



The Achievement of Auditing Sustainable Development Goals 2030 Agenda by Supreme Audit Institutions in the ARABOSAI Region

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List of Abbreviations:

AFROSAI-E: English-speaking African Supreme Audit Institutions

ARABOSAI: Arab Organization for Supreme Audit Institutions

IDI: International Organization for Supreme Audit Institutions Development Initiative

INCOSAI: International Congress of Supreme Audit Institutions

ISSAI: International Standards of Supreme Audit Institutions

INTOSAI: International Organization for Supreme Audit Institutions

Introduction:

In 2015, 193 member states in the United Nations approved the UN Sustainable Development Plan entitled “Transforming our world: the 2030 Agenda for Sustainable Development” which includes 17 goals and 169 targets. In fact, The United Nations seeks to support those member states to achieve the said goals.

Due to the importance of this goal and its policies that fall under SAIs purview, the INTOSAI believed that member SAIs should play a role in the SDGs achieving, implementation monitoring, and communicating its audit results. This was also emphasized by the United Nations in the Third International Conference on Financing for Development that was held in Addis Ababa in July 2015, in which the UN communicated the role of SAIs in supporting accountability and enhancing the governance of public funds and being the central organization of external financial auditing as a Supreme Audit Institution. Additionally, as approved in 2015 by the member states of the UN, the INTOSAI included following up and auditing SDGs within its 2017-2022 strategic plan (particularly, the second cross-cutting priority). The importance of the SAIs’ role in achieving the 2030 Agenda was reiterated in the 22nd INCOSAI conference held in Abu Dhabi in 2016.

It is worth mentioning that governments have stressed on the importance of following up and reviewing the progress made as to the accomplishment of goals throughout the coming 50 years at the national, regional and international levels. In fact, the national level is considered as the basis for the following-up at the regional and international levels.

In line with the INTOSAI strategic orientations, the ARABOSAI has included the same above-mentioned second cross-cutting priority within its 2018-2022 strategic plan, which is supporting member SAIs’ capacities to audit sustainable development goals. Furthermore, the ARBOSAI seeks to adhere to the requirements of the INTOSAI strategic plan fifth cross-cutting priority (which aims at building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI) in regards to supporting governments in the audit of SDGs.

To achieve those goals, it is essential to differentiate between two main levels as follows:

The first level is concerned with helping Supreme Audit Institutions to accomplish their tasks that revolve around four main areas:

1. Assessing the national governments’ preparedness and ability to implement SDGs.
2. Conducting audits on areas related to the implementation of 2030 plan.
3. Assessing and supporting the achievement of the 16th and 17th goals related to transparency, accountability and partnerships.
4. Being models of transparency and accountability.

This level is considered to be the basis for the upcoming levels given the role of the Regional Organization in supporting member SAIs in achieving their assigned prerogatives. In order for the Regional Organization to support the member SAIs, it firstly has to diagnose the member SAIs state and identify their progress level. This diagnosis aims at facilitating the steering and coordination through various committees such the Knowledge-Sharing Committee (in relation to information and experiences sharing amongst SAIs) and the INTOSAI Development Initiative through a comprehensive capacity building plan in relation to the achievement of SDGs, and making a good use of "communities of practice".

Moreover, in application of what has been agreed upon in the 70th INTOSAI Governing Board meeting held in Graz, the Organization's General Secretariat has contacted ARBOSAI's General Secretariat requesting it to provide regional reports on the progress of member SAIs in the field of SDGs auditing so as to publish them in the INTOSAI website. It is worth mentioning that ARBOSAI's General Secretariat seeks to catch up with the regional organizations that have actually published reports in this regard.

Within the framework of exercising its duties as a regional organization, the ARABOSAI seeks to encourage cooperation in its various forms amongst member SAIs as well as encourage the exchange of knowledge, ideas and researches between those institutions. Furthermore, given the role of the ARABOSAI as with supporting SAIs in their SDGs audits, it is important to assess in first place the progress made by member SAIs in performing their assigned roles. Once the diagnosis done, it would be easier for the regional organization to support member SAIs in following-up and assisting governments to achieve the ultimate goal which is the implementation of 2030 agenda, and this through the SAIs' roles explained in the four approaches referred to above.

Accordingly, the scope of the study is the preparedness' following-up of the ARBOSAI member SAIs as well as the reporting of the progress achieved in carrying out their auditing SDGs roles, given the tasks assigned to as a regional organization, alongside identifying areas of improvement with regards to member SAIs.

It is to be noted that the ARABOSAI General Secretariat has organized a seminar in coordination with AFROSAI-E on the sideline of the 56th ARBOSAI's Governing Board (GB) meeting. During the seminar, the status report of the study was presented and the Governing Board endorsed the strategy suggested for the preparation of this report through Resolution No. 249/218. The GB further authorized the Secretariat to communicate the reports contents to the INTOSAI structures after presenting them to the ARABOSAI's Institutional Capacity Building Committee.

1. Summary of Key Findings

The ARBOSAI has adopted a diagnostic approach to identify the extent to which member SAIs are aware about their roles regarding SDGs auditing as well as the importance they attach to this task and the extent to which those SAIs translate their theoretical role into concrete actions in recognition of the tasks it assigned as a regional organization. In fact, this role is mainly concerned with raising awareness of member SAIs and strengthening their auditing and assessment capacities including SDGs auditing. For this purpose, a questionnaire was prepared and distributed to member SAIs to which thirteen members have responded. The responses analysis was based on the frequency analysis as well as a

Principal Components Analysis (PCA) performed on the quantitative data collected, and also eight case studies related to the subject.

The results of the study highlighted SAIs' awareness about the importance of this type of audit as to improving the quality of public services provided in line with the ISSAI 12 objectives related to " The value and benefits of the SAIs- making a difference to the lives of citizens".

It was evident that most member SAIs consider SDGs auditing to be a priority, and that is to be taken into account in risk assessments in order to efficiently select annual planned audits. However, the results indicating the degree of translating this awareness and value into actual progress in audits and assessment were uneven between the member SAIs.

- Audit of Government's Preparedness to Implement 2030 Agenda (First Approach)

Auditing the governments' preparedness was considered as an essential task by most SAIs that have participated in the questionnaire. However, the degree of importance varied from one SAI to another and from one element to another. It was further noticed that all SAIs consider this task as part of their jurisdictions as 77% of contributing SAIs in the survey ranked carrying out audits on transparency and credibility of government systems amongst issues of high importance.

The results show a difference in this level amongst SAIs in the various phases of governments preparedness' audit, starting from the audit planning then implementing it and finally communicating its results. Furthermore, as to audit planning, about 38, 5% of the total number of participating SAIs have included it within their programs for the period 2016-2018. However, as to the actual the governments preparedness' audit implementation, only three out of thirteen SAIs started auditing the transparency and credibility of information systems adopted by the governments to implement and follow up the progress achieved in regards to the achievement of the SDGs. The same three SAIs assessed the government's provision of adequate planning and programming of resources to implement, the Palestinian Audit Bureau has published its report on the government's preparedness in INTOSAI's website, so as both the Tunisian and Moroccan Courts of Audits.

The quantitative analysis and the case studies have confirmed those findings as Morocco's, Palestine's and Tunisia's SAIs have emerged in this field. Those three SAIs have started the audit tasks mentioned in their components in relation to audit of transparency and credibility of information systems approved by the government and checked the indicators adopted to measure achievements as well as assessed the conformity of resources with the selected goals.

- Evaluation of Government Programs and Policies Related to the Achievement of SDGs (Second Approach)

Eight out of the thirteen SAIs that participated in the questionnaire (i.e. about 61, 5%) considered assessing the governmental programs and policies related to the achievement of SDGs as an essential task within their jurisdictions. All SAIs confirmed in their responses that they are programming tasks of auditing and assessing SDGs implementation during the years 2016 and 2017. The comparison between the national priority goals and the issues subject to audit as stated by SAIs' in their responses reflected that six SAIs programmed audit tasks that are fully in line with the priority SDGs of their countries; whereas, other SAIs mentioned some tasks that are initially not included within the priority goals.

The results of the study indicated that goal No. 16 was considered the most common priority goal between the ARABOSAI member SAIs. Other common goals include goal No. 3 (good health and welfare) , goal No.4 (quality education), goal No. 8 (decent work and economy growth) and goal No.1 which is related to poverty eradication.

The quantitative analysis and the case study have confirmed those findings as Bahrain's, Egypt's and Oman's SAIs as well as Algeria's, Iraq's and Kuwait's SAIs, to a lesser degree though, have emerged in this field. Those SAIs have programmed and some of them have started performing audit tasks on public programs and policies related to SDGs, which were considered a national priority for their governments.

SDG No. 16 and being models of transparency and accountability (Third and Forth Approaches)

The results have shown five levels of SAIs that differ in terms of the extent to which they have taken practical steps to ensure the achievement of goal No. 16 by the governments as well as taking the procedures that would promote transparency and accountability of the SAI itself. In fact, some SAIs mentioned that they have not taken any steps in this regard. Some other mentioned the powers entrusted to them; whilst, other SAIs have taken steps related to one of the two aspects and some have taken practical procedures to promote transparency and accountability as per the second cross-cutting priority approach of the INTOSAI Strategic Plan.

The quantitative analysis and the case studies confirmed those findings as Jordan's, Qatar's, KSA's and Sudan's SAIs have emerged in this field. Those SAIs focused on the aspects of the third and fourth approaches from the second overall priority of the INTOSAI Strategic Plan.

2. Recommendations

Based on the findings of the study, the following recommendations and action plan are suggested:

General Recommendations:

- Support the exchange of experiences and knowledge sharing between member SAIs and other SAIs in other INTOSAI regions.
- Issue a periodic publication on the auditing of SDGs. Moreover, articles prepared by auditors of member SAIs shall be published and a translation of the most important articles and publications related to the field as well as the news and updates of the organization's structures related to SDGs shall be prepared.
- Circulate the reports of member SAIs that are related to SDGs on all SAIs.
- Establish a community of practice within the Organization in cooperation with the INTOSAI structures that is concerned with the auditing of SDGs.
- Focus on translating the awareness on the importance of SDGs into practical steps. by:
 - Including audit on SDGs amongst the strategic priorities of member SAIs.
 - Encourage the inclusion of the position of the person in charge of SDGs within the regulatory framework of SAIs.

- Conduct awareness forums and sessions in cooperation with the INTOSAI Development Initiative provided that the forums shall target the senior officials of SAIs with the participation of government officers that are responsible of the sustainable development files of the Arab States. The forums shall seek to facilitate SAIs' roles in regards to the implementation of 2030 Agenda and assist governments to amend their choices in this field.
- Publish reports related to the audit on the achievement of SDGs including goal No. 16 and circulate information related to this type of audit on all SAIs taking into consideration the laws and regulations applicable in each state with regards to publishing.

Recommendations regarding the First Approach:

- Invest the outputs of the training courses conducted on the assessment of the governments' preparedness to implement 2030 agenda where the member SAIs have benefited from within the framework of the international and regional cooperation and circulate them to other SAIs.
- Assign a group that mainly consists of auditors who have participated in the training courses conducted on the assessment of the governments' preparedness to implement 2030 agenda. This is to prepare a manual on SDGs audit based on the INTOSAI Development Initiative and the seven steps manual for the Netherlands Court of Audit and other available manuals in that regard in order to standardize the criteria and methodology adopted for the audit of governments' preparedness.
- Facilitate the performance of cooperative audits between member SAIs who have performed such type of audit and other SAIs.
- Coordinate with INTOSAI Development Initiative (IDI) to establish a small team of experts that include auditors from SAIs which have carried out audits on the preparedness of governments to provide advice and technical support for members SAIs in this field.

Recommendations regarding the Second Approach:

- Support member SAIs in the audit of government policies and programs that aim to implement priority SDGs and focus on the goals that are common between SAIs.
- Develop a methodology that enables the identification of the priorities related to the SDGs that are adopted in training courses conducted on SDGs specially goal 3 (good health and welfare), goal 4 (quality education) and 8 (decent work and economy growth).
- Focus on SDG No.16 (peace, justice and strong institutions) in training courses and link it with the transparency and accountability within the SAI.
- Conduct training courses on the audit of performance related to the assessment of government programs and policies related to the achievement of SDGs.

- Identify the characteristics of the tasks on the assessment of government programs and policies in relation to the achievement of SDGs in terms of their programming, implementation and communication of their results.
- Consider the possibility of performing cooperative audits in the framework of the assessment of governmental programs and policies related to the achievement of the SDGs.

Recommendations regarding the Third and Fourth Approaches:

- Prepare a manual of best practices in connection to the support of transparency and accountability in the SAI based on the international standards of the INTOSAI and the practical procedures adopted to strengthen transparency and accountability.
- Present successful experiences from the Organization itself or other SAIs in relation to the transparency and accountability of SAIs.
- Facilitate the procedures of counterpart assessment between member SAIs within the Organization in relation to the transparency and accountability of SAIs.

3. Methodology

The General Secretariat adopted a methodology that consists of quantitative analysis by using close-ended questions as well as qualitative analysis by using open-ended questions. This methodology was adopted in the aims of achieving a scientifically supported image of the degree in which the SAIs in the region are in accomplishing the required tasks related to SDGs auditing.

3-1 Assessment Questions

Questions were formulated based on the theories upon which audit of SDGs relies. They further rely on INTOSAI's and its regional organizations' roles in the field as published in the documents of planning and programming as well as the contents of the international standards in this regard; in addition to the contents of the published reports and studies that tackle SDGs (Annex 2).

The questionnaire includes three sections which are as follows:

Section One: aims to ensure the preparedness of member SAIs to carry out their roles and their level of awareness on the importance of this task that is ranked as a comprehensive priority in the INTOSAI Strategic Plan and in the Strategic Plan for the Arab Organization (2018-2022).

In this context, 10 questions were raised as to whether the audit of SDGs is considered as a main task by SAIs and the extent to which they seek to activate them within the planning, programming and auditing of the preparedness of governments to implement the UN Agenda for 2030. These 10 questions highlight the availability of indicators and their suitability as well as the transparency and credibility of the information provided in order to prepare reports in the aims of achieving this goal.

Participants were further asked in the fifth question of this section to provide information on the planning and programming of audit tasks in this field as well as support their answers with the actual tasks programmed in this regard to confirm their understanding of the question and ensure that the answer includes all required information.

The tenth question in this section was specifically added in order to confirm that the participating member SAIs understand their role in relation to public programs and policies associated with SDGs. It also aims to assess the achievement of member SAIs concerned with transparency and accountability. Participating members were firstly asked to rank the seventeen sustainable development goals by importance based on national priorities. Secondly, participants were asked to state the five most important goals while referring to national priorities. The analysis of the results of this question are related to the second approach of INTOSAI's approaches to accomplishing SDGs, it further acts as an introductory to have a better understanding of the third and fourth approaches.

Section Two: aimed to assess the actual achievements of member SAIs in the field of SDGs auditing i.e. the progress achieved with regards to the tasks assigned to them. This section is considered to be of high importance as it is directly linked to the purpose of this study.

The seven listed questions were related to the extent to which SAIs have added audit tasks of SDGs as part of their programs as per the national priorities of each of their governments. This question was added to compare SAIs' tasks with their conformity with the SDGs from the governments' side, which is the subject of the tenth question of the first section of the questionnaire. In fact, the seventh question was included to ensure the extent to which the auditors of those SAIs were trained on the audit of this field.

The questions were also related to the audit on the preparedness of governments and their achievements in the audit of SDG's. The said audit includes audit on information systems, audit on the indicators adopted to measure the performance and audit on planning and programming of resources as done by governments in order to implement 2030 agenda as per the agreed schedule.

All questions in section two were Yes-No questions and in the case in which the respondents answer with a Yes a section is provided for which the respondent is given the opportunity to justify the answer and to provide practical examples which they have implemented. This was done to ensure that the respondents have understood the question properly and that they are aware of the stated indicators in the question.

Section Three: This section aimed to understand the expectations of the participating member SAIs in regards to the role of ARABOSI when it comes to the support it provides and its efforts to coordinate with INTOSAI in association with common activities.

In order to examine the expectations of the participating state member six questions are provided. The questions examine the guiding role of ARABOSAI, the awareness raising process, technical support provided facilitation of assessment, performance of cooperative audits, and the coordination with external parties for capacity building.

Finally , at the end of the questionnaire a section is provided in which Secretariat General encourages SAI's to provide suggestions or any additional information that will help in

knowledge sharing in the aims of benefiting from them for knowledge sharing and adding value.

3-2 Indicators

The questionnaire was based on closed ended questions where specific answers were suggested. Open-ended questions were also added within the questionnaire to allow respondents to elaborate on their responses and give them the opportunity to express any suggestions. The questions within the questionnaire had four basic forms, which are as follows:

- **Assessment Questions:** A five point Likert scale presented in ascending order was adapted in most of the questions throughout the questionnaire (except for questions No. 3,4,5,10 of section one).
- **Rank questions:** Question ten in section one of the questionnaire requires the respondents to rank the United Nations Sustainable Development Goals based on their degree of importance for each of the suggested goals.
- **Yes-no question:** which are questions No. 3,4 and 5 of section one of the questionnaire as well as all the questions included in section two that seek to obtain specific information on the existence of the indicator to be verified.
- **Questions with specific answers supported with examples:** these questions were presented in section two of the questionnaire in which the respondents were asked to firstly answer a closed ended question and then elaborate to identify the elements that justify the answers they have selected.

In order to respect the rules followed in quantitative studies, ARBOSAI's General Secretariat tried to observe punctuality and clarity and not to influence the respondent in the formulation of the questions. The questions were organized in a way that would maintain the meaning and purpose of each set of questions. The questionnaire began with general questions about the preparedness of SAIs to assume their roles with regards to SDGs auditing followed by questions on their expectations from the regional organization in this field as well as SAIs achievements in that regard.

3-3 Techniques of Data Collection and Analysis

SAIs that are members in the ARBOSAI Organization are considered as the parent population of this study whereas related parties and government interests were not targeted in this questionnaire. There was no target set for the sample size due to the limited number of member SAIs that are included in the study therefore the study was sent to all member SAIs attached with a letter that explains the objective of the study and its milestones.

Furthermore, in order to obtain as much answers as possible in a tight timeframe, the General Secretariat used the direct method for data collection by adopting the electronic distribution of the questionnaire attached with a letter specifying the deadline for

answering the questionnaire. The questionnaire was distributed to 19 SAIs that are members in the Organization. The Secretariat received 13 responses up to November 2018 which accounts for 68.5% of responses. All the responses were taken into consideration even though some of them were received relatively late compared to the deadline despite sending a remainder.

Based on the answers, Excel's coding and data analysis programing was adopted at an initial stage and the process of data entry was verified by a second representative from the Secretariat to ensure that there were no errors during the process of data entry. Excel was also used for the statistical analysis of the results as well as to compare the qualitative responses to the quantitative.

- **Quantitative Analysis of the Qualitative Data**

It was noticed during the collection of data and at the beginning of the frequency analysis that there was a similar trend between SAIs' answers or more accurately between groups of SAIs as well as a similarity of answers within each group. This has led to the verification both quantitatively and statistically whether the observation was solid or it was a mere impression. In order to carry out this analysis, a matrix was prepared for the section two of the questionnaire (the progress achieved with regards to audit of SDGs) which includes in the rows different questions related to this aspect (variables); whereas, the columns refer to the participating SAIs.

This analysis aimed to bring together SAIs that share similarities in their answers. Furthermore, an analysis was conducted on “the main components” of the matrix using the statistical package for the social sciences (SPSS) as this type of analysis summarizes a set of data and reduces the number of dimensions. The program supports the feasibility of this analysis as to the preference data.

The correlation matrix which was less the 0,5 ($<0,5$) indicted that there was a significant and sufficient correlation between the SAI's. Additionally, statistical communality indicator was high ($<0,98 / 1$ for all the answers of SAIs expect for one SAI's answer) which indicates that the data extraction was of high quality (Annex 3).

The quantitative analysis of the data was also supported by the qualitative analysis of the experiences of member SAIs by examining them as case studies as presented during the scientific day organized between ARBOSAI and AFROSAI-E Organizations held on 27/3/2018 on the sidelines of the 56th ARBOSA's Executive Board. Further, presentations of eight SAIs were analyzed to support the results of the quantitative data.

3-4 Shortcomings of the Methodology

In contrary to the in-depth interviews, questionnaires do not allow the discovery of new aspects of the phenomena, as the information obtained is restricted to direct answers. In this regard, the Secretariat has added open-ended questions at the end of the questionnaire to reduce the drawbacks of this shortcoming.

The hierarchal indicators that use grades ("Likert" scale for example) include subjective views and evaluations for the part of the respondent, which may limit objectivity, and the scientific character of the study. Thus, a few questions were added whilst preparing the questionnaire to explain each of the three aspects. The second part of the questionnaire asked for data related to the achievements to avoid confusion between the achievements that

are directly related to the subject of study i.e. SDGs auditing and other SAI's functions. Given the level of knowledge and the professional experience of the respondents, risks can be considered to have been reasonably limited.

In order to avoid neutral position bias in the questionnaire, options with even odds were used questions with even odds are being chosen to avoid neutral position bias when adopting ordinal indicators. Additionally, The General-Secretariat preferred using 5 point Likert scale questions to ensure accurate assessments given the specificity of indicators through which SAI's priorities are expected to be identified as well as its level of expectations from the regional organization. In addition, to further increase insight and increase data accuracy of the responses, open-ended questions were provided to allow respondents to support and justify their answers.

The General Secretariat of the ARBOSAI did not pretest the questionnaire prior to distributing the survey due to time constraints and small sample size (represented by the number of member SAIs). However, the questionnaire was distributed to members of the support team to make their observations at the first stage and then it was sent to the Chairman of the Executive Board of the Organization and his first and second deputies and the Chairman of the Strategic Planning Committee before circulating it on SAIs to answer it. All necessary improvements were made on the questionnaire and it was presented on the members of Institutional Capacity Building Committee during their twelfth meeting (February 2018).

4.Findings and Conclusions

4-1 Awareness on SAIs' Role in regards to Audit of SDGs

Raising the awareness of SAIs and building their capacities in the field of auditing and assessment including audit of SDGs are amongst the most important tasks of the ARBOSAI as a regional organization. It was therefore important to diagnose the extent to which member SAIs understand their roles regarding SDGs auditing and the importance they attach to this task.

A. The Importance of the Audit on Sustainable Development Goals

Members of the ARBOSAI Organization were no exclusion when it came to announcing their awareness on the importance of SDGs at the international level. This was confirmed by the inclusion of audit of SDGs as a comprehensive priority in the strategic plan of the INTOSAI. Moreover, in view of the roles of SAIs as institutions entrusted with the task of SDGs auditing, those institutions consider audit on SDGs as an essential task or a priority and therefore shall be taken into account in the assessment of risks so as to select the tasks that are to be included in the annual audit program. In fact, 61.5% of member SAIs consider it as a main task; whereas, one state member considers it as an absolute priority amongst its tasks. Four of the member SAIs specified that SDGs auditing is a normal task that falls within the overall tasks of the SAI. Ten SAIs ranked considering audit of SDGs at the time of risk assessment as being of high importance and this confirms the awareness of SAIs about the value of this type of audit as it plays a role in the improvement of the quality of managing public funds. Thus, improving the quality of the public services rendered in line with the objectives of INTOSAI criteria 12 related to "the value and benefits of the SAIs – making a difference in the lives of citizens".

However, it was evident that SAIs vary in terms of translating their awareness into practical steps to guarantee their commitment to the accomplishment of their tasks and to ensure an effective following-up process with their progress in this regard. This was further

asserted by six SAI's who indicated that they did not include SDGs within their current strategic plan. Furthermore, five SAIs did not appoint an official in charge of SDGs amongst its members.

B. Audit of Governments' Preparedness to Implement the 2030 Agenda

Audit on the preparedness of governments to implement SDGs is amongst the most important second comprehensive priorities of INTOSA's strategic plan as well as one of the pillars of the four approaches to achieve the said comprehensive priority. The objective of this audit is to ensure the creditability and transparency of the data produced by governments as part of their preparation and implementation of SDGs and the reporting of their progress in regards to the implementation of those SDGs. This audit includes assessing the comprehensiveness of indicators adopted to achieve the goals and their suitability with the goals that are to be achieved on the one hand and the validity of the measurement of the implementation of those indicators and the credibility of reports on the other hand.

For most participating SAIs, audit on the preparedness of governments and its components is considered a main task with varying degree of importance from one SAI to another. All SAIs agreed that this task falls within their jurisdictions as 77% of participating SAIs ranked performing audit tasks on the transparency and credibility of the government systems to produce information used in determining SDGs indicators as issues of high importance. Whereas, 61, 5% of SAIs considered auditing government indicators adopted for measurements as an essential task. Furthermore, only one SAI considered it as an issue of limited importance. In addition to that, following up with information and published government reports as well as checking their validity was considered as a normal task by two SAIs and as a main task by ten SAIs.

C. Audit on Policies and Programs related to SDGs

While taking in consideration the jurisdictions of SAIs and their primary roles related to auditing as well as the 17 comprehensive goals of Sustainable Development, it is inevitable that one these goals is already being assessed by SAIs. This is because most of the Sustainable Development Goals are associated with various main sectors (Education /health/water/energy etc...) in which their policies are already being audited by SAIs as set out in international standards. In this context, five SAIs considered the task of auditing policies as being amongst their daily tasks without giving it special attention; whereas, the eight remaining SAIs granted this task a higher value and considered it as a main task that falls within their jurisdictions.

4-2 The Progress achieved with regards to SDGs Auditing

ARBOSAI member SAIs differ in the degree of progress achieved in the programming and implementation of the tasks related to SDGs auditing in three aspects i.e. audit on the preparedness of governments to implement 2030 agenda, assess the policies and programs related to SDGs as well as promote transparency and accountability.

A. Audit on Governments' Preparedness to Implement the 2030 Agenda in the Regional Organization

In view of the importance announced by member states that have participated in the study, it was expected to take practical steps and reach advanced stages regarding the implementation of their roles related to SDGs auditing. However, the results show a difference in this level between SAIs in the different stages of the audit task on the preparedness of governments to implement the agenda in terms of planning the audit, carrying it out and finally communicating audit findings.

Moreover, as to planning this task, the number of SAIs that have included this task within their programs for the period 2016-2018 were restricted to 5 SAIs which represents about 38,5% of the total number of participating SAIs.

As to the actual implementation of audit tasks on the preparedness of governments to satisfy their commitments, three SAIs started carrying out audits on the transparency and credibility of the information systems adopted by governments so as to follow up with their progress with regards to achieving SDGs. Whereas, seven SAIs did not take any practical steps in this regard and one SAI stated that this task falls within the jurisdictions of another government body and not within SAI's jurisdictions.

Additionally, as to the audit of indicators adopted by governments to follow up and measure the progress achieved in regards to the achievement of goals, three SAIs declared that this task is under progress and a fourth SAI has scheduled it but did not start it yet. On the other hand, as to the assessment of the availability of government planning and programming of resources to achieve SDGs, the same three SAIs have carried out the task representing 23% of the participants of this study

It is worth mentioning that the Palestinian Audit Bureau has published its report on the preparedness of the government to implement SDGs on INTOSAI's website during June 2018. Further, the Iraqi State Bureau has prepared its report on this regard and the Moroccan Audit Bureau confirmed that its report is in its final version and will be published soon.

B. SDGs and Assessment of Programs related to their Implementation

SDGs cover most of the development areas targeted by governments, however, the ranking of their priority depend on the status quo of the concerned state and the goals it seeks to achieve in medium and long term.

The participating SAIs were asked to assess the importance of each SDG as per the governmental priority of their governments, the answers were as follows:

Goal	Number of SAIs	Percentage	Remarks
Goal 1- Eliminate poverty	6	46.154%	5 SAIs ranked it as first priority
Goal 2- Eliminate hunger	2	15.385%	was ranked as a secondary priority
Goal 3- Good health and well-being	10	76.923%	9 SAIs ranked it among the top three priorities
Goal 4- quality education	9	69.231%	8 SAIs ranked it among the top three priorities
Goal 5- gender equality	0	0%	
Goal 6- clean water and sanitation	4	30.769%	

Goal 7- Affordable and clean energy	5	38.462%	
Goal 8- Decent work and economic growth	7	53.846%	4 SAIs ranked it among their top three priorities
Goal 9- Industry, innovation and infrastructure	2	15.385%	Was ranked as being among the top three priorities
Goal 10- reduce inequalities	0	0%	
Goal 11- sustainable cities and communities	5	38.462%	3 SAIs ranked it among the top three priorities
Goal 12- responsible consumption and production	2	15.385%	Ranked among the top three priorities
Goal 13- Climate action	1	7.692%	
Goal 14- Life below water	0	0%	
Goal 15- Life on land	0	0%	
Goal 16- Peace, justice and strong institutions	12	92.308%	All SAIs except for one SAI
Goal 17- partnerships for the goals	2	15.385%	

Source: Questionnaire database.

The results reflect the fact that there are common goals between member SAIs of the ARBOSAI but in different degrees. For Instance, Goal 16 of the Sustainable Development Goals appeared in all responses as being amongst the top five SDGs except for one SAI that does not consider it to be in its top five priorities. As for goal 5 (gender equality), goal 10 (reduce inequalities), goal 14(Life below water) and goal 15 (Life on land) it was evident from the study that they are not amongst the priorities of the participating SAIs. Goals No. 2 (Eliminate hunger), 9 (Industry, innovation and infrastructure),12 (Responsible consumption and production) ,13 (Climate action) and 17 (partnerships for the goals) were ranked by only two SAIs as being amongst SDGs that are of importance whereas goal 13(Climate action) was ranked by only one SAI as being important.

As to other priority goals, goal 3 (Good health and well-being), 4 (quality education), 8 (Decent work and economic growth) accounted for more than half of the answers of the participating SAIs, followed immediately by goal No.1 concerned with poverty elimination with more than 46% of the participants considering it to be important.

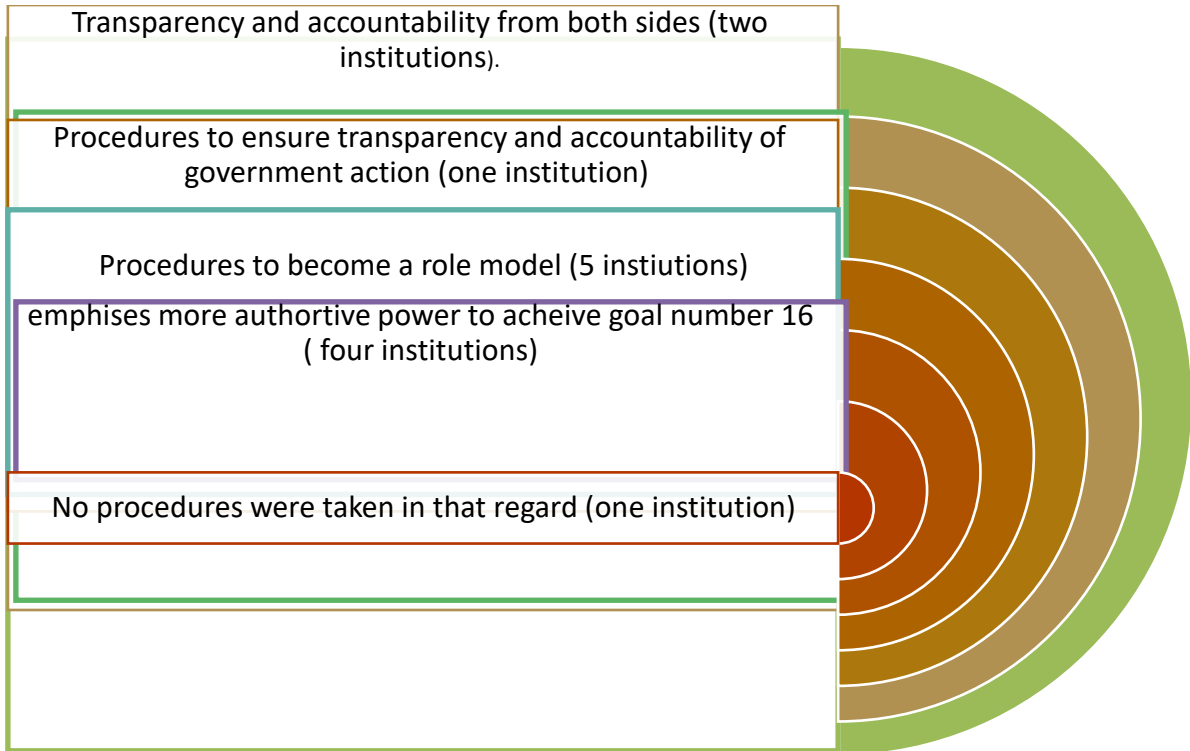
All SAIs confirmed in their answers that they have implemented audit and assessment tasks in relation to the implementation of SDGs during 2016 and 2017. The comparison between priority SDGs as mentioned earlier and the issues related to auditing as mentioned by SAIs in their answers to the questionnaire showed that six SAIs have carried out audit tasks that are fully compatible with the priority SDGs of their governments; whereas, other SAIs mentioned tasks that are not included within the priority SDGs. The differences in this regard ranged between one case (one SAI) and three cases (three SAIs).

C. SDG No. 16 and Being Models of transparency and accountability

The United Nation has given special importance to transparency and accountability as factors contributing to the proper use of public money and the achievement of economic growth and social advancement. The Organization has stressed on the importance of this issue amongst its works by allocating the third approach of the second comprehensive priority of its strategic plan to goal 16. In addition to that, it has focused on the transparency

and accountability related to the functioning of SAIs which are supposed to be an example in that field and which is the subject of the fourth approach of the same comprehensive priority.

In this context, participating SAIs were requested to identify the practical steps they have taken to ensure governments' implementation of goal No. 16 mentioned above as well as the measures that aim to promote transparency and accountability of the SAI itself. The results produced five groups of SAIs that differ in terms of their progress in performing their tasks as shown in the following chart:



4-3 The Three SAI Groups a per the Progress Achieved in the auditing of SDGs

It was noticed during the collection of data and at the beginning of the frequency analysis that there was a similar trend between SAIs' answers or more accurately between groups of SAIs as well as a similarity of answers within each group. This has led to the verification both quantitatively and statistically whether the observation was solid or it was a mere impression. In order to carry out this analysis, a matrix was prepared for the second part of the questionnaire (the progress achieved with regards to audit of SDGs) which includes in the rows different questions related to this aspect (variables); whereas, the columns refer to the participating SAIs.

This analysis aims to bring together SAIs that share similarities in their answers to the questions. The analysis of the main components was conducted to the matrix using (statistical package for the social sciences: SPSS 17) as this type of analysis summarizes sets of data and reduces the number of dimensions. The program supports the feasibility of this analysis as to preference data.

The correlation matrix which was less than 0,5 (<0,5) indicated that there was a significant and sufficient correlation between the SAIs. Additionally, statistical communality indicator was high (>0,98 /1 for all the answers of SAIs except for one SAI's answer) which indicates that the data extraction was of high quality (Annex 3).

The interpretation of the analysis of key components and the in-depth analysis of the differences between the groups enabled us to support our initial observation on the diversity of the progress achieved in regards to the implementation of SDGs as per the approach of the Strategic Plan that was highlighted.

The statistical results proved that there are three aspects explaining the variability i.e. three SAI groups based on three compatible standards (Annex 4):

- The first three aspects explain 97,3% of the total variability of the study (>75%)
- 3 aspects have eigenvalue higher than one
- Inflection point in the graph of the scree-test compatible with the third aspect

A. The Group that Focused on Transparency and Accountability

The first group included SAIs that got the highest result on the basic component No.1 (Annex 5) which are the Jordanian, Qatari, Saudi and the Sudanese SAIs. Those SAIs focused on the aspects of the third and fourth approaches of the second comprehensive priority of the strategic plan of INTOSAI as one of them have set out the procedures regarding the participation in the implementation of SDG No. 16 related to the transparency and accountability of government actions. On the other hand, two SAIs have set out procedures related to the improvement of the governance of the SAI to make it as a role model in regards to transparency and accountability. The fourth SAI have set the procedures that include both aspects referred to above.

Case Study 1: Improvement of Internal Governance of the Qatari State Audit Bureau within the Framework of the Implementation of 2030 Agenda

- A full sector have been set up at the State Audit Bureau to review the performance of entities subject to audit (sector of performance audit). Amongst the tasks assigned to this sector is the review and assessment of the implementation of the development strategy which aims to achieve Qatar 2030 vision which is in line with the 2030 SDGs.
- The performance sector consists of four departments as follows:
 - Department on Performance Audit.
 - Department on Compliance Audit.
 - Internal Audit Control Department.
 - Department on Audit of Information Systems.

Audit tasks will be carried out on all other fields related to SDGs and the achievement Qatar 2030 vision similar to the audit tasks carried out by the State Audit Bureau on the health insurance sector.

Source: extracts from the presentation of the Qatari SAI on its experience in the scientific day conducted on the sideline of the Executive Council 56 of the Organization (27/3/2018)

B. The Group that Focused on Programs and Policies' Audit

This group includes SAIs with the highest result on the basic component No. 2 (Annex 5) and they are the Bahraini, Egyptian and Omani SAIs as well as the Algerian, Iraqi and Kuwaiti SAIs, at a lower degree though.

In fact, those SAIs share their programming and some of them have started the implementation of audit tasks on general programs and policies related to SDGs, which are considered as national priorities for their governments.

The other three SAIs (Algeria, Iraq and Kuwait) gave less relative importance for the second main component than the first three SAIs as they have also taken several procedures in regards to the support of transparency and accountability. This is evident by their average scores on the first main component as indicated in Annex 5 but their result is higher for the second main component and thus they fall under the second group.

Case study 2: Audit Tasks of the Kuwaiti State Audit Bureau and their Relation with the National Priorities of the Sustainable Development

- **Audit Tasks**

To give greater significance to the issue of sustainable development, the team concerned with following up the implementation of the strategic plan at the Kuwaiti SAI has included a secondary goal that is concerned with the audit of SDGs in its strategy for the period of 2016-2020. Furthermore, a chapter on SDGs auditing was added in the SAI's annual report 2016/2017. Audit tasks in connection to the SDGs are being carried out as part of the operational plan of the management of audit on performance for the year 2018 which are related to combating desertification, renewable energy and the quality of education. In addition, an audit task on the third goal (good health and well-being) was carried out.

The source: Extracts from the presentation of the Kuwaiti SAI of its experience during the scientific day on the margin of the Executive Board 56 of the Organization (27-3-2018)

C. The Group that Focused on the Governments' Preparedness Audit

This group includes SAIs with the highest result on the third main component (Annex 5) which are the Moroccan, Palestinian and Tunisian SAIs. The said three SAIs have participated in "Sharaka" project that is conducted with the Netherlands Court of Audit under which they were trained on the audit on governments' preparedness to implement 2030 agenda in cooperation with other Arab SAIs that have participated in the study. It is worth mentioning that the said SAIs have started the implementation of audit tasks on the transparency and accountability of government's information systems. They have further checked the indicators adopted to measure achievements and assessed the compatibility of resources with the selected goals.

Despite the relative progress achieved by the said SAIs, the Palestinian Audit Bureau was the only SAI that has published the final report. Whereas the Moroccan and the Tunisian SAIs are currently preparing their final reports due the difficulty of this type of audit and its specificity.

Case study 3: The Most Important Difficulties that Encounter the Tunisian Audit Bureau regarding the Government's Preparedness to Implement 2030 Agenda

Problems and Challenges

The review process is not a traditional audit process; however, it is a process of audit on the preparedness of governments to implement the said goals and set the required mechanisms to follow them in terms of availability of statistical data and availability of a structure to coordinate the implementation and prepare reports. In fact, the challenge lies in the nature of this task in terms of the time scheduled for its implementation, which coincides with the implementation of 2030 agenda.

- Auditors encounter some difficulties while implementing audit tasks due to the technical and the complex nature of the SDGs specially the interrelated ones.

The source: Extracts from the presentation of the Tunisian SAI on its experience during the scientific day on the margin of the Executive Board 56 of the Organization (27-3-2018).

It should be noted that the Algerian Audit Bureau is considered the closest to those SAIs since it has started audit on adopted indicators as per its answer to the questionnaire, which explains its positive average score on the third main component (Annex 5).

The other Arab SAIs participating in the project called "Partnership -Sharakah" with the Netherlands Court of Audit including the Jordanian and the Iraqi SAIs are in the process of programming or starting the implementation of audit on the preparedness of governments as per the model prepared by the latter which is called the 7 steps model. The Iraqi Audit Bureau stated that it has prepared its report on the preparedness of Iraq's government to implement 2030 agenda and part of it was published on the SAI's website.

Case study 4: Adoption by the Jordanian Audit Bureau to the Netherlands' Model on the Audit on the Preparedness of Government to Implement 2030 Agenda

Main Question: Is the Government fully ready to implement SDGs?

- The scope of audit represented by the actions taken by the Government is related to the following fields:

Procedures and decisions taken in regards to political commitment and national responsibility thereof in line with the sustainable development.

- Measures taken to raise awareness on the importance of SDGs as well as encourage discussions between related parties especially non-governmental organizations.

- Actions taken in regards to the allocation of responsibilities and duties related to the achievement of sustainable development on the ministerial level or any relevant levels as well as measures taken for the optimal distribution of the financial and human resources and the establishment of accountability arrangements for the implementation of such goals.

-Procedures and decisions taken to prepare the necessary plans for the achievement of SDGs including identifying the roles of the related parties and determining the criteria for the implementation of those goals in a coherent and an integrated manner.

-Procedures related to the designing and establishment of systems to measure the achievement of SDGs.

- Procedures taken by the government to implement the sixth goal related to (clean water and sanitation) for the following indicators:

- Indicator (6-3-1) related to the wastewater treated in a safe manner.

- Indicator (6-4-1) related to the percentage of change in the efficiency of using drinking water over a period of time.

Methodology:

- The seven steps model developed by The Netherlands Court of Audit in cooperation with the European Court of Accounts will be used. The model measures the preparedness of governments to implement SAIs (7 steps model):

The source: Extracts from the presentation of the Jordanian SAI of its experience during the scientific day on the margin of the Executive Board 56 of the Organization (27-3-2018)

5. The Role of the Regional Organization in SAIs' Capacity Building in Regards to the Implementation of the 2030 Agenda Requirements

Apart from the findings and recommendations derived from the questionnaire addressed to the member SAIs that were analyzed in the first few chapters of this report, **the regional report on the preparedness of Arab member states to implement the requirements** of 2030 agenda aims to control the responsibilities entrusted to the ARBOSAI as a regional organization.

This is particularly important given the contents of the action plan to increase the efficiency of the Arab SAIs in regards to SDGs auditing (please refer to annex 6) is based on those responsibilities and their limits.

The role of ARABOSAI in regards to the audit of SDGs was based on the INTOSAI framework for the professionalism of regional organizations. This is to ensure the achievement between the expectations of member SAIs on the nature of engagement with the regional organization as well as understand the responsibilities entrusted to ARABOSAI in regards to the audit of SDGs. The chart below indicates the role of ARABOSAI:



5-1 The Requirements set out within the “INTOSAI Framework for Regional Professionalism”

In light of the above, the determination of the nature of projects and the means by which the ARBOSAI can achieve its SDGs was based on the framework of the professionalism of the regional organizations. Whilst comparing the said framework of the goals of the Arab Organization specially the ones set out within its strategic plan for the period 2018-2022 with the first priority related to the capacity building in the field of SDGs auditing, there seemed to be some strategic dimensions that can be translated to activities of permanent nature or ad hoc projects. The intersections are shown in the table below:

Number	Strategic Dimensions	Main Activities	Raising Awareness on the Importance of SDGs Auditing	Assisting SAIs to Assess the Preparedness of their Government to Implement SDGs and Communicate the Results thereof:
1-1	Institutional Support for SAIs -the advisory role and the support of the Regional Organization with regards to the strengthening of the main regulatory aspects of the SAIs	Supporting member SAIs to strengthen their independence and enhance the legal frameworks related thereto	Reminding of Lima Announcement and the basic principles followed by the INTOSAI and its regional organizations and push for the establishment of independence in the legal texts.	Raising awareness of SAIs on the importance of independence in the assessment of the preparedness and communicating the results thereof within the framework of the achievement of SDGs.
1-2		Supporting SAIs as to their strategic plans and planning the development works as well as monitoring and assessing the progress achieved.	Raising SAIs awareness as to taking SDGs into account while practicing their strategic planning.	Ensuring the inclusion of the assessment of the preparedness of governments to implement SDGs amongst the priorities of SDGs auditing.
1-3		Strengthening the principles of professional ethics and integrity within SAIs (especially through the implementation of the self-assessment mechanism for integrity).	Raising awareness on the central role of SAIs in the implementation of the fourth approach of the second comprehensive priority of INTOSAI's strategic plan 2017-2022 (perfect models of transparency and accountability).	
1-4		Establish/support mechanisms to determine the needs of SAIs and find solutions to satisfy those needs including coordinating engagements in	Invest the outputs of the regional report to raise awareness on the deficiencies of this field and conduct periodic follow-up of the	Explore the views and needs of SAIs with regards to SDGs auditing including auditing of governments' preparedness to implement SDGs.

		the field of capacity building.	needs.	
1-5		Facilitate communication and cooperation between member SAIs and committees, team works and task teams of the regional organization.	Arrange for the publishing of the results of the works of the concerned committees with regards to the achievement of SDGs.	Publish reports on the auditing of the preparedness of governments on the regional and international levels.
1-6		Promote the exchange of experiences and knowledge:	- Set mechanisms for the exchange of experiences between SAIs to raise awareness on the importance of sustainable development.	Share stories of success and best practices in the field of SDGs auditing so as to build SAIs capacities.
A		Between SAIs that are members in the regional organization including seminars on the exchange of experiences.	Organize seminars to raise awareness of member SAIs.	Conduct training workshops to build capacities of member SAIs.
B		Between regional organizations.	Organize seminars on sustainable development with other regional organizations similar to those organized in 2018 with AFROSAI-E.	Conduct joint training workshops similar to those programmed with AFROSAI-E during 2019.
1-7		Facilitate the conduct of cooperative audits between member SAIs (such as identify issues of common interest)	Communicate with member SAIs to confirm the importance of cooperative audits to benefit from the experiences gained. Coordinate with the INTOSAI Development Initiative.	Program coordinative tasks related to the sustainable development similar to those suggested by the Environmental Control Committee.
1-8		Conduct works of coordination and support in the field of	Stress on the importance of quality control processes for	Program peer reviews that are related to the SDGs auditing.

		assessing SAIs (by the implementation of a performance measurement framework, peer reviews and quality assurance reviews).	the outcomes of the SDGs auditing.	
1-9		Coordinate between working groups of the Organization itself as well as with other organizations of similar goals to avoid duplication of works.	Prepare an action plan that takes into consideration the activities carried out by the Organization's committees and other structures similar to the INTOSAI Development Initiative in relation to the SDGs.	Include audit on the preparedness of governments within the main aspects of the action plan.
2-1	Professional and methodological support-support qualifications, skills, and continuous professional development within the SAI.	Support the development of the audit task in the public sector and implement the international standards in the field, through:		
a		Learning applications of ICOSAI standards.	Organize training courses on the implementation of manuals related to the SDGs auditing.	Train on the implementation of the manual of the INTOSAI Development Initiative.
b		Training courses that take into consideration the special needs of Arab SAIs.	Organize training courses that take into consideration the special needs of the three teams identified in light of the results of the regional report.	
c		By following up with the latest developments in the field of the international audit standards and audit methodology,	The General Secretariat follows up the latest updates and technical developments related to the auditing field in general which includes the standards and manuals related to the achievement of SDGs and publishes them throughout the Arab region.	
d		Technical support: for example: support the implementation of international standards by	Translate and prepare manuals that take into consideration the special needs of Arab SAIs in the field of SDGs auditing.	

		SAIs, provide audit manuals, develop an audit methodology and handle technical inquiries.		
2-2		Support or facilitate the training field at the regional level.	Support training activities and form a group of trainers on the SDGs auditing in coordination with the INTOSAI Development Initiative.	
2-3		Participate in INTOSAI initiatives related to the competency development in the field of public sector standards.		Relate the international standards with the specifications of the SDGs auditing on the one hand and with the specifications of the Regional Organization from the other hand.
2-4		Make additions to the INTOSAI competency framework to reflect and accommodate the regional needs.	Invite Arab SAIs to express their views within the framework of INTOSAI's competence.	
2-5		Provide inputs to develop INTOSAI audit methodologies based on the needs of member SAIs.		
2-6		Facilitate learning and skills development by conducting cooperative audits (and other similar methods).		Conduct cooperative audits and evaluate the results of joint audits carried out within the framework of Sharaka project.
Number	Strategic Dimensions	Main Activities		
3-1	To invite and influence- such as being the spokesman of the member SAIs with regards to the relevant issues as well as	Build effective relationships with stakeholders and participate in the establishment of partnerships between SAIs.	Call to promote bilateral and multilateral partnerships between member SAIs in the ARBOSAI as well as with SAIs in other regional	Benefit from a partnership agreement that is concluded with the Netherlands Court of Audit and seek to expand its scope.

	with regards to communicating with key stakeholders.		organizations.	
3-2		Promote for the importance of the works carried out by SAIs to the stakeholders at the regional level such as encouraging the participation of SAIs in the regional activities.	Publish the experiences of Arab intuitions with regards to SDGs on wab organization's website and within its publication.	Publish audit reports prepared by member SAIs on the preparedness of governments and translate some of the experience of member SAIs in other regional organizations.
3-3		Support the agendas with issue if importance to the SAIs such as the importance of the role of SAIs, governance, achievement of SDGs, combating corruption and the need for appropriate accounting standards for the public sector.	Focus on issues related to the achievement of SDGs during the periodic meetings of the Organization.	
3-4		Conduct, coordinate and/or participate in the researches on key regional issue related to the SAIs and good governance.	Publish reports on the achievement of SDGs, translate them into English and publish them at the international level.	Organize contests and publish repots related to the audit on the preparedness of governments.
3-5		Identify the most important regional issues and present them at the INSTOSAI's level and represent the region's concerns at the INTOSAI's level by participating in an activity in the regional capacity building forum and the activities of goals committees and the INTOSAI Development Foundation.	Participate in INTOSAI's meetings specially the platform of regional organizations.	Publish the results and stories of success of the Arab region with regards to the achievement of SDGs.

3-6		Facilitate effective communication and knowledge sharing between regions and within the INTOSAI.	<p>-Use website to promote success stories of SAIs in the field of sustainable development.</p> <p>-Use the database of Knowledge Sharing Committee to share knowledge and experiences related to SDGs.</p> <p>Publish the results of SAIs' works in the online catalogue on the cooperative audits related to SDGs.</p>	
4-1	Governance, organization and sustainability-mechanisms for the supervision, management, guidance and auditing related to the Organization.	Effective leadership and governance of the regional organization, for example through:		
a		Prepare a strategic plan that is based on the needs and priorities of SAIs and focuses on results as well as set clear goals for the regional organization (in line with the INTOSAI's goals and priorities).	Emphasize on the audit of SDGs within the main priorities of the Organization's strategic plan.	
b		Effective planning of resources to ensure financial stability.	Prepare a budget for the necessary resources to implement the action plan in the field.	
c		Ensure good governance of the financial position and the performance of the Organization as well as	Periodic reports on the activities related the support of SDGs auditing and their costs.	

		transparency in the reporting and assessment to achieve the strategic goal of the regional organization.	
d		Develop the necessary information systems to support the strategy of the Regional Organization	Develop indicators and mechanisms to measure the achievement of the goals related to the support of the audit on the implementation of 2030 agenda.
e		The existence of effective decision- making mechanisms based on quality information and that takes into consideration the main risks that face the Regional Organization.	Enhance the monitoring of the quality of reports and data produced by the Organization and invest the outputs in the development of methodologies.
f		Communicate regularly and effectively with member SAIs, whenever possible, through interactive networking sites as well as with INTOSAI global structures.	Continuous publishing of news, updates, and participation in INTOSAI forums.
4-2		Establish effective and flexible organizational structures that take the committees, action groups and project teams into consideration and that is able to support the strategy of the regional organizations well as	Consider the split of responsibilities between the organization’s structures to specify the roles of the structures (especially the Strategic Planning Committee, the Follow-up Committee, the Committee on the Development of Institutional Capacities, the Environmental Control Committee and the General Secretariat of the Organization) so as to ensure good coordination between those structures.

		specify the roles and responsibilities of each structure.	
4-3		Maintain an effective general secretariat that is capable of providing the support as required by the Regional Organization.	Provide the staff and resources required by the General Secretariat to ensure effective participation in the coordination of works between the structures of the Organization and the support provided to member SAIs.
4-4		Cooperate with sub-regional teams	Strengthen partnerships and international and regional cooperation as well as with those concerned with SDGs auditing.
4-5		Follow up and assess professionalism, build capacities and share experiences within the region.	Prepare regional and periodic reports on the implementation of the requirements of sustainable development.

5-2 Member SAIs Expectations towards the Regional Organization

ARBOSAI's role as a regional organization of INTOSAI is related to its commitment to coordinate between its affiliate SAIs and the stakeholders as well as lead them through various committees and the INTOSAI Development Initiative. Its role further includes the preparation of a comprehensive and joint program to develop the capacities related to the achievement of SDG's in implementation of INTOSA's strategic plan (2017-2022). It aims in particular to implement the requirements of the fifth comprehensive priority, which aims to support and facilitate cooperation as well as build professional competence. The results of the questionnaire reflected three main fields through which the ARBOSAI is expected to support SAIs in regards to SDGs auditing. Those three fields are capacity building, knowledge sharing, technical and organizational support.

A. Training and Capacity Building

All participating SAI's have agreed on the importance of ARBOSAI's role with regards to the building of member SAIs' capacities as to the auditing and assessing of the achievement of SDGs. The answers in this regard ranged from high importance (3 SAIs) to maximum importance (10 SAIs). Moreover, five SAIs out of six made some proposals in the questionnaire regarding building and supporting capacities as shown in the frame below:

Frame 1: Examples of proposals on Capacity Building

- Conduct more training courses on this subject-matter.
- Conduct training courses and workshops.
- Conduct training courses to exchange experiences and means of reviewing the actions taken by governments in regards to the achievement of the SDGs plan.
- Conduct workshops and training courses to strengthen institutional capacities in regards to the achievement of SDGs and their following-up.
- Given the importance of this issue at the national, regional and international levels as well as its technical nature, it is recommended to conduct training courses on the achievement of SDGs.

It is worth mentioning that some members of the participating SAIs have actually benefited from the training courses conducted on the audit of SDGs, which mainly discussed the assessment of the preparedness of governments to implement SDGs. Moreover, the training courses included seven SAIs within the framework of external cooperation programs and two SAIs within the framework of a training course conducted by a regional organization. Furthermore, two other SAIs have undergone special training programs. The average number of participants from each state audit amounts to three members most of which were judges or auditors.

B. Knowledge Sharing and Methods' Standardization

The said SAIs also emphasized the importance of the Organization's role in raising awareness amongst SAIs, governments and stakeholders on the achievement of SDGs and the role of SAIs in this context as well as the circulation of instructions and international updates on this type of audit. The answers ranged between high importance (3 SAIs) and maximum importance (9 SAIs).

Five out of six answers to the questionnaire included proposals on the exchange of knowledge and experiences and three answers included recommendations on knowledge-sharing, preparation of manuals and standardization of methods as shown in the following frame:

Frame 2: Examples of Proposal on Knowledge Sharing and Methods' Standardization

- Support the exchange of experiences with regards to audit on the achievement of SDGs amongst the ARBOSAI Institutions.
- Knowledge sharing between Supreme Audit Institutions in this regard.
- Establish a database for the experiences and best practices.
- Prepare a guideline on the importance of preparation of plan for SDGs and encourage SAIs to adapt it to the needs of their countries.
- Form a team of experts to benefit from their experiences in this field and communicate with them whilst performing audits in this regard.
- Establish a database on the status of sustainable development of SAIs
- Strengthen the role of Supreme Audit Institutions in reviewing of SDGs.
- Standardize the criteria related to the review of governments' preparedness to implement SDGs (Sharaka (partnership) and INTOSAI Development Initiative).
- Benefit from the experiences of the institutions that have carried out audits on the achievement of SDGs.

c. Technical Support and Facilitation of Cooperative Audit

The support that SAIs are keen to receive from the Organization is not restricted to training and knowledge sharing as the SAIs have ranked technical support and the guidance provided by the Organization towards the audit on the achievement of SDGs as being of high importance (11 SAIs). They have also ranked the facilitation of assessment procedures and joint performance audits as being of high importance (11 SAIs). Nonetheless, they have shown less importance towards the assistance in the assessment of risks (9 SAIs). Moreover, two SAIs suggested that the Organization shall help the SAIs to conduct cooperative audits and one SAI suggested that the

Organization should translate successful experiences and publish a periodic bulletin in regards to sustainable development as shown in the frame below:

Frame 3: Examples of proposals regarding Technical Support and Facilitation of Cooperative Audits

- Supervise the implementation of cooperative audits between SAIs to include the greatest number of SDGs.
- Consider the possibility of conducting common audit tasks between SAIs in relation to SDGs.

5-3 Aspects of the ARBOSAI's involvement in SAIs' Capacity Building

A. Main Aspects

Below are the main aspects for the engagement of the ARBOSAI as a regional organization in the field of SAIs' capacity building with regards to the implementation of 2030 agenda:

- Raising SAI's awareness on the audit of SDGs.
- Professional and methodological support- support of skills and qualifications with regards to audit of SDGs.
- Communication and exchange of knowledge.

B. Secondary aspects

Below are the main secondary aspects for the engagement of the ARBOSAI as a regional organization in the field of SAIs' capacity building in regards to the achievement of SDGs:

- Raising awareness of SAIs by means of exchange of experiences between SAIs.
- Publishing success stories of Arab SAIs at regional and international levels.
- Supporting the SAIs' capacities in the field of audit on the achievement of SDGs.
- Following up with the updates and developments related to the achievement of SDGs and publishing them at the regional level.
- Publishing manuals and best practices developed by INTOSAI structures at the regional level.
- Developing manuals that take into consideration the needs of the Arab region and publishing them.
- Coordinating the engagements of the INTOSAI Development Initiative and the ARBOSAI structures in terms of SDGs auditing.
- Developing mechanisms for the coordination between the various structures of the Organization in regards to the implementation of the overall priority related to the achievement of SDGs.

- Adapting the programmed activities as per the three groups, which were identified within the regional report on the implementation of the requirements of 2030 agenda.

Conclusion

It can be concluded that the achievement of SDGs requires combining the efforts of those concerned at the national, regional and international levels.

At the international level, INTOSAI's involvement with the UN in the implementation of 2030 agenda on sustainable development is the most prominent feature of the integration of the international structures in this field. This will be reflected at the national level amongst the governments of the UN member states and the Supreme Audit SAs within a framework of continuous strategic trends and options. Moreover, the role of SAs shall lie in providing reliable and quality information on the extent to which governments have implemented their roles in that regard and thus highlighting the shortcomings that are to be avoided to implement those goals. Those regional organizations are considered as a focal point between the two said levels as they- in cooperation with other INTOSAI structures- provide necessary support to the member SAs to enable them to carry out the said tasks.

The diversity of the results of the study can be utilized to provide the guidance and support that is in line with the needs of each group, which, in fact, would help in the investment of the available resources.

The purpose of preparing the cooperation program between the INTOSAI Development Initiative, The ARABOSAI and the Knowledge Sharing Committee on the establishment of "Audit of SDGs" during July 2018 is to raise awareness as well as support SAs in the assessment of government preparedness in order to implement the 2030 Agenda. Additionally, it is of high of importance for the organizations to communicate effectively in order to avoid the distortion of efforts.

To conclude, this study can be used as the basis for more accurate future studies of each aspect of SAs' functions in regards to SDGs. It can also assist in the preparation of detailed action plans for each of the four approaches whilst taking into consideration the needs of each group of SAs in a manner that would guarantee the effectiveness of the programs.

Appendices:

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Appendix 2: Documents Reviewed

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Appendix 1: Questionnaire

Appendix: A Questionnaire on the Audit of SDGs (2030 Agenda)

This questionnaire aims to follow-up with the achievements of the ARBOSAI member SAIs with regards to SDGs auditing so as to identify the fields and the supporting methods:

Section One: The role of SAIs in regards to SDGs Auditing

1. Conduct audit tasks on the achievement of SDGs:

- not included within the SAI's priorities.
- a secondary task for the SAI.
- a normal task that falls within the tasks of the SAI.
- an essential task of the SAI.
- a task of absolute priority.

2. Include issues related to SDGs in the risk assessment when selecting audit tasks that are to be included in the annual audit plan:

- not included within the SAI's priorities.
- a secondary task for the SAI.
- a normal task that falls within the tasks of the SAI.
- an essential task of the SAI.
- a task of absolute priority.

3. Is sustainable development included within the goals of the strategic plan of the SAI?

- yes
- no

4. Has a person in charge of achieving this goal been selected?

- yes
- no

5. Did your SAI program assessment tasks for the programs and policies related to the achievement of SDGs in the annual audit plan for the period 2016-2018?

- yes
- no

If yes, please specify the subject of the assessment and its related period.

6. Conduct audits on government systems to produce financial information related to the achievement of SDGs and ensure their transparency and credibility:

- not included within the SAI's priorities.
- a secondary task for the SAI.
- a normal task that falls within the tasks of the SAI.
- an essential task of the SAI.
- a task of absolute priority.

7. Conduct audits on adopted government indicators to measure the achievement of SDGs and ensure their transparency and credibility:

- not included within the SAI's priorities.
- a secondary task for the SAI.
- a normal task that falls within the tasks of the SAI.
- an essential task of the SAI.
- a task of absolute priority.

8. Follow up with the government information and reports on the achievement of SDGs and ensure their transparency and credibility:

- not included within the SAI's priorities.
- a secondary task for the SAI.
- a normal task that falls within the tasks of the SAI.
- an essential task of the SAI.
- a task of absolute priority.

9. Conduct assessments on programs related to the achievement of SDGs:

- not included within the SAI's priorities.
- a secondary task for the SAI.
- a normal task that falls within the tasks of the SAI.
- an essential task of the SAI.
- a task of absolute priority.

10. Which SDGs are considered important by your SAI as per national priorities and government orientation (please assign numbers from 1 to 5 depending on the importance: 1= not important 5= absolute importance):

- Goal 1- No poverty
- Goal 2- Zero hunger
- Goal 3- Good health and well-being
- Goal 4- Quality education
- Goal 5- Gender equality
- Goal 6- Clean water and sanitation
- Goal 7- Affordable and clean energy
- Goal 8- Decent work and economic growth
- Goal 9- Industry, innovation and infrastructure
- Goal 10- Reduce inequalities
- Goal 11- Sustainable cities and communities
- Goal 12- Responsible consumption and production
- Goal 13- Climate action
- Goal 14- Life below water
- Goal 15- Life on land
- Goal 16- Peace, justice and strong institutions
- Goal 17- Partnerships for the goals

Please list the five most important goals for your SAI as per the relative importance of your country's development priorities:

1. Goal ..
2. Goal ..
3. Goal ..
4. Goal ..
5. Goal..

Section Two: Achievements of SAIs in regards to SDGs Auditing.

1 .Did your SAI schedule audits on projects related to the achievement of SDGs in the annual audit plan from the period of 2016-2018?

- Yes
- No

If yes, please specify the subject of the task and its related period.

2. Did your SAI carry out audits on the transparency and credibility of information systems that are adopted by the governments to achieve, follow up and measure the progress achieved in regards to the achievement of SDGs?

- yes
- no

If yes, please specify the subject of audit, targeted information systems and the related period.

3. Did your SAI carry out audit on indicators that are adopted by governments to follow up and measure the progress achieved in regards to the achievement of SDGs?

- yes
- no

If yes, please specify the subject of audit, the adopted indicators and the related period.

4. Did your SAI assess the availability of planning and programming of sufficient resources by governments to implement SDGs?

- yes
- no

If yes, please specify the subject of assessment, targeted programs and plans and the related period.

5. What are the procedures and actions taken by your SAI within the frame of the achievement of SDG No. 16 about on establishment of transparent, effective and accountable institutions?

- We have taken steps in this regard.
- We have not taken any steps yet.

If the answer is "we have taken steps in this regard", please mention those procedures and actions and the related period.

6. Did your SAI publish reports on audit and assessment tasks related to the achievement of SDGs during 2016 and 2017?

- yes
- no

If the answer was yes, please specify the subject of audit or assessment and the date of its publication.

7. Were members of the SAI trained in the field of SDGs auditing and related subjects?

- yes
- no

If yes, please specify the subject of training, the targeted group (capacity and number) and the dates of those training courses.

Section Three: ARBOSAI's Role in regards to SDGs Auditing and the Expectations of Member SAIs

1. Contribute in the capacity building of member SAIs regarding the audit and assessment of SDGs.

- not important
- of secondary importance
- of average importance
- important
- very important

2. Publish INTOSAI's guidelines and updates on the audit of SDGs:

- not important
- of secondary importance
- average importance
- important
- very important

3. Contribute in raising awareness of the institutions, governments and all stakeholders on the importance of the achievement of SDGs and the role of SAIs in that regard:

- not important
- of secondary importance
- average importance
- important
- very important

4. Asses in the risk assessment to identify the issues subject to audit while taking into consideration the nature and size of the country:

- not important
- of secondary importance
- average importance
- important
- very important

5. Provide technical support and guidelines for SAIs in the field of audit on the achievement of SDGs:

- not important
- of secondary importance
- average importance
- important
- very important

6. Facilitate the assessment process and cooperative audits:

- not important
- of secondary importance
- average importance
- important
- very important

7. Do you have any suggestions in this regard?

Thank you for your participation

Appendix 2: Documents Reviewed

- Report of the review of high quality performance auditing in the Pacific. PASAI, May - October 2016.
- Auditing Preparedness for Achievement of Sustainable Development Goals: Guidance for Supreme Audit Institutions, (Draft) UN, IDI, KSC.
- Sustainable Development Goals: How can INTOSAI contribute to the 2030 Agenda for Sustainable Development?, XXIInd INCOSAI, Abu Dhabi 2016, May 2017.
- Preparing Supreme Audit Institutions For Sustainable Development Goals, W. Rajaguguk, I Gusti Bagus Tridarwata Yatnaputra and Adrianus Paulus, International Journal of Government Auditing – Spring 2017
- Letter of 13 September 2017 from the Netherlands Court of Audit to the House of Representatives of the States General on the government’s preparations aimed at achieving the Sustainable Development Goals.
- CAROSAI: A Regional Perspective, XXIInd INCOSAI, Abu Dhabi 2016, July 11th 2016.
- ASOSAI Aspect I regional Paper: How INTOSAI Can Contribute To The UN 2030 Agenda For Sustainable Development, Including Good Governance And Strengthening The Fight Against Corruption?, KSC-IDI Community Portal.
- AFROSAI Regional Paper Theme I : Sustainable Development Goals « How INTOSAI can contribute to the UN post 2015 agenda including good governance in order to strengthen the fight against corruption? » XXIInd INCOSAI, Abu Dhabi 2016.
- Sustainable Development Goals: Audit Findings Framework, Hebling Dutra, P. Revista do TCU. May/August 2016.

Appendix 3: Correlation and Quality of Data Extraction

Correlation Matrix

	Algeria	Bahrain	Egypt	Iraq	Kuwait	Morocco	Oman	Jordan	Palestine	Qatar	KSA	Sudan	Tunisia
Correlation Algeria	1,000	,447	,447	,707	,707	-,333	,447	,447	,000	,447	,447	,447	-,333
Bahrain	,447	1,000	1,000	,632	,632	-,447	1,000	-,200	-,632	-,200	-,200	-,200	-,447
Egypt	,447	1,000	1,000	,632	,632	-,447	1,000	-,200	-,632	-,200	-,200	-,200	-,447
Iraq	,707	,632	,632	1,000	1,000	-,707	,632	,632	-,250	,632	,632	,632	-,707
Kuwait	,707	,632	,632	1,000	1,000	-,707	,632	,632	-,250	,632	,632	,632	-,707
Morocco	-,333	-,447	-,447	-,707	-,707	1,000	-,447	-,447	,707	-,447	-,447	-,447	1,000
Oman	,447	1,000	1,000	,632	,632	-,447	1,000	-,200	-,632	-,200	-,200	-,200	-,447
Jordan	,447	-,200	-,200	,632	,632	-,447	-,200	1,000	,316	1,000	1,000	1,000	-,447
Palestine	,000	-,632	-,632	-,250	-,250	,707	-,632	,316	1,000	,316	,316	,316	,707
Qatar	,447	-,200	-,200	,632	,632	-,447	-,200	1,000	,316	1,000	1,000	1,000	-,447
KSA	,447	-,200	-,200	,632	,632	-,447	-,200	1,000	,316	1,000	1,000	1,000	-,447
Sudan	,447	-,200	-,200	,632	,632	-,447	-,200	1,000	,316	1,000	1,000	1,000	-,447
Tunisia	-,333	-,447	-,447	-,707	-,707	1,000	-,447	-,447	,707	-,447	-,447	-,447	1,000

Communalities

	Initial	Extraction
Algeria	1,000	,741
Bahrain	1,000	,990
Egypt	1,000	,990
Iraq	1,000	,987
Kuwait	1,000	,987
Morocco	1,000	,994
Oman	1,000	,990
Jordan	1,000	,998
Palestine	1,000	,986
Qatar	1,000	,998
KSA	1,000	,998
Sudan	1,000	,998
Tunisia	1,000	,994

Extraction Method: Principal Component Analysis.

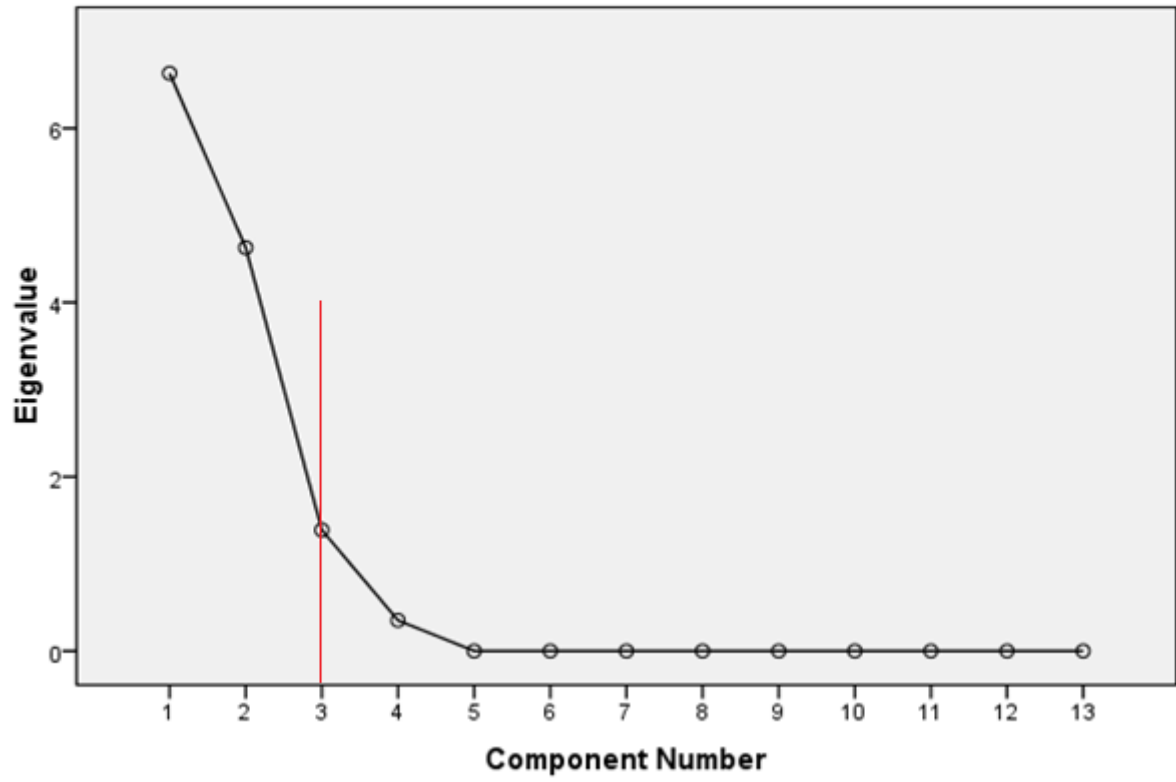
Appendix 4: Specification of the Number of Basic Components and Groups:

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6,631	51,010	51,010	6,631	51,010	51,010	5,597	43,056	43,056
2	4,629	35,610	86,620	4,629	35,610	86,620	4,287	32,976	76,033
3	1,388	10,679	97,299	1,388	10,679	97,299	2,765	21,266	97,299
4	,351	2,701	100,000						
5	2,254E-16	1,734E-15	100,000						
6	4,393E-18	3,379E-17	100,000						
7	2,830E-33	2,177E-32	100,000						
8	-6,449E-34	-4,961E-33	100,000						
9	-4,032E-17	-3,101E-16	100,000						
10	-5,604E-17	-4,311E-16	100,000						
11	-7,944E-17	-6,111E-16	100,000						
12	-3,118E-16	-2,398E-15	100,000						
13	-7,261E-16	-5,585E-15	100,000						

Extraction Method: Principal Component Analysis.

Scree Plot



Appendix 5: Statistical Distribution of SAIs on the Three Basic Components

Rotated Component Matrix^a

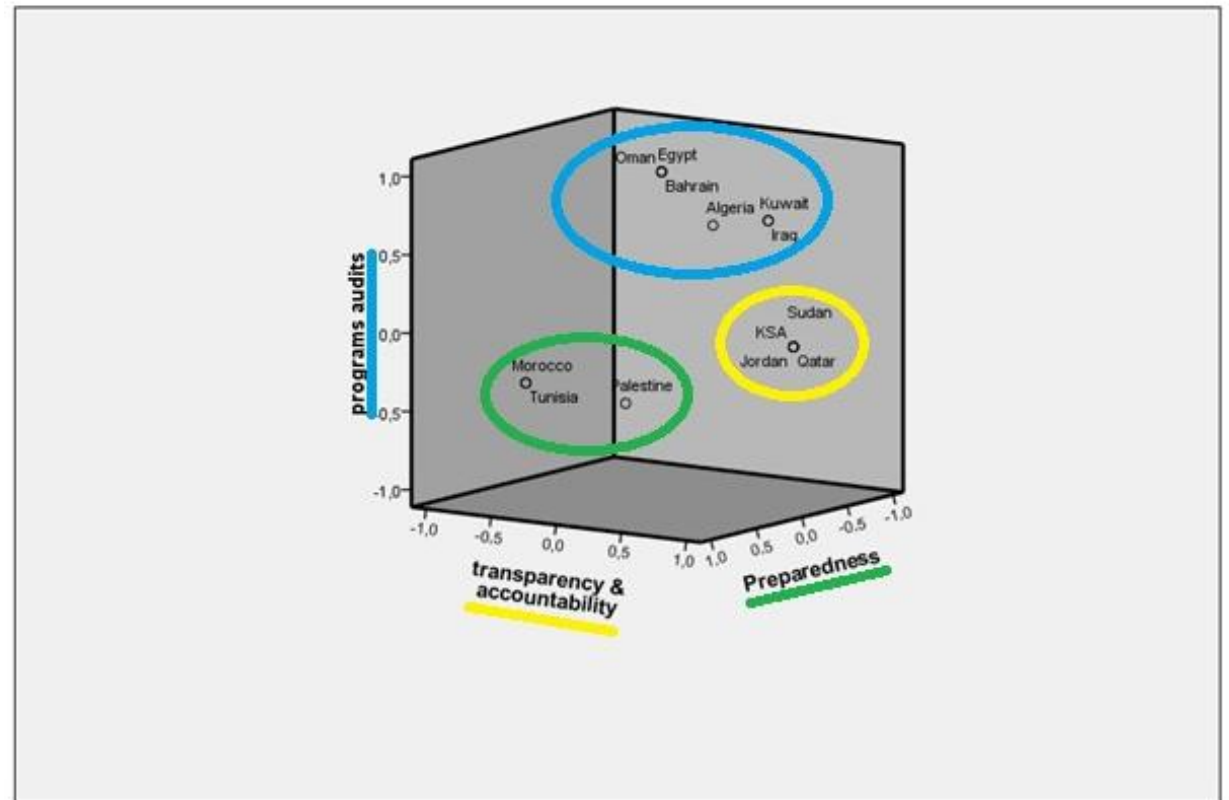
	Component		
	1	2	3
Algeria	,514	,680	,118
Bahrain	-,186	,927	-,310
Egypt	-,186	,927	-,310
Iraq	,640	,696	-,305
Kuwait	,640	,696	-,305
Morocco	-,400	-,280	,869
Oman	-,186	,927	-,310
Jordan	,995	-,046	-,076
Palestine	,362	-,334	,862
Qatar	,995	-,046	-,076
KSA	,995	-,046	-,076
Sudan	,995	-,046	-,076
Tunisia	-,400	-,280	,869

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 5 iterations.

Component Plot in Rotated Space





Appendix 6: Action Plan to Support the Capacities of Arab SAIs with regards to the Implementation of the requirements of 2030 Agenda (2019-2022)

Action Plan to Support the Capacities of Arab SAIs with regards to the Implementation of 2030 Agenda (2019-2022)

This document provides a detailed overview of the Organization's action plan in regards to the implementation of the requirements of 2030 agenda. This plan was prepared based on the recommendations of the regional report on the progress of the Arab SAIs in field of SDGs auditing as well as the operational plan of the Environmental Control Committee for the year 2019. The document further takes into consideration the activities of the INTOSAI Development Initiative that aim to support SDGs auditing in the Arab region.

In order to ensure a sufficient amount of coordination with the various structures of the organization concerned with the implementation of this plan, coordination mechanisms were added when the activities listed in the detailed table were accomplished.

A. Framework

1. The Sustainable Development Plan of ARABOSAI for the Period of 2018-2022

The ARBOSAI Strategic Plan for the period 2018-2022 includes a first comprehensive priority that is summarized in the table below:

	Raise Awareness on the Importance of SDGs Auditing	Assist Member SAIs on the Assessment of the Preparedness of Governments to Achieve SDGs and Communicate the Results thereof
Results on SAI level	A SAI that is capable of identifying its priorities in regards to SDGs auditing	Communicate the results of the governments' preparedness to achieve SDGs and satisfy international obligations.
Results on the level of ARABOSAI	A SAI that is capable of communicating the results of SDGs auditing	Communicate the results on the preparedness of the achievement of SDGs as per INTOSAI Initiative Manual

The implementation of this aspect is based on two secondary goals as follows:

- **Support the Processes of Raising Awareness on the Main SDGs and the Secondary SDGs**

The ARBOSAI is planning to support the processes of raising awareness on the main and secondary SDGs to assist member SAIs in the identification of their audit priorities regarding the implementation by their governments of 2030 agenda being subjects of national, regional and international importance. The awareness raising processes targeted by ARBOSAI is based on the guidelines provided by INTOSAI and the INTOSAI development manual for SAIs. The support provided will include educational approaches and the formation of a team of trainers to raise awareness on the

audit of those goals as well as the introduction of the regulatory role of SAIs and the specificity of the methodology of SDGs auditing in terms of the identification of the resources required for auditing such as manuals and preliminary. The support provided will further include conducting workshops and seminars, enriching the website of the Organization with the most important releases and sharing knowledge with other INTOSAI regions that have previous experiences in this field, in addition to competitions and scientific and practical researches in that regard. Moreover, ARBOSAI's efforts also included conducting high quality audit tasks at the regional level.

- **Assisting Member SAIs in the Assessment of the Preparedness of Governments to Implement SDGs and Communicate the Results thereof**

To ensure respect for the principles of good governance, accountability and transparency in the management of public funds within the framework of the achievement of SDGs, the ARBOSAI as a prominent community member plays a vital role in the support of member SAIs by providing them with the necessary capacities to assess the quality of the tasks assigned to them. They also provide professional information and support the efforts aimed at achieving SDGs due to their importance. The most important areas of support lie in providing the assistance to member SAIs in assessing the preparedness of governments and the readiness of national systems to report the progress achieved concerning the achievement of SDGs as well as the communicating the results thereof at the global level as well as the national and regional levels. In addition to its attempt to achieve consistency with the INTOSAI in this regard as well as provide support to find solutions for the difficulties that hinders the implementation, ARABOSAI plans to support this assessment through providing training by attendance or online in accordance with the methodology of the INTOSAI Development Initiative. This is to assess the preparedness of governments in the achievement of those goals and the satisfaction of their international obligations as well as knowledge sharing and enriching the website with the best regional experiences in this field.

2. The Operational Plan related to the First Priority of the Plan

Within the framework of the implementation of Decision No. 252/2018 of the Executive Board 56 convened on 28 and 29 March 2018 in Tunisia that authorized the Chairman of the Board, the Secretariat General and the presidents of Committees to distribute the priorities of the strategic plan on the structures entrusted with the implementation of the operational plan for the strategic plan of the Organization 2018-2022. The head of Environmental Control Committee has prepared a draft operational plan with regards to the comprehensive priority No. 1 referred to above and has presented it to the other members.

The plan includes organizing contests on writing specialized articles as well as organizing workshops and training courses on the subject (please refer to the operational plan).

The operational plan was presented on the Environmental Control Committee during their annual meeting conducted in January 2019 in Tunisia. After discussions, members of the Committee agreed to approve the operational plan after making some amendments. The operational plan of the committee is summarized as follows:

No.	Projects suggested to implement the first secondary priority	Period (quarter)				Resources	Expected obstacles	Indicators for the Measurement of Secondary Priority
		1	2	3	4			
1-1-1	Articles		*		*	<ul style="list-style-type: none"> -Reliance on international members and experts. -Means of communication with the General Secretariat (to publish the contest). -Members of the Committee (evaluation of articles). -Provide financial rewards. 	<ul style="list-style-type: none"> - No response from the side of technical members. -High cost for experts. -No respect from the experts' side to their obligations. 	<ul style="list-style-type: none"> - Numbers of articles published in the Organization's website. -Number of readings and downloads from the website. - Number of articles published in the international journals.
1-1-2	Training workshops for technical members		*			<ul style="list-style-type: none"> - Trainers. -Logistics services. -Hosting the training session by one of the SAIs. -Providing the necessary funding (travel expenses and allowances for trainers). 	<ul style="list-style-type: none"> - Lack of adequate funding. - Member SAIs' lack of interest in participation. -Not hosting the session. -The scientific material is not ready. 	<ul style="list-style-type: none"> The course received a 'very good' ranking and higher from those participated in the training course. -Improved knowledge level (pre-evaluation and post-evaluation). - Trainees' participation in the implementation of audit tasks to assess the preparedness of governments. -Increased number of audit tasks.
1-2-1	Provide a framework for audit of sustainable development (Framework of			*		<ul style="list-style-type: none"> -Member SAIs and international and regional organizations (to collect approved evidences). 	<ul style="list-style-type: none"> -Non-cooperation from the side of SAIs and organizations by providing the committee with their products with regards to audit of SDGs. 	<ul style="list-style-type: none"> - Provide the framework. -Percentage of member SAIs' usage of the framework in the implementation of typical audit tasks.

	environmental audit related to climate change and desertification control).					<ul style="list-style-type: none"> -Translation experts. -Committee members (to finalize the framework). -Coordinate with the Professional and Audit Standards Committee. -Financial resources for translations and meetings conducted. 	<ul style="list-style-type: none"> - Lack of adequate funding. 	
1-2-2	Facilitate the process of assessment of the governments' preparedness to achieve SDGs.		*	*	*	<ul style="list-style-type: none"> -Monitor evaluation experiences initiated by some SAIs and obtain their outputs. -Circulate those results including assessment plans and reports and all observations and recommendations they include on the other SAIs whenever valid. -Prepare a document containing assessment indicators and circulate it on member SAIs. 	<ul style="list-style-type: none"> Non-cooperation from the side of SAIs and Organizations by providing the committee with their products with regards to audit of SDGs. - Lack of adequate funding. 	<ul style="list-style-type: none"> - Numbers of reports to be received and circulated. -Prepare and circulate the indicators' document. -Number of member SAIs that have benefited from the Committee's circulation.

3. Recommendations of the Regional Report on the Implementation of the Requirements of 2030 Agenda

The General Secretariat suggested approving the division of member SAIs into three groups depending on their achievement of the audit on the preparedness of their governments to implement 2030 agenda or the assessment of the governmental policies and programs with regards to the achievement of SDGs or the support of transparency and accountability so as to set the appropriate work programs for each group in accordance with their needs. In general, the recommendation aims to build a community of practice to review the SDGs within the Organization, circulate information and reports regarding the subject-matter and raise awareness on the importance of this type of audit. It further aims to organize training sessions, invest the outputs of previous training courses as well as prepare and translate manuals with regards to SDGs auditing and finally encourage the Organization to facilitate cooperative audits among the member SAIs.

After deliberation and consultation, the Committee recommended taking the suggestions and recommendations set out in the report into account in the operational plan on the implementation of first strategic priority as to supporting member SAIs' capacities with regards to SDGs auditing as well as in the action plans of the Committee for the coming years.

3. Engagement of INTOSAI Development Initiative

The INTOSAI Development Initiative was launched since 2016 to implement the program on SDGs auditing which shall last till 2019 and shall include the following activities:

- Prepare a manual on the audit on the preparedness of governments to implement the requirements of 2030 Agenda.
- Conduct cooperative audits to review SDGs for the years 2017 and 2018.
- Publish the lessons learnt during 2019.

In addition to publishing a manual on the preparedness of governments to implement the requirements of 2030 Agenda in its Arabic version and organizing a forum on the audit of SDGs in March 2019, the INTOSAI Development Initiative intends to carry out the following activities:

B. Methodology of Preparation of the Plan

1. Building upon the Framework of the Professionalism of the Regional Organizations

In order to harmonize between the expectations of member SAIs towards the Regional Organization in terms of the nature of the Organization's engagements and the responsibilities assigned to it, the INTOSAI's framework of the Professionalism of

Regional Organizations was built upon to identify the role of ARBOSAI in regards to SDGs auditing. The following chart highlights the methodology for the identification of the ARBOSAI's role:



In view of the above, the identification of the nature of projects and methods through which the ABOSAI can achieve its SDGs was based upon the framework of the professionalism of regional organization. Through its approach of the said framework for the goals of the ARBOSAI specially those stated within its strategic plan for the period 2018-2022 for the first priority related to the capacity building in the field of SDG auditing, it was noticed that a number of strategic dimensions can be translated to permanent activities or situational projects.

2. Set the main aspects:

Below are the main aspects for the engagement of the ARBOSAI as a regional organization in regards to the capacity building of SAIs to implement the requirements of 2030 agenda:

- Raise the awareness of member SAIs on the auditing of SDGs.
- Professional and methodological support- support of skills and qualifications with regards to audit of SDGs.
- Communication and knowledge sharing.

1. Translate the Main Aspects into Secondary Aspects:

Below are the main secondary aspects for the engagement of the ARBOSAI as a regional organization in the field of member SAIs' capacity building in regards to the achievement of SDGs:

- Raising awareness of member SAIs by means of exchange of experiences and knowledge between them.

- Publish success stories of Arab SAIs at the regional and international levels.
- Support the capacities of member SAIs in the field of audit on the achievement of SDGs.
- Follow up the updates and developments related to the achievement of SDGs and publish them at the regional level.
- Publish manuals and best practices developed by INTOSAI structures at the regional level.
 - Develop manuals that take into consideration the needs of the Arab region and publish them.
 - Coordinate the engagements between INTOSAI Development Initiative and ARBOSAI structures with regards to SDGs auditing.
 - Develop mechanisms to achieve coordination amongst the various structures of the Organization with regards to the implementation of the overall priority for the achievement of SDGs.
 - Adapt the programmed activities as per the three groups identified within the regional report on the implementation of the requirements of 2030 agenda.

C. Projects and Activities

In this regard, it is possible to distinguish between the accomplished tasks, the tasks being carried out or the tasks programed by the ARABOSAI Environmental Control Committee, the General Secretariat or the INTOSA Development Initiative.

1. Activities Accomplished or are being Carried out

- Launch a section in ARABOSAIwebsite about the success stories with regards to SDGs auditing.
- Publish IDI audit manual on the preparedness of SAIs to achieve SDGs.
- Conduct a training workshop in coopertion with the AFROSAI-E.
- Conduct a workshop by INTOSA Development Initiative for SAIs' leaders and related parties on the SDGs auditing on the sideline of the Executive Council 57 in March 2019 to introduce the importance of main and secondary SDGs.
- Translare research papers and documents related to SDGs auditing into Arabic and publish them at the regional level.
- Translate the regional report on the audit on the implementation of 2030 Agenda into English and share it at the intermational level.

2. Programmed Activities and Projects

- Conduct a seminar on the audit of SDGs.
- Conduct cooperative audits with regards to the achievement of SDGs.
- Prepare a manual on the use of PFM Reporting framework to assess governmnetal policies in the field of the implementation of 2030 agenda in coordination with the AFROSAI-E.

Table of Activities and Projects

ARBOSAI's Action Plan for the Implementation of the Requirements of 2030 Agenda for the Period 2019-2022

No.	Project	Main activities	Status of Achievement	Period of Achievement	Body in charge of Achievement	Coordination Mechanism with other groups within ARABOSAI or INTOSAI groups
1-1	Raise member SAI's awareness on SDG auditing	Organize a workshop for the Executive Council 57- SDGs auditing to introduce the importance of the main and secondary SDG.	Scheduled	March 2019	-INTOSAI Development Initiative in coordination with the General Secretariat	Update the related groups on the progress and outcomes
1-2		Prepare a report on the recommendations of this forum and publish it within ARABOSAI	Scheduled	Before April 2019	-INTOSAI Development Initiative in coordination with the General Secretariat	Publish the report on ARBOSAI's website
1-3		Publish updates on technical developments of SDG audits in ARABOSAI website	Under process	Throughout the planning duration	-General Secretariat	Coordinate with other groups within ARABOSAI or INTOSAI.
1-4		Translate articles and researches in regards to raising awareness on the importance of SDG.	Not commenced	Throughout the planning duration	-Environmental Control Committee	Coordinate with Environmental Control Committee and the member SAIs
1-5		Conduct workshops for Arab organizations that still suffer from the lack of awareness on the importance of implementation of SDG Audit	Not commenced	During 2020	-General Secretariat -Environmental Control Committee -Committee on the development of Institutional Capacity	Coordinate with other groups within ARABOSAI, INTOSAI, Development Initiative and AFROSAI-E
1-6		Conduct awareness- raising campaigns for the Arab SAIs	Not commenced	Throughout the planning	-Executive Council	Iterate the importance of this point at the

		on the inclusion of SDGS in their strategic plans.		duration	-General Secretariat	meetings of the Executive Council of ARABOSAI
	Professional and methodological support-qualifications and skills to audit SDGs	Publish IDI manual on the audit of the governments' preparedness to achieve SDGs	Achieved		-IDI	Coordinate with the General Secretariat and the Environmental Committee to implement this manual by member SAIs
2-1		Conduct training workshops to implement the manuals related to SDGs.	Not commenced	Throughout the planning duration	-General Secretariat. -Environmental Control Committee -Committee on the development of Institutional Capacity	Coordinate with other structures of the Organization, INTOSAI Development Initiative and AFROSAI-E
2-2		Conduct training workshop in cooperation with the AFROSAI-E and prepare a report to be circulated to member SAIs	Scheduled	June 2019	-General Secretariat	Coordinate with other Groups with ARABOSAI and t AFROSAI-E
2-3		The General Secretariat to follow up with the latest technical developments related to the audit of SDGs and publishing the developments to the Arab Region	Under Process	Throughout the planning duration	-General Secretariat	Coordination with other groups within ARABOSAI
2-4		Prepare a manual or working paper on the framework of the assessment of governmental programs and	Not commenced	During 2020	-General Secretariat -Environmental Control Committee	Coordinate with other groups within ARABOSAI, and the AFROSAI-E

		policies related to the achievement of SDGs.				
2-5		Organize training courses to apply manuals related to the SDGs auditing.	Not commenced	Throughout the planning duration	-General Secretariat -Environmental Control Committee -Committee on the Development of Institutional Capacity	Coordinate with other groups within ARABOSAI, the INTOSAI Development Initiative and the AFROSAI-E
2-6		Conduct cooperative audits	Not commenced	Throughout the planning duration	-General Secretariat -Environmental Control Committee -Committee on the Development of Institutional Capacity	Coordinate with other groups within ARABOSAI
2-7		Evaluate the results of the cooperative audits carried out under Sharaka-Partnership	Not commenced	Throughout the planning duration	-General Secretariat -Environmental Control Committee -Committee on the Development of Institutional Capacity	Coordinate with other groups within ARABOSAI, the INTOSAI Development Initiative and SAI of Netherlands.
2-8		Entrust a working team that mainly consists of auditors who participated in training courses on the assessment of governments preparedness to	Not commenced	During 2020	-General Secretariat -Environmental Control Committee	Coordinate with other groups within ARABOSAI and the INTOSAI Development Initiative

		implement 2030 agenda to prepare an audit manual based on the INTOSAI Development Initiative manual, the seven steps manual of the Netherlands Court of Audit and other available manuals within the framework of approved standardization and methodology.			-Committee on the Development of Institutional Capacity	
2-9		Develop a manual of the best practices in regards to supporting transparency and accountability within a SAI based on the SAI International Standards and practical procedures.	Not commenced	Throughout the planning duration	-General Secretariat -Environmental Control Committee -Committee on Professional and Audit Standards	Coordinate with other groups within ARABOSAI and the INTOSAI Development Initiative
2-10		Prepare a framework for the assessment of government programs and policies in relation to the achievement of SDGs.	Not commenced	During 2020	-General Secretariat -Environmental Control Committee	Coordinate with other groups within ARABOSAI and the AFROSAI-E
3-1		Share success stories and best practices in regards to SDGs auditing in order to raise SAIs' awareness.	Under process	Throughout the planning duration	-General Secretariat	Coordinate with other groups within ARABOSAI
3-2	Communicating	Publish the experiences of Arab SAIs on the SDGs on	Under process	Throughout the planning	-General Secretariat	Coordinate with other groups within

	and knowledge-sharing	the website and within its publications.		duration		ARABOSAI
3-3		Publish reports on the achievement of SDGs and circulate information related to audit of this field on all SAIs	Still not launched	Throughout the planning duration	-General Secretariat	Coordinate with other groups within ARABOSAI
3-4		Translate published reports on the achievement of SDGs into English to circulate internationally.	Still not launched	Throughout the planning duration	-General Secretariat -Environmental Control Committee	Coordinate with other groups within ARABOSAI and INTOSAI
3-5		Participate in INTOSAI meetings especially in the platform of regional organizations and publish the stories of success of Arab SAIs in relation to the achievement of the SDG.	Under process	Throughout the planning duration	-General Secretariat -ARBOSAI's committees	Coordinate with other groups within ARABOSAI
3-6		Use ARABOSAI website to promote member SAIs' success stories in relation to the achievement of SDG.	Under process	Throughout the planning duration	-General Secretariat	Coordinate with other groups within ARABOSAI
3-7		Use the database of the Committee of Experience Exchange to exchange knowledge and experiences in relation to the SDGs.	Not commenced	Throughout the planning duration	-General Secretariat -Environmental Control Committee	Coordinate with other groups within ARABOSAI
3-8		Contribute in the publishing of the results of Arab organizations in the electronic database in	Not commenced	Throughout the planning duration	-General Secretariat	Coordinate with other groups within ARABOSAI

		regards to the cooperative auditing of SDGs.				
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