



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

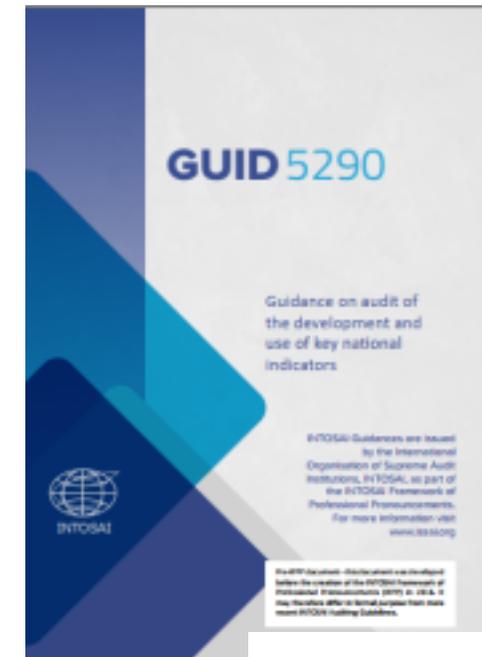
- Analyzing the interlinkages and cross-impact of SDGs, specific targets and key indicators
- Developing approaches to future-oriented recommendations as programs aimed at SDGs implementation should have a long-term strategic perspective

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**



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

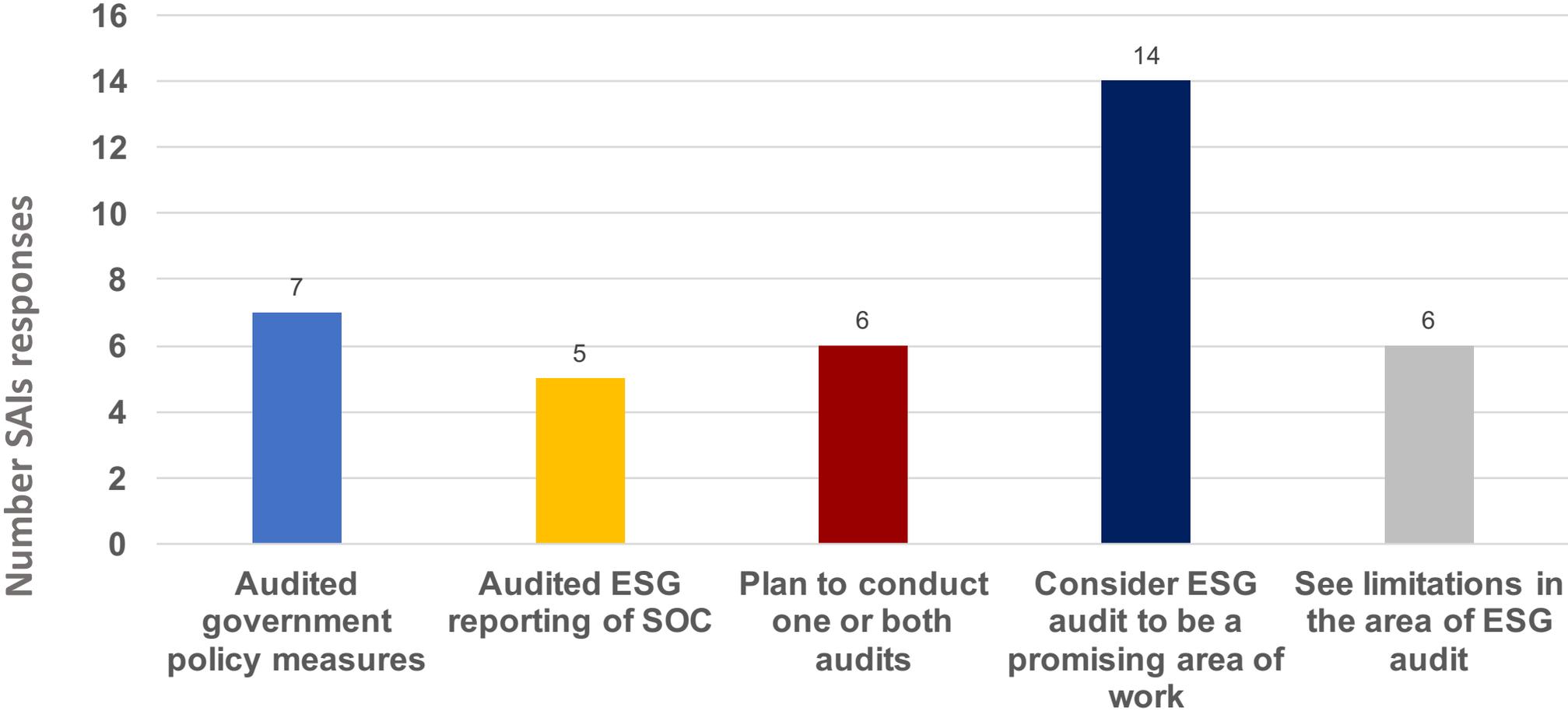
- Central concepts for audit of development and use of KNIs
- Specific detailed and operational guidelines
- Structured description of the subject matter, possible criteria and audit questions divided into six broad domains
- Maturity models framework

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 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



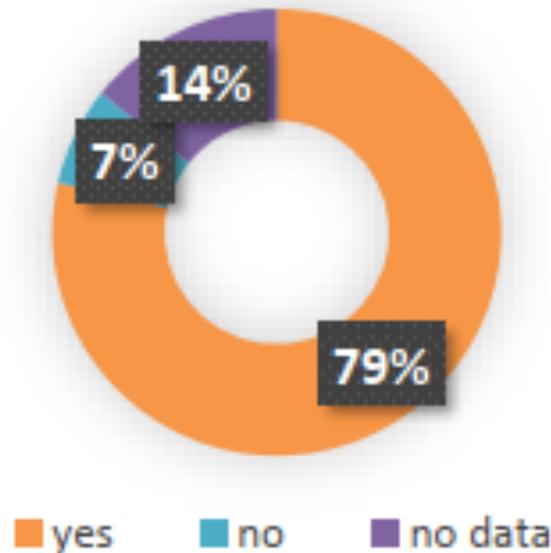
INTOSAI WG SDG KSDI GUIDANCE ON ESG AUDIT



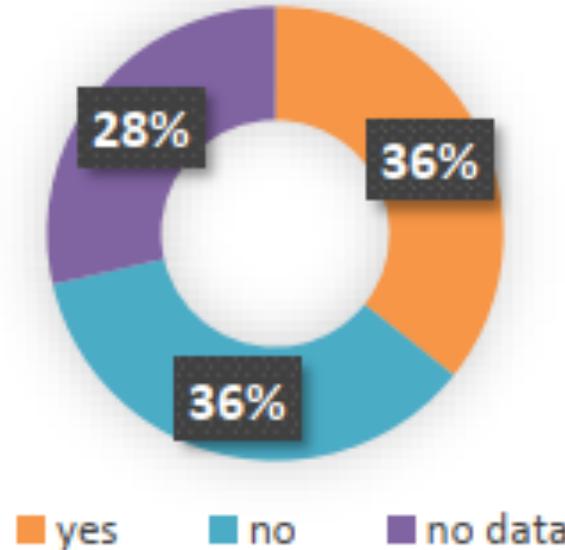
- ✓ What is ESG audit for?
- ✓ Audit goal and subject matter
- ✓ ESG Audit design
- ✓ Principles and approaches to ESG Audit
- ✓ Nudging policy makers in development of better standards and policies
- ✓ Sharing experiences in conducting ESG audits

GUIDANCE ON AUDIT OF THE RELIABILITY OF MACROECONOMIC FORECASTS

SAIs **assess** the reliability of macroeconomic forecasts



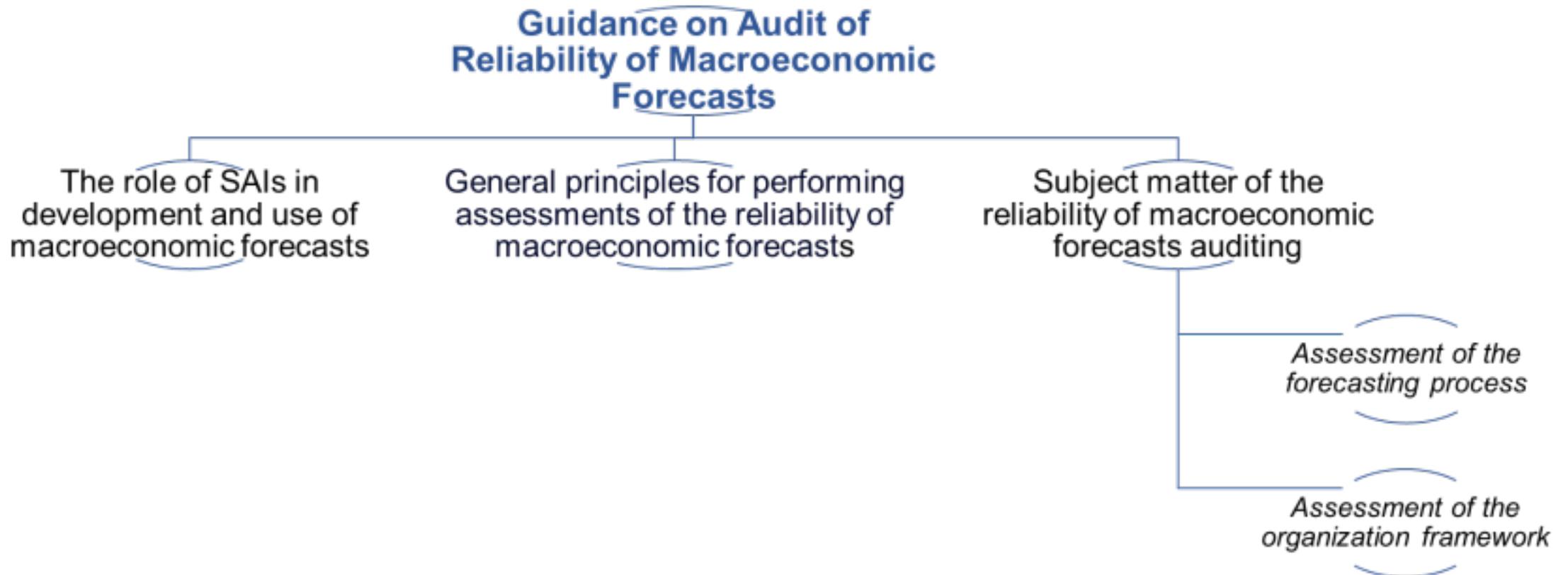
SAIs **provide** alternative forecasts



The survey results available in the Knowledge Base on macroeconomic forecasts



GUIDANCE ON AUDIT OF THE RELIABILITY OF MACROECONOMIC FORECASTS



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:

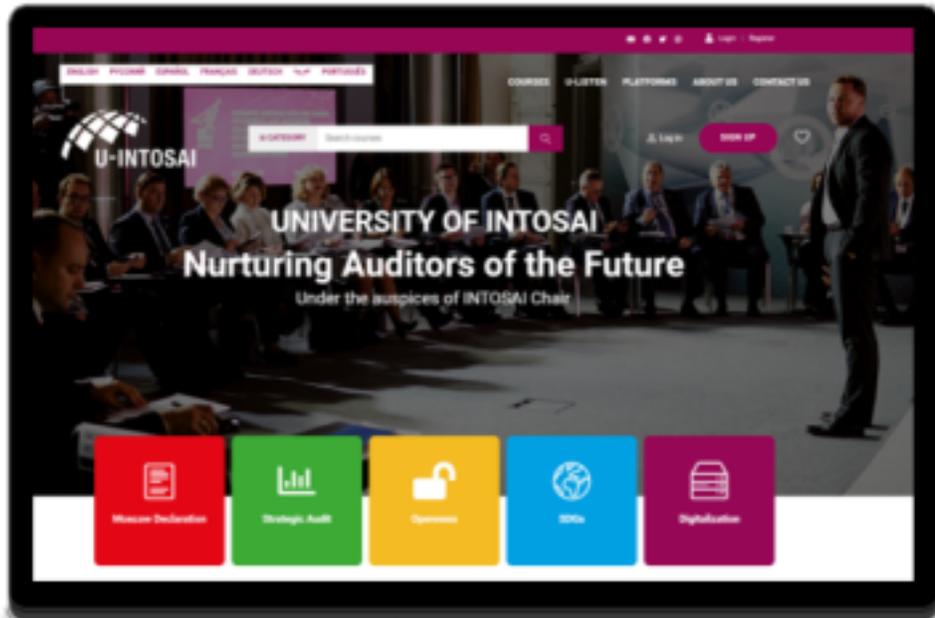
- Contributing to SAI capacity development in the field of SDGs
- Promote conducting joint/parallel audit of SDGs implementation
- Expanding the knowledge sharing on SDGs implementation
- Preparing the joint report on implementing the key SDG indicators in Asia

U-INTOSAI: NURTURING AUDITORS OF THE FUTURE



Website: u-intosai.org

- **7** Languages of operation
(English, Russian, Arabic, French, German, Portuguese, Spanish)
- **78** Courses available in 6 languages
- **11** Authors of the courses
- **1100+** Registered users
- **200+** Users daily from **187** countries



Thank you!