

Arab Organization for Supreme Audit Institutions
(ARABOSAI)

Consolidated Report on Auditing Governments'
Preparedness to Implement the Sustainable Development
Goals at the level of Institutions Members

Introduction

In September 2015, the 193 countries (members of the United Nations) ratified a new global program. Considered a long-term road map to establish sustainable development and social integration, equality and poverty reduction included (17) goals for sustainable development and branched out (169) goals included under the title "Transforming our World: Sustainable Development Agenda 2030"

((The United Nations seeks to push the member states and support them to achieve those goals and objectives, and aims Sustainable Development Goals not to leave anyone behind and based on what has been achieved successes in achieving the millennium development goals with the inclusion of new topics such as Climate change, peace and justice, and governments are aware of the need for "follow-up and review at the level of National, Regional and International With advances in achieving goals and goals over 50 years Next."

The Sustainable Development Goals include the three dimensions of development: economic development, Social integration and environmental sustainability supported by good governance and the main elements that Supports the Sustainable Development Goals in five key interrelated areas: (the planet, Prosperity, peace, People, Partnership). The program aims to achieve a comprehensive and equitable world, its success depends on the participation of all stakeholders who are committed together to achieve the Economic growth, social development and environmental protection.

Given the inspiration of this plan and its objectives, it has been included in the work of SAIs to highlight the awareness of those institutions with the value of this control in contributing to improve the quality of public services provided in audit institutions line with the objectives of The INTOSAI Standard 12 on "the value and benefits of the Supreme Financial Control and Accounting- Making a Difference in Citizens' Lives "

(INTOSAI) considered it an obligation Member bodies' contribution to achieving the objectives of this plan, following up on its implementation, and reporting on its results.

To contribute to achieve these goals and help governments achieve the UN agenda 2030, SAIs had to assess the preparedness and ability of national governments to implement The Sustainable Development Goals and therefore, some of the members of the Arab Organization of Supreme Financial and Accounting Institutions (ARBOSAI) reporting in numbers of reports of their governments' preparedness to implement Sustainable development goals including (Jordan, Iraq, Tunisia, Algeria, Palestine) which will Adopted in submitting the results of this report.

Purpose

This report aims to unify the most prominent conclusions and recommendations shown in the prepared reports by the Supreme Audit Institutions in some Arab countries about evaluating the preparedness of governments to achieve Long-term sustainable development goals by reviewing government commitment, plans, Strategies and evaluation of related indicators.

Methodology

The reporting methodology was based on the seven-step model recommended by the International Organization of Supreme Audit Institutions (INTOSAI), this consolidated report of results has been prepared based on the reports on government review measures in The seven fields:

1. The political commitment of governments in implementing the Sustainable Development Goals.
2. Building public awareness and sharing outstanding characters.
3. Responsibility, resources and accountability.
4. Preparing the necessary plans to implement the goals.
5. Design and establish measurement and monitoring systems.
6. Establishing a basis for different types of indicators.
7. Control arrangements and overstatement of progress by involving all relevant parties.

Conclusions:

The reports of the Supreme Audit Institutions dealt with the review of actions taken by governments in the seven fields referred to by the International Organization of Supreme Audit Institutions (INTOSAI), the results of the review showed:

First: The Political Commitment of Governments in Implementing the Sustainable Development Goals:

- Governments have a reasonable preparedness to implement their political commitment to implementing the goals of Sustainable development represented by the signing of the General Assembly resolution by the leaders of the countries of the UNITED Nations and the establishment of constitutional principles and the drafting of legal texts or Citing existing laws.
- Include the Sustainable Development Goals on the national goals agenda within a Reasonable time frame and drawing up the road map for the implementation of the Sustainable Development Goals and launching the national strategic plans and integrate the SDGs with those plans, and informing all The respective parties and the involvement of outstanding parties representatives from various sectors in Consultations and stages of the preparation of the national plan.
- Some Governments establish institutions and committees assigned to them with tasks directly suspended Sustainable development, formation of high national committees and sub-committees in provinces and regions and other specialized teams are adding to the formation of a follow-up cell to the report's findings.
- The delay of some governments in issuing the national strategic plan without a Comprehensive Methodology of the international agenda or aligning it with national strategies and plans and the necessary durations for implementation in some cases, the sustainable development goals were not mentioned in the sectoral plans explicitly.
- Blurred link between the Sustainable Development Goals and their sub-objectives with the development plan this makes it difficult to follow up and verify the extent to which the plans are implemented.

Second: Building Public Awareness and the Participation of the Relevant Parties:

- Governments have organized national conferences and debates on the 2030 Sustainable Development Plan with the aim of raising public awareness, as meetings, training sessions and launching Consultations and discussion between the various sectors involved in the implementation of this program but these The debate was not followed by concrete actions to activate its recommendations .
- Governments delay in preparing the action plan or not developing a clear written plan for the National media of the Sustainable Development Goals to raise community awareness of these Goals and the importance of implementing them.
- Inadequate efforts to promote public awareness as most of the measures taken are tailored to raise internal awareness of government institutions and focused on building Awareness and commitment between key partners of the government, civil society and the private sector.
- Absence of a coordination and tracking framework that allows for the compilation and integration of actions taken by various Intervening parties, lack of strategy to communicate and sensitize Sustainable development goals is compatible with all levels and targeted goals which has led to the lack of The degree to which development goals are absorbed and adopted by citizens and stakeholders is sufficient.
- The emergence of awareness activities carried out by some ministries or government agencies such as the implementation of A number of public awareness workshops, but they remain limited and do not fall within an organized and comprehensive framework and the low contribution of the parties involved in the implementation of awareness campaigns to the public about the implementation of the Sustainable Development Goals.
- **Third: Responsibility, Resources and Accountability:**
Difficulty in judging the extent to which stakeholders are committed to implementing what is required of them for the majority of SDGs Especially for objectives and indicators that have no clear and direct link with the objectives of the government's executive development program.

- Distribution of operational responsibilities for sustainable development goals at the level of ministries without distribution at the provincial and municipal levels as implementation parties.
- The plans of Non-governmental organizations are not linked to the national plan nor is there a mechanism for communication, contact and exchange of information between the government and all NGOs with regard to the Sustainable Development Goals.
- The need to clarify how to determine the joint implementation responsibilities between government agencies involved in the implementation of one or a number of objectives due to the lack of clarity in the distribution of those responsibilities.
- Governments do not have a comprehensive estimate of the amount of funding required to implement these goals.
- Deficiencies in activating the procedures for accountability of parties concerned with the implementation of the sustainable development goals, the method currently applied is the accountability method related to the follow-up of the sustainable development program Government Executive (National Plan).
- Resources have been allocated to projects in accordance with national plans that have identified the funders of these projects, and funds have been set up to finance these projects , the fund will be a tool to attract development partners, international grants and loans from donors.
- The possibility of facing economic risks in some countries whose main sources of financing depend on oil revenues in the event of a drop in world oil prices without Find effective solutions to find resources other than oil.
- The delay in developing a coordination and tracking framework with a view to implementing the 2030 plan has led to a poor involvement of the relevant interventionists and a lack of consultation with them on the Sustainable Development Goals, which has been reflected in the weak distribution of roles and responsibilities.
- The absence of a national strategy or program that defines national priorities, as well as the absence of detailed action plans specifying deadlines, interventionists and financing methods for these goals.
- **Fourth: Preparing the necessary plans to implement the goals:**
The coverage rate of current national policies of the United Nations programme has not yet appeared because of the difficulty of pursuing the commitment to the implementation of the Sustainable Development Goals, Especially in the absence of a plan for sustainable development goals and indicators.

- Some strategies did not clarify the steps taken by the government to deal with the intersections between the sustainable development goals that are implemented jointly by more than one side in order to coordinate cooperation between these parties.
- Slow pace of measures to match the National Strategy for Sustainable Development and sectoral strategies with the Sustainable Development Goals, and the national strategy recorded shortcomings related to its poor adoption by some interventionists and divergence between the parties Concerned about the appropriate framework for identifying projects and priorities for the purpose of approaching the national strategy with the Sustainable Development Goals.
- A brief reference to the Sustainable Development Goals in some national strategies, as well as the delay in preparing operational plans for a number of such strategies and determining the degree to which their objectives and indicators are linked to sustainable development goals and indicators, which may be difficult to follow up and evaluate the commitment of ministries to implement what is required of them in this area.

Fifth: Designing and Establishing Measurement and Monitoring Systems:

- Some governments have developed monitoring systems for national statistics and updated existing measurement systems to include all sustainable development goals indicators.
- At the level of compiling data on measuring indicators, some national statistics systems have shown effectiveness in responding to international standards and providing the required possibilities for producing indicators related to the implementation of the Sustainable Development Goals, while showing some shortcomings related to the lack of coordination and appropriateness of statistical procedures and processes carried out by its various components.
- Delays in the preparation of the monitoring and follow-up system for the implementation of sustainable development goals and objectives have resulted in a failure to show what has been implemented during the past period, and some programmes may show a direct link to sustainable development goals and indicators and therefore do not directly reflect the extent of progress made in their implementation.

- There is a need to coordinate the methodologies used to calculate indicators in line with international standards.
- There is insufficient financial allocation to implement statistical surveys with large samples to provide basic data for some indicators.
- Some different data producers do not comply with the approved international standards, classifications, methodologies and units of measurement.

Sixth: Establishing a Basis for Different Types of Indicators:

- Formation of committees to work on a project of surveying, monitoring and evaluating indicators in cooperation
- The final list of indicators that the national statistical system can produce is not limited to some governments to verify the coverage of the indicators and target goals.
- Most governments do not have a comprehensive benchmark for all indicators related to the Sustainable Development Goals, and more than half of those indicators do not have data available to them and therefore the base year value of these indicators cannot be determined.
- Securing the remaining shortfall in SDGs is linked to the availability of financial allocations, which may indicate a delay in securing the data of these indicators and thus affect the effective implementation of those goals.
- The uncoordinated data collection system can hinder the follow-up process and does not give a real picture, so it is necessary to build and strengthen the capacity of the national statistical system and adopt new roles in data collection and quality assurance desired by all parties concerned.

Seventh: Monitoring and Reporting on Progress by Involving all Parties with Outstanding Issues.

- No national structure has been established to follow up on the implementation of the Sustainable Development Goals, taking into account national specificities and priorities.

- A follow-up framework has been developed based on a number of principles, the most important of which is voluntary governments and openness to the participation of all interventionists to ensure monitoring progress and implementing the Sustainable Development Goals.
- The need to clarify and document accountability arrangements between work teams and stakeholders involved in implementing the Sustainable Development Goals in terms of compliance with the planned and monitoring of the work carried out.
- There is no mechanism for reporting by technical committees in ministries and government departments, as well as reporting on progress in these objectives.
- There is a need to activate the participation of relevant parties in monitoring progress in implementing the Sustainable Development Goals.
- Most governments do not explicitly address who is responsible for tracking and monitoring the implementation of the Sustainable Development Goals.

Recommendations

1. A well-established and approved strategic plan for achieving the Sustainable Development Goals should be prepared, including examining national priorities, implementing the international agenda and aligning it with national plans and objectives, and defining the responsibilities and time periods necessary to clearly complete the plan.
2. Clarify the direct link between the objectives and indicators of the Executive Development Program and the goals and indicators of sustainable development in order to facilitate the monitoring and control of the implementation of the government's political commitment to the implementation of the Sustainable Development Goals.
3. Emphasizing the importance of linking the strategic plans of ministries and government departments to the Sustainable Development Goals as well as preparing operational plans for them.

4. Continuing the process of spreading awareness and urging all relevant parties to hold educational workshops, seminars and research in the field of sustainable development, and prepare a comprehensive national plan. To the national media regarding education, promotion and awareness of the importance of achieving the goals and the involvement of society in achieving sustainable development, as well as the contribution of non-governmental entities in dissemination, information and awareness of the sustainable development goals.
5. Direct commitment to the responsibilities of implementing the Sustainable Development Goals, which they share in more than one side, and to develop effective mechanisms for coordination and follow-up implementation between these entities, taking into account the clarification of the operational responsibilities of these objectives at the provincial level. and the municipalities.
6. Detailed action plans should be developed to achieve the Sustainable Development Goals while identifying the necessary means, resources, interventionists and financing methods and working to include them for relevant initiatives taken by some ministerial sectors and other actors.
7. Activate international efforts to provide the necessary funds to implement the Sustainable Development Goals, diversify its project financing sources and draw up ambitious financial plans to set up alternative projects in the event of failure of basic projects.
8. Speed up the preparation of the national monitoring and control system related to showing the progress made in implementing the sustainable development goals, clearly identifying the parties responsible for implementation, and defining accountability procedures and arrangements related to the implementation work of the development goals. Sustainable development for all stakeholders.
9. Working on defining the distribution of tasks for implementing the sustainable development goals and the target values for its indicators over the length of time for implementing those goals, emphasizing the importance of finding appropriate solutions to secure the shortage of indicators for which no data is available so far.

10. Speed up the completion of the inventory and classification of sustainable development indicators and identifying the parties involved in their preparation in a way that helps in the provisions of follow-up implementation, and the development of collection and arrangement mechanisms Economic and social statistics, ensuring their homogeneity and facilitating their exchange and comparison nationally and internationally, and paying special attention to statistics of a regional and local nature.
11. Establishing a national structure to follow up on the implementation of the Sustainable Development Goals and expand the participation of parties with outstanding participation in monitoring progress in the implementation of those goals.
12. Activating the tasks of the work teams of the Supreme National Committee for Sustainable Development in coordinating and following-up government agencies with regard to the extent of commitment to what is planned and monitoring the executed works.

Audit Committee on Sustainable Development Goals
