



# Emerging capacity building needs of public debt auditors in the implementation of SDGs in light of COVID-19

IDI Presentation at  
Virtual Annual Meeting of the  
INTOSAI Working Group on Public Debt  
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# Reflections on .....

What is an audit of  
SDGs  
implementation?

How can public  
debt be linked to  
audit of SDG  
implementation ?

What are the  
implications of  
COVID-19 for SAI  
auditors ?

Emerging capacity  
development  
needs of public  
debt auditors

# What is 'Audit of SDG Implementation'

“Audit of implementation of the **set of policies** that contribute to the achievement of a **nationally agreed target** linked with one or more SDG targets.”

The audit of SDG implementation needs to conclude on:

- progress made towards the achievement of the nationally agreed target;
- how likely the target is to be achieved based on current trends;
- the adequacy of the national target in comparison with the corresponding SDG target(s).

# What is 'Audit of SDG Implementation'

“Audit of implementation of the set of policies that contribute to the achievement of a nationally agreed target linked with one or more SDG targets.”

IDI's SDGs Audit Model ( ISAM)

<https://www.idi.no/en/isam>



The audit of SDG implementation needs to conclude on the extent of **coherence and integration** in the implementation of policies.

To the extent possible, the audit of SDG implementation could include objectives and questions that allow to conclude on

- **leave no one behind ;**
- **multi stakeholder engagement.**

The audit of SDG implementation needs to be planned and conducted considering a **whole-of-government approach.**

# Audit of SDGs Implementation & Public Debt

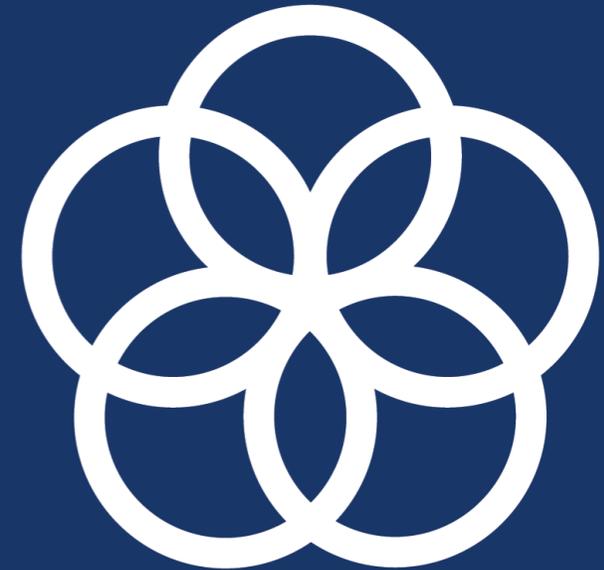
## Audit of national targets linked to SDG Target 17.4

Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

**Examine public debt issues as a part of 'means of implementation' for different SDG targets.**

# 17

# PARTNERSHIPS FOR THE GOALS



Imagine  
the

**What we  
cherish**

**What we  
change**

**Ensure Quality**

**Think Audit Impact**

**Leave no one Behind**

**Work Together**

**Strengthen flexibility, agility  
& resilience**

**Accept uncertainty, scan  
horizons, scenario planning**

**Strengthen online work &  
communication**

# Emerging capacity building needs of public debt auditors

