted a review of the 2018 Public Account, which included 22 audits of programs that were part of the adaptation and mitigation portion of the budget. SAI Mexico found that in 2018, the country did not have a comprehensive national policy on climate change that focused on coordination and cooperation between levels of government to guarantee its implementation.

Limitations of SDG Targets and Indicators

Although the SDGs provide a clear and consistent source of criteria for SAIs to use in audits, limitations also exist in terms of their application in some cases. As noted in the climate finance paper, SDGs can be too high-level to effectively serve as audit criteria for specific government initiatives. In the absence of indicators for individual countries to assess their progress, alternative indicators will have to be utilized to measure national progress. The opportunity exists for the harmonization of indicators by region and sub-region, tailoring it to their specific context. The plastic waste paper also touches on this issue. Highlighting that despite pervasive global pollution from plastic, there is only one indicator specifically related to plastic debris density. This indicator is 14.1.1b, which pertains only to marine plastic pollution. There are no indicators for plastic pollution on land. The paper notes that the absence of sufficient indicators for measuring progress towards plastic waste management poses a significant challenge for authorities responsible for creating public policies, and also those monitoring and curbing the issue.

Lessons Learned

The shared messages and common barriers identified across the three thematic papers offer SAls insight into how to conduct their own audits on the SDG-related topics, while identifying potential opportunities and challenges, and reflections on the experiences of other SAls. Moving forward, SAls may look to the following lessons learned from the three papers, and those determined by broader discussions around sustainable development and the SDGs, to inform their future audit work. These insights work to support the current “decade of action” leading up to the culmination of Agenda 2030.

Considering SDG Linkages in Audit Work

SAls should take a nexus approach towards SDG implementation when planning and executing audits. Enhancing sustainable development synergies and reducing trade-offs requires sufficient understanding and potential mapping of associated SDGs in relation to government policies and programs. Knowledge of both directly and indirectly linked SDGs to an audit topic can ensure that the right balance is attained to unlock synergies that bring multiple targets closer together. While lack of consideration towards the interconnected nature of the SDGs can result in momentum lost, and progress against one target pushing others out of reach. For example, a regulatory policy that bans single-use plastic waste would support SDG 12, however it could have negative implications for SDG 3: Good Health and Well-being by impacting the health care industry which is highly reliant on single-use plastics to reduce cross-contamination and spread of disease.

Overcoming Data Constraints

Data appropriateness, availability and quality are central challenges for decision making and monitoring and tracking progress towards the SDGs. However, SAls play an integral role in the development of SDG-related data infrastructure, and are part of the foundation of building a more resilient SDG-aligned economy and society.⁸ Lack of sufficient data can be a key finding of an audit, offering SAls the opportunity to present recommendations aimed at enhancing data quality and availability. Towards more innovative approaches, SAls can become more active participants in the delivery of an SDG data ecosystem, by engaging with actors outside of government working towards enhancing availability of SDG-related data, and non-traditional forms of data.⁹

Overcoming Limitations of SDG Targets and Indicators
Another key barrier identified when reviewing the three thematic papers, was limitations associated with SDG targets and indicators. In the absence of appropriate SDG targets and indicators for use as audit criteria, SAls should utilize alternative targets or indicators, or in some cases, encourage the development of nationally appropriate indicators relevant to the audit topic as emphasized in the climate finance paper.

Enhancing Knowledge Sharing Among SAls

The nature of the WGEA 2020-2022 work plan and the resulting three thematic papers, was to promote knowledge sharing among SAls by presenting re-

⁸ Association of Chartered Certified Accountants. (2020). Auditing the SDGs: Progress to 2030. P. 32

⁹ Association of Chartered Certified Accountants. (2020). Auditing the SDGs: Progress to 2030. P. 32

search on audit topics related to specific SDGs and SDG-targets. Each of the papers offers insight into the experiences of SAls in auditing the specific sustainable development issues covered in the three work packages. Experience sharing between auditors and SAls is fundamental to capacity building, while also providing inspiration for future audit work, and may inform potential pathways to SDG implementation.

Maintaining Awareness of Emerging Issues

In direct relation to knowledge sharing among SAls, is the need to stay alert regarding emerging issues and topics within the sustainable development space. The climate finance paper is one example of an emerging area with few studies yet to draw best practices from for planning audits. However, the research paper offers SAls an understanding of how they can design audits to review more specific aspects of climate financial flows, and gain a better sense of their progress towards SDG 13.a.

Capitalizing on opportunities to share knowledge among SAls, such as through research papers and other communications, provides auditors with insight on how emerging issues may impact their future work and how other SAls have tackled similar audit topics. This presents SAls with the opportunity to take a proactive rather than reactive approach to conducting audits on sustainable development topics, and those not specifically covered under the SDG framework.

Enhancing policy coherence and multi-stakeholder engagement can actually present a tool to stay alert on emerging topics. Engaging with various stakeholders from across different sectors and levels of government, including non-government actors, can provide insight into specific topics deemed as priority areas based on the specific stakeholder's perspectives and objectives. Achieving policy coherence requires collaboration and coordination among all levels of government and jurisdictions. Promoting collaborative relationships across government allows for enhanced information flows which can support awareness of emerging policy and program needs.

SAls Support Policy Coherence and Multi-Stakeholder Engagement

The need for policy coherence and multi-stakeholder engagement is an underlying message among the three thematic papers. SAls should be aware of and acknowledge the important role they play in monitoring national progress on specific SDGs, while auditing the coherence of public policies aimed at implementing the SDGs as a whole. SAls can do so by focusing criteria such as coordination with all levels of government, availability of sustainable development data, and the alignment of SDGs and budgetary processes. SAls are also well positioned to assess the level of multi-stakeholder engagement taking place on particular issues.

Conclusion

To enhance understanding of the environmental SDGs, the WGEA Work Plan 2020-2022 focused on producing three thematic papers exploring the topics of plastic waste, climate finance, and sustainable transportation. The three papers offer guidance to SAIs on how to approach audits on these specific sustainable development topics in their future audit work. Each of the papers related directly to a specific SDG goal or target. Focusing on topics related to the SDGs presents SAIs with the tools and knowledge to enhance SDG implementation within their own national contexts. While also offering SAIs with comprehensive case studies of other SAIs experiences to inform good practices.

The three thematic papers provided background information on the sustainable development topic to provide a base of knowledge for SAIs to reference when planning their own audits. They each identified the specific environmental SDG their topic relates to, while also placing emphasis on the interconnected nature of the SDGs. As identified through the papers, the SDGs are not meant to be achieved in isolation. Rather governments must address them in their entirety, considering their relationship to one another to enhance the synergies and reduce trade-offs that are inherent to sustainable development issues.

The papers also provide auditors with insight into the potential challenges they may face when conducting audits on their specific topics. Key challenges included lack of quality data, lack of coordination among stakeholders and levels of government towards achieving the SDGs, and the various limitations that can arise with utilizing SDG targets and indicators as audit criteria. Despite the potential barriers faced

when auditing sustainable development topics to drive implementation of the SDGs, there are various options to overcome the challenges identified within the three thematic papers. For example, the climate finance paper puts forth the option to use alternative indicators to overcome the limitation of indicator 13.a.1 as it measures collective commitments rather than individual commitments on financial flows.

What became apparent when reviewing the three thematic papers from the WGEA 2020-2022 Work Plan, was despite the difference in topics and SDGs covered, they each experienced similar barriers and had common shared messages for auditors. A crucial aspect of the papers was the common barriers they referenced when conducting audits related to the SDGs. Innovative approaches may be required to overcome data constraints, address limitations of SDGs in audit work, and enhance coordination and collaboration within government and with interested stakeholders to implement the SDGs. Moving forward, SAIs can look to the lessons learned from these papers, and shared messages of focusing on SDG linkages, how to utilize SDGs as audit criteria, and the importance of policy coherence and multi-stakeholder engagement to drive necessary action towards achieving the 2030 Agenda.



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