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**WGVBS**

**Paper on a Risk-Assessment Framework for  
SAIs to Incorporate Relevant SDG-Related  
Programs in their Annual Audit Plans**

**2019**

**INTOSAI**



**WGVBS**

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# Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDG-Related Programs in their Annual Audit Plans

## I. Preamble

At the 9<sup>th</sup> meeting of the Working Group on Value and Benefits of Supreme Audit Institutions (WGVBBS) of the International Organization of Supreme Audit Institutions (INTOSAI), held in Arusha, Tanzania, on August 29-31, 2016, the members agreed the following:

Stemming from the roundtable discussion on the Sustainable Development Goals (SDGs), the WGVBBS Chair proposed to prepare a paper on a risk-assessment framework for SAIs to incorporate relevant SDG-related programs in their annual audit plans. Before defining the next steps, the IDI will share information on the capacity development program Auditing Sustainable Development Goals.

In this sense, a paper had been drafted by the WGVBBS Chair to trigger the discussions thereof among the WGVBBS members. The idea was to present the content of this document during the 10<sup>th</sup> Working Group meeting, held on September 6-8, 2017, in Mexico City.

For the preparation of this document, different INTOSAI products were taken into consideration, such as the INTOSAI Strategic Plan 2017-2022, the Abu Dhabi Declaration, the Auditing Sustainable Development Goals Program of the INTOSAI Development Initiative (IDI), matrixes used by Supreme Audit Institutions (SAIs), the IDI's prioritization matrix on Sustainable Development Goals (SDGs<sup>1</sup>), as well as the conclusions of the XXVI Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) General Assembly, among others.



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1 Further information available at: <http://www.un.org/sustainabledevelopment/>

## II. Objective

The purpose of this document is to provide a framework, which might be taken into account by SAIs when planning audits on SDG-related programs. This framework highlights the relevance of the risk-assessment approach in order to determine the audit plans that could meet the expectations of the different SAIs' stakeholders.

The ideas and suggestions presented in this paper should be considered in line with each SAI's national context, including their legal framework, mandate, institutional capacities, strategic priorities, etc.

This document is not aimed to become a compulsory guideline to INTOSAI members, rather its goal is to enrich the technical references that are available to the SAIs community so as to deal, in an efficient manner, with the challenge of establishing a suitable audit coverage on SDG-related programs. Additionally, this paper does not aim to propose which type of audit (financial, compliance, performance, or mixed approach) should be applied since this definition depends on each SAI, according to the specific SDG-related program under potential review, among other considerations



## III. Background Information

In September 2015, 193 countries committed themselves to formally adopt the “Transforming our World: the 2030 Agenda for Sustainable Development”, starting January 1, 2016<sup>2</sup>. This Agenda is comprised of 17 SDGs which, according to the United Nations (UN), they are a universal call for action by all countries with low, high and middle-income to promote prosperity, while protecting the planet. Each goal has specific targets that must be achieved by 2030. These 17 goals include new areas, such as climate change, economic inequality, innovation, sustainable consumption, peace and justice, among other priorities.

The UN, in various forums and documents, such as the Addis Ababa Action Agenda on Financing for Development<sup>3</sup>, UN Resolutions<sup>4</sup>, and through the active engagement of INTOSAI, has underscored the indispensable role of independent and capable SAIs in the efficient, effective, transparent, and accountable implementation of the 2030 Agenda.

In view of the aforementioned, INTOSAI determined the follow-up and review of the SDGs as one of its five crosscutting priorities in its Strategic Plan for the 2017-2022 period. This contribution would come from the SAIs, according to their individual mandates and available resources, through the following actions:

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- 2 Resolution A/RES/70/1. Available at: <https://undocs.org/A/RES/70/1>.
  - 3 Financing for Development. Addis Ababa Action Agenda 2015. Available at: <https://www.un.org/sustainabledevelopment/financing-for-development/>
  - 4 UN Resolution A/66/209. Available at: [http://www.intosai.org/fileadmin/downloads/downloads/0\\_news/2012/UN\\_Resolution\\_A\\_66\\_209\\_E.pdf](http://www.intosai.org/fileadmin/downloads/downloads/0_news/2012/UN_Resolution_A_66_209_E.pdf), and UN Resolution A/RES/69/228. Available at: <https://undocs.org/A/RES/69/228>.

- Advocate improvements in public financial management systems through, for example, improved governmental accounting and auditing practices.
- Promote integrity in the public sector and review national transparency regulations and status, risk management policies, anti-fraud protections, and internal control processes to contribute to corruption prevention efforts, consistent with the UN Convention against Corruption.
- Audit the capacity of national statistical vital records systems to produce the data needed to ensure that no individual or social issue is “invisible” from a data standpoint, and assess the strategies to report progress on implementation of SDGs.
- Review and engage in the “data revolution” by assessing the government’s ability to harness large complex datasets for decision-making and use data analytics to pinpoint improvement opportunities.
- Assess the suitability of the chosen national targets and performance measures, the availability of baseline performance data, and the sufficiency of the overall performance measurement system.
- Evaluate the economy, efficiency and effectiveness of the key government programs for addressing a national sustainable development goal in a specific area (e.g., education, infrastructure, public health, etc.) and what needs to be done to better respond to those objectives.
- Examine national Open Data and civic engagement strategies as they relate to the achievement of the SDGs.
- Report on the nation’s overall progress in meeting the SDGs and/or providing data and insight for the country report to be developed as part of the global follow-up and review processes.

Due to these relevant aspects, during the XXII INTOSAI Congress, carried out in December 2016, in Abu Dhabi, United Arab Emirates, the participant SAIs discussed the Technical Theme I titled “*How can INTOSAI contribute to the 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption?*”

As a result of this Congress, the *Abu Dhabi Declaration* was adopted. This document includes, among other matters, the conclusions of the Technical Theme I, referring to the actions to be taken by the INTOSAI and each SAI in order to contribute to the implementation of the 2030 Agenda for Sustainable Development. The following points are highlighted:

- INTOSAI aims to become an authoritative independent voice on the challenges facing the global community in planning and implementing the SDGs and reporting on their progress.
- INTOSAI plans to provide regular feedback to our own community on SDG-related audit issues, such as approaches, methodologies and results in order to engage with, inform and encourage SAIs to do an effective work in this area.
- INTOSAI will form an expert group with the following key objectives to be addressed in the period leading the XXIII INCOSAI in 2019:<sup>5</sup>

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5 The Abu Dhabi Declaration. Available at: [http://www.intosai.org/fileadmin/downloads/downloads/0\\_news/2016/141216\\_EN\\_AbuDhabiDeclaration.pdf](http://www.intosai.org/fileadmin/downloads/downloads/0_news/2016/141216_EN_AbuDhabiDeclaration.pdf)

- developing and delivering frameworks for implementing the four approaches<sup>6</sup> based on SAIs' initiatives, and a mechanism for monitoring progress and collecting information;
- supporting the production of high quality SDG-related information through these frameworks, and its exchange within the SAI community, and
- ensuring effective relations with the UN and other external partners, including informative and accessible reporting and maximizing the value of future INTOSAI/UN symposia on the theme.



## IV. Initial conditions required for SAIs to effectively address SDGs in their annual audit programs

The adoption of the sustainable development principle, as well as the identification of SDGs' achievement gaps, are a duty of governments, which are responsible for integrating the SDGs into the national public policy framework and for addressing the necessary directives to the corresponding ministries, in order to align planning processes, establish public policy priorities, and mobilize the necessary resources to support implementation, among other measures to have these goals attained. Thereon, it is up to each SAI to follow up the progress that its country has carried out in the area of SDGs in order to identify their improvement and prepare a list of gaps to solve.

In this context, the role of SAIs, in terms of following up the implementation of SDGs, includes verifying whether: (1) the SDGs are integrated into a national government plan or into a specific program; (2) the government is capable to take the necessary actions to implement them.

### — Audit planning process

It is important to mention the relevance for SAIs to develop an internal strategy to establish the appropriate environment to fulfill the stakeholders' expectations, such as SDG audits capturing stakeholders' involvement in the SDGs implementation.

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<sup>6</sup> Roundtable discussion on "The contribution of Supreme Audit Institutions to ensuring that no one is left behind in the implementation of the SDGs", July 2016, UN Headquarters, New York.

Contributions of SAIs to monitoring the implementation of the SDGs at different levels, including the global follow-up and review mechanism, in addition to highlighting how SAIs can provide information and data to monitor the commitment of leaving no one behind in the SDG implementation. Objectives/Approaches:

- Understand the potential role of SAIs in the follow up and review of the SDGs at the national, regional and global levels, and explore how SAIs can provide information to track and monitor progress on the SDGs for different groups.
- Discuss the necessary prerequisites for SAIs to fully unfold their potential to contribute to monitoring and reviewing progress on the SDGs.
- Share initiatives that have been launched in the framework of INTOSAI to support its members in monitoring the implementation of the SDGs, and present concrete experiences of SAIs' efforts to contribute to monitoring and review of the implementation of the SDGs.
- Identify and discuss challenges and future approaches for advancing the role of SAIs in monitoring and review of the SDG implementation.

After identifying the general areas of the stakeholders' interests, SAIs should gather information, which could be classified in a database and updated periodically and allow identifying key topics to initiate the design of the SAIs annual auditing plan. Activities, as the above mentioned, are the starting point for obtaining relevant and up-to-date data for the decision-making of the selection of the audit subjects.

In addition, it would be advisable to have a specific area/team or official, within the leadership of the SAIs' Top Management, to coordinate the different areas of the SAI involved in SDG topics and that look after the analysis of relevant information that could steer the SAIs' activities in relation to auditing SDG-related programs and their implementation. As for this aspect, it would be advisable to allocate financial and human resources to be able to establish a data analysis institutional framework. SAIs should consider monitoring the exercises carried out by the government to integrate the SDGs into the national context, in order to identify the global goals and indicators aligned to the planning and the information and knowledge gaps.

### — Establish a quality control process

A second aspect that could be considered is the establishment/strengthening of a quality control process to provide a reasonable assurance that the audits annual planning has an adequate coverage of the SDGs-related issues.

It is important to recall that a control system of this nature should include policies and procedures related to institutional goals, legal requirements and applicable regulations. The purpose is to guarantee that audits are carried out under high quality standards and aligned with institutional objectives and principles.

When SDG auditing is included as part of the SAIs' annual audit plan, there should be a risk management program to properly anticipate potential vulnerabilities and avoid ruling out relevant subjects that should be included in the auditing perspective.

Quality control procedures<sup>7</sup> must be embedded in every activity carried out by the SAIs to guarantee that strategic objectives are being accomplished. These procedures include, for instance, the different stages of the audit process and the controls implemented, such as the review of the final audit reports.

A key aspect of a quality control system is the appointment of an internal or external officer in charge of these functions. This agent, who is independent from the audit team, undertakes an objective evaluation on significant issues, including the identified risks, the relevant opinions made by the audit team, and the conclusions reached in the reporting phase. This overseer should also verify that institutional objectives are being accomplished, including the ones related to the auditing of SDGs.

On the other hand, a quality assurance process has to provide certainty that the audit work is assessed according to the principle of independence. The main purpose is to evaluate whether the controls have been fulfilled and to assess the controls themselves so as to identify whether they are effective and properly implemented, and whether they provide the desired outcomes. SAIs can develop their own criteria based on their particular circumstances. Some questions related to the quality assurance process are the following:

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7 For specific reference, please consult: ISSAI 40 "Quality Control for SAIs". Available at: <http://www.issai.org/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm>.



- Were the SDG-related audits considered as part of the SAI's strategic objectives?
- Were the SDG-related audits carried out in accordance with the INTOSAI pronouncements?
- To what extent does the audit report clearly describe the context of the audited subject?
- To what extent is the audit report well-structured and drawn up? Does it include an effective executive summary?
- To what extent is the audit scope clearly justified?
- Is the audit methodology appropriately defined and followed?
- To what extent the audits findings, conclusions and recommendations were coherently reported and supported with pertinent and suitable documentary evidence?
- Have the audits provided useful information to improve public services, particularly those related to the accomplishment of SDGs?
- To what extent is there enough documentary evidence on the team's capacities, audit procedures, paperwork support, consultations, comments and oversight?
- To what extent does the SAIs take into account the findings of previous audits, if any?

Finally, SAIs can obtain information on the sustainable development programs from independent/international organizations that conduct reviews related to SDGs, as well as from auditees, which could include action plans, completion rates, and obstacles hindering the implementation of SDGs. The information obtained could be then classified in a database to be updated periodically.



## V. Audit planning based on a risk-analysis<sup>8</sup> approach

As it is stated in the ISSAI 5130<sup>9</sup>, the selection of audits on specific subjects has to consider relevant issues and other topics that are part of SAIs and stakeholders' priorities. In addition, according to ISSAI 12,<sup>10</sup> SAIs should, in developing their work program, respond appropriately to the key issues affecting society. This selection process is needed for the added value of the SAI as a public institution.

The audit planning stage is a fundamental issue, as important as efficiently executing audits. Audit selection involves choosing between alternatives. A technical approach to do so is a risk assessment.

The risk-assessment approach consists of using criteria to rate and rank the components included in the audit universe of the SAIs in light of their mandate. According to ISSAI 100<sup>11</sup>, auditors should conduct a risk assessment or problem analysis on the basis of audit findings. The idea is to create a framework that provides evidence on the objectivity procedures followed by SAIs when deciding the content of their audit program.

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8 ISO 31000:2009, 2.21, defines risk analysis as the "process to comprehend the nature of risk and to determine the level of risk".

9 ISSAI 5130 "Sustainable Development: The Role of Supreme Audit Institutions". Available at: [http://www.issai.org/en\\_us/site-issai/issai-framework/4-auditing-guidelines.htm](http://www.issai.org/en_us/site-issai/issai-framework/4-auditing-guidelines.htm)

10 ISSAI 12 "The Value and Benefits of Supreme Audit Institutions – Making a difference to the lives of citizens". Available at: <http://www.issai.org/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm>.

11 ISSAI 100 "Fundamental Principles of Public-Sector Auditing". Available at: <http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>.

## — The risk assessment methodology

In order to outline a risk-assessment approach, it is necessary to follow, at least, the following steps:

- a. Identifying the audit universe.
- b. Defining the variables that will be included in the risk function.
- c. Determining the variable weights.
- d. Establishing the scale to be allocated to the variables included in the risk function.
- e. Calculating the risk (priority)<sup>12</sup> level for each auditable subject.
- f. Carrying out a qualitative assessment to decide what to audit.

### a. Identifying the audit universe

There are some SAIs whose mandates state that most of their compliance and performance audits must be carried out upon the request of the Congress. In those cases, the methodology, as mentioned in this paper, is not suitable<sup>13</sup>.

SDG-related plans, policies and national programs (existing or new ones) represent a specific audit universe that could be separated from the rest of potential auditable subjects. It is worth mentioning that an SDG-related audit is not different from another type of audit. What is distinct is the approach and the tools used to carry out such audit.

In the case of SAIs that are entitled to define its own annual auditing plan, it would be advisable for them to identify (1) the auditable entities —both, at the central and local level, considering the crosscutting nature of the goals— and (2) the SDGs elements that might fall under their authority<sup>14</sup>, such as programs (including interconnected programs aligned to SDGs), processes and specific operations.

This initial step of the audit planning methodology consists of:

- Having a database with the auditable entities and their programs, which are responsible for actions or that contribute to the SDGs implementation and fall under the SAIs' scope.
- Generating the necessary categories within the programs' field, such as identifying program components, processes and specific operations. (See charts in **section e** of this document as a brief example.)

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12 Depending on the case of each SAI, 'risk level' may be considered as 'relevance' or 'priority level'. According to the PMBOK® Guide – Sixth Edition (2017), a risk is "an uncertain event or condition, that if it occurs, has a positive or negative effect on a project objective."

13 Financial audits might indirectly involve SDG topics since the execution of related programs might be reflected in the financial statements of the responsible agencies; therefore, the financial reporting framework of the programs linked to SDGs might be subject to the audit scope of SAIs.

14 In some cases, there are certain restrictions for SAIs so as to conduct audits on single fiscal years without being able to include, as an auditable issue, the long-term execution of public programs.

The outcome of this exercise is the list of subjects-objects<sup>15</sup> that are auditable by the SAIs.

### b. Defining the variables that will be included in the risk function

Each subject-object combination can be ranked using criteria defined by a set of variables that will be the basis to determine the risk (priority) level of each combination. The most common variables usually applied for these purposes are as follows:

- Financial relevance or effect.
- Variation of budget allocations.<sup>16</sup>
- Former audit results of the subject.
- Former audit results of the object.
- Recent audit coverage.
- Public welfare impact.
- Public complaints.
- Relevance of the subject/object in the public opinion.
- Competence and experience to conduct these type of audits.
- National context/priorities.

Some other variables may be added, such as elements related to the 2030 Agenda's principles<sup>17</sup>; however, the selection of the variables depends on the particular context of each SAI. All variables should be analyzed and weighed to guarantee their pertinence and impact on good governance and accountability.

For example, if at the national level, one of the main challenges is the income distribution, then the transfer of payments and delivery of goods and services made by the government to the portion of the population living under the poverty lines must be a priority under the concept *Public welfare impact*, and then it might receive a higher weight than the rest of the variables.

If SAIs assume, as part of their institutional strategy, that it is important to engage in prospective analysis, then the concept *Relevance of the subject/object in the public opinion* should be pondered appropriately. This goes along the lines of ISSAI 12 (Principle 6, 5<sup>th</sup> paragraph): "SAIs should engage with stakeholders, recognizing their different roles, and consider their views, without compromising the SAI's independence".

An example of this is to analyze the evidence provided by internal auditors regarding the progress of SDGs fulfillment. The internal auditors work is important for public opinion because they play relevant roles as follows:

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15 Subject-object combination is what could be called the title and the auditee, i.e. the audit whose title is "Elderly people program" would be the object to be reviewed and the subject would be the body that exercises or manages such reviewed object's resource. These are the essential data to draft an audit program.

16 When talking about "budget increase", a baseline is required.

17 Universality; Leaving no one behind; Interconnectedness and Indivisibility; Inclusiveness, and Multi-Stakeholder Partnerships.

- Stakeholders in good governance to join steering groups and participate in monitoring mechanisms,
- Communicators and advocates for SDGs within government entities,
- Contributors to tie together the fragmented local efforts into a joint national strategy of readiness for SDGs implementation,
- Analysts and reviewers of government's data and reports, and
- Partners for achieving policy coherence, integration and collaboration among public entities.

### c. Determining the variable weights

To determine the variable weights, SAIs should take different aspects into consideration, for instance, the former audit findings and experiences, and the stakeholders' insights obtained through surveys or focus groups discussions, as well as other sources, such as academic studies and technical documents. Some variables will have a greater weight in comparison to others, based on the information gathered.

In fact, it is recommended that weighting decision be made by a team, committee or responsible area / officer within the SAI, in order to count with an unbiased framework to ponder the elements that will define the audit planning.

### d. Establishing the scale to be allocated to the variables included in the risk function

It is advisable to use a descriptive scale to assign risk (priority) levels to each variable. The most common scale is high, medium and low, which can be converted into numerical values: high = 3, medium = 2 and low = 1.

For example, programs with a budget higher than one hundred thousand dollars might be assigned with high = 3; from one hundred thousand dollars to fifty thousand dollars with medium = 2; less than fifty thousand dollars with low = 1.

The scale has to be consistent for all variables, even when each one of them require a specific scale definition. For instance, an issue's risk perception from public opinion might be assigned with high = 3, and one that is not with low = 1. In this case, one can rule out medium = 2.

### e. Calculating the risk (priority) level for each auditable subject

The following practical case is presented, in order to explain how to calculate the risk (priority) level according to the aforementioned:

Assume that SAI of Country M has identified three programs related to SDGs that can be audited during the current fiscal year. After gathering information from different internal and external references, a working group has agreed to consider that the size of *Budget funding* should be weighted with 20% of relevance; the *Impact on public welfare* with 50%; the *Recent audit coverage* with 20%, and the *Relevance in public opinion* (iterate media content, parliamentary deliberations, or another relevant variable) with 10%.

Objects	Budget funding (20%)		Public welfare (50%)		Audit coverage (20%)		Public opinion <sup>18</sup> (10%)		Total Score
	Risk scale	Scores	Risk scale	Scores	Risk scale	Scores	Risk scale	Scores	
Program 1	3	0.6	2	1.0	1	0.2	1	0.1	1.9
Program 2	3	0.6	3	1.5	2	0.4	3	0.3	2.8
Program 3	1	0.2	1	0.5	3	0.6	1	0.1	1.4

Consider the following scale to define the risk (priority) level for each program:

Total Score	Risk (priority) level
0 – 1.0	Low
1.1 – 2.0	Medium
2.1 – 3.0	High

As it can be seen from the tables above, Program 2 has the highest score (2.8); it falls within the High-risk (priority) level.

Objects	Total Score	Risk (priority) level
Program 1	1.9	Medium
Program 2	2.8	High
Program 3	1.4	Medium

#### f. Carrying out a qualitative assessment to decide what to audit

Deciding what to audit also requires to carry out a qualitative assessment of the SAIs' capacities, expertise, budget and priorities.

After completing all the six stages described, it is possible to set the subjects-objects/to be included in the draft annual auditing plan for the endorsement of the SAIs' Top Management.

For instance, some SAIs approve their annual audit program during one of their Governing Board meetings, considering the results of the risk assessment process and the views and opinions of different areas within the institution.



<sup>18</sup> This is just an example, but also former audit results or another relevant variable could apply.

## VI. Final considerations

Due to the different challenges for governments related to the achievement of SDGs, it is crucial for SAIs, willing to contribute to the UN 2030 Agenda, to rely on a consistent methodology to ensure the relevance and objectivity of their audit planning.

One of the risks faced by SAIs is to overlook a relevant SDG-related program in their audit planning. To prevent this, it is advisable for SAIs to gather comprehensive, valid and reliable information on SDGs. This accounts the importance of maintaining a close cooperation with government agencies, the legislative branch, the academic sector, international organizations such as INTOSAI, non-governmental organizations, and other relevant stakeholders engaged in the achievement of the UN 2030 Agenda.

In this regard, as it was mentioned before, INTOSAI has called for the community of SAIs to pay attention to this matter. In its Strategic Plan 2017-2022, a crosscutting priority related to SDGs has been included. According to this, SAIs could contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

SAIs could include, as part of their audit report —financial or performance audit—, a special aspect linked to sustainable development. This could include the observations on how auditees respond to the SDGs implementation, as well as to the problems and obstacles faced by them.

As pointed out in the INTOSAI Strategic Plan 2017-2022, SAIs could expect to make valuable contributions to the national, regional, and global implementation, follow-up and review efforts of the SDGs. Among these different actions, SAIs must pay special attention at assessing the readiness of the public sector to implement, monitor, and report on the progress of the SDGs and, subsequently, to audit their operation and the reliability of the data produced.

In addition to their own institutional strategies, SAIs should leverage the diverse initiatives developed in this regard, such as the Auditing Sustainable Development Goals Program of the IDI, ISSAI 5130 "Sustainable Development: the Role of Supreme Audit Institutions", to name a few.



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## Annex-II

### Quality Assurance Certificate of the Chair of the Working Group on Value and Benefits of SAIs (WGVBS)

This is to certify that the *Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDG-Related Programs in their Annual Audit Plans*, which is placed at level 2 of Quality Assurance as defined in the paper on “Quality Assurance on Public goods developed outside Due Process” approved by the INTOSAI Governing Board in November 2017, has been developed by following the Quality Assurance processes as detailed below:

- (i) The first version of the paper was drafted by a Task Team within the WGVBS.*
- (ii) The document was submitted to the WGVBS members for comments during a 60-day period.*
- (iii) The Task Team updated the paper taking into account the comments provided by the WGVBS members.*
- (iv) The WGVBS Chair submitted the document to the Community of SAIs and to relevant stakeholders for comments during a 90-day period.*
- (v) The WGVBS Chair updated the paper taking into account the comments provided by the Community of SAIs and relevant stakeholders in order to reach a final version.*

The product developed is consistent with relevant INTOSAI Principles and Standards. The structure of the product is in line with the drafting convention of non-IFPP documents.

The product is valid until **September 27<sup>th</sup> 2025**, and if it is not reviewed and updated by **September 28<sup>th</sup> 2025**, it will cease to be a public good of INTOSAI developed outside the Due Process.

Mr. David Rogelio Colmenares-Páramo  
Chair of the Working Group on Value and Benefits of SAIs



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**Quality Assurance Certificate of the  
Chair of INTOSAI Knowledge Sharing and Knowledge Services**

Based on the assurance provided by the Chair of INTOSAI **Working Group on Value and Benefits of SAIs (WGVBS)** and the assessment by the Goal Chair, it is certified that the ***Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDG-Related Programs in their Annual Audit Plans***, which is placed at **level 2 (two)** of Quality Assurance as defined in the paper on “Quality Assurance on Public Goods developed outside Due Process” approved by INTOSAI Governing Board in November 2017, has been developed by following the Quality Assurance processes as detailed in the Quality Assurance Certificate given by the Working Group Chair.

The product is valid until **September 27<sup>th</sup> 2025**, and if it is not reviewed and updated by **September 28<sup>th</sup> 2025**, it will cease to be a public good of INTOSAI developed outside the Due Process.

**Rajiv Mehrishi**  
**Chair of INTOSAI Knowledge Sharing and  
Knowledge Services Committee**