Sustainable Development Goals Audit Directives

Office of the Auditor General
Anamnagar, Kathmandu, Nepal
2023

SUSTAINABLE DEVELOPMENT GOALS AUDIT DIRECTIVES

OFFICE OF THE AUDITOR GENERAL

ANAMNAGAR, KATHMANDU, NEPAL

2023

Foreword

It is my immense pleasure to release the Sustainable Development Goals Audit Directives of the Office of the Auditor General of Nepal. This directives will be applicable in undertaking respective financial, compliance, performance audits of the entities as per the Audit Act, 2075.
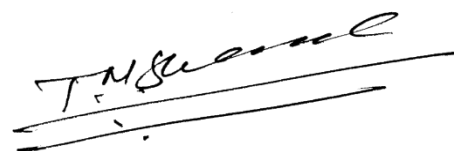
This directives provides a clear picture of methods and approaches to audit that the audit staff is required to comply with in imparting their duties. It has been built around the prevailing Audit Act, Nepal Government Auditing Standards (NGASs), and office policies that require conducting a high-quality audit. Since NGASs are based on INTOSAI framework for Professional Pronouncement (IFPP), this directives seeks to incorporate the Nepal audit practices at par with the international best practices.

This directives provides guidance and direction in all phases of the audit from pre-panning to follow-up including planning, conducting, reporting and follow-up of audit of Sustainable Development Goals implementation with necessary annexures which encourages professional judgment where it requires. The directives does not override the legal requirements and conditions of NGASs. Likely, it shall not limit the professionalism of the officials entrusted with the responsibility of conducting audits.

Our knowledge, skill, and experience with auditing practices continue to evolve, and so will this directives. This directives is expected to be updated for the continuous improvement of audit practices to meet legal provisions, audit standards, and practices to address emerging risks.

My special thanks to all staffs who prepared the directives and provided their valuable feedback and comments to make this directives implementable which, I do hope, will be of use to conduct audits efficiently and effectively.

May 15, 2023

Tankamani Sharma, Dangal

Auditor General

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Acronyms and Abbreviations

CESD	Commissioner of the Environment and Sustainable Development
COG	Centre of Government
DO	Dissolved Oxygen
FOD	Fragmentation, Overlapping and Duplication
GAO	Government Accountability Office
GDP	Gross domestic product
GIS	Geographical Information System
HLPF	High Level Political Forum
IDB	Inter-American Development Bank
IDI	INTOSAI Development Initiative
INTOSAI	The International Organization of Supreme Audit Institutions
ISSAI	The International Standards of Supreme Audit Institutions
KSC	Knowledge Sharing Committee
MDGs	Millennium Development Goals
MPAs	Marine Protected Areas
OAG	The Office of the Auditor General
OECD	Organization for Economic Co-operation and Development
PPP	Perpres Peraturan Presiden / Presidential Regulation
PNAPO	National Policy on Agroecology and Organic Production
SAI	Supreme Audit Institutions
SDGs	Sustainable Development Goals
SFM	Sustainable Fisheries Management
TCU	Tribunal de Contas da União/ The Brazilian Federal Court of Accounts
UNDESA	United Nations Department of Social and Economic Affairs
VNR	Voluntary National Review
WGEA	Working Group on Environmental Auditing
WOG	Whole of Government

1. Chapter 1: Introduction

1.1 Objective of SDG Audit Directives

This OAGN's SDG Audit Directives aims to provide guidance to:

OAGN audit teams to conduct review on the Government of Nepal's SDG Preparedness Review. It is a baseline review that examines the preparedness of government of Nepal to implement, monitor and follow-up the national SDGs developed for Nepal taking into account national priority and context in line with the UN SDGs.

OAGN audit teams to audit the implementation of nationally agreed SDGs by the government of Nepal.

The audit of the SDGs must be done using the PA methodology. The audit cycle and process are identical with PA and therefore, OAGN's PA Guide must be followed to audit the SDGs in conjunction with this SDG Audit Guide.

The objective of audit of SDG's is to assess the government of Nepal's preparedness in implementation of national SDGs, and implementation of SDGs by ensuring accountability, transparency and integrity of the process and identifying gaps in planning, implementation, monitoring, review and help the government in taking timely corrective and preventive interventions.

This directive provides guidance to OAGN's audit team with audit process on how to audit SDGs with ISSAI-based performance audits of government preparedness for implementing the SDGs and audit of implementation.

This SDG Audit Directives has been designed incorporating the best practices available on the subject from applicable ISSAIs and IDI-KSC's guidance on the subject.

For conducting audit of SDGs, a multi-disciplinary approach is essential. The audit team must have relevant expertise of selected audit topic related to the SDGs. This guide provides the concepts, tools, and examples to help the OAGN auditors in designing audit on the 2030 Agenda and SDGs.

1.2 Structure of the SDGs Audit Directives

The SDGs Audit Directives is structured in three Chapters and Annexures.

The first Chapter aims to familiarize the 2030 Agenda and SDGs, the role of OAGN in auditing SDGs and thereby contributing to the implementation of them and a brief background information (Annex) relating the SDGs of Nepal to familiarize the national SDGs.

The second Chapter details how to conduct review, different from traditional audits of preparedness of SDGs. It highlights the common findings and challenges faced by national governments in implementing the SDGs including the issue of funding; developing or adapting institutional frameworks to implement the SDGs across government; integrating sustainable development and striving for policy coherence; and the gap in availability and reliability of information and data for implementation and monitoring.

Chapter 3 discusses audit processes and cycle for auditing implementation of nationally agreed SDGs of Nepal.

A brief note on the SDGs of Nepal is annexed at Annex 1 giving background of nationally agreed SDGs of Nepal in order to provide auditors to have some basic understanding about national SDGs.

1.3 Background

2030 Global Agenda for Sustainable Development Goals (SDGs) and Targets

The 70th Session of the United Nations General Assembly in September 2015 adopted a resolution titled ´Transforming our World: the 2030 Agenda for Sustainable Development' consisting of 17 Sustainable Development Goals (SDGs) and 169 associated targets (figure 1)[1], In order to measure and monitor progress, 232 indicators have also been defined.

Sustainable Development Goals (SDGs):

Source: https://www.un.org/sustainabledevelopment/sustainable-development-goals

MDGs and SDGs

The MDGs were adopted in 2002 and concluded in 2015 focusing on social development and poverty eradication based on a goal-oriented global results framework for development policies. MDGs articulated around eight goals. Many countries including Nepal made significant progress toward achieving the MDGs. However, as many goals were not on track, additional efforts were needed to advance development beyond 2015 to be replaced by the SDGs in 2016.
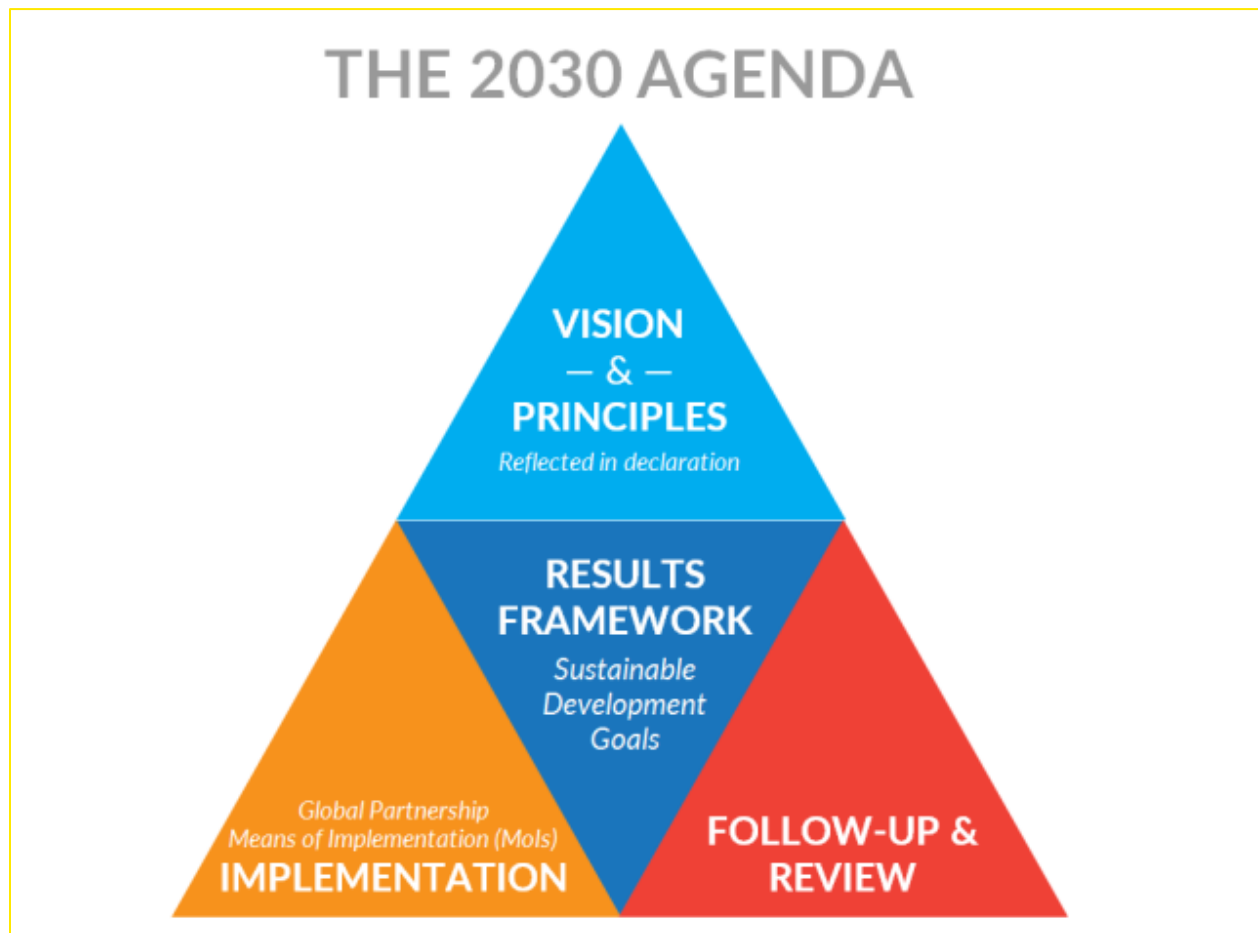
5 Ps - people, planet, prosperity, partnership and peace

The United Nation's Millennium Development Goals (MDGs) had been the main the foundation for the development of the Sustainable Development Goals (SDGs) introduced in 2015. The SDGs cover the three dimensions of

[1]https://www.un.org/sustainabledevelopment/sustainable-development-goals

sustainable development viz: environment, economy and society. The three aspects are cross cutting development concerns and are fully integrated under the 17 SDGs.

The 2030 Agenda and SDGs is a plan of action for all countries to achieve the 17 SDGs and 169 targets with 232 indicators to measure and monitor progress. The 2030 Agenda and the SDGs have been designed to integrate the three dimensions of sustainable development under the 17 SDGs. The SDGs are interconnected in a web-like manner with crosscutting elements. The SDGs have to be achieved in their entirety with an integrated and balanced approach of the economic, social and environmental dimensions. The SDGs are to be implemented in 15-years' period from 2015 to 2030.

Source: UNITAR (2016)

1.4 Vision: SDGs and 5Ps

The 2030 Agenda integrates five components of sustainable development – People, Planet, Prosperity, Peace and Partnership. It aims to achieve an equitable and inclusive world working with all stakeholders to promote sustainable economic growth, social development and environmental protection, and to benefit all, including women, children, youth and future generations, ensuring that no one will be left behind

The Agenda and the SDGs aim at 5 Ps viz: people, planet, prosperity, partnership and peace (Ref: figure 2).

Figure 2: Source: http://www.oneworldcentre.org.au/global-goals/agenda-2030-and-the-sdgs/

1.5 The principles and characteristics of the 2030 Agenda and SDGs

The principles and characteristics of the 2030 Agenda and SDGs for the implementation process are[2]:

➤ **Universality:**
The 2030 Agenda is universal in scope. All countries must work onwards the achievement of the SDGs. The Agenda is applicable to all countries. They have to be adapted, taking into account national context, realities, capacities and levels of development.

➤ **Interdependence between the three dimensions of sustainable development (SD):**
The SDGs recognize the interdependence between the three dimensions of SD viz: economic, social and environmental dimensions. The SDGs call for an integrated and balanced approach to achieve sustainable development.

➤ **Inseparability and indivisibility of the SDGs:**
The SDGs are fully integrated under the 17 goals. They are interconnected like a web. The targets under the SDGs reflect crosscutting elements of the 2030 Agenda. To ensure sustainable development, all governments need to address the SDGs in their entirety in an integrated manner.

➤ **Inclusiveness:**
The SDGs call for the participation of all sections of people without any discrimination based on race, ethnicity, colour, sex, language, religion, political or other considerations, national, social, origin, property, birth, disability or other status. The agenda aims to benefit all people leaving no one behind, wherever they are.

➤ **Multi-stakeholder engagement:**
The SDGs require collaborative partnerships among all the stakeholders, mobilizing and sharing knowledge, expertise, technology and financial resources for their achievement.

➤ **Long-term agenda:**
The SDGs need a long-term direction through 2030 towards sustainable development, with monitoring and evaluation processes in place to identify achievements, challenges, gaps and taking appropriate timely policy interventions.

All countries to achieve the 17 SDGs and 169 targets. The progress can be monitored by 232 defined indicators.

High Level Political Forum (HLPF) and global-level reviews

The HLPF ensures a coherent follow-up and review at the global level. HLPF meets every four years under the Heads of State and Government level and annually under ECOSOC (United Nations Economic and Social Council). The first HLPF took place in New York on July 11-20, 2016 under the auspices of ECOSOC.

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[2] https://sustainabledevelopment.un.org/sdgs.
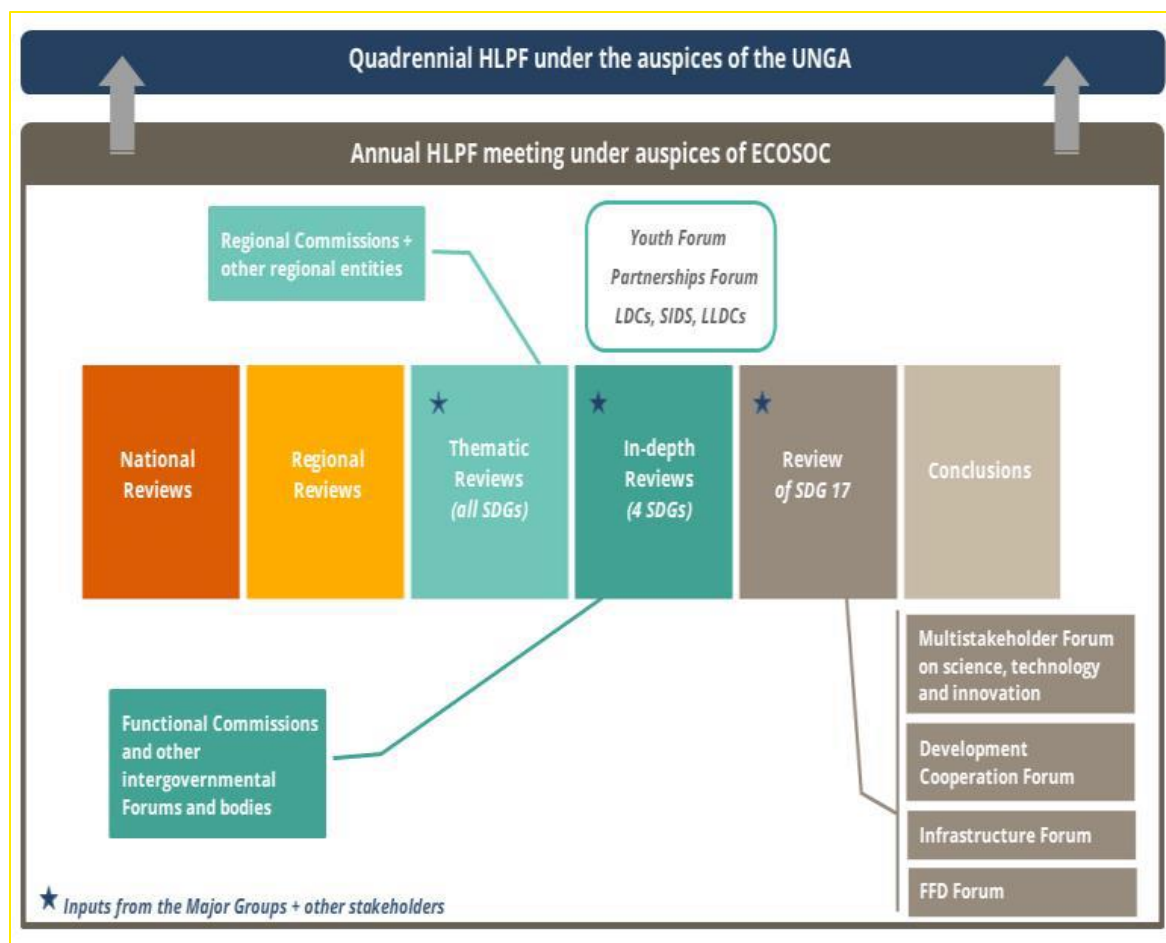
Source: UNITAR (2016)

Source: UNITAR (2016)

The Voluntary National Reviews (VNR)

The Voluntary National Reviews (VNR) aim to "enable mutual learning across countries and regions and help all countries, in particular those being reviewed, to enhance their national policies and institutional frameworks and mobilize necessary support and partnerships for the implementation of the SDGs" The reviews are voluntary and state-led, including ministerial and other high-level participants, involving both developed and developing countries and UN entities and other stakeholders.

1.6 The Government of Nepal's Initiatives for implementation of the SDGs

In order to audit the SDGs, it is essential for the auditors to understand the national context and how the SDGs, their targets and indicators are designed for Nepal taking into account the circumstances and national priorities. This chapter provides a brief on Nepal's initiative for implementation of the SDGs by 2030.

The government of Nepal is committed to achieve 17 SDGs and 169 targets and developed nationally agreed SDGs, targets and indicators contextualized to the situation in the country and based on national priorities. The government has integrated nationally developed SDGs and targets in the government strategy, policy and institutional frameworks and developed monitoring indicators in line with the UN SDGs, target and indicators. The Government of Nepal is committed to implement the SDGs by 2030 with the objective of 'no one will be left behind' in the development process. In June 2017, the Government of Nepal submitted its first Voluntary National Review (VNR) to the High-Level Political Forum (HLPF) of the United Nations stating that Nepal is initiating localization to fully mainstream the development aspirations of the SDGs in all tiers of the government. Five years after the adoption of the 2030 Agenda, Nepal has prepared the second VNR[3], which was prepared through collaborative efforts engaging all relevant stakeholders.

The Government of Nepal must adopt 'whole-of-government approach' for SDGs implementation. At the national government level, the government of Nepal must adopt an integrated "whole-of-government" perspective in governmental activities for building a more inclusive society. For that, active involvement of all the stakeholders must be ensured at different stages of preparations and implementation of the SDGs. The approach must be a "whole-of-society" involving each member of society to contribute towards the SDGs[4].

A "Whole-of-government" approach emphasizes a strategy for the entire government, aiming to address the systemic issues of institutional and policy coherence, systematically cutting across silos between government ministries and agencies to ensure fully aligned and coordinated actions with synergies and avoiding contradictions.

The strengthening the performance of national governments is crucial for successful implementation of the SDGs. The International Federation of Accountants[5] defines governance as 'the organizational structure adopted to ensure that the results desired by stakeholders are defined and achieved. This structure can be administrative, political, economic, social, environmental and legal, among others.'

Focus on good governance

The government of Nepal is committed to achieve 17 SDGs and 169 targets and developed SDGs contextualized to the situation in the country and based on national priorities. The government has integrated nationally developed SDGs, targets in the government strategy, policy and institutional frameworks and developed monitoring indicators in line with the UN SDGs, target and indicators. The government of Nepal is committed towards achieving the SDGs

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[3] National Review of Sustainable Development Goals, Nepal Published by Government of Nepal National Planning Commission www.npc.gov.np

[4] Finland's approach to sustainable development and the 2030 Agenda offers a good example of this approach. See https://sustainabledevelopment.un.org/content/documents/1519VNK_J1117_Government_Report_2030Agenda_KANSILLA_netti pdf

[5] https://www.ifac.org/publications-resources/good-governance-public-sector

by 2030 and integrate the principles of transparency, accountability and good governance in the government entities in bringing:

➢ Clarity in roles, responsibilities, power and authority
➢ Organizations' accountability and transparency
➢ Quality information and support to decision-making
➢ Effective risk management mechanisms, as well as an internal control system to support it
➢ Clarity about products and services delivered by government
➢ Quality programs and services
➢ Social, economic and environmental benefits to citizens
➢ Performance evaluation and compliance
➢ Finances control

A 'whole-of-government approach' and good governance are essential for successful implementation of the SDGs by 2030. For example, actions across the government must avoid the following drawbacks:

o lack technical background in the formulation of national plan;
o be incoherent and/or lead to competition between public policies;
o lack strategic vision with poorly formulated national objectives and goals;
o not be adequately monitored and readjusted for maximum impact.

1.7   OAGN' mandate and role in audit of SDGs

OAGN's mandate for audit of the SDGs

The Constitution of Nepal entrusts the Auditor General with the responsibility to conduct audit of the constitutional bodies and all government entities. The Audit Act of Nepal provides comprehensive mandate to the Auditor General to conduct the audit of government financial transaction with the perspective of compliance, propriety, economy, efficiency and effectiveness. AG has mandate to conduct any type of audit.

OAGN has a significant role in strengthening the accountability, transparency, and integrity of the government of Nepal' actions in implementing the SDGs and helping the nation in achieving the SDGs. Selecting topics relating to Nepal's national SDGs, targets and indicators must help the nation to implement and monitor and follow up the progress. OAGN must conduct audits of SDGs with criteria derived from the national SDGs. OAGN's audit of SDGs will foster the integration and advancement of the SDGs in the national context of Nepal. Audit of SDGs related topics by OAGN will help ensuring their effective implementation. OAGN's audit will support to achieve Goal 16 that aims to 'promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.' The 2016 High Level Political Forum (HLPF)[6], focused on "Ensuring that no one is left behind", highlights the role of SAIs like OAGN to audit the nation's SDGs which cut across all government of Nepal's programmes and institutions at all levels[7].

OAGN will be able to support good governance by ensuring accountability and transparency of government of Nepal through objective, rigorous and practical analysis of the implementation, monitoring and management of the government's programs, laws, regulations related to implementation of SDGs.

OAGN has been contributing to implement the SDGs in line with the International Organization of the Supreme Audit Institutions (INTOSAI) strategy plan and the Abu Dhabi Declaration on XXII INCOSAI (International Congress of Supreme Audit Institutions).

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[6] The HLPF is the main United Nations platform on sustainable development for the follow-up and review of the 2030 Agenda for Sustainable Development the Sustainable Development Goals at the global level.
[7]
https://sustainabledevelopment.un.org/content/documents/2328Global%20Sustainable%20development%20report%202016%20(final).pdf

OAGN has also constituted an SDG Unit to coordinate and facilitate audit-related issues regarding the SDGs. It conducted the performance audit on the preparedness of the government to implement, follow up, and review of the SDGs. Through the audit reports, OAGN has been pointing out prevalent issues and challenges to achieve the SDGs such as integrating the SDGs into plans, sector strategies and programs, localization at sub-national level, mobilizing financial resources, capacity development, and data for monitoring and evaluation etc. OAGN has been participating a SDGs audit-related programs conducted by INTOSAI and Asian Organization of Supreme Audit Institutions (ASOSAI) including SDGs audit program run by INTOSAI and the 12th ASOSAI Research Project on Audit on Implementation of SDGs – Leveraging digital or big data to achieve the SDGs conducted by ASOSAI and sharing its experiences regarding audit of SDGs with other SAIs.

OAGN auditors must continue to make significant contributions in achieving the nationally agreed SDGs by the Government of Nepal by conducting performance audits on government programmes, projects and schemes relating SDGs.

Note: OAGN audit team must familiarize the Government of Nepal's up to date policy documents, reports, projects, programmes, schemes, data and statistics for audit of implementation of Nepal's SDGs based on national priorities and circumstances in order to select, plan, conduct and prepare an audit report on implementation of SDGs. A brief is placed at Annex -1.

2 Chapter 2: Review of the Government of Nepal's SDG Preparedness

2.1 Audit planning and designing- need for pre-study

Auditor of OAGN must design an audit to assess whether the systems established and used by government of Nepal for tracking and reporting progress in attaining the SDGs are adequate towards achieving the objective of 17 national SDGs in 2030. The follow-up and review processes after the review must provide assurance on the reliability of the monitoring data. The review of the Government of Nepal's SDG Preparedness must start with a pre-study. A pre-study helps to acquire knowledge about the government of Nepal's efforts in developing nationally agreed SDGs for Nepal. Relevant sources for a pre-study include:

a. UN and other official websites on the SDGs to understand the 2030 Agenda;
b. the government entities in Nepal responsible for the SDGs and the government bodies involved in preparing for the implementation of the SDGs;
c. key stakeholders having relevant information on the national SDGs of Nepal including non-governmental stakeholders such as professional bodies, civil-society organizations, regional organizations and private-sector organizations;
d. government officers involved in preparing for and implementing the SDGs;
e. other stakeholders such as UN representatives, civil-society representatives, academics and business leaders.

After gaining a basic understanding of Nepal's SDGs, audit can define the scope of the review.

The audit review team should decide which government entities must be included in the review. Audit must consider national entities such as a coordinating ministry, other ministries, provincial and local government agencies. The following questions help the audit to define the scope of the review:

• What is the purpose of the review of preparedness of national SDGs?
• What OAGN audit must achieve at the end of the review?
• What information auditors need to identify the government's level of preparedness for the SDGs?
• What risks, weaknesses and good governance components should be reviewed, pertaining to the government's preparedness for implementing the SDGs?
• How should the review topic be conducted with reference to the objective of the review with the time and resources available with OAGN?

2.1.1 The Seven-step model for SDG preparedness review

The seven-step model developed by the European Court of Audit and other SAI partners accepted by INTOSAI can be adopted for reviewing governmental of Nepal's national SDG preparedness. The model can be followed in full or in part based on OAGN's priorities and resources. The model was endorsed during the XXII INCOSAI meeting in Abu Dhabi in December 2016.

The first 4 steps of the review must aim at whether the government of Nepal:

1. has demonstrated commitment to the SDGs and has recognized its own national responsibility for applying the SDGs;
2. is building awareness of the national SDGs and stimulating dialogue with all the relevant stakeholders in the country;
3. has allocated clear responsibilities and budget and resources and has established accountability arrangements;
4. and has developed integrated, coherent implementation plans.

The last three of the seven steps in the model are grouped under the heading of 'Data Framework', and are intended to check whether the government of Nepal has:

5. established systems for measuring and monitoring progress in achieving the SDG goals and targets;
6. set baselines for the various indicators, against which to judge the progress made throughout the SDG lifecycle;
7. made arrangements for monitoring and reporting on progress.

2.1.2. The review approach different from audit

OAGN's review of the preparedness of Government of Nepal for SDGs implementation must define its scope. The review format is new to auditor who's used to looking for assurance, evidence and conclusions. In the review, audit must look at a process and policies early on in the policy cycle. The review will not be able to cover all aspects or to provide any

Assurance and may even contain a disclaimer in OANG's report. The review team must focus on those issues that are most critical to the successful implementation of the 2030 Nepal's national Agenda, which are closely related to the national strategies and priorities, and social problems.

The first four steps in the review form the policy framework:

1. Political commitment
The government of Nepal has set its own national targets, based on national circumstances, and decided how these should be incorporated into national planning processes, policies and strategies. The government makes specific choices taking the national context into account, demonstrating that it takes responsibility by making firm choices and setting clear priorities.[8] The review should seek first of all to obtain evidence that the government and parliament are willing to adopt the 2030 agenda and therefore that there is clear political commitment that goes beyond merely signing the UN Resolution on the SDGs.

OAGN's review should obtain evidence that the Nepal government and parliament are willing to adopt the 2030 agenda and there is clear political commitment. For the purpose relevant questions shall be:
➤ Is there a national plan/ or strategy for sustainable development?
➤ If so, is this national plan or strategy explicitly aligned with the 2030 Agenda?
➤ Does the national plan or strategy for sustainable development cover all five 'areas of critical importance for humanity and the planet'?[9]

2. Public awareness and dialogue with stakeholders
The SDG agenda requires the inclusion of all stakeholders in a partnership that brings together governments, civil society, the private sector, the UN system and other actors such as Nepal government at national, provincial and local authorities, academia and NGOs. This is necessary to gain legitimacy, pool resources and encourage partnerships between government and other stakeholders. OAGN review must examine how public awareness has been raised and whether the government of Nepal has encouraged the inclusive participation of different stakeholders in policymaking.

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[8] The UN Declaration on the SDGs states in this respect: 'All of us will work to implement the Agenda within our own countries and at the regional and global levels, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. We will respect national policy space for sustained, inclusive and sustainable economic growth, in particular for developing States, while remaining consistent with relevant international rules and commitments.'
[9] The five critical areas described in the UN Declaration on the SDGs are: 1. people (social, equality), 2. planet (climate change, environment), 3. prosperity (sustainable economic growth), 4. peace (safe cities and neighborhoods, rule of law) and 5. partnership (working with other stakeholders).

OAGN audit team for review must ask the relevant questions are:
- ➢ Is there a plan for raising public awareness of the national SDGs in Nepal and has the plan been implemented?
- ➢ Is there a plan for involving relevant stakeholders in the country in the policy-making process (through a national consultation process, for example)?
- ➢ How are the private sector, local and regional authorities and NGOs in Nepal involved in the process? Which NGOs/CSOs are involved with which policy themes in particular?

There are no objective criteria to determine whether public awareness has been raised to a sufficient degree. This depends on national circumstances and resources. However, the government of Nepal is expected to raise SDG awareness among the stakeholders who are expected to contribute. OAGN audit team can ask additional questions to consider:
- ➢ Have social media been used to raise public awareness?
- ➢ Has the government of Nepal developed an information campaign or organized a training course to acquaint policy officers in central government with the SDGs?
- ➢ Can NGOs and/or regional and local authorities give examples of how they included the SDGs in their plans
- ➢ and policies?

3. Responsibility, resources, and accountability

The government of Nepal must allocate the responsibilities and funding for the national SDGs implementation at national ministerial, provincial and local levels. Audit must check how powers and responsibilities are divided among ministries, public institutions and agencies. The SDGs comprise different policies, which means that responsibilities are likely to be divided over many government bodies. Audit must focus in the review on the coordinating body in particular.

Audit team must ask the following questions:
- ➢ Has a government body been made explicitly responsible for coordinating SDG initiatives (and is that body consequently politically responsible for the successful implementation of the SDGs)?
- ➢ Is there a clear division of responsibility for the achievement of the goals? If more than
- ➢ one ministry, department or agency is responsible for the achievement of a certain goal, are they all clear about how to attain the goal and who is responsible for what?
- ➢ Is it clear how, how often and to whom the responsible government body (should) report on progress? Does parliament receive a progress report and, if so, how often?

4. Preparing implementation goals

The SDG implementation plans are crucial. Audit must analyze the quality of these plans with the goals. The government of Nepal should have a clear idea of how these plans should be implemented and set priorities within the 17 SDGs (in accordance with national challenges and circumstances, depending on the available financial resources, for example). However, OAGN's review team should seek a reasonable explanation for the selection and prioritization, including reporting to parliament about the choices made.

Audit must ask the relevant questions including:
- ➢ Has the government of Nepal analyzed which SDGs are already covered by existing policies and for which SDGs new policies need to be developed?[10]12
- ➢ Has the government of Nepal set national priorities in relation to the SDGs (to meet budget restrictions, for example)? If so, has parliament been given an adequate account of
- ➢ these choices?

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[10] 12 The *Netherlands Environmental Assessment Agency* sets a useful example in this respect. The agency published a report in 2016 entitled *Sustainable Development Goals in the Netherlands - Building blocks for Environmental policy for 2030*. Annex A of the report contains a gap analysis, describing the extent to which the SDGs are already covered by existing policies and where is a policy gap. In the latter case, the government should develop new policies to meet SDG targets that are not yet covered by existing policies.

- ➢ Has the government of Nepal developed specific policy plans and programmes for meeting specific national SDGs? Do these match national priorities?
- ➢ Do the policy plans include a clear policy target, a detailed approach, an estimate of the requisite financial and human resources (and information on whether they have actually been allocated), and a timeline showing both intermediate and final targets?
- ➢ Do the policy plans include a plan for measuring and monitoring progress, or is this covered by the general data framework (see the next review steps)? Is it clear who is responsible and who should act if insufficient progress is made?

Most of the SDGs reinforce one another. In some cases, there is a trade-off (e.g. between SDG 8 (Economic growth) and environmental SDGs such as SDG 15 (Life on Land).). Audit must ask the following questions:

- ➢ Has the government of Nepal been clear about such trade-offs and how it is planning to deal with their consequences?
- ➢ Has Nepal government produced an analysis of how policies on one SDG may affect the achievement of other SDGs?
- ➢ With which parties is the government of Nepal planning to cooperate in order to achieve the target?
- ➢ Are there any significant issues that hamper long-term planning (such as security challenges or economic volatility or current challenge of COVID 19 Pandemic), do the policy plans include a range of different scenarios?

Consider interviewing some stakeholders.
  - o What is their view of the policy plan for the selected SDG target?
  - o Were they involved in the drafting of the policy and is their feedback addressed by the new policy? For example, in relation to better healthcare, were organizations representing doctors and nurses consulted as part of the policy-making process?

The next steps in OAGN's review should focus on the data framework.

Data is critical for informing policies, decision-making and monitoring progress and ensuring accountability and participation. The 2030 Agenda recognizes the importance of high-quality, accessible, timely and reliable disaggregated data for monitoring progress and ensuring that no one is left behind.
A government of Nepal must be prepared for the SDGs with establishment of a data framework at its disposal. There must be systems for measuring and monitoring the SDGs. Data systems and national indicators are important the government for SDG Preparedness. The review team must assess whether controls have been put in place.

5. Designing and establishing measuring and monitoring systems
The SDGs should be accompanied by a set of indicators and a monitoring framework for
measuring progress on the implementation. Nepal has committed to engage in a systematic follow-up and review of the implementation of the 2030 Agenda, to maximize and track progress to ensure that no one is left behind.[11]

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[11] A global indicator framework has been defined by the Inter-Agency and Expert Group on SDG Indicators, which presented its recommendations to the UN Statistical Commission in March 2016. These global indicators will be complemented by indicators at national and regional levels developed by member states. Some member states have made more progress in this respect than others.

The review team must look at whether systems for measuring and monitoring SDG goals and targets in Nepal have been designed and put in place by asking the relevant questions:

➢ Are there plans to clarify what is already available, what still needs to be developed,
➢ Who is responsible and when the framework needs to be fully up-and-running?[12]
➢ Which parties are involved in the measurement system? Is this the responsibility of the ministries (and if so, how is independence safeguarded)? What is the role of the national statistical office? Does the latter know what is expected of it and is there an agreement between the statistical office and the government?
➢ How often will progress be measured and what is to be done with the results?
➢ Are the financial and human resources available to the statistical office in line with its
➢ responsibilities?
➢ Do the government of Nepal and the statistical office expect to encounter any challenges in gathering and measuring relevant data or information? For example, why is no data available for certain targets and how are they planning to remedy this problem?

For in depth analysis the following questions must be asked:

➢ Will all SDG targets be measured, or just a selection? In the latter case, has an adequate explanation been given of why and how the selection has been made? Is it aligned with national priorities?
➢ Do statistical systems need to be improved or updated in order to generate the necessary data?
➢ Have plans been developed to this end and are there human and financial resources available for doing the job?
➢ If the statistical office's tasks are inconsistent with the resources available to it, has the office raised the issue with the government or informed the government of the consequences?
➢ Would it help to reduce the frequency of measurement? If so, what would be the consequences?
➢ Have opportunities been explored for gathering and using new sources of data such as geodata from geospatial agencies, the internet, social media, NGOs and other stakeholders?

6. Setting baselines against which to gauge progress made throughout the SDG life cycle

The sixth step in the review OAGN audit team must focus on the actual availability of indicators and baselines. Are all SDG targets and sub targets covered by clearly defined indicators? Consequently, the important issue will be:

➢ Are baseline measurements available for all indicators?

Baseline measurements could be defined as the score for an indicator at the start of the implementation of SDG policies. These baselines serve as reference measurements against which progress on the SDG goals and targets can be judged. This will form the input for assessing whether SDG policies are sufficiently effective and whether extra efforts need to be made or the targets adjusted.

2.1.3. Specific challenges for the data framework

Government of Nepal needs to address the challenges to ensure that timely, reliable, high-quality disaggregated data is available for informing the monitoring of the implementation of the 2030 Agenda which are:

➢ Lack of data: there are big data gaps. There is a lack of data for monitoring many national SDGs. Nepal may not have baseline data for many of the SDG indicators. Improving the scope, design and frequency of household surveys, and improving and making better use of administrative data, must be made.
➢ Nationalizing and localizing indicators: Nepal must be building indicators based on national priorities, and in some cases, based on 'nationalized' global indicators. The Nepal' national statistical offices play a central role in national follow-up and review processes, including the development of national indicators.
➢ Disaggregation: The very aim of the SDGs is 'to leave no one behind'. However, those who are prone to be left behind are often invisible, missing or underrepresented in the data. The regular and systematic

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[12] Statistics Netherlands has published a report containing a good

collection of disaggregated data (by sex, age and other salient socioeconomic characteristics, including income/wealth, location, class and ethnicity) is critical.

Official national and international data-providers such as the government of Nepal statistical office, UN entities and the World Bank are the main sources of the data used for monitoring the national SDGs. The OAGN review teams should mine data from non- traditional sources such as suppliers of 'big data', other state institutions, civil society and the private sector. Relevant questions to be asked are:
- ➢ Are baseline measurements available for the relevant indicators (consider looking at the most recent report on the implementation of the Millennium Development Goals in Nepal and subsequent VNRs of Nepal)? If baseline measurements are not available for all relevant indicators, will the 'missing indicators' be covered in the near future?
- ➢ If not, why?
- ➢ Which SDG goals and targets in Nepal lack (baseline) data?
- ➢ What is the reason for this given by the statistical office of Nepal?
- ➢ What could it do to gather data?
- ➢ When could it do this?

Additional questions for in-depth analysis are:
- ➢ Is there a consolidated template for obtaining information on activities undertaken by all stakeholders so as to help compile a comprehensive report on the forms of action taken in all sectors?
- ➢ Which body is responsible for acting on the results of monitoring reports?
- ➢ Is this the coordinating body (see the third step)?
- ➢ If not, why not, and how is the plan-do-check-act loop closed?
- ➢ Are there already examples of insufficient progress being made? Have additional efforts been made or goals or targets adjusted in response to lacking progress? If not, how could this be improved in the future?

2.1.4. Review report

At the end of the review, OAGN's audit team must be able to examine whether the government of Nepal has effectively developed the national SDGs and integrated them in the strategy, policy, planning process and developed adequate institutional and organizational set up for effectively implementing and monitoring and reviewing the implementing of nationally agreed SDGs of Nepal. OAGN's review report must enable the concerned government agencies to take appropriate remedial actions.

3   Chapter 3: Audit of nationally agreed SDGs implementation of Nepal

3.1 Audit planning

Use PA methodology for audit of SDGs

OAGN must take up the audit of SDGs[13] implementation in Nepal as a performance audit (PA). OAGN audit must focus on achievement of the government of Nepal's nationally-agreed targets linked to universally applicable UN 17 SDGs and 169 targets. The Government of Nepal has developed SDGs and indicators corresponding to global SDGs and targets based on national context and priority of Nepal. The focus of performance audit of SDGs must not be on entities, projects, programmes or processes, but the audit must focus on the cross-cutting results involving multiple stakeholders towards the achievement of SDG's outcomes. The audit methodology of SDGs' implementation must help enhancing the audit impact of OAGN throughout the audit process.

The audit of SDGs is within the OAGN's mandate. Based on OAGN's priority, auditability, capacity, audit impact, national priority, materiality and significance and such criteria for selection of audit the subject matter relating to SDG can be included in the annual audit plan. Audit of SDGs must comply with applicable ISSAI requirements at every stage of the audit process. The best audit methodology for audit of SDGs is PA.

OAGN must adopt an integrated, the whole of government approach for audit of national SDG related subject matter.

Adopt the whole of government approach (WoG)

For auditing implementation of SDGs, OAGN must adopt the Whole-of-Government (WoG) approach - factoring gender sensitivity and inclusiveness considerations. The audit of SDGs must help 'adding value'. OAGN must involve the key stakeholders in the audit process to ensure that audits are relevant and the follow up must enhance its audit impact and enable the government towards implementation of SDGs.

The UN Agenda includes 17 SDGs with 169 targets and indicators with quantitative and qualitative objectives across the social, economic and environmental dimensions of sustainable development to be achieved by 2030. All 17 SDGs are equally important. The government of Nepal has contextualized and adapted, and developed its nationally agreed targets in line with the global SDGs and targets, factoring its national realities, capacities and levels of development, policies and priorities of Nepal and incorporated them into the national policy, strategy and planning processes, and made programmes, projects, schemes and activities related to SDGs' implementation. Many government agencies are responsible for implementation of these nationally agreed SDGs.

Leave no one behind (LNOB) principle

Auditing implementation of SDGs must be based on the principle 'Leave no one behind 'principle, which is the central principle of the 2030 Agenda, recognizing the inclusiveness and the need to combat poverty and inequalities. In order to do so, the audit can identify the following five factors leading to people being left behind[14] contained in a UNDP discussion paper of 2018.

Following five principles are critical for the OAGN auditors to factor in the audit process by developing appropriate audit checklists while auditing the implementation of SDGs. The principles are to be factored in audit process while examining the implementing of SDGs:

1.   **Discrimination:**

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[13] https://www.idi.no/en/isam

[14] https://www.undp.org/content/dam/undp/library/Sustainable%20Development/2030%20Agenda/Discussion_Paper_L NOB_EN_lres.pdf

Audit must examine the issues of biases, exclusion or mistreatment on one or more aspect of people of Nepal' identity including gender, ethnicity, age, class, disability, sexual orientation, religion, nationality, indigenous, migratory status etc.

2. **Geography**:
Geography can lead to isolation, vulnerability, missing or inferior public services, transportation, internet or other infrastructure gaps due to place of residence leading to exclusion of certain sections of people.

3. **Governance:**
People of Nepal face disadvantage due to ineffective, unjust, unaccountable or unresponsive global, national and/or sub-national institutions affected by inequitable, inadequate or unjust laws, policies, processes or budgets. These issues impact adversely on People who are unable to influence/participate in the decision-making process of the government of Nepal.

4. **Socio-economic status:**
Disadvantages of people in Nepal in terms of income, life expectancy and educational attainment lead to less employment, wealth and/or benefit from quality health care, clean water, sanitation, energy, social protection and financial services can lead them to exclusion.

5. **Shocks and fragility:**
Hindrances due to adverse impacts of climate change, natural hazards, violence, conflict, displacement, health emergencies, economic downturns, price or other shocks lead to exclusion of certain communities to be benefited from the implementation of SDGs.

While auditing SDGs OAGN auditor must address the following questions:

- How are the vulnerable groups in Nepal being identified?
- Who are the sections of the people being left behind and what are the reasons for their vulnerability?
- What disaggregated sources of data are available to monitor and what are the data gaps?
- What actions are being taken by the government of Nepal to determine the needs of the vulnerable sections who are left behind?
- What actions are being taken to support to empower the vulnerable groups by the government agencies responsible to do so?

Audit of SDGs must be done with involvement of multi-stakeholders who are responsible for the implementation

Audit of implementation of SDGs and follow-up processes must be participatory and inclusive at all levels of government, involving multi-stakeholders including civil society, private sector, members of parliament and national human rights institutions, among others. Engaging all the stakeholders in the process enables evolving better policy solutions with feedback on implementation. The stakeholders must be engaged by public consultation at pre-drafting stage, at policy drafting stage, partnerships for specific services, monitoring, oversight and evaluation.

Examples of stakeholder engagement for audit of SDG target 1.2 relating to reduction of poverty include public consultation in drafting laws, government paying religious institutions and NGOs for services provided to the poor, obtaining feedback from academics, and satisfaction surveys targeting the poor.

OAGN's audit of SDGs implementation must be ISSAI-compliant and impact driven performance audit.

ISSAI 300[15] and ISSAI 3000[16] define general principles and audit process and PA standard to be complied with in auditing SDG implementation. Appropriate methodology for PA of SDGs must be a combination of results-oriented and system-oriented approach.

3.2   Audit processes in the audit of SDGs implementation

The audit of SDGs implementation involves the following 5 processes:

   I.   Select topic(s) for audit of SDG implementation
   II.   Design an audit of SDG implementation
   III. Conduct an audit of SDGs implementation
   IV.   Report on an audit of SDGs implementation
   V.   Follow-up and Impact of an audit of SDG Implementation

These 5 processes in the audit of SDGs are discussed in the subsequent paragraphs of this Chapter.

I.   Select audit topic(s) for the audit of SDGs implementation

OAGN must select suitable topics relating to national SDGs implementation. The government of Nepal has adapted all 17 SDGs and developed its national targets based on the national context and priority with timelines for achievement of the SDGs and targets.

The example below demonstrates how nationally agreed targets are developed corresponding to SDG targets for SDG 5:

 UN SDG 5 is given in the table below:

SDG 5: Achieve gender equality and empower all women and girls
5.2: Eliminate all forms of violence against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation
5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

The government of Nepal has developed SDG 5 for Nepal corresponding to UN SDG 5. The nationally agreed targets for the Government of Nepal must be based on the national priority and circumstances in line with the above SDGs.

Note:
This is just an illustration. Audit must research as to what exactly is being done by the government of Nepal by while planning and conducting the audit of SDGs implementation. The corresponding national targets must be specific with timeline as illustrated in the table below:

i. Increase female representation in political and leadership positions up to 30% by 2020;
ii. Put in place a monitoring framework to measure women's rights and gender equality by 2020;
iii. Put in place a mechanism for tracking public fund allocations for gender equality by 2020;
iv. Increase women's' participation in law enforcement and SNA based on temporary special measures
v. Reduce the incidence of sexual- and gender- based violence by 20% by 2021;
vi. Reduce the prevalence of female genital mutilation/circumcision to less than 70% by 2022

Criteria for selection of topics

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[15]https://www.intosai.org/fileadmin/downloads/documents/open_access/ISSAI_100__ISSAI_400/issai_300/issai_300_en.pdf
[16] https://www.issai.org/professional-pronouncements/?n=3000-3899

The topics selection must be based on the five defined criteria as in any PA given below:

I.   OANG's mandate,
II. significance of the topic,
III. auditability,
IV. audit capacity and,
V.   Audit impact.

The 5 criteria that can be used by OAGN for selecting topic(s) for conducting PA of SDGs are explained below:

1. OAGN's mandate to audit the specific subject matter of the national target.
    OAGN has constitutional and legal mandate to audit any of the national SDGs.
2. Significance of an SDG target. Significance can be determined by ascertaining the priority of the target in the national development of Nepal, the risks to achieving the target, interlinks of it to other targets, regional and global priorities, financial allocation for the target, etc. and how far it will help to achieve the objective of 'Leave None Being Left out (LNOB)' principle and targets linked to vulnerable groups.
    For example, in light of the current pandemic of COVID-19, OAGN may decide to audit national targets linked to SDG target
    3.D- Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks and the corresponding national target developed by the Government of Nepal.
3. Auditability of an SDG is a critical factor. OAGN must consider the stage of implementation of the national target, availability of data, indicators for monitoring the national target and audit criteria. In applying the criteria of auditability, OAGN must consider the basic minimum data requirement rather than waiting for all data/indicators.
4. Audit capacity: OAGN must have professional staff and organizational capacities to carry out ISSAI compliant performance audits, following the whole-of-government approach and examine coherence, integration, LNOB and multi stakeholder engagement in the audit process and audit methodology. Capacity can be built by conducting pilots, training and incorporation of the whole-of-government approach in their audit methodology must be used.
5. Audit impact of each SDG target must help the public entities involved in implementation in Nepal to improve in effectiveness, accountability and inclusiveness, leading to better societies and individual wellbeing,
    e.g. SDGs relating to climate change and poverty impact very large section of people

While selecting topic(s) for audit of SDGs Implementation, OAGN must consider the following 3 questions:
I.   How many SDG targets are to be selected?
II. When to audit implementation of each SDG target?
III. Which SDG target(s) to be selected based on OAGN's strategic audit plan and national priority?

Based on the national context of Nepal, priority, and timelines for the achievement of SDG targets, the OAGN's strategic planning process is finalized and topics are included in the annual audit plan.

A 'Whole of Government Approach'

Audit of SDGs must be based on an integrated approach which is termed as 'Whole-of-Government Approach' to achieve coherence and integration with the objective of 'Leave No One Behind' principle.
The audit must involve all the stakeholders concerned in the engagement.

SDG targets of Nepal	OAGN's Mandate	Significance	Auditability	Audit capacity	Audit impact

SDG 1	Yes	Yes	To be ascertained by studying the targets and indicators, data availability, etc.	OAGN's competency, availability of trained audit professionals, audit resources etc.	Assess the sections who will be benefited by the audit and implementation of audit recommendations. How far the vulnerable sections of the people will be benefited by the audit of the SDG selected for audit.
SDG 2	Yes	Yes	Ditto	Ditto	Ditto

Note:
OAGN has mandate, and hence must include SDGs based on the criteria and national priority in its strategic audit plan and annual audit plan.

OAGN auditors can gather information about national targets of Nepal from different sources like Nepal's development plans, Voluntary National Reports (VNRs), SDG gap analysis and mapping documents and the audit of preparedness of the government of Nepal towards achievement of national target of SDGs, if done so far, , those documents etc., Expert Group on SDG Indicators (IAEG-SDGs), data from UN agencies in Nepal, data from different stakeholders such as academia, civil society organizations, regional organizations, development partners, etc.

Note:
1. Due to COVID 19 pandemic situation, it is not possible to ascertain whether OAGN has so far done any audit of preparedness of SDGs by the government of Nepal. As there is no information available on public domain about any report on the topic.
2. For audit of SDGs implementation OAGN may also consult internal and external stakeholders though interviews, focus group discussions and stakeholder engagements.

Auditor of OAGN must also consider whether OAGN must select audit topics for audit of SDGs implementation together with other performance audit topics or do so separately? OAGN must adopt an integrated process for the selection of performance audit topic(s), including topics for audit of SDGs implementation, if value addition can be there through PAs.

Based on the defined criteria and OAGN's priority, capacity and resources, OAGN must select number of topic(s) relating audit of SDGs implementation. OAGN may opt for regional cooperative audit of implementation of national SDGs supported by experts. A whole-of-government approach choosing multiple national targets from different sectors with multidisciplinary teams for conducting each audit can also be considered to audit one or more audits of national targets linked to SDGs. In order to conduct these audits multi sectoral teams from relevant departments such as health, women, education, justice, home affairs. OAGN can consider working with experts at national, provincial, local government levels. OAGN may form such teams across sectors and across different levels of government entities of Nepal at national, provincial, local levels.

Time to audit each national target

OAGN may decide to audit one national target or develop a multi-year portfolio for audits of SDG implementation and include in its strategic audit plan and as per priority and selection criteria topics can be included in the annual audit program.

If deemed necessary, external support can be sought or opt for a cooperative audit in the region or take up pilot audits. The timing for achievement of national SDGs targets must be decided as per the strategic roadmap of Nepal, the visibility and relevance of the target, planned VNRs or thematic reports, regional plans and priorities, and likely audit impact. A multi-year portfolio of topics for audit of SDGs implementation can have the following benefits:

1. to ascertain progress of government of Nepal's efforts towards achieving the nationally agreed targets.

2. OAGN may plan and prepare adequately to conduct the audits.

3. OAGN may use follow-up audits to check progress on achievement of the national targets at regular intervals.

OAGN may review annually the situation in the country and the expectations of stakeholders.

An annual review enables OAGN to add emerging priority areas/targets to the audit portfolio and include such topics in the annual audit plans and provide resources to conduct the audits.

The following checklist must be applied for selecting topics for audit of SDGs implementation:

➢ Did OAGN team select topics for audit of SDGs implementation based on a strategic selection process?

➢ Did OAGN team select audit topics which are sufficiently significant, auditable within OAGN's mandate?

➢ Did the OAGN team maximize audit impact taking into account audit capacities when selecting audit topics?

➢ Did OAGN team exercise professional judgement in selecting topics for audit of SDGs implementation?

➢ Did OAGN team comply with its code of ethics and independence requirements in selecting topics?

➢ Did OAGN team communicate with relevant stakeholders while selecting topics for audit of SDGs' implementation?

➢ Does OAGN team have the required skills to select topics for audit of SDGs implementation?

➢ Was the selection of audit topic process properly supervised?

➢ Did OAGN team document the selection process adequately?

Assess audit impact:
Audit impact must be assessed by asking the following questions while selecting audit topic(s):

➢ Has the criterion of audit impact been appropriately factored by OAGN while selection of audit topic(s)?

➢ Will the selected audit topic(s) by OAGN, individually and collectively contribute towards achievement of the national SDG targets of Nepal?

➢ Do considerations of gender and inclusiveness been factored at the topics' selection stage?

<table>
<tr><td>**II.**</td><td>**Designing an audit of SDGs implementation**</td></tr>
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The process of designing an audit of SDGs implementation must documented by the audit plan for audit of SDGs implementation.
For example, an audit of government of Nepal's efforts to eliminate intimate partner violence against women relates to SDG 5.2, aimed at eliminating all forms of violence against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation.

Designing an audit of SDGs implementation involves:

➢ Understand and familiarize the nationally agreed target of Nepal relating to the SDG.

➢ Use a combined audit approach of result and system-oriented PA in the audit of SDGs implementation

➢ Keep the audit scope manageable

➢ Formulate audit objective and questions based on assessing progress of implementation of nationally agreed targets

➢ Determine appropriate audit criteria for audit of the selected national targets

➢ Develop an Audit Design Matrix for assessing effectiveness of government of Nepal's efforts towards achievement of nationally agreed targets
➢ Finalize the audit plan

Audit design must be an iterative process and is crucial for the audit of SDGs implementation. OAGN auditors must spend sufficient time in proper audit design.

Understand the nationally agreed target

Auditor shall understand the SDG and its linkage with other targets; the laws, institutions, policies, plans, programmes, activities, entities contributing to the target; the role of key stakeholders in achieving the nationally agreed target and the arrangements to measure progress of achievement of the target. Auditor must prepare a list of questions to gain adequate understanding.

An illustrative list of questions[17] are given below, which are different from audit questions:

Institutional and legal framework
1. What is the legal and institutional framework (policies, programmes, international standards) developed by Nepal for the national target?
2. What is the institutional set-up in Nepal for the implementation of the national target? What are the roles of the various actors?
3. What are the important interlinkages between the target selected for audit by OAGN and other targets of this and the other goals?
4. How are the different levels of government of Nepal (national, sub-national and local levels) working together to implement the national target?

Means of implementation

1. What are the current resource flows concerning the national SDG target selected for audit?
2. What is the budget and human resources allocation for the target?
3. What are the steps taken by the government of Nepal to mobilize domestic resources, official development assistance and additional sources of funding, such as foreign direct investment and remittances? What partnerships have been entered into by the implementing agencies to mobilize means of implementation?
4. Are there any specific roles/employees dedicated by the government of Nepal to the implementation of the target?
5. Are they sufficiently dedicated to this work, or do they have competing roles and tasks?
6. What are the main challenges and difficulties Nepal faces in implementing the national SDG target of Nepal?

Monitoring and follow

1. Have nationally agreed indicators of Nepal been set up to measure the nationally agreed target?
2. Are they consistent with Nepal's SDG indicators?
3. Have baselines for the target indicators been established and used?
4. What are the data collection mechanisms in Nepal for the measurement of indicator progress?
5. What are the institutional set-up and the methodology used in Nepal to collect data on the indicators?
6. What are the information attributes related to the indicators (disaggregation, source, period, etc.)?

Multi stakeholder engagement

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[17] **IDI's SDGs Audit Model (ISAM)/ p-23.**

1. How do the overall institutional arrangements relating to the national target involve key line ministries, sub-national and local levels of government, parliament, human rights institutions, CSOs, and the private sector in Nepal?
2. How are the various levels of government, legislative body (e.g. the parliament), and the stakeholders in Nepal working together to achieve the target?
3. What mechanisms and platforms are available for stakeholders from civil society and the private sector in Nepal to contribute to the planning, implementation, monitoring and review of the policies, plans and programmes intended for the achievement target?
4. What partnerships, including with the private sector, have been put in place in Nepal for the implementation of the target?

Leave no one behind

1. How are vulnerable groups and those furthest behind being identified for the target in Nepal?
2. What efforts have been made by the government of Nepal to ensure that all policies, plans and programmes reach the most marginalized and leave no one behind?
3. What specific sources of data are available in Nepal regarding vulnerable groups?

For example, the following questions can be used in case of audit of EIPV:

1. What are the links between EIPV and other national SDG targets in Nepal?
2. Are there national gender policies/action plans/strategies on EIPV in Nepal?
3. Is there a law addressing IPV in Nepal? If so, how comprehensive is it? Is it specific for IPV or is it included in other laws/regulations addressing violence against women?
4. Is there a budget allocated in the government budget of Nepal for efforts to eliminate IPV?
5. Is there a specific government body in Nepal responsible for the EIPV?
6. What mechanisms/systems/procedures/processes are in place in Nepal to ensure vertical and horizontal policy coherence?
7. Are there baselines and indicators?

Expert repots state that for EIPV, the policies, programmes and initiatives must consider three pillars; namely, prevention, protection and prosecution.
Some illustrative questions are given below to guide the auditor in understanding EIPV in terms of prevention, protection and prosecution:

Prevention

1. Does the government of Nepal have a legal obligation to prevent IPV against women?
2. Which entity/entities are responsible in Nepal for prevention efforts?
3. What are the prevention mechanisms in the country?
4. Are vulnerable groups in Nepal being considered in prevention measures?
5. Has the government of Nepal taken measures to encourage all members of society, especially men and boys, to contribute actively to preventing IPV against women?
6. Has the government of Nepal taken actions to address social, cultural and religious practices that lead to IPV against women?
7. Has the government of Nepal taken steps to address gender stereotypes in school curriculum and pedagogy?
8. Has the government of Nepal taken measures to promote programmes and activities for the empowerment of women?
9. How is the government of Nepal leveraging technology and using innovation to prevent IPV against women?

Protection

1. Does the government of Nepal have a legal obligation to provide protection to women who are victims of IPV?
2. Which entity/entities are responsible for protection efforts in Nepal?
3. What are the protection mechanisms in Nepal?
4. Are vulnerable groups being considered?

Prosecution

1. Does the government of Nepal have a legal obligation to prosecute the offenders in IPV cases?
2. Which entity/entities in Nepal are responsible for prosecution efforts?
3. Is there a legal framework in Nepal for prosecution?
4. Is there a mechanism in Nepal to ensure that victims of IPV have access to special protective measures during investigation and judicial proceedings?
5. How are CSOs in Nepal involved in supporting/providing advice to IPV victims?
6. Are there programmes in Nepal to help reintegrate and rehabilitate the perpetrators?

OAGN auditor must obtain answers to these questions by gathering information from a number of sources including documents from the audited entities, general research reports, relevant publications (e.g. academic articles), official websites of UN agencies, CSOs, academia, social media feeds, and available studies of the audit topic. Auditor must speak with a few key stakeholders and experts, e.g. officials from the audited entity, subject matter experts from UN agencies, academia, and civil society organizations about the audit topic and focusing on key information. They provide insights into the topic and help in accessing relevant information. Auditor must use a number of ways to engage with stakeholders including interviews, focus groups, meetings and conversations with stakeholders, and surveys. Auditor must engage with state and non-state actors related to the national target being audited. Possible stakeholders to be contacted at this stage include senior managers from line ministries whose function relates to the target, academic and other experts who conduct research on the topic, representatives from CSOs, and experts from UN bodies and other international agencies like the World Bank.

SDG goals and targets are inter-related. Auditor must understand interlinkages between the chosen target and other SDG targets by desk review of relevant reports and literature, interviews and consultations with government agencies, civil society, experts, etc. OAGN auditor must look at tools like the SDG Interlinkages Analysis and Visualization Tool (https://sdginterlinkages.iges.jp/index.html.)

Understanding the system of laws, institutions, policies, plans, programme, activities and entities which contribute to the national target selected for audit is crucial in designing the audit.

There must be layers of laws, norms and regulations at the international and national levels. The international layer also includes development aid. The procurement practices are regulated by the rules in Nepal and practices of donors. Audit must study their relevance to the audits. Procurement is subject to contract management; internal capacity of procurement officers; staff incentives to do sustainable procurement; internal monitoring and evaluation systems. The government may adopt e-procurement platforms, life-cycle analysis tools and product catalogues, and also joint procurement activities (e.g. central purchasing units) and centrally administered capacity building. The relevant law must be found at the sector level (e.g. in construction, labour). Accounting and budgeting rules must be studied.

Understand the role of the key stakeholders

Audit must identify and analyze the relevant stakeholders involved in the activities related to the audit topic, their roles and interests and how they can influence the achievement of the audited outcome. The two tools for this purpose are stakeholder analysis and RACI analysis[18]. RACI analysis can also help in identifying possible instances of

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[18] RACI analysis is a tool that helps identifying who is **R**esponsible for an activity, who is **A**ccountable for that, who is **C**onsulted before it is executed and who is **I**nformed after.

overlap, duplication, fragmentation and/or gaps that can hinder the performance and hamper the achievement of the target objectives. The entities involved can be identified through stakeholder mapping.

Understanding national arrangements to measure progress on achievement of the selected SDG target for audit

OAGN auditor shall understand the performance measurement framework and performance indicators used for measuring progress on the national target in Nepal, the arrangements for monitoring, follow-up and review. Auditor ought to understand the data framework, baselines, system of collecting data, and level of disaggregation of data related to the national target.

Combine the result and system-oriented approaches in PA of SDGs implementation

A result-oriented PA is useful to assess if outcomes or outputs have been achieved as intended. The audit of SDGs implementation must use a whole-of-government approach to examine the system of laws, policies, strategies, programme, entities, etc., that contributes to the national target. A system-oriented approach examines the proper functioning of systems.

Audit scope: Define the audit scope and keep it manageable

Defining the audit scope in an audit of SDGs implementation involves answering four questions:
- What to audit?
- Who to audit?
- Where? and;
- When?

OAGN auditor should audit the implementation of the set of policies that contribute to the achievement of the selected government of Nepal's target linked to one or more SDGs. An integrated approach is required as SDG typically spans the responsibilities of many ministries, public entities, levels of government, and sectors. OAGN auditor must be guided by the stakeholder analysis and RACI analysis. Where to audit will depend on the audit team's capacity and resources. The period of time (when) is important. OAGN auditor must look at trends, information, policy changes, etc., since the objectives were first articulated and a policy on that subject was formulated, legislation enacted. Audit must select a specific year prior to the adoption of the 2030 Agenda as a basis for comparison to enable to assess the effects of implementation with respect to a year which the SDGs had not been adopted.

Consider whether other audits on the same subject or related policies have been conducted by OAGN that could help establish a baseline.

Formulating Audit Objectives for audit of SDGs implementation

Formulating audit objectives is at the heart of designing an audit of SDGs implementation. Audit objectives must be based on the definition of audit of SDGs implementation, understanding of the selected national target and scope of the audit. Auditor may formulate one main audit objective, which is broken down into further audit questions and sub-questions as in any PA.

To what extent has the government of Nepal provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national target?

For example, **to assess government efforts aimed at achieving progress towards elimination of intimate partner violence against women, the following audit questions can be asked:**

➢ 'Has the government of Nepal taken the necessary measures to align the legal and policy frameworks as

➤ well as the institutional set-up with the nationally agreed target?
➤ Is the legal and policy framework horizontally and vertically coherent (without gaps, overlaps, duplication and fragmentation) with respect to the target?
➤ Has the government put in place institutional arrangements for effective vertical and horizontal coherence?
➤ Do the legal and policy frameworks and institutional arrangements adequately address the needs of identified vulnerable groups related to the target?
➤ Has the government informed and involved citizens and stakeholders (including state and nonstate actors like legislative bodies, the public, civil societies and the private sector) in the processes and institutional arrangements to put in place robust legal and policy frameworks for achievement of the national agreed target?

To what extent has the government of Nepal planned and budgeted for the achievement of the selected national target?

➤ Are government of Nepal's budgets at different levels aligned, sufficient and adequate for achievement
➤ of the target?
➤ Did Nepal government of Nepal include all relevant stakeholders in the planning and budgeting for the target?
➤ Do the government plans and budgets address the specific needs of identified vulnerable groups related to the target?

To what extent has the government of Nepal implemented actions for the achievement of the selected national target?

➤ Is there effective coordination, collaboration and communication between the government
➤ institutions and entities at different levels for achieving the target?
➤ Has the government mobilized the required resources for achieving the selected national target?
➤ Has the government created the required capacities at different levels and across functions for achievement of the target?
➤ Has government identified and addressed systemic risks in implementing the selected national target?
➤ Are government actions for implementing the selected target effective, accountable and
➤ inclusive?
➤ Has government included all relevant stakeholders in implementing its plans for achieving the target?
➤ Has the government implemented measures to address specific needs of identified vulnerable groups?
➤ To what extent has the nationally agreed target of Nepal been achieved?
➤ Has the government put in place an effective, transparent and inclusive system for measuring, monitoring and reporting on progress towards the achievement of the selected national target?
➤ Has the government achieved its planned progress on the selected national target?
➤ Considering the current trend, will the government efforts lead to achievement of the selected national target as per the planned timeline?

Determining suitable audit criteria for audit of SDGs implementation

Audit criteria are the benchmarks against which auditor evaluates the government efforts in contributing to the achievement of the nationally agreed target. The information gathered while understanding the national target will help auditor in determining suitable audit criteria for the audit of SDGs implementation. Nepal's performance measurement frameworks, performance indicators, international conventions and treaties, national laws and regulations, best practices, etc., must be used by OAGN auditor in determining audit criteria. Auditor must engage with the audited entities in determining suitable audit criteria in audit of SDGs implementation as a number of audited entities together are responsible for contributing to the achievement of the national target. There are no ready-made criteria. An exchange of views with the audited entities will help in developing the criteria and establishing what is relevant and auditable. Experts from various organizations must be used. Although a cooperative engagement with the audited entities is preferred, if the audited entities do not agree with the criteria, OAGN auditor must be responsible to set the audit criteria. The criteria are derived from the applicable policies, laws, systems, procedures as in case of any PA.

Developing audit design matrix for audit of SDGs implementation

Auditor must develop an audit design matrix for bringing all the pieces of work done in designing the audit of SDGs implementation. The matrix helps to organize and structure the work and to support the conducting of audit The matrix is similar to PA and it must contain the audit questions and respective criteria, information required to answer the questions and the sources of this information and register the procedures to be used during the conducting phase to collect and analyze data. The audit design matrix also captures the possible limitations faced by the audit team during the conducting phase and help in arriving at likely conclusions.

Audit matrix can be developed by filling the model template given below:

Audit Topic:						
Audit objective						
Audit question						
Audit sub question						
Criteria and sources of criteria	Required information	Sources of information	Data collection procedures	Data analysis procedures	Limitations	What will the analysis allow us to say

Finalizing the audit plan
The final action in designing an audit of SDGs implementation is the finalization of the audit plan by putting together all relevant documents and working papers that will support the next steps of the audit. These include: Information and documentation on the national SDG target of Nepal; the audit objective and questions, audit criteria, and scope; methodology, including techniques to be used for gathering evidence and conducting the data analysis; the audit design matrix; an overall activity plan that includes team composition, assessment of team competencies, resources, and possible external expertise required for the audit; and the estimated cost of the audit, the key project timeframes and milestones, and the main control points of the audit.

ISSAI Checklist: Design audit of SDGs implementation

  ➢ Did the OAGN audit team document a sound understanding of the selected national target?
  ➢ Did the audit team discuss the audit criteria with the audited entities?
  ➢ Did the team engage with audited entities and other stakeholders throughout the design stage and document the outputs of the engagements?
  ➢ Did the team use appropriate audit techniques to define the audit approach, audit scope, audit objective and audit questions?
  ➢ Did the team exercise professional judgement in designing the audit of SDGs implementation?
  ➢ Did the team comply with the SAI's code of ethics and independence requirements in designing the audit of SDGs implementation?
  ➢ Did the team have the required skills to design the audit of SDGs implementation?
  ➢ Was the design process adequately supervised by competent authority in OAGN?
  ➢ Is there adequate documentation in respect of: the selected target to be audited; tools and techniques used to define the audit objective and audit questions; audit criteria; audit procedures; audit design matrix; audit plan?

OAGN auditor must ask the following impact related questions while designing the audit:
  o *What is the impact that the audit should have?*
  o *Will the determined audit scope lead to desired audit?*
  o *Will the examination of these audit objectives lead to desired audit?*
  o *Will this audit positively impact those left behind?*

3.3 Conducting an audit of SDGs implementation

Conducting an audit of SDGs implementation starts after the approval of the audit plan by OAGN. During the conducting phase, OAGN auditors gather evidence, analyze evidence, develop audit findings and conclude on audit objectives related to policy coherence and integration, multi-stakeholder engagement, Leave No One Behind (LNOB) and implementation of a set of policies contributing to the achievement of the national target of Nepal.

The key steps in conducting audit are:
- *Gather evidence*
  - *perform audit procedure*
- *Analyze evidence*
- *Sufficient and appropriate*
- *Develop audit findings*
- *Conclude on the audit objectives*
- *Extent of progress towards achievement of the national SDG target of Nepal selected for the audit*

Conducting audit of government efforts for coherence and integration in implementation of national target
Auditor must examine the policy and institutional system concerning the target, starting with the stated goals in different policy documents and evaluate if the policies are consistent, realistically influence the target, and aligned with the stated target. Auditor must verify the effective functioning of government in terms of horizontal coherence, whereby the focus is on whether the various ministries and agencies work in a synchronized manner. In examining the extent of vertical coherence, auditor shall ascertain the extent of coordination prevalent from the national the provincial and the local contexts, with the role of civil society and other key stakeholders.

Conducting audit of government efforts at multi-stakeholder engagement in implementation of national target
The implementation of the SDGs requires embedding the multi-stakeholder principles of the 2030 Agenda into the national policy agendas of Nepal and promoting a coordinated effort with civil society, the private sector and other non-state actors. Auditor must determine the stakeholders and their roles and responsibilities in relation to the SDG target and how they coordinate among themselves. Auditor must check how government of Nepal is implementing and monitoring efforts aimed at achieving the target. Auditor must also identify possible instances of overlap, duplication, fragmentation and/or omission that can hinder performance and hamper the achievement of the target.

Conducting audit of Nepal government's efforts to ensure that no one is left behind in implementation of national target
Auditor must gather sufficient appropriate evidence to conclude on whether government of Nepal's measures are inclusive in the design and implementation, whether representative participation has been achieved, and whether the principle of leaving no one behind is evident in the review of the government's efforts. Auditor must also ask about the measures taken to identify and address the needs of those furthest behind in implementing the national target.
Conducting audit of implementation of a set of policies contributing to the achievement of the national target

To achieve a sector-wide target, the government of Nepal must initiate multiple public interventions based on the set policies and strategies. These interventions are expected to contribute to the outcomes envisaged in the policies. When analyzing interventions in a performance audit of a programme, OAGN auditor must find that at the individual programme level, the programme was effective. Audit must look at the implementation of a set of policies that contribute to the target.

Gather audit evidence on progress in the achievement of nationally agreed target
At the design stage of the audit, auditor has formulated audit objectives and sub objectives, questions, audit criteria to evaluate performance, possible sources of evidence and methods for gathering evidence. Auditor must carry out the audit procedures planned to collect sufficient, relevant and reliable evidence to establish the audit question.

Auditor must gather audit evidence from a variety of sources including data gathered from the audited entities, the statistical offices in Nepal, general research reports, relevant publications (e.g. academic articles), databases, public datasets and official websites of UN agencies, CSOs, academia, social media feeds, and available studies of the audit topic.

One useful reference to identify appropriate data sources for a target is the UN Handbook on SDGs. This will assist in monitoring progress registered in the implementation of the SDGs based on data produced by national statistical systems. There must be specific entity and specified the methodologies for data collection, data management, and statistical computations. While collecting available data based on indicators auditor must consider whether the indicator is a good metric for the selected national target.

OAGN auditor must consider the validity of the data collection instrument or procedure. Nepal may have defined an indicator but not put in place the required mechanism for the collection of the data for monitoring the progress on the indicator. Auditor must register this as an audit finding and will select an appropriate indicator in consultation with the subject matter experts, related agencies, or by considering the indicators set at the international level.

Examples are listed below:

Maternal mortality	Target 3.1	By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
	Indicator 3.1.1	Maternal mortality ratio.
	Data source	For an audit focused on the national target for the reduction of maternal mortality, with the chosen indicator being the maternal mortality ratio, administrative records held by hospitals may be one source for determining this ratio. In developing countries, survey data, especially those from the Demographic and Health Surveys (DHS) and similar household surveys, constitute the most common source of data on maternal mortality.
	Data Disaggregation	Income level, residence (urban/rural), educational attainment, ethnicity, humanitarian settings, conflict zones, and refugees as well as adolescents 15-19 years.
Poverty	Target 1.1	By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day.
	Indicator 1.1.1	Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)
	Data source	For an audit focused on the elimination of extreme poverty, having the poverty rate as the chosen indicator, the audit may include data collection using household income and expenditure survey administered to a sample of the population.
	Data Disaggregation	The preferred household surveys should identify the poverty status of households and the economic activity of the household's members and further disaggregation of this indicator by sex, age, employment status and geographic location (urban/rural).

When primary sources of data are not available, auditor must consider using proxy data.

Proxy data provides an approximate measure of the target as given in the example below.

Maternal mortality
For example, if the indicator maternal mortality ratio, the primary data sources identified - the household survey and hospital records - are not available, audit may use the statistics published in the Demographic and Health Survey for the *proportion of births assisted by skilled health professionals* as a proxy.

If there are limitations in the evidence, auditor must:

'seek independent, corroborating evidence from other sources; redefine the audit questions or the audit scope to eliminate the need to use the specific evidence that is causing concern; present the findings and conclusions in such a manner that renders the evidence sufficient and appropriate; and determine whether to report the limitations or uncertainties as a finding, including any related significant internal control deficiencies.'

Use Focus Groups

Focus groups are relevant in the exploration of complex issues such as the SDGs; as the focus group method enables in testing the preliminary audit findings by comparing the views received. In a focus group. Auditor can interview a panel, including the stakeholders, and collect information about the topic or audit question and information must be used for confirmation at a later stage.

Adopt Survey

In an audit of SDGs implementation, a survey can be a beneficial when auditor needs detailed and specific information from a wider group of stakeholders. A survey is useful if different offices within an organization, or different organizations are involved in the achievement of a particular SDG target. OAGN auditor must set realistic expectations about the audit evidence that is needed and that can be collected in the timeframe of the audit, ensure that vulnerable sections of the population are adequately represented, and information is collected from a variety of stakeholders, using proper sampling techniques[19].

Tips for conducting surveys
▢ Start the questionnaire with easy questions
▢ Write clear, concise and neutral questions
▢ Don´t cover two issues in one question
▢ Avoid ambiguous questions
▢ Ask questions that will be used for analysis
▢ Avoid too many open-ended questions
▢ If possible, conduct pre-tests of the survey questions with a few members of the target group

Analyze audit evidence on progress of achievement of Nepal's nationally agreed SDG target selected for audit

Analysis of audit evidence is critical in audit of SDGs implementation. OAGN auditor must use variety of quantitative and qualitative methods for analysis. Quantitative analysis involves analysis of quantitative data, such as numbers and statistics ranging from simple calculation of an average or a proportion to complicated statistical modelling. Quantitative analysis uncovers patterns, trends, and relationships in data and identifies areas that require attention.

Qualitative analysis includes a wide range of methods for structuring, comparing, compiling, and describing information with logical reasoning and arguments relating to the evidence. Qualitative analysis of evidence can be from interviews, documents and through open-ended survey questions.

Statistical analysis enables uncovering patterns and trends in data. Descriptive statistics help to understand, summarize, and describe distributions in the data in analyzing the achievement of performance targets.

Content analysis is a method for structuring and analyzing complex qualitative data and turning it into quantitative data. The analysis enables systematically sort, focus, and simplify data into a limited number of themes or content categories which can be summarized. The qualitative data for content analysis include agency policy documents, interview transcripts, newspaper articles, focus group transcripts, claim files, reports or open-ended survey responses. Content analysis is useful for a large set of raw data to be transformed into useable evidence, such as open-ended survey responses.

Tips for conducting surveys

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[19] Please refer to IDI's ISSAI Implementation Handbook for Performance Audit (V0) for more details on techniques for gathering and analyzing audit evidence

'Start the questionnaire with easy questions
Write clear, concise and neutral questions
Don´t cover two issues in one question
Avoid ambiguous questions
Ask questions that will be used for analysis
Avoid too many open-ended questions
If possible, conduct pre-tests of the survey questions with a few members of the target group'

Develop audit findings

Developing audit findings aims to determine the difference between 'what should be' and 'what is' with the cause and effect of this difference where it exists. Auditor clarifies what constitutes criteria, what is the evidence and analysis undertaken, the situation found and its causes, and the resulting effects. Auditor analyses the causes of any deviations from the criteria to make recommendation.

Criteria
the basis against which the actual situation was measured – performance or normal practice requirements, or standards set by management or by the auditor
Evidence and analysis
what was examined and why – the extent and scope of evaluation
Situation found and causes
what was the situation found, including its cause, making apparent the source and extent of evidence
Effects
what the finding means, including the effect on the individual entities, and why it is important

If the assessment of the criteria and the condition meets or exceeds the criteria, it is also an audit finding. Auditor may find positive achievement on some indicators of the nationally agreed target. Auditor can use an audit findings matrix to formulate and document audit findings as in the matrix:

Finding					Good Practices	Recommendations
Situation found	Criteria	Evidence and analysis	Causes	Effect		

From the audit findings matrix, OAGN auditor must draft the audit findings. Presenting the key finding in simple terms is important so that a non-expert would also understand. OAGN auditor may use the 'dinner party' technique to organize audit evidence into a series of statements that could easily be understood by a hypothetical guest at a dinner party with brevity and clarity and to the point.

Conclude on audit objectives in an audit of SDGs implementation

Concluding on the audit objectives is the last step in an OAGN's PA of SDGs implementation. PA of SDGs implementation concludes on:

•   '- progress made towards the achievement of the nationally agreed target of Nepal;
o   how likely the target is to be achieved based on current trends;
o   the adequacy of the national target in comparison with the corresponding SDG target(s).
o   the extent of coherence and integration in the implementation of policies and to the extent possible leave no one behind; and:

o multi-stakeholder engagement.'

In arriving at these conclusions auditor must conclude on legal and policy framework and institutional arrangements; planning and budgeting; implementation of actions for achievement of the target; and the extent to which the target has been achieved. OAGN auditor must conclude on likelihood of the target being achieved by comparing baseline data and data at the time of audit on indicators linked to the target and computing the average annual percentage change.

A simple projection can be possible assuming a constant rate of change between the baseline and the year of the audit. After, a more complex trend analysis can be carried out, and the projection can be based on this analysis. The audit findings relating to the government systems, operations, division of roles and responsibilities to achieve the SDG target and coverage of the SDGs principles should form part of the conclusions and recommendations.

Auditor must reach a balanced audit conclusion.

Practical Tips
Check if the audit conclusions:
• provide a clear and concise understanding of the most salient findings and lessons learnt?
• reflect the audit criteria?
• allow for quantification where possible?
• reflect changes over time?
• provide balance in tone and fairly reflect the audit findings?

ISSAI Checklist: Conduct audit of SDGs implementation

➢ Did the OAGN's audit team obtain sufficient appropriate audit evidence to establish findings?
➢ Did the audit team reach conclusions in response to the audit objectives and questions?
➢ Did the team issue recommendations when relevant and allowed by OAGN´s mandate?
➢ Did the team analyze the collected information and ensure that the audit findings are put in perspective and respond to the audit objective(s) and audit questions?
➢ Did the team reformulate the audit objective(s) and audit questions as needed?
➢ Did the team engage with audited entities and other stakeholders throughout the conducting stage and documented the outputs of the engagements?
➢ Did the team exercise professional judgement in conducting the audit of SDGs implementation?
➢ Did the team comply with SAIs code of ethics and independence requirements in conducting the audit of SDGs implementation?
➢ Did the team have the required skills to conduct the audit of SDGs implementation?
➢ Was the team adequately supervised while conducting the audit of SDGs implementation?
➢ Is there adequate documentation in respect of audit evidence gathered, analysis of audit evidence, development of audit findings and development of audit conclusions?

Enhancing Audit Impact
The SAI auditor may ask the following impact related questions while conducting the audit
- Will the audit conclusions lead to desired audit impact?
- Will the multi stakeholder engagement during this stage facilitate desired audit
impact?
- Do the audit conclusions adequately reflect the views and status of vulnerable groups
affected by the implementation of the selected target?

3.3 Reporting the results of an audit of SDGs implementation

Reporting stages:
➢ Writing a comprehensive, convincing, timely, reader friendly & balanced audit report
➢ Drafting recommendations that positively contribute to achievement of nationally agreed target
➢ Leaving no one behind in distribution of the audit report on progress towards achieving nationally agreed target

The reporting stage involves:

OAGN audit must offer draft recommendations having an impact

OAGN's audit recommendations must contribute to address weaknesses/problems identified by the audit implementation of Nepal's national SDGs. OAGN auditor must ensure:

"- the recommendations do not encroach on management's responsibilities
- they address the causes of identified shortcomings
– they are clear in terms of who the recommendation is addressed to and what specifically is proposed"

Some practical tips in drafting recommendations:
Auditor must write a comprehensive audit report by ensuring that the report covers audit conclusions on all key audit objectives of the audit of SDGs implementation.

Key audit conclusions must pertain to:
- ➢ the extent of horizontal and vertical coherence in government efforts to implement a set of policies that contribute to achievement of nationally agreed targets;
- ➢ the progress made on the achievement of the national target, the likelihood of the target being achieved and the adequacy of the national target in comparison to the SDG target;
- ➢ the extent to which government mainstreamed the principle of 'leave no one behind' in implementing the national target; and
- ➢ the extent of multi-stakeholder engagement in achieving progress on the national target.

A convincing audit report is logically structured. Such a report provides a clear relationship between the audit objective, criteria, findings, conclusions and recommendations and address all relevant arguments.

Practical tips for drafting recommendations
Scan SDG reports and publications, e.g. VNR reports for good practice illustrations in implementation of SDGs
Consult with experts, stakeholders and audited entities
Consider priority and resources needed to carry out action
Consider national context
Write SMART (specific, timely, attributable, relevant and timebound) recommendations

Tips for writing reader-friendly reports
Less is always more
Find your focus
Use fewer words

Hone your message and make sure it will stick
Write like you speak
Activate the passive
Invert that pyramid (present most important information first)
Drop the jargon
Term nouns back into verbs
Avoid numbers and acronyms
Use graphics and photos to prove your points
Read it loud
One idea per phrase or paragraph
Edit and edit again

(Source: Canadian Audit & Accountability Foundation, Effective Report Writing Course

Report must be simple like speaking with activate voice presenting the most important information first. OAGN audit report must be a balanced report and say what the government did well to implement the national target and what needs to be improved. Auditor must develop balanced audit conclusions on the audit objectives for audit of SDGs implementation. A balanced SDG audit report adds value as it encourages the government to continue doing what is done well and provides information to other government departments on what could be done in implementation of national targets that they are responsible.

Steps to write the SDG audit report:
✓ create a sensible structure to communicate findings, conclusions and recommendations to readers
✓ draft the report
✓ keep an audit trail
✓ seek formal comments from the various audited entities corresponding to the whole-of-government
✓ approach
✓ consult stakeholders (with due regard to confidentiality requirements)
✓ carry out internal quality controls
✓ conclude the final draft
✓ send for top management approval
✓ issue the report as per legal mandate

In following audit of SDGs implementation, OAGN auditor must seek formal comments from a number of government entities and agencies as may be unclear delineation of roles or duplication in the provision of services. Auditor must strike the right balance between being comprehensive in the feedback sought and safeguarding the confidentiality of information obtained[20].

Audit reports may contain references to third parties that are not included in the scope of an audit.
In the case of SDG audits there is multi-stakeholder approach and activity of CSOs. Notifying third parties and involving them in the verification of the accuracy and completeness of statements concerning them ensure the accuracy, fairness and objectivity of reporting.

Leaving no one behind in distribution of the report on audit of SDGs implementation
OAGN report on audit of SDGs implementation is a powerful tool to promote accountability and transparency in the implementation of national SDG targets. The report enhances the profile of OAGN and strengthens its role of providing independent, external oversight on the implementation of SDGs. OAGN must ensure that no one is left behind in the distribution of the audit report.

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[20] IDI Performance Audit ISSAI Implementation Handbook (Version 0), p. 169

The 3 questions that must drive OAGN in distribution of its reports are:
I.   *Who is OAGN's audience and what is its relationship with them?*
II.   *What approach OAGN should take for each target audience?*
III.   *How should OAGN must plan the audit report distribution?*

OAGN's report on audit of SDGs implementation has a wide audience amongst state and non-state actors at the national, regional and global level including those charged with governance, the legislature, committees of the legislature like PAC, citizens, CSOs, media, UN bodies, subject matter experts, academia, professional organizations, development partners, international bodies, etc. OAGN must undertake the stakeholder analysis for the audit and list out the stakeholders so that the report should reach out to them. It must be ensured that vulnerable groups in the country are also considered. OAGN must consider the interest of the target audience for instance, some target groups can be reached through social media and websites, others may require formal communication channels. OAGN report must help people with disabilities, those living in geographically remote areas, those facing literacy challenges, etc.

ISSAI Checklist: Report on results of an audit of SDGs implementation
- ➢ Is the audit report comprehensive, convincing, timely, reader-friendly and balanced?
- ➢ Has the team (if within the SAI mandate) provided constructive recommendations that are likely to contribute significantly to addressing the weaknesses or problems identified by the audit?
- ➢ Is the audit report widely accessible, in accordance with the mandate of the SAI?
- ➢ Did the team engage with audited entities and other stakeholders throughout the reporting stage?
- ➢ Did the team exercise professional judgement in reporting on the audit of SDGs implementation?
- ➢ Did the team comply with the SAI's code of ethics and independence requirements in reporting on the audit of SDGs implementation?
- ➢ Did the team have the required skills to report on the audit of SDGs implementation?
- ➢ Was the team adequately supervised while reporting on the audit of SDGs implementation?
- ➢ Is there adequate documentation in respect of content of the report, the manner in which recommendations have been developed and the decisions taken related to the distribution of the report

Spotlight on audit impact
OAGN auditor must ask the following impact related questions while reporting on the audit:
- Will the recommendations in the report positively contribute to audit impact?
- Will the recommendations make a positive impact on the status of vulnerable groups?
- Is the report accessible to all key stakeholders, including the vulnerable groups?

Follow-up and Impact of audit of SDGs implementation

Audit impact must be planned for and acted on throughout the audit process. OAGN audit must focus on impact-oriented actions after issuing the audit report to enhance the impact of audit of SDGs implementation.

3.5 Follow up of audit of SDGs implementation

Follow up includes monitoring the progress made towards the achievement of the nationally agreed target as per determined milestones. While following up progress on nationally agreed target, OAGN auditor must use audit design matrices to ensure comparability of follow up results.

Follow-up of audit of SDGs implementation looks at the corrective action taken by responsible parties based on the results of the audit and strengthens the audit impact by causing improvements. OAGN auditors must use several methods to follow up, depending on mandate, practices and capacity including meetings with the management of audited entities, requests for written information on progress at regular intervals, phone calls or limited field visits, collecting information through other audit teams or follow-up audits.

In the context of audit of SDGs implementation, follow up audits are critical. OAGN auditors must conduct follow-up audits to ascertain action taken on recommendations and progress made in achievement of national targets at different points in time. OAGN auditor must send an action plan template to each of the audited entities, after issue of the audit report with information on recommendations; actions to be taken; who is responsible; deadline for action; and expected benefits (which benefits should be quantified if possible). As audits of SDG implementation are generally conducted by multi-sectoral teams, the appropriate structure, roles and responsibilities for follow-up must be assigned to them. A centralized follow up function enables to gather information on a regular basis and form multi-sectoral audit teams for follow-up audits. Dedicated teams can be there for audits of SDG implementation. Follow up audit must be included as part of OAGN's annual plan.

Communicating key messages

Communicating key messages from the audit of SDGs implementation helps in creating audit impact. A number of different fora at national, regional and international levels must be used for this purpose, as enumerated under:

- At the national level, press releases, interviews in the media, conferences, panel discussions, road shows, events organized by professional bodies, events organized by UN agencies in the country, events organized by CSOs in the country, etc., for communicating key messages.
- At the regional level the SAI can use events organized by INTOSAI regional bodies, regional forums, regional commissions of UN, events organized by development partners, etc.
- At the international level the SAI can use HLPF, meetings organized by UN agencies, OECD, INCOSAI and other INTOSAI events, events organized by international bodies like the World Bank, international CSOs, etc.
- Social media platforms and apps can be powerful tools for OAGN to communicate key messages.

OAGN audit can contribute to national review processes, in the preparation of the VNR, the HLPF, the global SDG follow-up and review mechanism of the 2030 Agenda, either by informing sessions of the HLPF or regional forums of review (through the UN Regional Commissions). Mainstreaming multi-stakeholder engagement throughout the audit of SDGs implementation and creating coalitions of like-minded stakeholders are important. Involvement of stakeholders throughout the audit process enables sense of ownership of the work done by OAGN. National, provincial and local governments, legislature(s), committees of legislature, judiciary, CSOs, citizens, academia, professional organizations, UN agencies, international organizations, development partners, media, subject matter experts, private sector, INTOSAI bodies and INTOSAI regions are stakeholders.

ISSAI Checklist: Follow-up Report on results of an audit of SDGs implementation

➢ Is OAGN audit follow up appropriate on previous audit findings and recommendations of audit of SDGs implementation?
➢ Did OAGN report reach to the legislature with conclusions, follow up and corrective actions?
➢ Did OAGN auditor focus the follow-up on whether the audited entities have adequately addressed
➢ the problems and remedied the underlying situation after a reasonable period?
➢ Did OAGN audit team engage with audited entities and other stakeholders during follow-up?
➢ Did the team exercise professional judgement during follow-up?
➢ Did the team comply with OAGN code of ethics and independence requirements during follow-up?
➢ Did the team have the required skills to follow-up on the audit of SDGs implementation?
➢ Was the team adequately supervised during follow-up?
➢ Is there adequate documentation related to the follow-up phase of the audit?

Spotlight on audit impact
OAGN auditor must ask the following impact-related questions during the follow-up stage
- Which are the stakeholders to focus on to create maximum audit impact?

- How can OAGN set up an effective monitoring mechanism to track the impact of audit of SDGs implementation?
- How can OAGN demonstrate and report on its positive contribution to the implementation of SDGs?
- How can OAGN focus on gender and inclusiveness when reporting on audit impact?

Annex-1: A brief note on the SDGs of Nepal

Note
In order to audit the SDGs, it is essential for the auditors to understand the national context and how the SDGs, their targets and indicators are designed for Nepal taking into account the circumstances and national priorities. This chapter provides a brief on Nepal's initiative for implementation of the SDGs by 2030.

Brief background

The Government of Nepal is committed to implement the 2030 Agenda and the SDGs, with the objective of 'no one will be left behind' in the development process. In June 2017, the Government of Nepal submitted its first Voluntary National Review (VNR) to the High-Level Political Forum (HLPF) of the United Nations stating that Nepal is initiating localization to fully mainstream the development aspirations of the SDGs in all tiers of the government. Five years after the adoption of the 2030 Agenda, Nepal has prepared the second VNR[21], which was prepared through collaborative efforts engaging all relevant stakeholders.

Nepal has been able to increase economic growth rate, reduce poverty and macroeconomic stability. The periodic plans have been dovetailed for promoting growth, employment generation, infrastructure, human development and building resilience. The ongoing l5th Plan has been aligned with the SDGs to provides a roadmap towards achievement of the SDGs to graduate from the current status of a least developed country towards the long-term vision of a '*Prosperous Nepal, Happy Nepali.*'

The medium-term expenditure frameworks, annual budgets and sectoral strategies are being aligned with the SDGs, supported by the planning, monitoring and evaluation guidelines. The private sector, cooperatives and civil society have been involved for promoting the SDGs alignment in all development endeavors. Nepal has mobilized both internal and extremal resources to achieve the SDGs by 2030. The implementation is regularly monitored by the oversight agencies including the parliament committee and the Office of the Auditor General (OAGN). However, there are some challenges including mainstreaming in subnational level, resource mobilization, data management, coordination, monitoring and evaluation. Besides, the COVID-19 pandemic has posed a serious challenge in implementation of the SDGs. The government of Nepal is looking at the best options to reduce the impact of COVID-I9 in the achievement of the SDGs in 2030.

In 2017, the government prepared a report on the status and roadmap, with baseline data and four milestones for 2019, 2022, 2025 and 203 in consultation with stakeholders. It identified 494 indicators, including 257 country

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[21] National Review of Sustainable Development Goals, Nepal Published by Government of Nepal National Planning Commission www.npc.gov.np

specific local indicators. The government also prepared a report of needs assessment with an annual average requirement of investment NRs 2025 billion (about USD 19 billion) for achieving the SDGs.

Besides a high-level Steering Committee on the SDGs chaired by the Prime Minister, there is an Implementation and Monitoring Committee led by the Vice-Chair of the National Planning Commission (NPC) and thematic committees by the members of the NPC, with full participation of relevant government agencies, the private sector, cooperatives and civil society. The NPC has been institutionalizing a robust monitoring and implementation mechanism. There is a Sustainable Development and Good Governance Committee of the National Assembly in the Federal Parliament, with representation of all the major political parties to provide oversight and national budget scrutiny on the SDGs. OAGN has been conducting audits on the SDGs' implementation.

The government has been working with all stakeholders. The provincial governments have established their own policy/planning commissions. Many of them have already prepared periodic plans integrating the SDGs. Similarly, local levels have been ensuring the participation of people for sustainable development. NPC has prepared the plan-ning and monitoring guidelines and SDGs Localization Resource Book. Realizing the role of the private sector in the implementation of the SDGs, collaboration efforts are being enhanced. The cooperative sector has been taken as one of the three pillars (public, private and cooperative) of economy, and as such the government has been collaborating with the sector. As civil society is an important partner for realizing the SDGs, community-based organizations, NGOs and international government organizations (INGOs) have been actively involved in promoting the SDGs in Nepal. Nepal SDGs Forum has been formed for the advocacy of 2030 Agenda. Multilateral agencies and development partners have also been supporting the implementation of the SDGs in Nepal.

Since the first VNR in 2017, consistent efforts have been made towards achieving the SDGs. Partnership among all three tiers of government have been strengthened to achieve a high growth rate of average around 7 per cent in the last few years. Macroeconomic policies have been focused on promoting high economic growth. Internal and external resources have been mobilized to meet the financing requirements.

Challenges in implementation of the SDGs

- **Leaving No One Behind**

Nepal has incorporated the concept of 'Leaving no one behind.' Nepal has adopted a constitution with inclusive governance.

- **Integrated Approach and Equity**

Nepal believes that the integrated approach to the three dimensions of sustainable development is critical to speed up and ensure progress in all SDGs. Reinforcing synergy is fundamental to attaining the goals. Nepal has initiated many policy instruments at the national and sectoral levels to follow an integrated approach with synergy and managing trade-offs.

- **Acceleration of the Economic Pillar of Sustainable Development**

While considerable progress has been made in the social sector, the achievement of the economic dimension of the SDGs is challenging for Nepal. A rapid, inclusive and sustainable economic growth, together with a higher level of economic productivity, innovation and gainful employment opportunities can only uplift the status of the people. Structural challenges including the low level of human development, limited productivity growth, landlocked and rough mountain terrain have made it difficult to sustain a high level of economic growth.

- **Ensuring Environmental Resilience**

As fragility of the mountains and hills, climate change impacts, migration and a few business practices have put pressure on natural resources of the country, sustainable management of natural resources remains priority. The areas covered by forests remain 44.7 per cent of the total land area, but biodiversity loss, soil erosion, floods, droughts, erratic weather patterns and climate change have undermined the lives and livelihood opportunities of a vast number of people. Nepal is committed to moving towards a low-carbon economic growth with sustainable use of natural resources.

o   **Institutions and Good Governance**

There is a national ownership of the SDGs at the political and decision-making levels. The High-Level National Steering Committee chaired by the Prime Minister and Implementation and Monitoring Committee chaired by the Vice-Chair of the NPC and the thematic committees chaired by members of the NPC accelerate the implementation process of SDGs through plans and monitoring. The Sustainable Development and Good Governance Committee of the National Assembly and OAGN are engaged in oversight, monitoring and auditing of SDGs implementation in Nepal.

Some important steps have been taken to improve good governance, such as zero tolerance towards corruption, performance-based evaluation criteria, delegation of authority, early budget allocation, use of ICTs, and timely auditing and other institutional arrangements towards effective implementation of SDGs.

o   **Resource Mobilization and Stronger Global Partnership**

Nepal is mobilizing domestic resources around 24 per cent of the GDP in the last several years (MOF, 2020). The financing strategy of the SDGs in Nepal reveals that the country needs to invest almost 50 per cent of its GDP every year to reach the goal (NPC, 2019). The funding gap remains high and therefore, finding assistance form international community and generating resources from the international capital markets are important.

o   **Consolidation of Multi-stakeholder Partnerships**

The SDGs cannot be achieved by the government alone. The participation of all stakeholders is crucial in advocacy, knowledge generation, investment, implementation, monitoring and evaluation. The public and private sectors, cooperatives, civil society organizations, women's, youth, Dalit, Madeshi, indigenous groups and gender minorities, LGBT and other marginalized groups should be engaged towards achievement of the SDGs.

o   **Localization of SDGs**

Nepal's federal structure permits sharing of power, duties and responsibilities under the new constitution. The provincial and local level governments and legislative bodies have to play key roles in integrating the SDGs into their provincial and local level planning. There is need for capacity building of all federal units and the local level. Effective implementation needs disaggregated data for decision making, analysis, monitoring and evaluation at the provincial and local levels.

Institutions and statistical systems

Capacity development of all the institutions and stakeholders has an important role. All stakeholders involved in the implementation and decision-making levels should have the necessary expertise and tools. The use of ICTs, big data and other evolving technologies help in implementation. Disaggregated, quality and timely data is essential in assessing the status and accelerating implementation with effective interventions. Nepal is in the process of adopting a new statistics act to strengthen the statistical capacity in the country.

Recovery from COVID-19 and resilience to multiple vulnerabilities

The COVID-19 pandemic affects adversely the implementation of SDGs. The health, social and economic impacts of COVID-19 have caused multiple vulnerabilities. As an LDC nation with limited health capacity and internal resources, and high dependence on foreign currency receipts such as tourism, exports, remittances, investment and global assistance and cooperation, COVID-19 will have severe short and long-term impacts.

There has been drastic reduction in economic activities, trade, tourism, transport, industry and other services resulting in steep losses in income across the sectors. Poverty is likely to be increased together with its cascading impacts on health, education, employment opportunities and other economic activities having substantive negative impacts on the achievement of the SDGs. Therefore, special global cooperation programs may have to be initiated to support national recovery. The fundamental principles of the SDGs, such as equity and the targeted protection measures for vulnerable groups will be important while dealing with the impacts of COVID-19.

Tracking the progress of implementation of the SDGs

Nepal made significant progress in poverty reduction between 2015 and 2019 reducing poverty by 1.1 per cent each year and raising the per capita income. However, there is only modest progress in the indicators related to hunger, nutrition and food security. There has been progress in indicators related to health. Indicators on education show good progress. Gender equality and empowerment is supported by various policy commitments, programs and institutional set ups.

There is progress in goals related to water and sanitation, energy, economic development, energy and infrastructure. Nepal lags behind in industrialization, science technology and innovation. The indicators on inequality are showing positive trends. Still there are considerable disparities among provinces, regions and socio-economic groups. The reconstruction of private houses, health and educational buildings and cultural sites are in progress.

Nepal is one of the least contributors to the emissions of greenhouse gases but is impacted by climate change. Local levels have internalized climate action through Local Adaptation Plans of Action. Being a landlocked country, seas and oceans are significant for Nepal its international trade and interdependence of the global ecosystem. There is visible progress in a few of the indicators.

In order to accelerate the implementation of the SDGs, Nepal has identified some of the key areas for further action. An accelerated economic growth with employment opportunities for all and lifting the income of all segments of the population with investment in human capital, infrastructure and productive capacity, adaptation to climate change are critical. Good governance and administrative reforms will remain a priority for the government. The funding gap remains high.

The SDGs needs the participation and cooperation of all stakeholders for advocacy, knowledge generation, investment and implementation of programs, monitoring and evaluation. In view of Nepal's federal structure, the localization of the SDGs needs to be intensified. Capacity development and productive use of information and communication technology, big data and the evolving technologies are on priority. As the COVID-19 pandemic is affects the capacity, resource mobilization and partnerships for the SDGs, global cooperation programs should be established to support the national initiatives.

Nepal's progress in sustainable management of forest resources has increased the coverage of forest areas in the country. The management of community forests by user groups has also empowered them, and increased their role and contributions to the sustainable use of natural resources.

In the 2019 Corruption Perception Index, Nepal's score is 34. The Rule of Law, quality of contract enforcements, property rights, police, courts, etc. for Nepal has a score of -0.48. These indicators show that Nepal has made headway in many economic and social indicators, and governance. However, the country faces multiple vulnerabilities: a low level of economic development, poor infrastructure, difficult geographic terrain, paucity of resources and capacity constraints limit the progress.

Making speedy progress in reaching the SDGs in the remaining 10 years would be an uphill task. The coronavirus disease (COVID-19) pandemic is now putting great pressure on the country's overall progress with huge impact on the health system, with cascading impacts on the fiscal and the overall economic situation of the country in the coming years

SDGs status and roadmap report of NPC
The SDG Status and Roadmap report of the NPC proposed 415 indicators to meet the national context for monitoring and evaluation. After consultations with province level SDG stakeholders, the NPC came up with 594 indicators. The assessment of the progress of the SDGs can be made with the baseline status for indicators.

पत्र संख्या २०७७।७८ च नं ०२

मिति २०७७।४।१६

विषय नेपाल सरकारी लेखापरीक्षणमानको कार्यान्वयन सम्बन्धमा

श्री सबै विभागहरु

श्री सबै महानिर्देशनालयहरु

श्री सबै निर्देशनालयहरु

महालेखापरीक्षकको कार्यालय ।

उपरोक्त सम्बन्धमा लेखापरीक्षण ऐन, २०७५ को दफा २९ ले दिएको अधिकार प्रयोग गरी महालेखापरीक्षकले गर्ने लेखापरीक्षणलाई वस्तुपरक, विश्वसनीय र भरपर्दो बनाई लेखापरीक्षणको गुणस्तर अभिबृद्दि गर्न साविकमा स्वीकृत भएका सरकारी लेखापरीक्षण मानदण्ड एवं सरकारी लेखापरीक्षण नीति मानदण्ड खारेज गरी सर्वोच्च लेखापरीक्षण संस्थाहरुको अन्तर्राष्ट्रिय संगठनले जारी गरेका अन्तर्राष्ट्रिय लेखापरीक्षण मान (INTOSAI Framework for Professional Pronouncements, IFPP) मा आधारित "नेपाल सरकारी लेखापरीक्षण मान" (Nepal Government Auditing Standards, NGAS) २०७७।४।१६ मा स्वीकृत गरिएको छ । अत कार्यालयबाट यस वर्षदेखि लेखापरीक्षण गर्दा तपसीलका नेपाल सरकारी लेखापरीक्षण मानको कार्यान्वयन गर्नु हुन अनुरोध छ ।

तपसील

NGAS नम्बर	नेपाल सरकारी लेखापरीक्षणमानको नाम
INTOSAI-P 1	The Lima Declaration
INTOSAI-P 10	Mexico Declaration on SAI Independence
INTOSAI-P 12	The Value and Benefits of Supreme Audit Institutions- making a difference in a life of citizens
INTOSAI-P 20	Principles of Transparency and Accountability
ISSAI 100	Fundamental Principles of Public-Sector Auditing
ISSAI 130	Code of Ethics
ISSAI 140	Quality Control for SAIs
ISSAI 200-299	FInancial Audit Principles
ISSAI 300-399	Performance Audit Principles
ISSAI 400-499	Compliance Audit Principles
ISSAI 2000-2899	Financial Audit Standards
ISSAI 3000-3899	Performance Audit Standards
ISSAI 4000-4899	Compliance Audit Standards

जानकारीको लागि

माननीय महालेखापरीक्षकज्यू ।

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