

## Terms of Reference for the EUROSAI Project Group on “Collaboration with national-level UN Agencies in the context of SAIs’ SDG-related Audit Processes”

### 1. General provisions

#### 1.1 Name of the Project Group:

“Collaboration with national-level UN Agencies in the context of SAIs’ SDG-related Audit Processes”

#### 1.2 Background and Objective of the Project Group:

##### Background

As we all witness, the world has been undergoing dramatic changes, which affect considerably our environment, economy and society. We see that different regions of the world have been experiencing more or less the similar problems and, naturally, most countries consider the 2030 UN Agenda for Sustainable Development a matter of priority. However, it should also be mentioned that the evaluation and internalization of sustainable development is a complex and multifaceted matter since it requires the understanding of multi-objective variables related to economic, environmental and social issues.

➡ *In this sense, Sustainable Development Goals (SDGs) are increasingly becoming integral elements of national and sub-national planning and service delivery processes globally.*

And, the citizens are also more aware of the current situation and they have higher expectations which are oriented at seeking an independent and objective oversight, which SAIs can deliver. SAIs have taken this unique responsibility to assist their governments in internalizing the sustainability context in their policies, both with the perspective of preparedness and implementation. Having the relevant oversight on the implementing bodies with this SDG perspective is inevitable for SAIs since they have an important evolving role in enhancing the implementation of sustainable development initiatives.

➡ *This highlights the importance and criticality of SDG audit processes to assess the performance of the concerned institutions in terms of preparedness for and implementation of SDGs.*

At this very point, the importance of the coordinated action between all levels and sectors of the government and all stakeholders is highlighted and UN Agencies, with their experience, information and knowledge as well as their active involvement in the related fields, emerge as the key stakeholders to collaborate in this regard. UN Agencies have an independent perspective and are aware of the work actually done in practice and have a great understanding of how the services, policies, programmes or all the work is delivered in reality.

Observing this, the Turkish Court of Accounts (TCA) had an initial engagement with the UN in Turkey to deliver a set of awareness raising/training sessions in July and September 2021 to the respective auditors from the TCA and other EUROSAI member SAIs (within the scope of Activity 2.6 of EUROSAI TFMA 2020 Work plan) on (i) general concept of SDGs; (ii) their integration, localization and mainstreaming within national/municipal planning/budgeting procedures; and (iii) their alignment with and contribution to the national SDG priorities.

➡ *Ongoing dialogues between the TCA and the UN in Turkey and TCA's planning "to develop and disseminate a draft framework for the benefit of the entire EUROSAI community and respective member SAIs to be practiced in the SDG-related audit processes regarding the cooperative relations with UN agencies" called for exploring further opportunities for a systemic cooperation.*

Initial engagement through awareness raising on SDGs revealed the fact that, if planned strategically, a partnership between the SAI of a country and the UN mutually reinforces the SDG related workstreams of both sides; for instance:

- UN's strategic frameworks along with its institutional setup in a country, agency specific mandates/programmatic modalities as well as system-wise frameworks/instruments (coordination, monitoring, results reporting etc.) possess great potential for informing planning and conduct of SDG-related audits.
- The results/recommendations of an SDG-related audit such as SDG preparedness and/or SDG implementation audit at any level (i.e., national, sub-national) as well as other works of SAIs with SDG perspective such as surveys, research papers, investigations etc. are highly relevant for advancement/implementation of the Agenda 2030 and the SDGs in a country.

➡ *Thus, to formalise the partnership between the SAIs and UN Agencies based on the cooperation of the TCA and the UN in Turkey which in turn is expected to serve to the benefit of all interested SAIs, the present Project Group is launched to provide a draft framework of cooperation for further elaboration/discussion with the UN in the context of SAIs' SDG-related audit processes and to develop a "Discussion and Recommendations Paper" as a final output.*

### **Objective**

The proposed engagement with the UN in Turkey is built upon mutual exchange of expertise, experience, and knowledge in the lines of (i) implementation of the SDGs and (ii) any kind of SAIs' work carried out with an SDG perspective in the context of SDG preparedness/implementation. More specifically, the proposed cooperation aims at contributing to the:

- (i) contextual analysis (relevance, risks, legislative frameworks, institutional settings etc.) in defining the audit themes and audit scope in order to make best use of scarce audit resources;
- (ii) planning of SDG preparedness and implementation audits as well as other SDG-related works of SAIs;
- (iii) development of the most relevant SDG audit question sets;
- (iv) execution of different stages of SDG preparedness and implementation of audits or SDG-related work as a means of external stakeholder engagement; and
- (v) integration of SDG-related audit recommendations into UN's strategic/operational frameworks.

In a nutshell, defining the main lines of cooperation areas between the UN and SAIs in the SDG-related audit processes and presenting them through discussion and recommendation papers addressing the main intended users, i.e., SAIs, is the core objective of this study.

### **1.3 Link with EUROSAI Strategic Plan:**

#### **1.3.1. Strategic Goals:**

The aim of the Project Group is directly related to the **Strategic Goal 2** of EUROSAl Strategic Plan 2017-2024, specifically to the **Objective 2.4** *“To follow and contribute to the development of other INTOSAl initiatives and products related to capacity building”*.

As is stated, one of the fundamental priorities that INTOSAl set out in its Strategic Plan 2017- 2022 is to contribute to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates. As a contribution to INTOSAl and SAI efforts, the INTOSAl Development Initiative (IDI) launched the ‘Auditing SDGs’ initiative to support SAIs in conducting high quality audits of SDGs. In this spirit, this Project Group aims to make a contribution to this set objective by developing already existed but not fully explored joint collaboration lines with the national UN agencies. Through the activities and output of this Project Group, we expect to add more value to the improvement of the capacity building of SDG-related processes, approaches, methodologies as well as that of auditors. More specifically, this mutual collaboration is of great potential for informing planning stages, defining the audit themes and audit scope, identifying relevant risks and relevant legislation for the SDG landscape, all of which will then ultimately lead to conducting high quality audits of implementation of SDGs as per national priorities.

### **1.3.2. No Duplication or Overlaps with Other Activities of the EUROSAl Strategic Plan:**

When the theme and nature of the proposed Project Group is considered, the possibility of overlap with the Governance Portfolio on Relations with non-SAI stakeholders led by SAI Latvia may arise. However, when the roadmap and the output of the PG is considered, the TCA will be dealing with the national-level UN agencies focusing on developing “a SAI and national-level UN agencies cooperation model” which may then be replicated and disseminated in other EUROSAl countries. Therefore, the output will represent a kind of methodological recommendations developed by a SAI (along with other PG member SAIs) serving also for the contribution to the development of INTOSAl initiatives (in line with Objective 2.4 of ESP) such as INTOSAl-UN initiative on SDGs. Therefore, this initiative should be regarded as an opportunity for increasing synergy on UN-SAI-SDGs relations at SAI level which in turn do not overlap but contribute to the future steps taken by EUROSAl as a community under the Governance portfolio on Relations with non-SAI stakeholders.

The ultimate output and the related activities of the Project Group will also not be creating any overlap with the ongoing EUROSAl TFMA 2021 Work plan, Activity 2.6, “Collecting and analyzing information on the implementation of the United Nations Sustainable Development Goals (SDGs) in the municipalities of the TFMA countries”.

Works conducted under Activity 2.6 are mainly focused on the exchange of the best practices, experiences, and the sharing of information in the area of municipality audit. Those activities also aim at exploring different audit approaches that contribute to the achievement of the main goals related to SDGs at sub-national levels. Linked to this, close cooperation with UN Turkey team for the preparation of a tool for auditing SDGs in municipalities were established. This tool mainly includes a Brief Introductory Note for the SDG audit in municipalities and a relevant set of audit questions. When compared to the initiatives and the intended output under TFMA 2021 Work plan - Activity 2.6, this Project Group on “Collaboration with national-level UN Agencies in the context of SAIs’ SDG-related Audit Processes” presents a more holistic approach suggesting a SAI and national-level UN agencies cooperation model for both national and sub-national levels in the area of SDG-related audit engagements. In this sense, this Project Group will not duplicate, but rather supplement the activities of TFMA carried out under Activity 2.6.

This Project Group is also not expected to result in an overlap with the initiatives conducted under SG1, although it meets some of the objectives defined within Objective 1.2 of SG1 *“To support the development of innovative approaches and methods in audit and governance of SAIs making use of new technologies”*.

Throughout our work, we fundamentally aim to explore new channels for the mutual exchange of expertise, experience, and knowledge with the national-level UN Agencies and to come up with recommendations of a SAI and UN cooperation model as stated under section “3. Technical and procedural provisions” of this ToR, but this should be understood more like exploring and advancing effective communication and collaboration channels with the national UN agencies in the area of SDG-related assignments of SAIs, rather than developing innovative approaches or methods related to new technologies as an output in audit, as stated in SG1 (Objective 1.2).

## **2. Structural provisions**

**2.1 Lead SAI:** Turkish Court of Accounts

**2.2 Contact person(s):**

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**2.3 Participants:**

The main partner of the TCA in this Project Group is the UN Turkey Country Office. The participation is also open to all member SAIs of EUROSAI.

Negotiations with interested SAIs will continue following the ToR’s approval.

## **3. Technical and procedural provisions**

**3.1 & 3.2 Intended results and benefits to EUROSAI Membership:**

1. To assess, on the one hand, the SAI’s evolving role to play in national efforts to implement the SDGs and on the other hand, the UN specific coordination mechanisms and arrangements in support to implement SDGs.
2. To have an understanding on the interconnectedness of SDG implementation and SDG auditing and the criticality of a UN-SAI engagement.
3. To explore new channels for the mutual exchange of expertise, experience, and knowledge with the national-level UN Agencies in the lines of (i) implementation of the SDGs and (ii) any kind of SAIs’ work carried out with SDG perspective in the context of SDG preparedness/implementation
4. To develop and disseminate a “Discussion and Recommendations Paper” for the benefit of the entire EUROSAI community and respective member SAIs to be practiced in the SDG-related audit processes regarding the cooperative relations with the UN agencies.
5. To come up with recommendations for scalability, replication, and dissemination of a SAI and UN cooperation model in other EUROSAI countries.

**3.3 Duration & Key Milestones:**

- **mid-February 2022** – Project group approval and interested EUROSAI members confirm participation; Agreement on the scope of the “Discussion and Recommendations Paper” with the UN in Turkey and the interested SAIs, if any
- **February 2022** – Start drafting the sections of the “Discussion and Recommendations Paper”
- **March-April 2022** – Design and application of a short EUROSAI Online Survey for Stocktaking on the experiences of member SAIs in terms of their communication and collaboration with country specific UN agencies during their SDG-related audits/works
- **May 2022** – Survey analysis results
- **June 2022** – Organization of a Multistakeholder Consultation Workshop (online, possibly with the participation of key development partners which also contribute to the advancement of SDGs and invited SAIs)
- **July 2022** – First Draft of the Paper prepared and circulated
- **September 2022** – Output (“Discussion and Recommendations Paper”) finalised

### **3.4 Working Methods:**

- Since the Office of the UN Resident Coordinator (UN RCO) in Turkey is defined as the main partner in this Project Group, Turkish Court of Accounts, as the PG leader, will carry out the main communication and execution tasks.
- TCA will coordinate involvement of interested participants in the consultation processes (i.e. review of completed parts of the Paper and exchange of ideas; sharing of case studies; design of survey(s) if needed, and its application; organising workshops etc).
- The Project Group will in principle work virtually and e-mail correspondences will be the main tool among participants.

### **3.5 Necessary resources:**

TCA will provide staff to coordinate and carry out the activities regarding the project. EUROSAI member SAIs will be asked to put their inputs to the project via surveys, e-mail correspondences and other possible online meetings.

### **3.6. Reference documents and materials:**

- <https://www.un.org/en/desa/some-considerations-external-audits-sdg-implementation>

- <https://secureservercdn.net/166.62.112.219/9bz.99d.myftpupload.com/wp-content/uploads/2019/05/SDG-Accountability-Handbook.pdf?time=1637476956>
- [https://www.un.org/esa/desa/papers/2019/wp157\\_2019.pdf](https://www.un.org/esa/desa/papers/2019/wp157_2019.pdf)
- [https://www.intosai.org/fileadmin/downloads/focus\\_areas/SDGs\\_and\\_SAIs/regions\\_reports\\_activities\\_sdgs/SDGs\\_act\\_EUROSAI\\_paper\\_INCOSAI\\_2016\\_EN.pdf](https://www.intosai.org/fileadmin/downloads/focus_areas/SDGs_and_SAIs/regions_reports_activities_sdgs/SDGs_act_EUROSAI_paper_INCOSAI_2016_EN.pdf)
- <https://www.tfma.eu/files/files/SDGs%20training/210903%20IDI%20Presentation%20about%20ISAM.pdf>
- <https://www.idi.no/elibrary/relevant-sais/auditing-sustainable-development-goals-programme/isam/1089-isam-idi-s-sdg-audit-model/file>

#### **4. Accountability Provisions:**

Lead SAI of the Project Group (Turkish Court of Accounts) will report on the progress and results to the SG2 Coleaders (SAIs of Poland and Sweden) to be consolidated in their reports at the future GB meetings, following the procedure defined in the General Procedures for the ESP.