Federal Board of Supreme Audit
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Review of Government's Preparedness for sustainable development goals in accordance with the seven-step model

a proposed framework

Applied research in the Federal Board of Supreme Audit in the Republic of Iraq

By

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Abstract

The sustainable development goals SDGs endorsed by the United Nations at its historic summit held in New York in 2015, raised great international interest, particularly as these goals complement the previous international development goals, the aim of which is to improve the living conditions of the developing countries. As for the international agenda recently approved, it aim at unifying the efforts to combat poverty, hunger and improve the lives of citizens in all countries. SDGs are constituted of 17 major targets and 169 sub-targets that the world's countries will seek to achieve by 2030,. Therefore, plans, budgets, agreements and strategies must be prepared to fulfill those goals within the specified time frame. Amid all these procedures, the supreme audit institutions are required to play their role in verifying the preparedness of governments to fulfill the SDGs through the development of audit plans consistent with the size of government preparations to implement these goals. The study highlights the role of the supreme audit institutions in reviewing the government's preparedness for SDGs. The researcher attempts to develop a proposed framework for reviewing the seven-step model-based preparedness, which is compliant with the standards and guidelines by the international organization of supreme audit institutions, Intosai.

Introduction

Sustainable development is one of the topics that has received great attention during the past twenty years as a result of a number of emerging financial, social and economic problems and crises that have taken place on the international level with varying impact on all countries. This has encouraged the world countries to adopt the work mechanisms that can achieve social justice, environment protection and sustainable development which preserves the rights of future generations. The international society identified the sustainable development components, i.e. economic growth, social development and environment protection and its natural wealth sources. 2030 SDGs have been adopted through the historic international summit for sustainable development which was held in the UN headquarters in September 2015. It complements the achievement of the Millennium Development Goals. Through the years of applying the international agenda, countries will work to mobilize efforts globally to eliminate all kinds of poverty, fighting inequality and addressing climate change, ensuring that all are involved in those efforts. SAIs can play significant role in achieving SDGs by carrying out its functions under the law, and each one according to its powers and functions, and that was confirmed by INCOSAI conference Abu Dhabi 2016 in demonstrating the role of SAIs in making difference in the life of citizens.

This study shows the importance of SAIs in improving the life of citizens through preparing proposed model to review the preparedness of the government in achieving SDGs, this model can serve many SAIs that intent to review steps and procedures done by government and executive authorities in the filed of SDGs

<p style="text-align:center"><u>Chapter one</u></p>

<p style="text-align:center"><u>Research methodology and previous studies</u></p>

<u>Preface</u>

This chapter include two sections. The first one will discuss a review of research methodology that include both research problem and hypothesis as well as the objective and significant of the research, the second one will handle the most important pervious studies that cared for the sustainable development.

<u>First section: research methodology</u>:
This section address both of the research problem and its hypothesis in addition to the goal and importance of research, as illustrated below:

1. **<u>Research problem</u>**
   It can be summed up through the following questions:
   - can SAIs verify the government preparedness to implement SDGs?
   - how can the government preparedness to achieve SDGs be verified?

2. **<u>Research goal</u>**
   This research aims at the following:
   a. Identifying the historical development of sustainable development concept.
   b. Identifying SDGs most important definitions with relevant goals.
   c. Describing the role of SAIs in dealing with international SDGs .
   d. Developing proposed framework to review SDGs objectives by SAIs.

3. **<u>Research hypothesis</u>**
   The research attempts to prove or deny the following hypothesis:
   In order to achieve SDGs, SAI must play its monitoring role through verifying the government preparedness to achieve SDGs.

4. **<u>Research importance</u>**
   The research acquires its importance through dealing with one of the most important modern topics in the current era, namely the international SDGs adopted by the United Nations at a historic

international summit that aims to improve the lives of citizens in all parts of the world, and what is important to the research is how to prove the role of SAIs in reviewing the international goals and the positive effect in achieving SDGs through providing advices and experiences to improve results and efficiency of achievements.

5. Time and place limitations
   ### a. place
   FBSA-Iraq

   ### b. Time:
   - The steps of Iraqi government in the field of voluntary commitment to SDGs of the republic of Iraq, until August 2018.
   - Verify the preparedness for implementing SDGs as a whole, while concentrating on the SDG first goal concerned with poverty reduction through reviewing the work of the first specialized group on poverty reduction.
   - Review the national strategy of poverty reduction 2018-2022 as sample to conduct thorough review of the government preparedness of SDGs.
   - Reviewing the summary of Iraq's national development plan 2018-2022.

Section 2
previous studies

In this section, some previous researches and studies that dealt with the SD audit will be reviewed, in addition to explaining the most important features of this study from previous studies:

1. Abu Zaid study, titled (The role of good Governance to achieve sustainable development in Arab countries- case of Algeria):

This study diagnoses and analyzes the reality of SD and ways to activate good governance as a basic pillar in the management of economic and social policies, and its importance in achieving and creating balance between different sectors in the national economy to reduce corruption and achieve democracy as the best way to meet financial challenges. The objectives of this study were clarified as follows:

a. An attempt to establish good governance, which is a key goal in the SD strategy.
b. Searching for strategic alternatives to activate good governance is a key requirement for SD.
c. Working to introduce modern methods in developing SD strategies and promoting good governance.

2. **Al-Hassani Study, Entitled (activating auditing and performance monitoring of municipal institutions to achieve SD):**

This research aims to know the SD and the performance auditing on public institutions and audit standards that dealt with the subject. The research deals with examining the performance auditing on a sample of municipal institutions to achieve SD. This research aims to the following:

a. Knowledge of SD and the performance auditing of municipal institutions.
b. Implementing the performance auditing for municipal institutions in order to achieve SD.

3. **Hamdan and Jassim study entitled (a proposed model for auditing health institutions to achieve sustainable development)**
   This research seeks to provide a suggested audit program that takes into account auditing financial statements, compliance and performance according to the dimensions of SD(economic, environmental, institutional) to measure the extent of securing the needs of the next generation and keeping the right of the current generations intact. The research has reached a set of conclusions including that audit programs approved by the Federal Board of Supreme Audit have not included indicators, goals and principles of SD for health institutions. The research has reached a proposed model for auditing health institutions according to indicators of SD.

4. **Mounir and Mohammed study entitled (mechanisms for activating the auditing role in evaluating national programs and policies for implementing SDG):**

This study aims to know the SD, the factors that help in achieving it, the criteria for measuring progress made in achieving SDGs, the role of SAI in assessing government aims and plans to implement the SDGs to ensure the proper application of these aims.

5. **The contribution made by the current study:**

Through a review of previous research, we note that they have similarities in their approach to the topic of SD and the possibility of auditing projects for these goals in various sectors related to SDGs. The researchers paid attention to audit of these sectors and how this would effect on achieving SD. Given the novelty of SDGs that adopted by the United Nations for the years (2015-2030), the debate about the possibility of intervention by the SAIs as an active partner in achieving these goals and deciding how to evaluate this intervention.

This study completes the previous studies, as this study is gaining its importance through its attempt to develop a proposed framework for SAIs to assist them in reviewing SDGs according to the model of the seven steps, taking into account the need for these SAIs to prepare a review plan according to this model while taking National circumstances in consideration when preparing it.

Chapter Two
Sustainable development and the role of SAIs

Introduction

The topic of sustainable development took wide attention due to its role in improving the lives of peoples and fighting poverty and hunger in the world, which prompted the world`s countries to adopt theories and mechanisms of action to achieve social justice, environmental protection and sustainable growth that preserves the rights of future generations. The concept of SD has captured the world's attention during the past twenty years and many international conferences and symposia have taken care of it, but its application varied from one country to another as a result of different directions, visions and priorities. Some believes that SD is the environmental protection; others argue that it is natural resources management or SD is the management of quality,

environment, integrity, business ethics and the relationship with stakeholders and others.

Section1
 sustainable development
Before discussing the sustainable development goals, its definitions and historical development, the most important concepts of development and their relationship to sustainable development will be identified.

1. **What is development**
Development generally means human growth and development within society, and definitions related to development have varied according to different researchers, thinkers and economists, as well as different visions, ideas, and viewpoints of the topic.
The term development was mentioned in the Arabic language to signify the increase and multiplication of something, and a number of scholars have used it in the meaning of increase and multiplication. (Al-Azhari 2001 30-40).
Some tackled that development is related to creating continuous growth in the economic structure by creating more agricultural and industrial productivity and some added to that the social structure, i.e., achieving human living needs and recovery from poverty and destitution. It can be said that any planning which is organized and managed so that it achieves positive changes in society or improves the human living and welfare needs by the human himself can be called development. It also includes the concept of development from the point of view of other thinkers which is any improvement and enhancement of the human capabilities to face the challenges. (Gharbi and others 2003) believes that the development process is a method and means aimed at the growth of the individual, increasing his economic production and improving his living conditions in light of organized planning that guarantees human rights and provides him with production opportunities.
(Gharbi 2003:17)
Since development is a societal change process, it is from its nature to lead development of the community's life systems, including the

prevailing system of values, customs and traditions and related official and societal entities. This makes development one of the most important challenges facing each developing country because it stems from the problems of reality and trying to overcome them rationally and scientifically in the future and its growing entitlements.

2. <u>What is Sustainable Development:</u>

The term sustainable development (SD) is being used a lot in modern development literature. Sustainability is considered a reasonable and rational development style .On the one hand, SD deals with economic activities that aim at development and with measures to preserve the environment and natural resources on the other. Today the world is convinced that sustainable development that eliminates backwardness issues is the only way to ensure access to the essentials of life now and in the future **(FAO,1995).**

There are many proofs that developed countries pay close attention to the concept of "sustainability". Thus, they establish organizations for this purpose at the highest level. For example, the United States of America established the "President's Journal on Sustainable Development." The US government encourages its higher education institutions to adopt the "sustainable university" principle **(Brower, 2011)**

(Al-Taher, 2013: 10) believes that sustainable development is no longer an intellectual luxury, but rather a prerequisite for achieving justice and equity in the distribution of resources and gains between different and successive generations of all peoples of the earth. Achieving sustainable development in any country requires that attention be paid to all sectors and non neglecting any aspect. Economic growth must be accompanied by social, environmental and institutional growth. Sustainable development will be exposed to long-term risks if an important aspect of sustainable development is neglected.

The definitions of sustainable development are numerous and various. (Chile, 2014: 65) believes that sustainable development has suffered from the large number of definitions and meanings, due to its uses. Some deal with it as an ethical vision , others see it as an alternative development

model, or perhaps a method of correcting environment –related mistakes and obstacles. There are those who deal with it as an administrative issue and a set of laws and decisions that raise awareness and set plan to optimally make use of resources. (Bafadhel, 2014: 40) also acknowledges the ambiguity of the term "sustainable development" and the intentional or unintended confusion it involves .He thinks that there is a problem in proceeding with an overall concept. The term sustainable development from his point of view is the desire to reach the maximum possible in achieving good and benefit for present and future generations.

Perhaps the most prominent definitions of sustainable development is that of the United Nations in 1987 which was issued by the Brundtland Commission, the global committee on environment and development, and it was considered the first official definition of the term "sustainable development" : **the development that meets the needs of the present without compromising the ability of future generations to meet their own needs."**

 (Ibraheem, 2015, 53)

This definition focused on preserving the future of next generations, and integrating economic, social and environmental needs into one definition. This definition implies the concept of need and the idea of constrains :   **(Rose and others, 2005:10)**

- The need: the special and basic needs of the poor, which should be given priority.
- constrains: environmental constrains and their ability to meet present and future needs.

It should be emphasized that the idea of the definition in its essence lies in preserving the right of future generations. Yet, some see that this definition has other merits, including the pursuit of comprehensive sustainable development for all countries of the world, especially the poor and developing countries, promotion of values that encourage green behavior and discourage overconsumption and exceeding the environmentally possible limits. Moreover, many criticize this definition as being too general and that it gives no clear features to the targeted development.   **(Al-Baridy, Riyadh, 51)**

The definition of Brundtland combines considerations of economic growth, environmental protection and social welfare .It represents the main challenge faced by the sustainable development process in addressing and achieving these three dimensions in a balanced way by benefiting from their interaction while avoiding the negative aspects of such interaction.

(OECD & NEA, 2010:1)

Sustainable development was defined in the United Nations Conference on Environment and Development, held in Rio de Janeiro in 1992, as: "The necessity of realizing the right to development, where the developmental and environmental needs of present and future generations are equally realized"   **(Moseshet, 2000: 1)**

At the Arab level, Al-Idrisi defined it as being (the advancement of the standard of living of the Arab community in a civilized manner that guarantees good living conditions for people. It includes the steady development of human wealth, Arab partnership on the basis of knowledge and the Arab cultural and civilizational heritage and the continuous improvement of economic conditions on the basis of knowledge, innovation, development, exploitation of local Arab capabilities and investment and the efficient use of natural resources while rationalizing consumption and striking a balance between reconstruction and environment and quantity and quality)   **(Al-Idrisi, 1427 A.H)**

(Salim, 2007: 60) believes that sustainable development is a minor step towards the welfare of man on the one hand, and a giant leap for mankind on the other hand.

3. Evolution of the Concept

The issue of development appeared about the middle of the twentieth century. Some international meetings adopted the issue of development and the importance of planning for future generations in terms of studying global population growth, environmental impact and organizing global consumption of resources. In 1968 the Club of Rome was created bringing together a large number of businessmen from different countries. The club called for the necessity of conducting research related to areas

of scientific development to determine the limits of growth in developed countries. In 1972, the Club of Rome published a detailed report on the development of human society and its relationship to the exploitation of economic resources. It publishes its forecasts for the year 2100. Perhaps the most important result concerning the path of economic growth in the world is that there will be an imbalance during the twenty-first century due to factors such as pollution and soil erosion …etc.

The concept of sustainable development emerged for the first time during the United Nations Conference on Human Environment held in Stockholm in 1972. It was the first international meeting to discuss the concept of sustainability on a comprehensive scale. The conference resulted in a series of recommendations that led to the establishment of the United Nations Environment Program (UNEP) to protect the environment, as well as the emergence of many national agencies. The structure of sustainable development has evolved in the period between (1972 and 1992) through a series of summits and other conferences. In 1983, the United Nations met with the Global Commission on Environment and Development and a committee was established to address growing concerns about the collapse of the human environment and natural resources and the effects of this collapse on economic and social development. Four years later, the group published a report to address these issues, entitled "Our Common Future," also known as (Brundtland Report), which was issued by a global committee on environment and development called the Brundtland Commission. The committee was named after Mrs. (Groharlem Brundtland), Chairman of the Committee and the former Prime Minister of Norway, and her report was widely known later on as (Brundtland Commission Report - Our Common Future). It was the first time that the term (sustainable development) was adopted, and the concept of sustainable development was a new revolutionary concept in development thinking given the fact that it is the first time that economic, social and environmental needs are combined in one definition.

The Brundtland Commission definition was a milestone for the Rio Summit in 1992, which laid the foundations for a global integration of sustainable development. The entire world has adopted the Rio Declaration on Environment and Development and the agenda for the

twenty-first century. At the Rio Summit, sustainable development became focused on seven components that constitute the greatest challenge for humankind which is controlling population growth, human resource development, food production, biodiversity, energy, industrialization, urbanization.   **(Abo-Shareeha: 126,127)**

The table below shows the most important historical phases that the concept of sustainable development has gone through in terms of international initiatives and conferences:

Table (1)

International conferences in the field of sustainable development

Year	Declaration
1972	Stockholm conference on the human environment organized by the United Nations. The conference discussed the environment and its relationship to the reality of poverty and the absence of development in the world. It was declared that poverty and the absence of development are the most dangerous threats to environment. On the other hand, the conference criticized countries and governments that still ignore environment when planning for development.
1974	The issuance of Cocoyoc Declaration .It aims to show the lesson learned from development i.e it should not be to develop things but to develop man . Human beings have basic needs: food, shelter, clothing, health, education. ,
1977	Conference on housing. It is the first conference that aims at developing and clarifying the relationship between population , residential areas and environment.
1979	Signing an agreement recognizing the transboundary air pollution.
1980	Establishing the World Wide Fund for Nature organization (WWF).
1981	The meeting of the World Health Organization under the title (Health for All) for the view to realizing health insurance for all the world's population by the year 2000. The International Union for Conservation of Nature issued report on the international strategy for the preservation of environment in 1981, then for the first time a specific definition of sustainable development was introduced.

1982	United Nations Convention on the Law of the Sea.
1983	Establishing the Environmental Protection Agency in the United States of America.
1984	International Conference on Environment and Economics.
1986	Austria conference on climate change.
1987	Montreal Protocol on Chemicals.
1987	Basel Convention in Switzerland.
1987	The emergence of the Development Consultation Committee from the Organization for European Cooperation and Development.
1987	The issuance of our common future report: a report issued by the World Commission on Environment and Development, which was formed in 1983.
1988	Establishment of an inter-governmental penal of experts.
1990	The United Nations conference in which a report was issued on the current environmental hazards that have an impact on the future generations.
1992	The Earth Summit "United Nations Conference on Environment and Development" in Rio de Janeiro. Environmental and development issues were included in this conference within the concept of sustainable development. It became clear that the world's attention should not be directed only to the impact of the economy on the environment, but also to the effect of environmental pressure (soil erosion - water systems - the atmosphere)on economic concepts
1993	The first meeting of the United Nations General Assembly on Sustainable Development.
1995	International summit on social development.
1996	Bellagio meeting in the city of Bellagio, Italy. This meeting is the first attempt to implement the concept of sustainable development in practice.
1997	The United Nations General Assembly Special Session (Earth Summit +5) in New York. It adopts the program for the further implementation of agenda of the twenty-first century, including the program of the Commission on Sustainable Development for the period from 1998 to 2002.
2000	The United Nations Millennium Summit: The summit was held at the United Nations Headquarters in New York. During the summit, the principles of sustainable development were supported and the Millennium Goals were issued .They were called the United Nations

	Millennium Declaration. (8) targets were registered for implementation up to 2015.
2002	The World Summit on Sustainable Development in Johannesburg, South Africa: Although this summit has not concluded any new environmental agreement, but it laid the foundation and paved the way for taking practical measures to enable the countries to implement the principles and agreements resulting from previous global environmental conferences.
2015	The United Nations Summit in New York that approved the 17 Sustainable Development Goals. These goals are reducing poverty, ensuring a healthy environment, protecting the environment and others (it will be covered in detail later in this research).

* source: The above table is prepared by the researcher, depending on the available resources on the Internet.

Thus, it becomes clear to us that most economists considered that economic growth and development are synonymous concepts i.e. growth is interpreted as development and vice versa. This was expressed by (Rostow), as he defined the development of countries as "the process of getting out of underdevelopment by starting with growth, by making sufficient effort in the field of investment". But with the development of economic thought, economists began to distinguish between economic growth and economic development. Most economists believe that "the concept of economic development differs, in economic thought, from growth because of the nature of the differences that exist between them. Economic development is broader than economic growth, and it receives great attention in the activity of economists all over the world, especially developing countries.

(Ayeb, 2011:7)

With the growing awareness of international bodies and governments about development, a new concept of development emerged which is "sustainable development". From the late sixties and mid-seventies, the concept of development began to include social aspects after it was limited in the previous stage to economic issues only. The development process includes social dimensions that were based on reducing poverty,

eliminating unemployment and unequal distribution in an economy that continues to grow. This stage was clearly embodied in the (Spears) model, which identifies the development through the scale of problems of poverty, unemployment, and inequality in distribution. It was also embodied in the "Todoarua" model, which identifies the development process in three main dimensions: satisfying basic needs, self-respect, and freedom of choice.

(Ghoneim and Abu Zant, 2007:20)

4. Sustainable Development Dimensions

Sustainable development has three interlinked and integrated dimensions in an interactional framework characterized by controlling, organizing and rationalizing resources. The most important characteristic of the concept of sustainable development is the complete organic linkage between economy, environment and society. Sustainable development is based not only on the environmental aspect, but also economic and social aspects. It should be noted that these dimensions are interrelated, interlinked and complementary and should not be dealt with in isolation from each other because they all reflect the principles and methods of sustainable development.

Figure no. (1) sustainable development dimensions
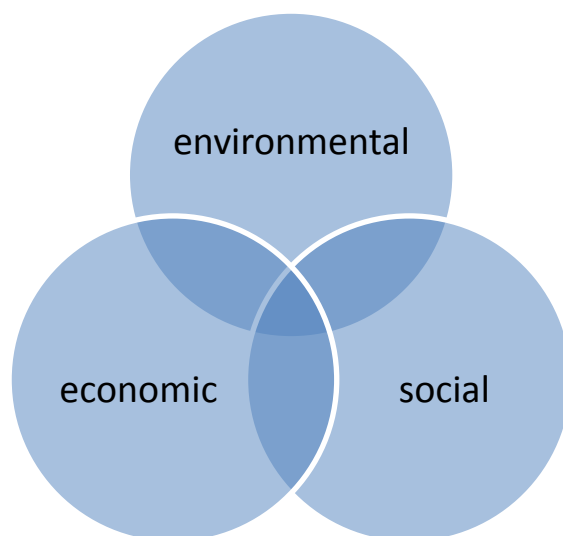
Accordingly, the sustainable development consist of three dimensions (economic, social and environmental), i.e. the sustainable development is not based only on the environmental aspect, it includes the economic and social aspects. Each dimension consist of many elements:

The table below shows the dimensions of sustainable development and their elements:

Table no. (2) sustainable development dimensions

The economic dimension	The social dimension	The environmental dimension
Sustainable economic growth	Equal distribution	Ecosystems
Capital adequacy	Social mobilization	energy
Meeting basic needs	People participation	Biodiversity
Economic justice	Cultural diversity	Biological productivity
	Institutional sustainability	Adaptability

Reference: Othman Muhammad Ghunaim and Majda Abu Zant, (The problem of sustainable development in light of the prevailing economic culture), studies of a scientific journal published by the faculty of Scientific Research - University of Jordan, Amman, Jordan, 2008, volume 35.

5. sustainable development elements

The needs of man are not material only. There are other human needs namely social and moral needs. Most of the successful development policies adopted by the countries take the sustainable development into consideration and make people their core focus and the rights of future generations their priority .

 Sustainable development consists of the following four main elements:

a. Productivity: The ability of a person to produce.

b. Equality: equal opportunity without discrimination.

c. Sustainability: Not to harm next generations and take into account their right to enjoy wealth, whether due to the depletion of natural resources, environment pollution or public debts that will be borne by these generations, because of the lack of interest in human resources development, which creates difficult conditions in the future as a result of present options.

d. Enabling: Development is made by people and not for them only (that is, the actors). Therefore, development enhances human's ability to self – realization and becomes a goal or a means at the same time.

6. Sustainable development characteristics

The SD has several characteristics that can be summarized accordingly:

a. SD is concerned with overcome the differences between regions and creates a balance between global demographic growth and economic development through making a structural change in production and consumption according to an economic perspective.
b. Environmental management practice preserves natural capital and ecosystems and benefit from them now and in the future
c. It is based on the time dimension, as it concerns with the future destiny of next generations
d. Considering equality and the rights of next generations and achieving a balance between the environmental, economic and social system
e. A multi-dimensional and interrelated process based on planning and coordination between economic and social development plans on the one hand, and environmental development on the other
f. Continuity of generating a high income that can be reinvested and thus replacing, renewing and maintaining resources
g. SD is mainly directed to meet needs of the poorest classes, meaning that it seeks to reduce global poverty
h. SD strives to develop cultural aspects and maintains the civilization of each society
i. The elements of SD cannot be separated due to the intensity of its interrelated dimensions

It is worth noting that most studies and researches that focused on SD and its effects on various sectors have emphasized that science and

technology have an important role in the success of SD achievement and are considered the basis of human and social capital vitality. Innovation has also a main role in moving towards SD. This means that science, technological development and innovation play a pivotal role in expanding the existing resource base and creating new categories of these resources, by finding new and more effective ways to use of raw materials to contribute achieving the SDGs.

(Najam and Cleveland,122)

Section 2

Sustainable Development Goals (2015-2030)

During the World Summit on SD held at the United Nations in September 2015, the SD agenda was adopted. The (17) SDGs of the SD plan 2030, adopted by world leaders in September 2015 at a historic international summit, have officially entered into force. Accordingly, all countries of the world will work during the next fifteen years to achieve global goals that apply to everyone in mobilizing efforts to eradicate poverty in all its forms, facing inequality and addressing climate change, with ensuring that everyone participates in these efforts

What are the Sustainable Development Goals (2015-2030)?

World leaders met at the United Nations headquarters in New York to adopt a new and ambitious plan for SD in September 2015. In this meeting, the International Agenda, which was called the Sustainable Development Goals, was formally adopted. This new plan entitled: (Transforming Our World: The Sustainable Development Plan 2030) consists of one declaration and 17 goals of SDG and 169 target, that approved by 193 member states of UN. It clarifies the scope and ambition of the sustainable development plan. As its priorities are still the eliminating of poverty, health, education, food security and nutrition. The 17 SDGs also include a wide range of economic, social and environmental purposes, in addition to the establishment of more peaceful and comprehensive associations.

Below is a brief review of the global sustainable development goals (2015-2030).

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: Reduced inequalities

Goal 11: Sustainable cities and communities

Goal 12: Responsible Consumption and production

Goal 13: Climate action

Goal 14: Life under water

Goal 15: Life on land

Goal 16: Peace, justice and strong institutions

Goal 17: Partnerships

The global SDGs mentioned above include a number of targets that aim to achieve these goals as well as global indicators specific to each goal. Below is a review of the targets and indicators for the SDG (1) regarding no poverty in all its forms everywhere:

2. Goal 1:   no poverty in all its forms everywhere:

The first goal aims to reduce poverty rates in all countries of the world over the 15 years of evaluation approved by the United Nations. It aims to encourage countries of the world to fight poverty wherever. The manifestations of poverty include hunger, malnutrition, poor access to

education and other basic services, social discrimination and exclusion from society, moreover not participating in decision-making. Therefore, economic growth must be inclusive so that it provides sustainable jobs and promotes equalization.

The SDG 1 includes the following targets:

a. Eradicate extreme poverty for all people wherever they are by 2030, which is currently measured by the number of people living on less than1.25 dollar a day

b. Reduce the proportion of men, women, and children of all ages who suffer from poverty in all its dimensions by at least half, according to national terms by 2030

c. Introduce social protection systems and measures appropriate for all at the national level, set minimums for them, and achieve broad health coverage for the poor and vulnerable people by 2030

d. In 2030, all men and women, especially the poor and vulnerable, will have been insured to have access to all economic resources, basic services, land ownership and disposal, as well as other rights related to other forms of ownership and inheritance, and to natural resources, new proper technology, financial services including microfinance.

e. Building the capacity of poor and vulnerable groups to be resilient and reduce their exposure to extreme climatic phenomena and other economic and social crises and disasters by 2030.

f. Ensure mobilization of large resources through enhanced development cooperation to provide developing countries, especially least developed ones, with adequate predictable means to have the programs and policies aiming at eliminating poverty in all its dimensions implemented.

g. Develop sound political frameworks at the national, regional and international levels based on development strategies which consider the interests of the poor and have human perspective, in order to expedite investment pace in poverty eradication measures.

Section 3: Role of SAIs in reviewing SDGs

This section will discuss the role of SAIs in achieving SDGs, based on their approved guidelines and standards.

1. SAIs

Financial control is considered one of the most important pillars of administrative process. It must be organized in a way be effective in developing and directing the administrative activity in its various entities. Since the main goal of government agencies is to provide services to citizens, so the role of SAIs lies in verifying the process of providing services in all its forms, as soon as with minimal effort and costs, and as legally required. Consequently, the work of SAIs is the main basic for effectiveness work of all entities in government sector.

The public money is the main source of the state, it must be used and managed in an effective manner. To achieve this, each country should have a legally independent supreme body functions as a watchdog over public funds. The Supreme body confirms that expenditures depended on budget planning and revenues were collected and recorded according to regulations in force.

(FBSA, 11:2014)

All SAIs are linked to a single organization called (INTOSAI) includes all SAIs in various parts of the world. It is a central organization for financial control, for 50 years, provide SAIs with frameworks and institutional structures to exchange information and expertise to improve the financial supervision at international level. INTOSAI is an independent, non-political, non-governmental organization with consultative status in the United Nations Economic and Social Council

SAIs play a major role in improving government outcomes with regard to commitment to implementing SDGs by means of experience, legal and constitutional powers.

INTOSAI regulates the work of SAIs by adopting a set of instructions, standards and guides. The basic principles of SAIs stipulate that they

must be independent and protected from influences which affect the tasks performed ,also, should be administratively and financially independent, with financial ability to perform their duties in full. SAIs are not able to perform their competencies in an efficient and effective manner, unless they are independent and have protection from external influence, this is the text of the 2007 Mexico Declaration.

As for the Lima Declaration on the Basic Principles of Financial Control 1977, it was stated that the concept of supervision is closely related to the concept of public financial management because it requires trust and represents a kind of responsibility. Financial control is not considered a final goal, but is an essential part of control system, the main goal lies in the following:-

- Detect the deviation from standards.
- Quickly detect violations of rules in, legitimacy, efficiency, effectiveness, and savings in managing public funds, to take corrective measures in individual cases. In addition to have the individuals hold liable accept liabilities or to pay compensation, also, take steps to prevent the re-commission of these violations, or at least make it difficult to re-commit these violations in the future.

2.Role of SAIs in reviewing SDG

In order to judge the efficiency and effectiveness of any process, a set of principles or criteria should be provided that govern the operation of the system in its various phases. While looking at the SDGs, years are needed to judge the efficiency and effectiveness of their implementation. Therefore, each SAI is free to identify SDGs related activates that it carrying out. This is due to the fact that international programs vary in review the readiness, performance auditing, and monitoring.

The possible processes implemented by SAI regarding national sustainable development policies can be identified as follows:

a. A basic review of government readiness on implementing and follow up SDGs. This is the activity carried out by the SAIs in the first stage before projects start.

b. Auditing the government's activities after starting the projects, evaluating the systems used for completion, achieved rate and comparing it with what is planned.

c. Performance audits of approved projects after completed to identify deficiencies and to judge implementation.

The audit is one of the many services provided by SAIs, which aim to improve the quality of information provided to decision makers. It consists mainly of inquiries submitted to auditee, and analysis the financial information.

Chapter Three

practical side

Preamble

As we mentioned in the methodology, the research will use FBSA-Iraq as a sample in this research. The selection is based on the fact that FBSA is the highest controlling body in Iraq vested by the law with auditing the public funds.

Section 1: Federal Board of Supreme Audit in Iraq

1. What is FBSA

FBSA is the supreme audit authority in Iraq. Since establishment, it has played a key role in providing services in the areas of oversight and auditing on behalf of legislative authority. Within specific instructions and rules and during certain time periods, FBSA audits the financial statements, submits reports on results of government units work.

FBSA Iraq was established in 1927 under Law No. (17/ 1927), whereby it is considered an administratively and financially independent governmental institution with a moral personality aimed at protecting public money, fighting financial and administrative corruption and supporting public accountability. The law was issued after Iraq obtained national independence.

FBSA continued to develop and progress over the years, and this development was accompanied by the issuance of laws regulating its work، where laws no. (42), (194) and(6) were issued for years1968, 1980 and 1990, respectively. Recently, the law (31) for (2011) (amended) was issued, according to which it granted many mandates that enhance its administrative and organizational independence and in a manner that helps it in accomplishing the assigned tasks and the activities that FBSA seeks to provide to auditees, whether they are centrally or self-financed. It audits and expresses opinion on the financial statements of these entities, evaluates their performance and submits reports on them.

FBSA is a constitutional institution that the Constitution of Iraq stipulates its presence in Article No. (103), which has considered FBSA a financially and administratively independent institution, and the law regulates its work, as well as the same constitutional article has linked it to the highest legislative authority in Iraq, which is the Parliament.

2 . The mandate of FBSA in reviewing SDGs:

The responsibility of SAIs in dealing with SDGs is the process of reviewing the steps taken by the government to achieve these goals on time. FBSA Law no. (11) for 2011 (amended) grants it wide tasks and mandates. As FBSA undertakes auditing and control over accounts and activities of the auditees and verifying sound disbursement of public funds and efficient implementation of laws, regulations and instructions, auditing and reviewing the performance of all auditees and providing technical support in the fields of audit, accounting, administration, systems and programs, moreover, evaluating overall financial and economic plans and policies which are established to fulfill and comply with the states' objectives.

The state institutions and departments, the public sector, or any other authority deals with the public funds in collection, disbursement, planning, funding, exchanging, trading, in-kind production or production of commodities or services shall be subject to FBSA jurisdiction, as well as any other authority whose law or by-law stipulates it should be subject to the FBSA's audit and control.

Article (10) of the FBSA's law stipulated that the Board examines and audits transactions and appropriations of the public revenues,

expenditures and financial commitments in terms of their planning, collecting, expending. Therefore, the control of the FBSA is not limited to the money that is expended or disposed of, but also includes planning to dispose of public funds.

Based on all of the above, it turns out that the FBSA`s law granted the Board wide mandates to audit the money and protect its disposal. Since Iraq has voluntarily committed to the SDGs, developed plans and strategies to achieve these goals in specific time periods and planed to develop financial budgets to achieve these goals, therefore FBSA has a responsibility to review and evaluate these plans to ensure that the public fund is not extravagant and waste, and it is protected.

3. The SDGs Review Model (the seven-step model):

If we refer to the literature, scientific references and the approved audit standards, we will find that the main task of the auditor is to audit. Auditing is simply a process of obtaining and evaluating evidences in relation to facts about economic events and incidents. Therefore, auditing requires that there are economic events in the form of implemented projects, actual expenses or applied systems so that the auditor can audit these events and economic or administrative actions. But in case of reviewing the SDGs, the auditing is negated, because the auditor's task in this case is to review the steps that the government has taken to achieve the SDGs in the future. Mostly these steps do not require actual disbursement or implemented projects, but rather plans and strategies that will enable the government in the future to achieve SDGs. Accordingly, the SAI`s mandate in this case is to review the steps and obligations that the government has committed itself to achieve these goals, which is entitled the government's preparedness for SDGs.

The INCOSAI that held in Abu Dhabi in 2016 paid great attention to the need for SAIs in all countries of the world to review their government's preparedness to implement SDGs 2030 and recommended in the final statement of the conference that the adoption of the United Nations for SDGs emphasizes the need to enhance the effectiveness of audit of the public sector. INTOSAI's SAIs have already carried out their audit activities related to implement SDGs.

SAIs have adopted the seven-step model to review the government's preparedness to achieve SDGs, and this model has been developed by many SAIs in various countries of the world,

Below we review a summary of the seven-step model:

A. Political commitment and recognition of national responsibility in line with the principles of SD.

B. Building public awareness and encouraging public dialogue with stakeholders, including non-governmental stakeholders.

C. Allocating responsibility at the ministerial and other levels, allocating appropriate financial means and other resources, and establishing accountability arrangements

D. Preparing plans to apply the SDGs includes setting out the role of different stakeholders and defining how various goals and targets are to be achieved in an integrated and coherent manner.

E. Establishing systems for measuring and monitoring progress in achieving SDGs and targets.

F. Set baselines - the condition at the beginning of the process - for various indicators, against which to judge the progress made throughout the SDG lifecycle.

G. Made arrangements for monitoring and reporting on progress of SDGs, which involve all relevant stakeholders.

In the next section, the seven-step model will be applied to verify the Iraqi government's preparedness for the SDGs.

Section 2: Application of the review model for the SDGs (the seven-step model):

Initially it should be emphasized that verifying the government's preparedness to achieve the SDGs is the responsibility of SAIs based on the law, and since the SAIs have adopted the method of reviewing rather than auditing, these SAIs should verify the procedures and steps that the government has adopted in this field. Before applying the model, the scope and objectives of the reviewing will be described:

The review objective: reviewing the Iraqi government's preparedness to achieve the SDGs.

Time limits: from the beginning of Iraq's commitment to the global sustainable development goals until August 2018.

Scope of reviewing:

1. Reviewing the procedures and steps taken by the Iraqi government for voluntary commitment to the SDGs, up to August 2018.

2. Verifying the Iraqi government preparedness to implement SDGs as a whole with a focus on SDG 1 - No poverty- through reviewing the works of the first specialized team on ending poverty to conduct the thorough review for the government preparedness for the implementation of SDGs.

3. Reviewing the national strategy of poverty alleviation 2018-2022 as a key sample to conduct the thorough review for the government preparedness for the implementation of SDGs.

4. Reviewing Iraqi national development summary plan 2018-2022.

Review problem:

Building on the vision and the message stated in the strategy of FBSA (2018-2022) in terms of carrying reliable audits according to ISSAIs to provide valuable contributions in establishing active institutions that respond to SDGs by making a difference in the life of citizens and in accordance with Iraqi government intention to integrate SDGs in its annual work plan of all ministries and governorates and non ministerial entities , it is decided that FBSA conducts a review for Iraqi government preparedness to implement SDGs through a plan that concentrates on reviewing procedures and steps made by the Iraqi government in the field of achieving SDGs (2015-2030).

adopted approach:

A seven-step sample , recommended by INTOSAI ,is used as guideline to review preparedness .

The following paragraphs are contained the Review of the Iraqi government preparedness towards SDGs:

1 .political commitment:

The Iraqi government has taken a group of steps and procedures in the field of voluntary commitment of SDGs, the following are the most important findings reached by the review team when reviewing these procedures:

a . Holding conferences:

A numbers of conferences have been held to develop a road map in a sustainable development framework. The first scientific conference was held on 24/11/2016 under the slogan "Iraq 2030… the future we want". An elite of researchers participated in the conference with a number of significant researches according to topics of the conference.The conference aims at adopting national project that facilitates the integration of SDGs in the national plans and measures progress based on Internationally approved indicators.

b. Forming national committee on sustainable development:

Pursuant to the ministerial order of the ministry of planning, the national committee on sustainable development has been formed .It is headed by minister of planning and with the membership of representatives of some ministries concerned with the implementation of SDGs as well as a representative of prime minister office and the Secretariat General of the Council of Ministers . This committee aims to study international indicators, goals and targets as well as monitoring goals and developing national report on realized achievements through specialized teams.

c. Forming specialized teams:

Pursuant to the ministerial order of the ministry of planning, 10 specialized teams that are attached to the national committee on sustainable development have been formed. These teams are tasked with studying SDGs (2015-2030) and localizing the indicators according to national goals and purposes.
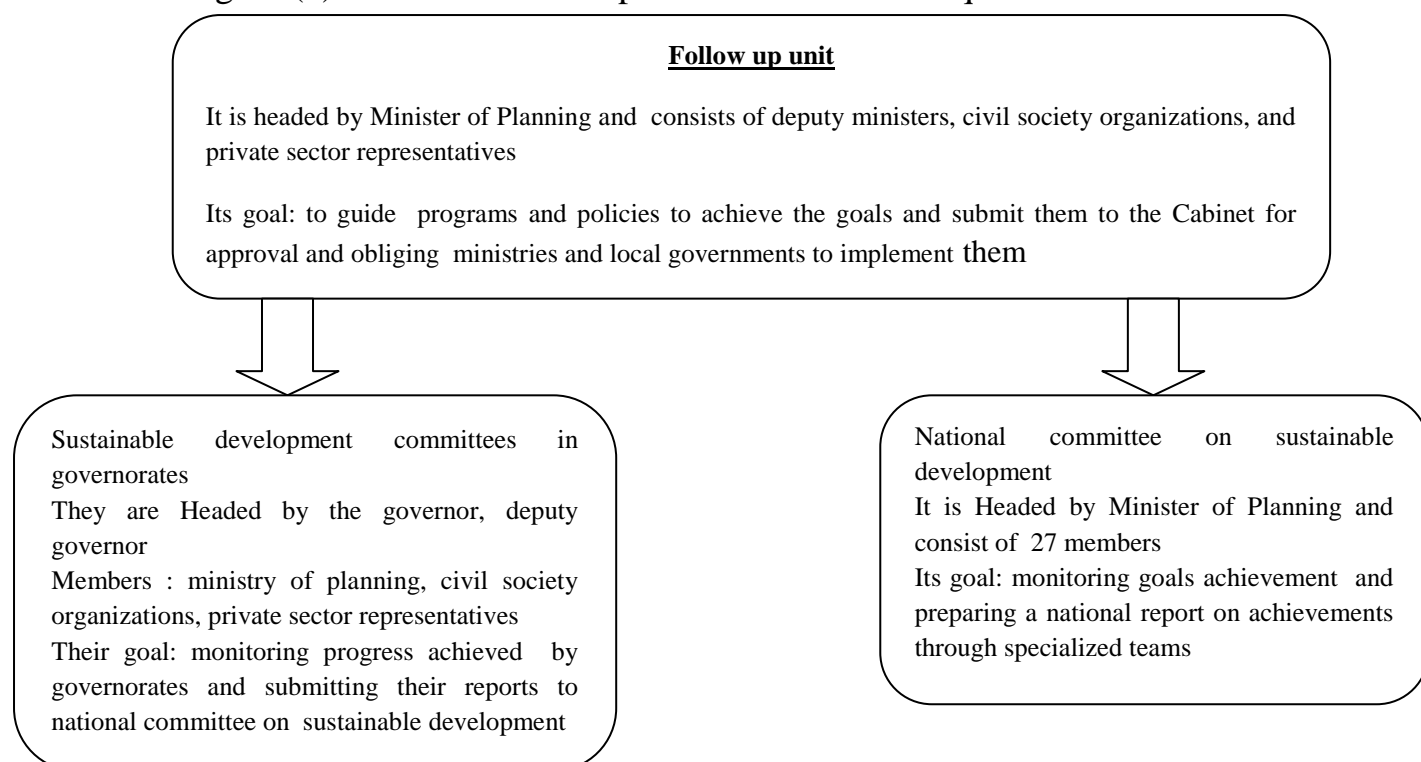
d. Forming a unit to follow up SDGs achievement national report results:

According to the letter of council of ministers Secretariat General , a unit to follow up SDGs achievement national report results .The ministerial order no(19) for2016 was attached to the letter . The Order include forming this team with the minister of planning as head of team and (29) members of government ministries and private sector , and NGO representatives .The unit follows up the results of the national report to on SDGs achievement to elaborate come up with the required procedures, policies and decisions to have SDGs achieved.

e. Governorates Sustainable Development committees:

Sustainable development committees have been formed in the governorates .They are headed by the governor, governor deputy and the committees members are representatives from ministry of planning, ministries, civil society organizations and private sector. These committees aims at monitoring the progress achieved by the governorates and reporting to the national committee on sustainable development.

Figure (2) sustainable development structures in Iraq

Follow up unit

It is headed by Minister of Planning and consists of deputy ministers, civil society organizations, and private sector representatives

Its goal: to guide programs and policies to achieve the goals and submit them to the Cabinet for approval and obliging ministries and local governments to implement them

Sustainable development committees in governorates
They are Headed by the governor, deputy governor
Members : ministry of planning, civil society organizations, private sector representatives
Their goal: monitoring progress achieved by governorates and submitting their reports to national committee on sustainable development

National committee on sustainable development
It is Headed by Minister of Planning and consist of 27 members
Its goal: monitoring goals achievement and preparing a national report on achievements through specialized teams

f. launch National Strategic Plans:

The national committee on sustainable development submitted a report entitled(General Framework of 2030 SD Agenda in Iraq) .In this report the committee pinpoints Iraq's vision to achieve SDGs, by means of a long-term vision that will be implemented within three development plans first of which is 2018-2022 plan to carry out sustainable development agenda. Building on this a number of strategies that contributes to SDGs has been prepared:

first: launch the National Development Summary Plan:

According to the letter of council of ministers General Secretariat and council of ministers resolution, the National Development Plan for the years (2018-2022) was approved; the National Development Summary Plan was attached to the General Secretariat's letter. The summary plan consists of several themes, on top of which are (preamble , the general framework, Macroeconomics , plan sectoral development goals).

Second: launch poverty alleviation strategy (2018-2022):

- Iraq issued this strategy in light of the joint cooperation agreement between the ministry and world Bank on the project of poverty alleviation policies as part of the efforts to achieve sustainable development.

- the main goal of this strategy is (reducing poverty rates through turning the poor into productive persons, giving the priority to the strategy to increase the poor income by providing sustainable employment opportunities and soft loans to .In addition , facilitating poor people integration in systemic labor market in a way stimulated by the market. Thus, the strategy principles are adequacy and sustainability in improving the conditions of the poor.

- the strategy aims to realize a 25%   poverty alleviation by the year 2022, through improving educational level, health and life conditions , protection against risks .Thus , enhancing the poor people productivity and have them economically and socially integrated.

Figure (3)

The Structure of the 2018-2030 strategy to alleviate poverty in Iraq

Figure (3-1) structure of poverty reduction strategy 2018-2022

Reducing poverty by 25% 2022	‹	Outcomes		Activities
		Higher and sustainable income from work for the poor people.	‹	7
		Improving health level	‹	4
		Publishing and improving the education of poor people	‹	6
		Adequate housing and environment responsive to the challenges	‹	5
		Effective social protection for the poor people	‹	6
		Activities responding to emergencies	‹	4
		6		32

Source: poverty reduction strategy in Iraq 2018-2030

Third: Other plans and strategies aimed at achieving SDGs, as follows:

- A national plan for the reconstruction and development in the governorates affected by the terrorist and war operations as a road map and the vision of the Iraqi government to manage and address the crisis in all its dimensions in these governorates.
- Launching a strategy for addressing and rehabilitating random housing, in cooperation with the United Nations Human Settlements Program.
- A national document for the population policies in Iraq.
- Childhood protection policy.
- A national strategy for the youth 2016-2026.
- A strategy for learning and education 2010-2020.
- A strategy of developing the private sector 2030.

2. Raising awareness to achieve SDGs:

The successful achievement of SDGs requires that raising awareness of its importance and usefulness for future generations. Therefore, in this paragraph, the results of our review will be addressed in relation to the government's efforts to raise awareness of SDGs:

   a. Direction for adopting SDGs in the national plans:

The General Secretariat for the Council of Ministers directed all ministries, governorates, and non-ministerial entities to adopt SDGs in their annual work plans, provide indicators that reflect the achievement of its goals and targets, and activating the local committees in the governorates in coordination and direct cooperation with the sustainable development national committee that is responsible for achieving the goals.

b. Administrative orders were issued by the Ministry of Planning to delegate a number of employees from the Ministry to the governorates of Basra, Maysan, Babylon, and Diwaniya in order to follow up the settlement of SDGs in the governorates and their development projects plans:

Table no. (2) Delegation for raising awareness

1	Delegating (3) employees to Babylon and Diwaniya
2	Delegating (3) employees to Basra and Maysan

c. <u>The Publication and Media Plan for the Poverty Reduction Strategy (2018-2022):</u>
The poverty reduction strategy included among its plans the preparation of a publishing and media plan that includes publications, TV and radio programs and the development of the website. However, the preparation of this plan did not start until the date of preparing this report.

3. The responsibility, resources and accountability.

The most important results of our review of SD projects financing plans as well as their implementation responsibilities and accountability are as the following:

a. All ministries, governorates and non-ministerial entities were directed to adopt SDGs in their annual work plans, provide indicators that reflect the achievement of its goals and targets, and activating local committees in the governorates in coordination and direct cooperation with the sustainable development national committee that is responsible for achieving the goals. Accordingly, those ministries and entities were entrusted by the General Secretariat of the Council of Ministers with SDGs adoption.

b. The formation of sustainable development national committee and specialized committees authorized the Ministry of Planning to consolidate the efforts, coordination and preparation of national strategies and plans with the participation of representatives of ministries, NGOs and the private sector.

c. The allocation of resources for the projects in accordance with national plans was conducted through the national plans themselves. Funding parties for these projects were identified. Below is the government's plan to finance projects of the poverty reduction strategy, as mentioned in the Poverty Reduction Strategy (2018-2022):

First: The financing from the state budget: it is considered the main funder of the projects listed in the poverty reduction strategy.

Second: The international financing: The activities of strategy were presented to representatives of international organizations and other donors, and it appears that the possibility of financing is available in light of international support for the reconstruction efforts, (as stated in the strategy).

Third: The Social Development Fund: concurrently, the social development fund is being established as a direct national tool for implementing the goals of the strategy. The fund, which is expected to start work in 2018, will be established with the assistance of a technical team and a government loan from the World Bank in the first year of establishment, with about (50) million dollars. The fund's activities will include financial and non-financial services and community infrastructure projects, so that the fund is a tool to attract development partners, grants and international loans from governments and international donors.

4. Preparing and implementing the goals

In this paragraph, the reviewing results of the government's procedures related to preparing and implementing the goals will be represented. The most important results of our review are as the following:

a. The government adopted the SDGs by distributing all of these (17) goals on the specialized teams, below an explanation for that:

Table no. (3) Distribution of SDGs on the specialized teams.

	Sustainable Development National Committee Linking the national goals and SDGs 2030		
	specialized teams	Goals and targets	SDGs
1	No Poverty team	1-2-4-8-10-11	1. No Poverty
2	Environment resources sustainability team	6-13-14-15	2. Zero Hunger
3	Green economy team	7-8-9-12	3. Good Health and Well-being
4	Cities and Communities team	11	4. Quality Education
			5. Gender Equality
			6. Clean Water and Sanitation
			7. Affordable and Clean Energy
5	Human development team	4-5	8. Decent Work and Economic Growth
6	Population and Development Team	3	9. Industry, Innovation, and Infrastructure
7	Education and awareness team	-	10. Reducing Inequality
			11. Sustainable Cities and Communities
8	Good governance team	16	12. Responsible Consumption and Production
9	Statistics and information team	-	
10	Expert committee team	-	13. Climate Action
			14. Life Below Water
			15. Life On Land
			16. Peace, Justice, and Strong Institutions
			17. Partnerships for the Goals

b.. By reviewing the national plans and strategies, it is evident that there is a correlation between them and the sustainable development goals, including the poverty alleviation strategy and the summery of the national development plan.

5. Measurement and monitoring program:

The poverty reduction strategy is prepared to achieve a number of sustainable development goals contained in the 2030 Agenda. At the forefront of these goals is to achieve goal-1, targets 1 and 2, by implementing the activities and programs of the strategy along with other national programs that together will result in poverty reduction at 20% during the first five years of the strategy period. Then it continues in an upward manner to reduce the poverty rate to 75% by 2030 representing the national target for poverty alleviation in Iraq according to the vision of the authorities involved in preparing the strategy.

6. <u>Baseline and indicators</u>

In this step, the government's measures regarding indicators and data for achieving the sustainable development goals were reviewed. Below are the most important conclusions and recommendations according to this step:

a. A number of committees has been formed to work on a project to monitor and evaluate poverty in Iraq, which project that the Ministry of Planning in cooperation with the World Bank are preparing in Iraq. The project includes a survey of poverty indicators in Iraq, and the committees as follows.

- Technical Committee

- Financial Committee.

- Procurement team.

- Administrative Committee

- Information Technology Team.

- Procurement Committee.

- Pricing committee.

- Inspection committee.

- Project Data Analysis Team.

- Form and report printing team.

- Data qualification Team.

- Official statistics production team.

b. There is a cooperation agreement signed between the Iraqi government and the World Bank to develop a survey project that serves to monitor and evaluate poverty in Iraq.

C. There is a cooperation agreement signed between the Iraqi government and the World Bank to finance a survey project to monitor and evaluate poverty in Iraq.

7. Reporting and monitoring arrangements

In this step, the government's plans for reporting and monitoring the SDGs were reviewed, and below are the most important results according to this step

a. According to the United Nations Voluntary Review Manual in 2019, the Ministry of Planning plans to submit a voluntary review report of SDGs.

B. The Ministry of Planning is in the process of contacting the Ministry of Foreign Affairs to take necessary measures to enable the Ministry of Planning to publish its report on the voluntary review of SDGs.

C. There is a tendency at the Central Statistical Organization to conduct a social and economic survey in Iraq in 2019. The survey will include the results of progress made in the areas of sustainable development, including poverty in Iraq.

Section 3: proposed model for reviewing SDGs:

As previously mentioned, SAIs have a responsibility to review the government's readiness to achieve SDGs. A seven-step model has been applied to review Iraq's readiness in this area. This model can be adopted by any SAI to verify whether its government is ready for global goals. In this section a model will be proposed to review the government's readiness to achieve SDGs.

1. **Procedures of SAI to review readiness**

Each SAI has the freedom to decide the activities to be undertaken in relation to the SDGs, and the ability to review the various activities of the

government varies through conducting a readiness review, performance auditing, monitoring, or interviewing experts, and each of these specific activities is related to the main issue of timing, when the time is the best in terms of influencing the performance of work and publishing the results in the audit report.

The readiness review carried out by SAI on the national policies for sustainable development can be divided as follows.

Figure (4) Review form
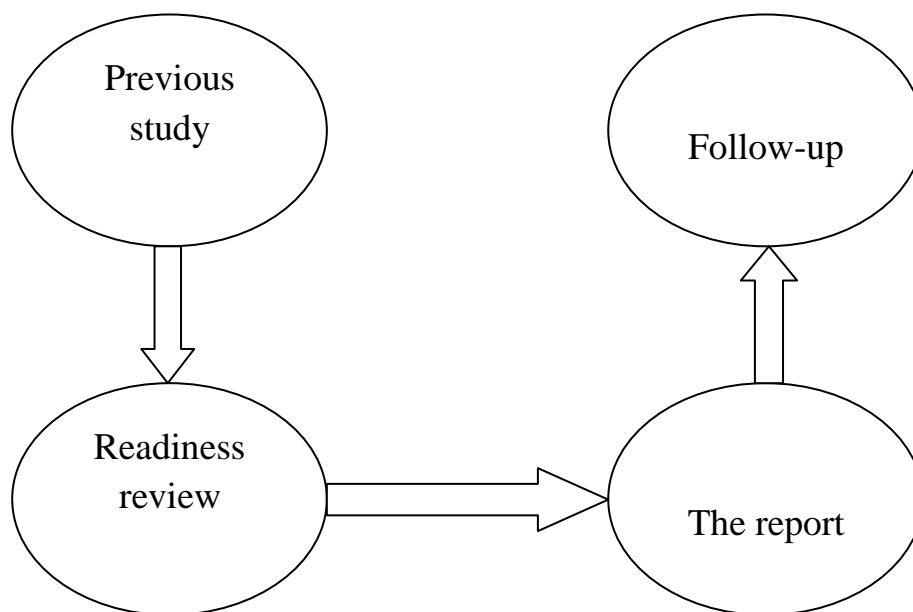
2. Previous study

In order to gain adequate knowledge of the efforts of the SDGs at the national level, there should be a prior study of the national efforts. The basic steps of the preliminary study are as follows.

1. Check whether the government has incorporated SDGs into its own annual plans, and whether there is a specific body within the government that has been assigned responsibility for leading and coordinating efforts at the state level as a whole. There is no specific form for these plans, but each government has a certain form of commitment or planning to achieve the global agenda.

2. Check whether the national government has set national priorities among the 17 SDGs as well as setting goals between 169 sub-goals in the national plans for achieving the SDGs, and in order to describe these elements, it is necessary to do the following.

- Reviewing the websites of international organizations concerned with sustainable development, such as the United Nations website, to know and understand the 2030 Agenda.
- Verifying basic government information and identifying the governmental entities responsible for implementing SDGs in the country and the participating governmental entities in preparing the goals implementation.
- Identifying and communicating with key stakeholders who have information about the SDGs. In most countries, different groups of non-governmental stakeholders are involved, such as professional entities, civil society organizations, regional organizations, and the private sector.
- Conducting interviews with government managers concerned with preparedness and implementation the SDGs.
- Other stakeholders can be interviewed to gather information on the audit topic (such as representatives of the United Nations, civil society, academics and businessmen).

Third: After answering these questions and understanding the elements mentioned above, SAI can determine the scope of preparedness review. The auditor should designate the entities that are audited. This includes entities at the national level as a coordinating ministry or other and agencies at the national and local (sub) level. To determine the scope, the auditor should consider the following questions:

- What is the purpose of the preparedness review?
- What do we want to achieve at the end of the reviewing?
- What information is required to determine the level of government preparedness for the SDGs?
- What are the risks, weaknesses, components of good governance that should be considered regarding the review of government preparedness to implement the SDGs?

- How should the subject of review be investigated (taking into account the review objective, time, available resources)?

3. The seven steps to review preparedness

Based on national circumstances, each government sets its own national goals, and works to integrate with global goals within national planning, policies and strategies. This enables governments to make specific choices according to the national context, and at the same time it shows responsibility in making choices and setting priorities.

Below is a description of the seven-step in preparedness review:

a. **Political commitment**
- Verifying the commitment and its quality in relation to government.
- Verifying the government's relationship with stakeholders.
- Verifying that stakeholders are integrated into national plan.
- Verifying the active entities which will take the lead.
- Verifying the coordinating of efforts.

b. **Building public awareness**
- What is the way in which the private sector participates?
- What is the way in which the local and regional governments participate?
- What is the way in which NGOs participate?
- What NGOs that have been included? Are these organizations involved in reducing poverty, protecting women's rights, and protecting children's rights? Or NGOs involved in environmental protection, sustainability and climate change?

c. **Allocating responsibility and resources?**
- Is there an entity responsible for coordinating the various sustainable development initiatives in the country?
- Is there a clear division of responsibilities to achieve the goals?
- If there is more than one ministry / department / agency responsible for achieving a specific goal, is it really clear to the ministries how to deal with the goal and who is responsible?

- How and when should the responsible party report on the progress of the investigation / implementation process? Will Parliament receive a report on the progress and the frequency of that matter?

d. Preparing plans and defining how to achieve goals:

The questions related to the review are as the following:

- Are actual policy plans / programs developed?
- What are the goals that do not have plans yet?
- How does the government plan to measure / follow up progress in the results?
- Are there measurable actual targets / indicators? How does the government plan to measure targets?
- Does the government consider the need for investments to achieve SDGs?
- Does your government have a plan to define the required resources? And in what way?

There may be additional questions to define one or two SDGs, as follows:

- How does the government plan to achieve a specific SDG (one of the national priorities related to the SDGs)? How does it address the problem in the coming years?
- What are the parties that will be cooperated to achieve the goals?
- Speaking with the stakeholders involved in implementing the plan (and others who must be involved) and ask them how serious they are in participating in planning and achieving the SDGs? Do they support?

e. Establishing systems for measuring and monitoring progress in achieving SDGs and targets:
- How is your government planning to measure progress on the sustainable development agenda?
- What are the parties involved in the measurement process? Is this the responsibility of the ministries?
- What is the role / task of the Statistical Agency (National Statistical Authority)? Does it have knowledge of the expected tasks?

- How often will progress be measured and what will happen with the results of the measurements?
- Ask your government representatives and statistical agency (the National Statistics Authority) if they anticipate any problems in collecting relevant data or information. Ask a question why there is no data available for specific goals and how to treat that in the future?
- Does the statistical agency (National Statistics Authority) have a sufficient budget / capacity to carry out its tasks?
- Is the statistical authority independent? Does it submit reports to Parliament and Society on less positive results on achieving the SDGs?
- Is the SDGs monitoring report (data) available to the general public?

f. Set baselines:

The related questions may be as follows:

- Is there a baseline measurement that will be implemented before the agenda starts? It is possible to search for a previous report on the Millennium Development Goals. The baseline (or part of the SDGs that overlap with the MDGs) can be used to judge progress made during the SDGs life cycle. It is the starting point for measuring progress.
- What are the (significant) goals that data or information lacks? Ask the statistical agency (the National Statistics Authority) why there is no data, information, or what can be done to collect.
- Is the information received consistent with the data or other information, for example from the United Nations, the World Bank or NGOs? If it is not, how can differences be explained?

K. Monitoring and reporting arrangements:

This step focuses on the monitoring and reporting process. The following questions can be addressed:

- How are progress and results monitored and what are the parties involved in this process?
- When does the government want the assessment and how?

– Which parties will participate in the assessment?

4.Writing the review report:

Writing the audit report to review the SDGs is up to the SAI to make its own decision on the important question (when will the results of the preparedness review be reported?).The preparedness reports of SDGs by SAIs may give a clear image on government`s efforts to achieve the global goals.

The suggested model (a structure) to write the review report on government preparedness of SDGs is as the following:

Figure (5)The structure of preparedness review report

SAI name
The department that issued the report
No.
Date:

To / The party to which the report is addressed to (Parliament, Government,….etc.)

Sub./ report title (Preparedness review report…..)

Dear colleagues..

We conducted the review of government preparedness ……….of SDGs according to the requirements of the law…….. (SAI`s law name……) and other applicable legislations and according to the rules and customs adopted in this field. We review the results, conclusions and recommendations of the review process in the following:-

The base letter for preparedness review…
A brief key letter is written about the review process of the SDGs and the targeted entities, and more importantly, clarifying the impact that this report can have on improving the lives of citizens.

 Review problem
Recording the review problem or the case addressed in the review report

Review scope
In this item , the scope of the review is recorded, which are the cases addressed by the review process and the period covered

The approach
The seven-step model was used as a guide for the preparedness review which was recommended by INTOSAI

In the following items , an explain of the Iraqi government's preparedness for SDGs:

8. Political commitment
Explaining steps or group of steps and measures taken by the government in the field of voluntary commitment to SDGs. Describing the results reached by the review team when reviewing these procedures.

9. Raising awareness to achieve SDGs:
In this item , the results of the review process are recorded regarding the government's efforts in raising awareness of SDGs

10.Responsibility, resources and accountability
In this item, the review results are recorded for SD projects financing plans, as well as responsibilities for their implementation and accountability.

11.Preparing implementation of goals
In this item, the results of the government's procedures review are explained regarding to prepare goals and its implementation.

12. Monitoring and measuring programs
In this item, the results of the government's procedures review are explained regarding to monitor and measure.

13. Baseline and indicators
In this step government procedures are reviewed that related to data and indicators of achieving SDGs.

14.Monotoring and reporting arrangements
In this step, the government's plans for reporting and monitoring the SDGs are reviewed.

15. Conclusions and recommendations:
 In this item, the most important conclusions and recommendations that

came as a result of the review work to achieve the SDGs in Iraq are explained:

Conclusions:
 A- …….
 B- …..
 C- …….

recommendations:
   A- …….
   B- ……
   C- …….

                                    Signature of SAI President

 5.Fallow-up:

The INTOSAI standards issued by the INTOSAI have determined that the auditing consists of several stages. The follow-up stage is one of the main stages of the auditing. The review process is no exception. It is important that the follow-up process is made to the observations contained in the review report in order for the report to achieve the goals it seeks

Chapter Four

Conclusions and recommendations

In this chapter, the most important research findings and recommendations will be reviewed

Section 1: Conclusions

1. UN adoption of the international agenda and mobilization of efforts of all countries to achieve the goals of sustainable development by 2030 can lead to improving the lives of citizens and eradication of poverty and hunger in those countries.
2. SAIs cannot play their role in reviewing the international agenda without preparation during setting audit plans throughout the implementation of SDGs by 2030.
3. SAIs can slightly abandon traditional control methods and conduct audits of government readiness for SDGs, as traditional types of oversight require that there are implemented economic projects to enable auditors to conduct audits. Whereas, the international agenda requires a review of unimplemented plans.
4. The seven-step model is an effective method that enables a SAI to conduct a government readiness review of the SDGs.
5. Achieving SDGs by the government requires that the SAI establish its role as one of the primary and effective stakeholders and cooperate with the private sector and NGOs when possible in order to achieve the required goals.
6. The contribution of SAIs as an active partner in helping governments to improve their operations, monitor and reporting SDGs does not cancel the independence of SAI from the executive authority, but rather its intervention will be for advice and direction.
7. The audit remarks in the audit report should take into account that the commitment of governments to the international agenda is voluntary and according to national plans and policies and in a manner consistent with their national circumstances.

section 2: Recommendations

1. SAIs should play their role in making difference to the lives of citizens by providing advice and directions to the effective authorities to achieve SDGs.
2. SAIs should play their active role in verifying government readiness for SDGs by preparing audit plans throughout the implementation of the international agenda.
3. SDGs can review government policies, review resource planning, analytical procedures, statistical data, and other means that the government takes, and verify efficient planning, appropriate and reliable data.
4. We recommend that SDGs take the seven-step model as a method adopted by it when conducting a government readiness review of SDGs and that it develops according to their national circumstances.
5. We recommend that the SAI intervention as part of an effective stakeholder be without compromising its independence from the executive.
6. We recommend that the audit notes are taken in an official reviewing report issued by the SAI and directed to the legislative authority in which the notes are taken in the form of recommendations for improvement and not audit notes, because the government's commitment to the SDGs is voluntary and not legal.
7. We recommend that researchers continue to write on the topics of the SDGs, in a way that contributes to clarifying visions and finding effective mechanisms to achieve the best level of knowledge and awareness of the importance of international goals in the lives of citizens.

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