

Annex D. Case studies on monitoring, evaluation and audit institutions

Argentina: The role of the Office of the Comptroller General in SDG implementation

In July 2018, the Office of the General Comptroller (Sindicatura General de la Nación - SIGEN) and the National Council on Social Policies Coordination (CNCPS) signed a Cooperation Agreement. Both institutions committed themselves to organise a training programme for internal auditors on the 2030 Agenda, to develop technical tools in order to manage control over the implementation, and to investigate mechanisms so as to broaden these activities to national scale through the Federal Network of Public Control (Provincial Courts of Accounts) chaired by SIGEN.

The SDGs have been incorporated in the 2019 Planning for both SIGEN and the different Internal Audit Units (IAUs), requiring the audit units to consider the 100 priority initiatives of the government and the SDG indicators, as well as the evaluation of the reporting mechanisms for SDG implementation. SIGEN has developed a series of mandatory Working Guidelines for the IAUs, providing concrete tools for monitoring SDGs implementation.

In 2019, SIGEN will provide an organisational unit – responsible for the follow-up and monitoring of the 2030 Agenda – in order to increase governmental management effectiveness of SDG compliance, through internal control and auditing. This specialised team will be responsible for achieving an adequate level of preparation, awareness and professionalisation of those involved in the monitoring and follow-up of the 2030 Agenda (a Guide for Auditors on SDGs and Control is currently being developed). It will also be devoted to extending – at a national level – the control over SDG implementation with regional projection, detecting, promoting and regularly reporting of the progress of the 2030 Agenda implementation, and achieving international funding and technical co-operation for the execution of the activities aimed at achieving its objectives.

A new audit reporting tool (mobile app) is being developed by SIGEN to facilitate internal control, enabling the dynamic and updated access to reporting data, at the different audited ministries and SOEs, which includes the follow-up of SDG implementation. This control tool will also include information on both the strategy and budgeting.

Through SIGEN's Training Institute for Public Management Control (Instituto Superior de Control de la Gestión Pública-ISCGP), SIGEN and the CNCPS are training the Argentine Public Sector on the SDGs. This is being carried out through a network of MERCOSUR's internal control bodies assembled in a Specialised Meeting of Internal Control Governmental Agencies (REOGCI) with a focus on the 2030 Agenda.

SIGEN prepares its annual Sustainability Report based on the principles of the UN Global Compact and the SDGs.

SIGEN is also setting up a specialised team on integrity audits in order to carry out specific anti-corruption audits according to the spirit of the SDGs and the international INTOSAI regulations.

Austria: Report of the Austrian Court of Audit on the implementation of the 2030 Agenda

Austria, like other countries, is facing challenges and opportunities related to the implementation of the SDGs. This text serves to illustrate the state of affairs in 2016-2017 and the recommendations made by the Austrian Court of Audit (ACA).

The audit, carried out between June to September 2017, aimed in particular at assessing the legal framework conditions and the national recognition of the SDGs, the responsibilities of the Federal Government and the coordination across all levels of government. A further objective was to evaluate the initial situation (stocktaking and gap analysis), the implementation plan and the target attainment monitoring system, as well as the inclusion of the civil society, the reporting system and the impacts of the SDGs.

The audit was carried out at the Federal Chancellery and the Federal Ministry of Europe, Integration and Foreign Affairs – in their capacity as coordinating entities regarding the national implementation of the SDGs – as well as at the Federal Ministry of Agriculture, Forestry, Environment and Water Management¹ and the Federal Ministry of Transport, Innovation and Technology – as federal ministries selected as examples by the ACA. The audited period largely spanned the years from 2016 through 2017.

Court of Audit findings

Based on a ministerial decision of January 2016, the Federal Government established an interministerial working group tasked with the implementation of the 2030 Agenda. However, despite its central role, it was only given the mandate to coordinate the reporting on the implementation. It was not mandated with coordinating the implementation itself or with guiding or managing a coherent nationwide implementation. Additionally, the chosen “mainstreaming approach” resulted in a fragmentation of the implementation process, with consequences also for monitoring and reporting systems. At the time of the audit, Austria also lacked a nationwide strategy for the implementation of the SDGs as well as structures for a systematic coordination across all levels of government and involvement of civil society.

Court of Audit recommendations

- The interministerial working group should be set up as a national steering body for the implementation of the 2030 Agenda to manage a coherent, nationwide implementation. Furthermore, the responsible stakeholders should look into whether the interministerial working group could be chaired by one federal ministry only.
- The responsible stakeholders should encourage the preparation of a sustainability strategy that contains a structured and coherent nationwide mechanism and takes into account the provinces, municipalities and the civil society.
- Reporting to the UN HLPF should be ensured as early as possible and from then on periodically – at least once per legislative period – and include the provinces and civil society.

- As regards the amendment of the Federal Organic Budget Act 2013, the responsible stakeholders should encourage the legislators to embed the SDGs, in a mandatory way, analogous to the equality target, in the outcome targets of the Federal Government.

Brazil: Auditing medium- and long-term sectoral plans

The Brazilian Federal Court of Accounts (*Tribunal de Contas de União*, TCU), among other activities, conducts evaluations, offers recommendations for improvement in public administration and identifies vulnerabilities in the internal control systems related to public procurement, contracting and public-private partnerships. Moreover, TCUs Systemic Reports, based on surveys that TCU carries out in a range of sectors such as health, education, social welfare and information technology, offer an aggregated view of TCU's world in these areas, emphasising challenges, risks and potential solutions.

Regarding TCU's assessment of Brazil's governmental long-term policy commitments (such as the Multi-annual plan - *Plano Pluriannual*, PPA – spanning from 2016-2019, as well as sectoral plans such as the National Education Plan, spanning from 2014 to 2024), TCU evaluates the objectives, targets, priorities and programmes provided for in these plans. The evaluations often result in recommendations that are addressed to the National Congress.

The OECD report *Brazil's Federal Court of Accounts. Insight and Foresight for Better Governance*, identified improvements that TCU could make in its strategy and operations in order to contribute to more efficient, effective and economic policy-making in Brazil. The TCU could well be placed to go beyond its traditional oversight role by systematically upholding key functions of good governance to areas such as: (i) policy coherence, (ii) strategic and sustainable budgeting, (iii) effective internal control and risk management, (iv) meaningful monitoring and evaluation that leads to improvements in policies and programmes. Furthermore, TCU's strategic plans could integrate medium and long-term policy issues into its audit programme, going beyond short-term priorities and immediate challenges, in order to ensure that its activities tackle emerging risks and are responsive to society's needs, including the achievement of related SDGs.

In that sense, TCU has incorporated good governance concepts into its various internal strategic documents. For example, TCU's Strategic Plan 2015-2021 states that the TCU's mission is to “monitor the budgetary and financial implementation of the country and contribute to the improvement of public administration for the benefit of society”. The Plan outlines three main priorities:

- Improve the governance and management of public and political organisations.
- Curb mismanagement of public resources.
- Foster a transparent government.

In addition, the TCU's strategic planning process is comprehensive and includes scenario planning in order to adopt a broader view of horizontal, medium and longer-term governance challenges. It seeks to reflect the insights of all stakeholders, including civil society in addition to the Executive branch and the Congress.²

Colombia: Incorporating the SDGs in Colombia’s national monitoring mechanisms

Colombia’s performance is monitored by the National Planning Department (NPD) and the President’s core advisors. The national monitoring (and evaluation) system, SINERGIA, tracks process, output, and outcome indicators set in the National Development Plan (NDP). *SINERGIA Seguimiento*³ provides a set of performance indicators which measure policy outputs and outcomes as identified by the NDP. The system is built following a pyramidal structure with three main levels: strategic, sector and management. Strategic indicators are at the top and are related to the main government pillars as stated in the National Development Plan. These are followed by the President and the Council of Ministers. Sector indicators describe sector-specific goals and are monitored by the President and each Minister in bilateral meetings and within each Ministry. Finally, management indicators are standard indicators that are measured for all the entities to track institutional efficiency.

The government carried out an initial assessment of the coherence between the 169 SDG targets and the NDP and observed that 92 SDG targets had specific actions in the 2014-2018 NDP. Building upon the experience of developing the NDP and its monitoring mechanism, Colombia invested – amongst others – in:

- Identifying lead agencies for mobilising resources and coordinating actions for each SDG target.
- Defining national indicators through a participatory process led by the National Department of Administrative Statistics (NDAP).
- Translating national indicators into regional measures.
- Developing a dedicated reporting system (annual indicators report, website, SDG implementation report) in coordination with the NPD and the NDAP.
- Developing a plan to strengthen statistical capacity.
- Developing a territorial strategy (including a monitoring mechanism).⁴

Costa Rica: A society-wide pact to implement, monitor and evaluate the SDGs

The ‘National Pact for the Advancement of the SDGs’, signed on September 9, 2016, is the national strategy for the planning, implementation and monitoring of the SDGs in Costa Rica. The Pact is signed by the three powers of the Republic of Costa Rica (Executive, Legislative and Judicial) and a range of non-governmental stakeholders (civil society, public universities, private sector, etc.).

By identifying the programmes of the National Development Plan that are related to the SDGs, Costa Rica subsequently established the link between these policy priorities and the country’s National Evaluation Policy (NEP). The latter was adopted in November 2018 and has a 2018-2030 time horizon. The NEP refers to the SDGs as an important driver to push policy evaluation (next to open government, result-oriented management, access to information, transparency etc.), cross-referencing the National Pact for the Advancement of the SDGs (art. 9), which commits to the implementation of a monitoring and evaluation strategy.

While the roll-out of the NEP is at its very early stages, the document reflects a commitment by the lead institution (the Ministry of Planning and Economic Policy) to institutionalise policy evaluation across government and develop the necessary capacities. The NEP presents both a diagnostic of the current situation and an action plan on how to move forward this agenda. For that purpose, the document looks amongst others at the legal and normative framework to promote policy evaluation; the current level of institutionalisation and available capacities; the identification of key actors (lead/coordinating institutions and supporting actors); and the necessary next steps to move forward the policy evaluation agenda (including capacity building activities and strategic partnerships to support this).⁵

Egypt: Monitoring and accountability as part of the SDGs governing framework

In line with Egypt's commitment to the 2030 Agenda, the government has recognised monitoring, evaluation and feedback systems as an important pillar of the governing framework for the implementation of the SDGs.

The Central Agency for Public Mobilization and Statistics (CAPMAS) is the official statistical agency of Egypt; it collects, processes, analyses, and disseminates statistical data and conducts the census including on the SDGs.⁶ There is a specialised unit for the SDGs in CAPMAS, which focuses on the development of indicators related to the SDGs. The SDG unit is responsible for the classification, identification and measurement of indicators used in both the SDGs and the Sustainable Development Strategy (SDS).⁷ Another important responsibility of CAPMAS relates to the preparation of the periodical national statistics report on the SDGs, building on the global framework on tier classifications for the SDGs, and the availability of data in Egypt vis-à-vis the specific indicators set globally on each SDG target. Based on the level of methodological development and the availability of data, 43%⁸ of the SDG indicators in Egypt are currently classified under Tier 1, indicating standards are clear and available, and data is regularly produced.⁹

The significance Egypt has attached to the monitoring, evaluation and feedback systems has been embodied through the Voluntary National Reviews undertaken. Egypt volunteered to conduct two Voluntary National Reviews on the SDGs in 2016 and 2018, and to the ongoing MAPS Engagement¹⁰ on SDG Implementation in collaboration with international organisations, including the UN, OECD and World Bank. This also demonstrates the ambition, commitment and eagerness of the government to showcase the progress achieved in international and multilateral fora through monitoring and evaluation processes.

The efforts to strengthen the monitoring, evaluation and feedback frameworks have also involved the establishment of specialised monitoring and evaluation units in certain ministries and government bodies including in the Ministry of Planning, Monitoring and Administrative Reform and the Ministry of Investment and International Cooperation.

Moreover, the Egypt SDG Observatory¹¹ was launched to provide a digital platform for tracking progress towards the SDGs. The Observatory displays the data available for each SDG indicator in a comparative manner over time. Furthermore, some indicators provide data disaggregated by age and sex including those related to employment and education. The platform is publicly available. In addition to the national observatory on the SDGs, a special observatory focusing on the SDGs and gender equality was established to monitor the implementation of the National Strategy for Women Empowerment.¹² The strategy has translated the SDGs into national indicators and specified a quantitative target for each indicator, which facilitates monitoring the progress.

The ongoing transition from a line-item budget to programme/result-based budgeting will also enable a more sound monitoring and evaluation process in pursuing the SDGs. In particular, it will help match public expenses and investments to goals and key performance indicators. An integrated electronic planning, monitoring, and evaluation system introduced by the Ministry of Planning, Monitoring and Administrative Reform also represents an important tool to align the budget allocations to the goals and key performance indicators of the SDS and the SDGs. In short, integration of the SDGs into the budget process will clearly benefit Egypt's monitoring, evaluation and feedback system on the SDGs.

Furthermore, the Ministry of Planning, Monitoring and Administrative Reform is currently planning to update the SDS in order to accommodate the major structural changes Egypt has witnessed over the past two years. The process of updating the strategy could also act as an evaluation exercise, which takes stock of the progress, identifies the remaining gaps and informs the formulation of the new strategy.

Finland: Taking stock of progress and SDG audit by the National Audit Office

Monitoring progress

To include sustainability issues in everyday discussions of legislative and budgetary matters, the Government decided to include the promotion of sustainable development in its annual report to the Parliament, and establish an annual public discussion forum for measuring and taking stock of progress in the implementation of the 2030 Agenda in Finland. By November 2018, Ministries had reported twice to Parliament on their policies and measures to implement the 2030 Agenda with the latest reporting taking place in February 2018. Each policy branch contributes to the annual 2030 Agenda implementation report. In addition, the state's budget contains ministries' reports on how the 2030 Agenda is integrated in their budget, planning and implementation.

An independent assessment of Finland's sustainable development policy will be conducted every four years, in Parliamentary election years, starting 2019. The PMO, the NCSO and the Development Policy Committee co-host an annual event to discuss current status and trends, based on sustainable development indicators, data assessment and contributions by experts and civil society. An ongoing annual cycle review enables a participatory review process. (OECD, 2017^[1]; 2018^[2]; PMO Finland, 2017^[3]).

Finland's national follow-up and review system is anchored in the eight objectives of the long-term strategic framework. Policy-making is linked to the eight objectives via ten indicator baskets, which in turn consist of 4-5 indicators, and are connected to more than one objective. The baskets serve as the framework for discussions on interpretations and put a lens on entities that are relevant in terms of political decision-making. The indicators in each basket will be reviewed, interpreted and updated once a year, by relevant authorities. The purpose is to assess the significance of the change in the indicator value from the perspective of sustainable development. This is followed by a public, multi-stakeholder dialogue where anyone can present different interpretations and introduce new information. This process helps to inform political decision-making. The open discussion takes place on the Prime Minister's Office (kestavakehitys.fi/seuranta) sustainable development website on a rolling basis to discuss a different basket each month. After the update of all baskets, the NCSO and the PMO organise an annual event on the state and future of sustainable development. The event coincides with the Parliament discussion on

the Government's Annual Report to the Parliament (OECD, 2017^[1]; PMO Finland, 2017^[3]).

An external independent evaluation was launched to assess the achievements of national implementation of the 2030 Agenda, both in domestic and international policies. The results of the evaluation guided the discussions around the Parliamentary election in April and help ensure that the new Government has evidence-based and timely information on the strengths and weaknesses of sustainable development in Finland. The evaluation will also provide comprehensive data and analysis to Finland's next Voluntary National Review on the implementation of the 2030 Agenda to be submitted to the United Nations High-level Political Forum in July 2020.

SDG audit by the National Audit Office

The National Audit Office of Finland (NAOF) is committed to the SDGs and through audit work actively contributes to the fulfillment of the SDGs both domestically and within international co-operation.

The NAOF performs a separate risk-analysis from the perspective of the SDGs. NAOF's focus on SDG issues is from the perspective of state economy.

The NAOF's annual report includes a section regarding SDG 16 and the actions taken concerning the NAOF's influence. Furthermore, the oversight task of Election Campaign and Political Party Financing is strongly linked to the SDGs regarding the citizen inclusion and transparency aspect of the SDGs.

The preliminary study phase of all performance audits looks at SDG-related issues in order to establish possible links to auditing the SDGs and taking these linkages into account in the audit work itself.

India: Developing a unique monitoring framework for the SDGs

By Sanyukta Samaddar, IAS Adviser, (SDG), NITI Aayog

Background

India has demonstrated continued commitment to progress towards the achievement of the SDGs. The Government of India is strongly committed to Agenda 2030, including the Sustainable Development Goals. Accordingly, India is taking significant strides towards the attainment of SDGs. India's National Development Agenda outlines the measures the government is taking on issues like poverty, sustainable growth, health, nutrition, gender equality and quality education among several others.

Given the country's progress in reducing multidimensional poverty (MPI), the ambition to achieve the goals before 2030 seems attainable. 271 million people moved out of poverty, halving the incidence of multidimensional poverty between 2005/6 and 2015/16. The poorest groups across states, castes, religions, and ages had the biggest reductions in the MPI, showing that they have been catching up, though they still experience much higher rates of poverty. These gains are in line with the core principle of the SDGs to reach the furthest behind first. Further, India is one of the seventh largest economy and remains a global engine of growth and is projected to be the fastest growing major economy in 2019-20.

However, one of the key challenges in the India development trajectory is that of climate change. India, with its diverse topography, climate and biosphere holds nearly 18% of the world's population but occupies only 2.3% of the world's land area. However, 68% of India's cultivable area is vulnerable to droughts, 75% of its coastline is exposed to cyclones, 27% of arable land is currently degraded and 12% of land area is prone to river basin floods. Looking ahead, by 2050, almost 20% of the world's new urban dwellers will be Indians. An estimated 60% of infrastructure and housing will be built in India in the next 15-20 years. These processes if not well managed, will have grave implications on quality of life, public health, internal migration, economic vitality and on sustainable development.

In recognition of these and other challenges and to further improve the policy ecosystem, the Government of India has unfurled the 'Strategy for New India @ 75' that is aligned to the SDGs and aims to propel India towards a USD 5 trillion economy by 2030. Further, reflecting the country's long-standing federal tradition, the State governments have also prepared their SDG vision documents that present analysis and action plans to make faster progress on the goals at the sub-national level and beyond. The Ministry of Statistics and Programme Implementation is also working in tandem with the National Institution for Transforming India (NITI Aayog) and the State governments by leading the work on the National Indicator Framework for the SDGs. A high-level committee with Chief Statistician as the Chair has been established to guide the monitoring framework for the SDGs. India also prepared its first ever National Disaster Management Plan, based on the Sendai Framework for Disaster Risk Reduction.

India has already presented its first Voluntary National Review (VNR) on implementation of SDGs to the 2017 HLPF and is committed to present its second VNR in 2020. As home to one sixth of humanity, a significant share of the world's developmental challenges and opportunities by scale, and some of the world's largest and most ambitious developmental and social inclusion schemes and programmes, India's lessons can provide a useful lens for the localisation of SDGs in other parts of the world.

NITI Aayog and SDGs

The National Institution for Transforming India is mandated to coordinate the work on SDGs by adopting a synergistic approach, involving union ministries and departments, state governments, administration of Union Territories (UTs), civil society organisations, academia and business sector to achieve India's SDG targets. NITI Aayog has comprehensively mapped the SDG targets with schemes and programmes of the Government of India, focussing on their interlinkages. It regularly holds consultations with multiple stakeholders on different goals, capacity building, evaluation frameworks, knowledge dissemination and progress mapping.

SDG India Index and Dashboard

Introducing the SDG India Index 2018

Given the importance accorded by the Government of India to achieving the SDGs, NITI Aayog decided to estimate the progress through a single measurable index that would serve as an advocacy tool and trigger action at the State level.

NITI Aayog has constructed the SDG India Index spanning across 13 out of 17 SDGs (leaving out Goals 12, 13, 14 and 17). The Index tracks the progress of all the States and Union Territories on a set of 62 National Indicators, measuring their progress on the outcomes of the interventions and schemes of the Government of India. The SDG India

Index is intended to provide a holistic view on the social, economic and environmental status of the country and its States and UTs.

The SDG India Index is an aggregate measure, which can be understood and used by everyone—policy-makers, businesses, civil society and the general public. It has been designed to provide an aggregate assessment of the performance of all Indian States and UTs, and to help leaders and change makers evaluate their performance on social, economic and environmental parameters. It aims to comprehensively measure India and its States' progress towards the SDGs for 2030.

Key features of the SDG India Index 2018

Guided by India's National Indicator Framework and based on consultations with Central Ministries/Departments and States/UTs, NITI Aayog has constructed a list of 62 priority indicators. To determine suitable metrics for inclusion in the Index, technically-sound, quantitative indicators were chosen that met the following criteria:

1. Relevance to the SDG targets.
2. Drawn from the National Indicator Framework.
3. Availability of data at national level for States and UTs from official statistical systems.
4. Consent from respective Ministries/Departments.
5. Ownership of data by the data source Ministries.
6. Sufficient data coverage, such that data for at least 50 percent of the States/UTs is available.

Advantages of the SDG India Index 2018

The SDG India Index 2018 provides critical insights on the status of the SDGs in the country although constrained by limited data availability. As data availability improves and new estimation techniques become available, subsequent reports of SDG India Index will become more comprehensive with additional indicators, and also help to measure incremental progress. Despite these gaps and limitations, the SDG Index can be useful to States/UTs in assessing their starting point on the SDGs in the following ways:

- Supports them to benchmark their progress against the national targets and performance of their peers and devise better strategies to achieve the SDGs by 2030.
- Supports them to identify priority areas as working on all SDG areas at the same time may be challenging.
- Helps them to modulate their initiatives and investments as well as to measure incremental progress.
- Highlights data gaps across the SDGs and identifies areas for building individual and systems capacity for better data management.

NITI Aayog has the twin mandate to oversee the implementation of the SDGs in the country, and also promote Competitive and Cooperative Federalism among States and UTs. The SDG India Index acts as a bridge between these mandates, aligning the SDGs with the five Ps of the global SDG movement – people, planet, prosperity, partnership and peace.

The *SDG India Index* is available via an interactive dashboard which has cross-sectoral relevance across policy, civil society, business and academia. The Index is designed to function as a tool for focussed policy dialogue, formulation and implementation, moving towards development action pegged to globally recognisable metrics of the SDG framework.

The Index also supplements NITI Aayog’s continuous efforts towards encouraging evidence-based policy-making by supporting States/UTs to benchmark their progress, identifying priority areas and share best practices.

The *SDG India Index* will also help highlight crucial gaps related to tracking the SDGs and the need for India to develop its statistical systems at National and State/UT levels. This shall lead to the Index evolving and becoming more comprehensive over the coming years. The indicators shall be further refined and additional indicators will be added with improvement in data collection, reporting processes and methodology. NITI Aayog is also exploring potential for disaggregating data and developing capacity for real time monitoring and measuring incremental progress.¹³

Ireland: Using RIA to assess poverty impacts

Ireland provides an example of a country where impacts on poverty are required to be assessed in significant detail. The Cabinet handbook requires RIA authors to “indicate clearly the impact of the proposal on groups in poverty or at risk of falling into poverty in the case of significant policy proposals”. The RIA guidelines reinforce this requirement by recommending that authors systematically carry out a Poverty Impact Assessment (PIA) on the impacts of regulations on social exclusion and vulnerable groups.

According to the guidelines, the impact on poverty should be estimated by quantifying the number of people affected and/or estimating the depth of poverty experienced (i.e. how far below the poverty line people are, and the size of the effect of the regulatory proposal). Moreover, the PIA requires quantifying the extent of the impact on each of the groups identified as the most vulnerable to poverty (i.e. lone parent families, families with large numbers of children, people with disabilities, unemployed people, people experiencing rural disadvantage, people experiencing urban poverty, homeless people, migrants and ethnic minorities). In 2008 the Office for Social Inclusion within the Irish Department of Social Protection published a document¹⁰ providing specific guidance on how to conduct a PIA (Department for Social Protection, 2008^[4]).

A good example of PIA is the *Poverty Impact Assessment of the One Parent Family Payment Review* (Departement of Employment Affairs and Social Protection, n.d.^[5]). This PIA performs a full impact assessment of the likely effects produced by the regulatory proposal in terms of poverty creation. As a first stage, the PIA outlines the primary objectives of the regulatory proposal and the target groups that the proposal would reach. Then the PIA measures the impact on poverty that the proposal has for vulnerable groups (i.e. children and young people, people of working age, older people, people with disabilities, women, members of the travelling community, prisoners and ex-prisoners, people experiencing rural disadvantage, etc.). Finally, the PIA assesses how the proposal

addresses the inequalities, which may lead to poverty and contributes to the achievement of inclusive growth.

Luxembourg: Statistical monitoring

In Luxembourg, the country's statistical office STATEC is responsible for monitoring trends in sustainable development. To this end, 110 indicators were defined for 126 targets relevant to the national context, with 30 more indicators that are still under development. On development issues, the Interministerial Committee for Development (ICD) meets every two months, providing minutes and an annual report accessible to the public and presented to Parliament. The Parliament can ask the Government to take action based on the ICD's non-binding recommendations. The close involvement of NGOs in monitoring policy impacts such as through the Fair Politics barometer is highly appreciated and supported financially and politically by the government (OECD, 2018^[2]; Grand-Duché de Luxembourg, 2018^[6]).

The Netherlands: The role of the Court of Audit

In September 2017, the Netherlands Court of Audit sent a letter to the House of Representatives regarding the government's preparations aimed at achieving the SDGs after undertaking a 'preparedness review'. The Court's review was underpinned by two questions: (i) do the initial steps taken by the government between 2015 and 2017 constitute sound preparation for achieving the goals by 2030? and (ii) has the Dutch government laid a sound basis for monitoring progress towards the SDGs?

Nine review questions were formulated to ascertain this information. Overall, the review found that the government has clearly committed itself to achieving the SDGs, marking a swift and effective start at the organisational level. The review highlighted areas for improvement, including:

- Raising awareness of the goals in education.
- Stakeholder coordination.
- Policy coherence.
- Administrative coordination.
- Positioning of the SDGs in the central government budget and accountability cycles.

The efforts made by the Netherlands Court of Audit serves as a positive example of how SAIs can take a proactive approach in not only monitoring the implementation of the SDGs, but also in providing insights on how the government can further strengthen the impact of the goals.¹⁴

Latin America: Evaluating governments' preparedness to implement the SDGs

The Federal Court of Accounts of Brazil (TCU) led a coordinated audit on the preparedness of Latin American governments to implement the SDGs. These are the main findings and recommendations of that audit.

Main findings

- Deficiencies in the processes of institutionalisation and internalisation of the 2030 Agenda.
- Lack of long-term planning for the implementation of the 2030 Agenda in most countries.
- Lack of risk prevention and management mechanisms in an integrated manner at a national level for the implementation of the 2030 Agenda.
- Deficiencies in the follow up and review processes of the SDGs, as well as the preparation of Voluntary National Reviews.

Selected recommendations

- Strengthen the process of institutionalisation and internalisation of the SDGs, and define a formal plan or strategy for the institutionalisation of the SDGs and the 2030 Agenda, considering activities, responsibilities, products and deadlines.
- Formally establish the entities which will be responsible for the coordination and implementation of the 2030 Agenda, clearly assigning the attributions and responsibilities of the different actors and levels of government.
- Establish the coordination and communication mechanisms among the sectoral Ministries which allow for the mapping and harmonisation of their initiatives for the implementation of the SDGs
- Establish long-term planning tools for government actions which allow for the identification of national priorities and the structuring of government action in a long-term perspective, also enabling the implementation and following up of the SDGs and their targets in the country.
- Adopt integrated mechanisms for the prevention and management of crosscutting risks, which allow for the improvement of evidence-based decision-making to achieve their objectives, including those related to the 2030 Agenda.¹⁵

Notes

¹ Until 7 January 2018, matters related to environmental sustainability fell within the sphere of responsibility of the Federal Ministry of Agriculture, Forestry, Environment and Water Management. Since the amendment of the Federal Ministries Act 2017 (BMG–Novelle 2017) such matters have been governed by the Federal Ministry of Sustainability and Tourism.

² This case study is based on *Brazil's Federal Court of Accounts - Insight and Foresight for Better Governance* (OECD, 2017^[9]).

³ SINERGIA also includes an evaluation component focussing on the evaluation of the outcomes of the main public policies and programmes implemented with the framework of the National Development Plan.

⁴ This case study is based on *Estrategia para la implementación de los Objetivos de Desarrollo Sostenible (ODS) en Colombia* (CONPES, 2018^[10]).

⁵ This case study is based on *Política Nacional de Evaluación 2018-2030* (MIDEPLAN, 2018^[11]).

⁶ The Government of Egypt, Presidential Decree 2915/1964.

⁷ Egypt (2018) Egypt's Voluntary National Review https://sustainabledevelopment.un.org/content/documents/20269EGY_VNR_2018_final_with_Hyperlink_9720185b45d.pdf.

⁸ Document provided by CAPMAS (2018).

⁹ Tier 1 indicators are conceptually clear, has an internationally established methodology and standards are available, and data is regularly produced by countries and in every region where the indicator is relevant.

¹⁰ MAPS is the abbreviation for Mainstreaming, Acceleration and Policy Support.

¹¹ The Egypt SDG Observatory, <http://www.egyptsdgobservatory.info>.

¹² The Egypt National Observatory for Women, <http://www.enow.gov.eg/>.

¹³ The full SDG India Index report can be accessed here: <http://niti.gov.in/content/sdg-india-index-baselinerreport-2018>. The interactive dashboard can be found here: <http://sdgindiaindex.socialcops.com>.

¹⁴ This case study is based on (INTOSAI, 2018^[7]).

¹⁵ This case study is based on (TCU, 2017^[8]).

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