

VIII EUROSAI OLACEFS Joint Conference

Guidelines for Coordinators

Date: June 24th, 2015

WORK SESSION 2

Coordinated Audits as a Tool for Monitoring Sustainable Development Goals

DESCRIPTION

The United Nations is defining a set of 17 Sustainable Development Goals for its post-2015 agenda—objectives for countries to pursue through 2030. These objectives seek to expand the development agenda beyond poverty reduction to other dimensions of development, such as access to natural resources, inequality reduction, and climate change control. In fact, Goal 16 is expected to include the promotion of effective, accountable, and inclusive institutions. Meeting the goals depends, to a large degree, on the performance of governments, which in turn are subject to the oversight of Supreme Audit Institutions (SAIs).

Thus, SAIs have a key role to play in overseeing the pursuit of SDGs by their respective governments, encouraging effective implementation of the agenda. This role is reflected in the content of United Nations General Assembly Resolution A/66/209. Considering that the goals relate to shared objectives among countries, they represent a propitious opportunity for conducting coordinated audits. At the same time, it is important to recognize the complexity of the task.

QUESTIONS

1. How was the attainment of the Millennium Goals, established in the year 2000, assessed by SAIs? What lessons can be learned for the Sustainable Development Goals?
2. In what ways can coordinated audits contribute to oversight of Sustainable Development Goals? What are the primary opportunities and challenges?
3. How can SAIs adequately prepare to oversee the implementation of Sustainable Development Goals, using coordinated audits and other mechanisms? How can INTOSAI and its regional bodies, EUROSAI and OLACEFS, help them in this preparation?

PARTICIPANTS

SAI / Institution
Coordinator: Estonia
Afrosai-E (Secretariat)
Austria
Brazil
Cuba
Curacao
Guatemala
Intosai (General Secretariat)
Italy
Netherlands
Puerto Rico
Russian Federation
Turkey
Rapporteur: Ecuador

GUIDELINES

Please be aware that active debate is the goal of the session. The debate should be future-focused and provide participating SAIs with insights into the work of their colleagues and other organizations, and ideally help them identify potential solutions to existing challenges.

The Coordinating SAI's role is to lead the roundtable discussion, keeping it on topic, marking time, and ensuring that each participating institution has an equal opportunity to speak. In addition, with the assistance of a rapporteur from SAI Ecuador, the Coordinating SAI must take notes and consolidate common opinions and conclusions for presentation at the Plenary session.

Rapporteurs from SAI Ecuador will assist the Coordinating SAIs in note taking during discussions and preparing reports.

The Presenting SAI(s)' role is limited to the first 15 minutes or so of the work session and serves to "warm up" the participants by providing (a) unique initial perspective(s) on the debate topic.

Representatives from participating SAIs and other institutions are expected to participate actively in the discussions, stay on topic, and limit each contribution to 2 to 3 minutes.

The following detailed framework for the debate is a suggestion that can be adapted by each Coordinating SAI as best suits their debate topic and questions.

1. Presenting SAI(s) will make (an) initial presentation(s) totaling approximately 15 minutes.
2. During the next few minutes, the Coordinating SAI will explain the debate dynamics and present the first question for debate.
3. Each participating SAI or institution will then have approximately 2 to 3 minutes to present their contributions and perspectives on the first debate question. The suggested total time for each debate question is 30 minutes (considering a total of 3 questions).
4. Next, the Coordinating SAI will present the second debate question for discussion. Subsequently, if time permits, the Coordinating SAI will also present the third question for discussion. The final debate should end at least 10 minutes prior to the conclusion of the work session.
5. During the final 10 minutes, the Coordinating SAI, with the assistance of the Rapporteur, will consolidate notes and prepare a simple report to be presented orally in the Plenary Session that immediately follows the work session.
6. After the debates and the coffee break, all participants will go to the Plenary Hall.
7. During the Plenary Session, Coordinators will have approximately 15 minutes each to present the conclusions of their respective tables.
8. The Regional Chairs / Secretariats will coordinate the Plenary session, which will take a total of 60 minutes. Rapporteurs will assist in note taking during the Plenary session as well.
9. Subsequently, the Executive Secretariat of OLACEFS (SAI Chile), in collaboration with the Coordinating SAIs, Rapporteurs, and regional chairs, will prepare minutes of each day's Plenary session, including the main conclusions and recommendations for each technical topic.