



GUIDELINE: SUSTAINABLE SAIs
Leading by example and
contributing to the SDGs and
Agenda 2063



EXPOSURE DRAFT

OCTOBER 2019

OUR VISION FOR A PROSPEROUS AFRICA BASED ON INCLUSIVE GROWTH AND SUSTAINABLE DEVELOPMENT

SUSTAINABLE DEVELOPMENT GOALS



Agenda
2063
The Africa we Want



Table of Contents

1. ABOUT THIS GUIDELINE	5
2. INTRODUCTION	5
2.1 SAIs Making a Difference.....	5
2.2 What are Agenda 2030 (SDGs) and Agenda 2063?.....	5
2.3 Focus and alignment of both Agendas for Africa	8
3. VALUE CHAIN / PROCESS AT A COUNTRY LEVEL.....	10
4. DEFINING AND UNDERSTANDING THE SAI'S ROLE AND MANDATE	12
4.1 Aligning the Agenda Goals with SAI's Strategy – SAIs own contribution toward to the Agendas.....	13
4.2 Identify other assurance providers.....	15
5. SAI'S PREPAREDNESS	16
5.1 Organisational Structure, Audit Planning and Resources.....	16
5.2 Training and Awareness	16
5.3 National frameworks and domestication of the Agenda Goals.....	17
5.3.1 SDG, Agenda 2030 Indicator Framework	18
5.3.2 Agenda 2063 Strategic Framework and Implementation Plan	18
5.4 Stakeholder Identification and Communication	18
5.5 Information Systems	20
6. AUDITING THE AGENDAS	21
6.1 Performance Audit	21
Performance Audit Topics and Approaches	24
6.2 Financial Audit.....	25
Accountability for government spending: From the plan to the people.....	25
6.3 Compliance Audit	26
6.4 Combined/Integrated Auditing	27

7. OTHER APPLICABLE INTOSAI GUIDANCE.....	28
8. EXAMPLE OF INTEGRATED USE OF AUDIT METHODS: CASE FROM AUDITOR GENERAL SOUTH AFRICA 29	
9. AFROSAI-E TOOL ON USING AUDIT METHODS TO AUDIT THE SDGS.....	30
10. CONTRIBUTIONS TO THIS GUIDANCE DOCUMENT	32
APPENDIX 1 – HIGH LEVEL ALIGNMENT OF THE AGENDAS.....	33
APPENDIX 2 – DETAILED OVERVIEW OF AGENDA 2063	34
APPENDIX 3 – AGENDA 2063 MAPPED TO THE CORRESPONDING SDG INDICATOR	37
APPENDIX 4 – DETAILED MAPPING.....	44
REFERENCES	0

1. ABOUT THIS GUIDELINE

Good governance, transparency, accountability, shared value creation and sustainable development are imperatives for development and progress in Africa. Supreme Audit Institutions (SAIs) have a responsibility to lead by example by being model institutions that reflect these imperatives. Agenda 2030, commonly known as the Sustainable Development Goals (SDGs), and the African Agenda 2063 are of critical importance for a prosperous Africa based on inclusive growth and sustainable development.

SAIs can, through their audits and consistent with their mandates, make valuable contributions to national efforts on the implementation of the Agendas. This guideline aims to assist SAIs to:

- lead by example by becoming more sustainable institutions.
- audit the implementation of, and progress towards achievement of the objectives set out in these Agendas using performance, financial, or compliance audit methodology or a combination of them.
- identify opportunities for improvement.

This guideline unpacks the role and preparedness of the SAIs in Africa towards contributing to the Agenda Goals.

2. INTRODUCTION

2.1 SAIs Making a Difference

SAIs fulfil an essential public service to assist governments:

- properly and effectively use public funds;
- develop sound financial management practices; and
- properly execute administrative activities.

By publishing objective reports and communicating the relevant information to public authorities and citizens SAIs can contribute to the stability and the development of states in keeping with the goals of the United Nations.

According to the Lima Declaration (INTOSAI-P1), the purpose of auditing is to “reveal deviations from accepted standards and violations of the principles of legality, efficiency, effectiveness and economy of financial management early enough to make it possible to take corrective action in individual cases, to make those accountable accept responsibility, to obtain compensation, or to take steps to prevent or at least render more difficult such breaches”.

According to INTOSAI-P12, *The Value and Benefits of SAIs*, the fundamental expectation of SAIs is to make a difference to the lives of their citizens in their respective countries through:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation by leading by example.

2.2 What are Agenda 2030 (SDGs) and Agenda 2063?

2.2.1 AGENDA 2030 (SDGs)

The United Nations (UN) Member States jointly committed to the Sustainable Development Goals (SDGs) during the UN Sustainable Development Summit in September 2015. The UN Member States declaration on the SDGs, *“Transforming Our World: The 2030 Agenda for Sustainable Development”*, noted that *“Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the coming fifteen years”*.

Agenda 2030 gives a framework for shared action “for people, planet and prosperity” to be implemented by all countries and all stakeholders in a collaborative partnership. The SDGs were launched in 2016, as the preceding Millennium Development Goals (MDGs) lapsed in December 2015. The SDGs builds on the MDGs and aims to complete what they did not achieve.

The goals are integrated and indivisible from each other. They balance the three dimensions of sustainable development:

- Economic growth
- Social upliftment
- Environmental protection



Figure 1: Sustainable Development (United Nations)



Figure 2: The Sustainable Development Goals (United Nations)

The goals and targets will stimulate activities in areas of critical importance to humanity and the planet. There are 17 defined SDGs accompanied by 169 related targets and over 240 indicators. The proposed goals and targets can be seen as a network with integration between the goals and their achievement being dependent on each other.

Lack of or poor integration across sectors in terms of strategies, policies and implementation has long been perceived as one of the main pitfalls of earlier approaches to sustainable development (David Le Blanc; 2015).

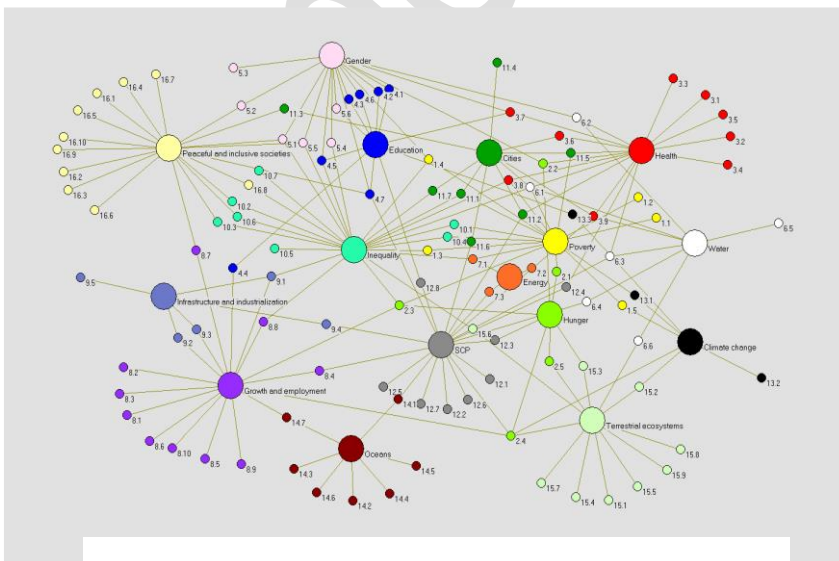


Figure 3: The SDGs as a network of targets (David Le Blanc; 2015)

The SDGs seeks to break these silos by creating vertical and horizontal policy coherence and understanding interlinkages / synergies.

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At an international level, the International Organisation of Supreme Audit Institutions (INTOSAI) has launched many initiatives to support SAIs to make contributions to the 2030 Agenda (SDGs). One of the focal themes at the International Congress of Supreme Audit Institutions (INCOSAI XXII) in Abu Dhabi in 2016 was reviewing and monitoring the implementation of the SDGs. The Congress agreed that SAIs could contribute to the SDGs using the following four approaches:

1. Assessing the preparedness of national governments to implement the SDGs
2. Undertaking performance audits in the context of the SDGs
3. Contributing to the implementation of SDG 16, which envisages effective, accountable and transparent institutions
4. Possibilities for SAIs to act as models of transparency and accountability in their own operations.

Approach 1

SAIs have since started carrying out 'Preparedness audits' on issues related to SDGs and have been encouraged to undertake coordinated audits as valuable opportunities for the mutual exchange of knowledge and experience. The INTOSAI Development Initiative (IDI) has compiled a comprehensive guideline on '*Auditing Preparedness for Implementation of Sustainable Development Goals*'. This guideline is excellent for SAIs that want to start with assessing the preparedness of Governments on SDGs.

Approach 2

As countries begin to implement programmes, Approach 2 will require SAIs to conduct performance audits that examine the effectiveness and progress of government programmes. Auditing the SDGs will require specialised knowledge and expertise which SAIs should begin building in their audit teams. It is important for SAIs to also pay attention to the principles of Agenda 2030 and incorporate these in their performance audits.

Approach 3

Strong Public Financial Management (PFM) systems are essential for effective and sustainable economic management and public service delivery. Countries are effective and accountable when they are underpinned by good PFM institutions and systems. SAIs are the lead public sector audit organisation in a country and their principle task is to examine whether governments are spending public funds economically, efficiently and effectively in compliance with existing rules and regulations. Well-functioning SAIs can play a key role in confirming that controls are working effectively, identifying wasted money and suggesting ways in which government organisations can operate better. By ensuring that governments spend money effectively, they can contribute to national development and the fight to reduce poverty towards the achievement of the SDGs. AFROSAI-E has designed a PFM Reporting Framework tool that SAIs can use in this regard. Refer to section 6.2 for more information on this tool.

Approach 4

In support of Approach 4, *Possibilities for SAIs to act as models of transparency and accountability in their own operations*, we encourage SAIs to:

- Conduct annual self-assessment reviews using the AFROSAI-E Institutional Capacity Building Framework (ICBF) questionnaire and the INTOSAI SAI Performance Management Framework (PMF)
- Conduct regular quality assurance reviews (QAR)
- Compile and publish integrated annual reports on their own performance
- Be sustainability leaders by caring for humanity and the natural environment

It is important for SAIs to be leaders in sustainability and understand their impact on the natural environment and their value add in society. Implementing activities/programmes e.g. greening the SAI, using local suppliers,

promoting gender equality etc. is vital for the SAls to contribute towards a better, more sustainable society and the SDGs.

This guidance seeks to assist SAls with approach 2, 3 and 4.

Agenda 2030 can be accessed at:

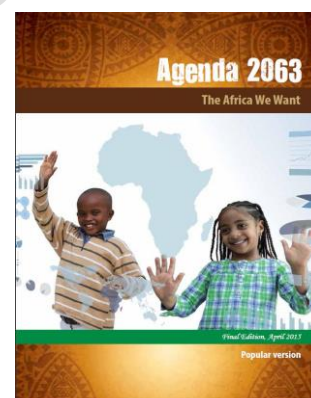
<https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>

2.2.2 AGENDA 2063

At the 24th African Union (AU) Assembly in January 2015, the Heads of State and Government adopted Agenda 2063. It is a strategic vision for inclusive growth and sustainable development in Africa, developed before the UN Agenda 2030 was endorsed. In September of the same year, AU members also signed Agenda 2030, which largely accommodated Africa's voice, presented through the Common African Position.

Agenda 2063 does not contradict the SDGs. It is more specific and focused on the transformative policies that can make a difference for the African Continent. It is anchored to the AU vision and based on the seven aspirations derived from consultations with all formations of African society, namely:

1. A prosperous Africa based on inclusive growth and sustainable development
2. An integrated continent, politically united, based on the ideals of Pan Africanism and the vision of Africa's Renaissance
3. An Africa of good governance, respect for human rights, justice and the rule of law
4. A peaceful and secure Africa
5. An Africa with a strong cultural identity, common heritage, values and ethics
6. An Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children
7. Africa as a strong, united, resilient and influential global player and partner



To realise the vision: *"the Africa We Want by 2063"*, Agenda 2063 is divided into a series of five, ten-year implementation plans, that will be developed. The first Ten-Year Implementation Plan for Agenda 2063 covering the period 2013-2023, seeks to accelerate Africa's political, social, economic and technological transformation while continuing the Pan African drive for self-determination, freedom, progress and collective prosperity.

Agenda 2063 can be accessed at <http://www.un.org/en/africa/osaa/pdf/au/agenda2063.pdf>

2.3 Focus and alignment of both Agendas for Africa

Following the global adoption of the 2030 Agenda in 2016 and Agenda 2063 in 2015, African Governments, supported by partners, including the United Nation's Economic Commission for Africa (UNECA), began the process of designing and implementing a national development planning framework that is aligned with both Agendas. The development framework sets out the conditions for cooperation between the AU and the UN to promote inclusive growth for Africa's sustainable development and transformation. It includes joint activities and programmes for the effective implementation, tracking and monitoring of, and reporting on both Agendas.

The partnership between the AU and the UN is a unique opportunity to provide concerted efforts to address some of Africa's pressing challenges through joint programmes and projects.

The United Nation's Economic Commission for Africa (UNECA) website (<https://www.uneca.org>) has more information on these initiatives. The AU - UN FRAMEWORK ON IMPLEMENTATION OF AGENDA 2063 AND AGENDA 2030 can be found at https://www.uneca.org/sites/default/files/PublicationFiles/au-un-implementation-framework-for-a2063-and-a2030_web_en.pdf

African Governments are tasked with implementing both the Agendas. At the 51st AFROSAI Governing Board Meeting, members concluded that the AFROSAI region would address both Agendas as they focus on common areas, though one is aimed at making improvements at the global level while the other at the continent level.

This guideline considers the uniqueness of the African Continent with focus on both Agendas.

Exposure Draft

3. VALUE CHAIN / PROCESS AT A COUNTRY LEVEL

African countries are at various stages with respect to their awareness on the agendas, the level of integration into national processes and overall commitment to their achievement. It is important for SAIs to firstly understand the processes involved on the implementation of both the Agendas and at what stage their country is.

Overall mainstreaming of the Agendas at the country level requires:

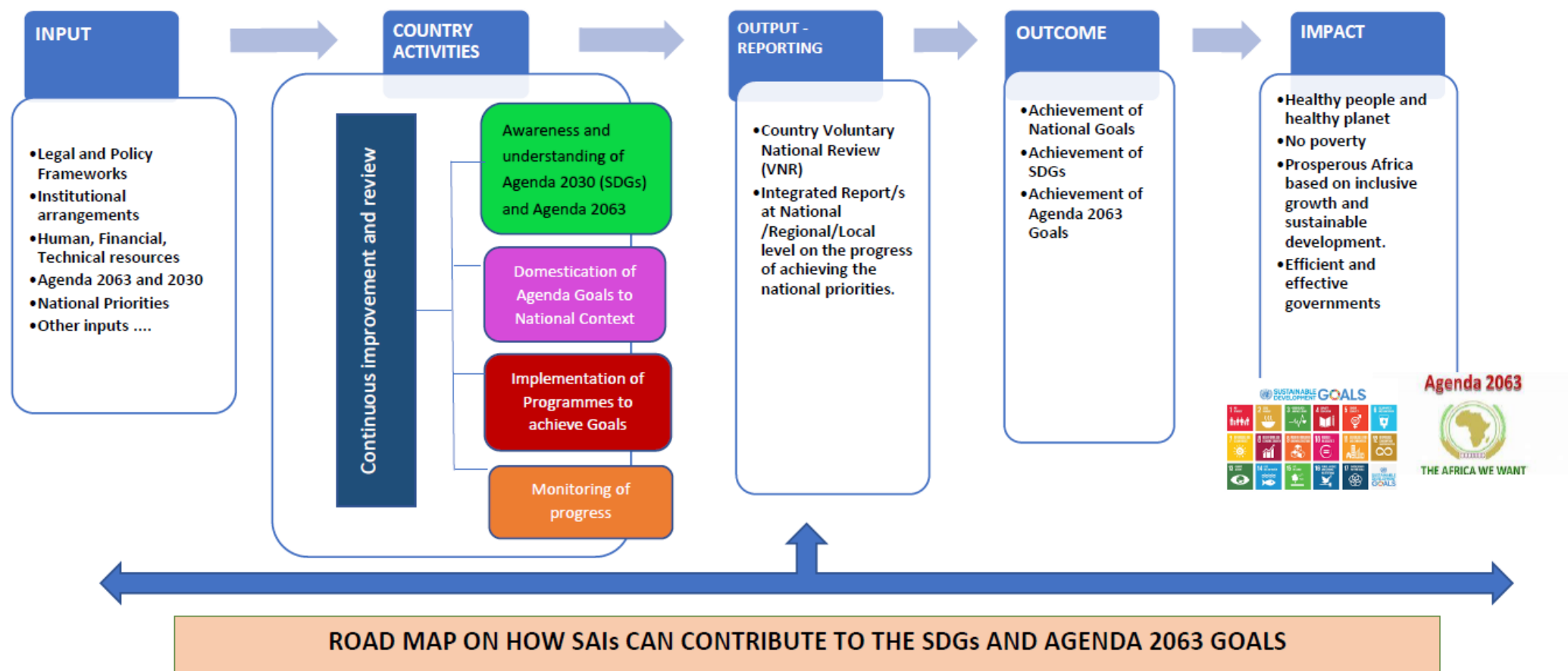
- Raising public awareness.
- Applying multi-stakeholder approaches.
- Tailoring the SDGs and Agenda 2063 to national, sub-national and local contexts
- Governments are expected to take ownership and set up national frameworks to achieve the goals.
- Creating vertical and horizontal policy coherence (understanding interlinkages / synergies and breaking the silos).
- Monitoring, reporting and accountability - countries have the primary responsibility to follow-up and review the progress made in implementing the goals, which will require quality, accessible and timely data collection.
- An integrated approach that coordinates the efforts of all sectors of government working in collaboration with the private sector and civil society.
- Assessing risk and fostering adaptability.
- **The contribution and commitment of every individual**

The AFROSAI-E development team compiled the value chain as outlined on the next page. It provides a holistic view of the required inputs, country activities, outputs, outcomes and impact of achieving the Agenda goals. This model differs slightly from the Performance Audit model as it includes added emphasis on 'impact'.

For SAIs to contribute to, and audit the progress on the implementation of the Agendas, they need to:

- Define and understand their role and mandate to contribute to the Agenda goals.
- Prepare the SAI with:
 - training and awareness;
 - policy, legal and governance frameworks;
 - stakeholder identification and communication, and;
 - organisational structure and the right resources.
- Conduct performance, financial, compliance audits as well as combined/integrated audits.

Value Chain of Implementation of the Agenda 2030 (SDGs) and Agenda 2063 at a Country Level



SAI's ROLE AND MANDATE

- INTOSAI - P – Mexico Declaration on SAI Independence
- INTOSAI - P1 – The Lima Declaration
- INTOSAI – P 12 – The Value and Benefits of SAIs - making a difference to the lives of citizens
- SAIs' Mandate, Governance and Legal Frameworks
- Whole of the SAI approach – Integration of SDGs and Agenda 2063 goals in SAI policies, strategies, operational and audit plans
- SAIs being role -models of transparency and accountability
- SAIs being Sustainability Leaders; caring for humanity, the environment and contributing towards their Country's Agenda Goals

SAI's PREPAREDNESS;

- SAI's Organisational Structure, Audit Planning and Resources
- Training and awareness of the SAI
- SAIs understanding their National Frameworks and domestication of the Agendas
- SAI's Stakeholder identification and communication
- SAI's Information Systems as well as access to national systems

SAI's AUDITING;

- Performance Audits
- Financial Audits
- Compliance Audits
- Combined Audits

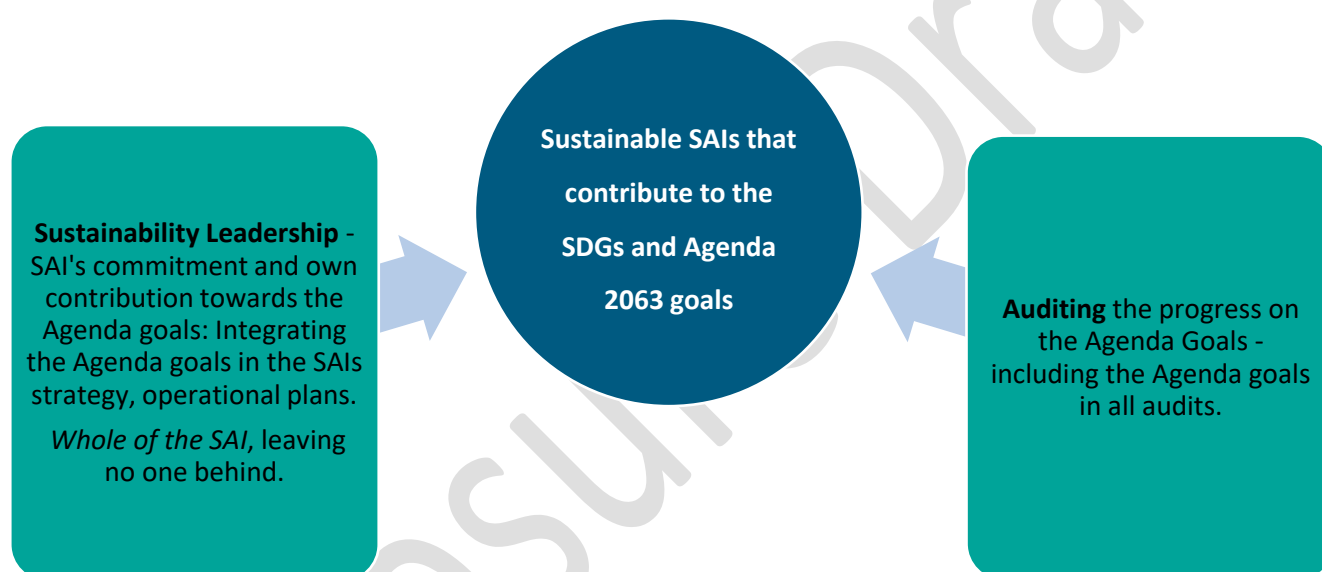
4. Defining and understanding the SAI's role and mandate

The role of SAIs in auditing the progress on the Agenda goals is considered critical as either an oversight mechanism or an assurance provider. It is also important for SAIs to create a culture of sustainability leadership by caring for humanity, protecting the natural environment and understanding their own contribution towards their country's Agenda goals.

These two important roles towards contributing to the Agenda goals should be defined with responsibilities. The SAI should outline these roles and responsibilities in the SAI's mandate or strategy and communicate them to stakeholders. *Refer to Figure 5.*

The commitment and ownership of the SAI, especially the SAI leadership (tone at the top) is important to ensure that the SAI leads by example and is an essential contributor to the Agendas goals.

Figure 5: SAI's contribution to the SDGs and Agenda 2063 Goals



Including and integrating the goals from the Agendas at all levels within the SAI is essential for successful integration and assurance. The "*whole of the SAI approach*" means including the goals in the SAI strategy, operational plans, audit plans, policies etc.

Mainstreaming the Agendas will give direction and help SAIs to prioritise audit work. It is also beneficial to avoid working in silos, duplicating work or being left behind as their country progresses towards the Agenda goals. SAIs could promote participation in their Country's Voluntary National Review (VNR) processes. They should also have regular conversations with key national actors and promote the visibility of their audit efforts.

Mainstreaming the Agendas within the SAI requires:

- Commitment and ownership from the SAI.
- Understanding how the SAI contributes to the achievement of the country goals / Agendas.
- '*Whole of the SAI*' approach i.e. everyone in the SAI should have a basic understanding of sustainability issues and their role in contributing to the Agendas.
- Integrate the Agenda goals in the SAI's strategy, operational plans, audit plans and audits.
- Determine the auditability of the targets in line with the Agenda's targets and indicators.

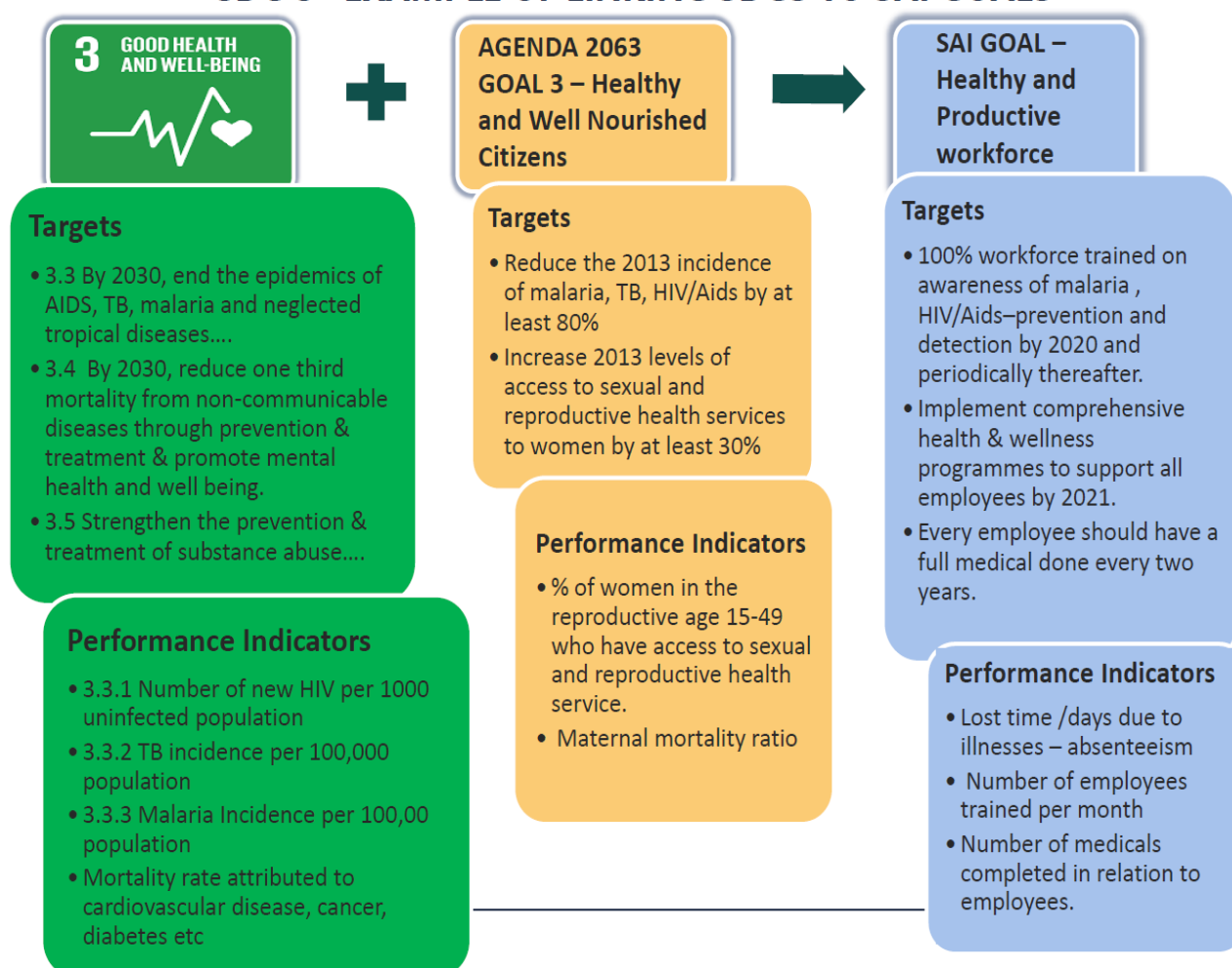
- Assess the potential for conducting performance, financial and compliance audits or a combination thereof on the Agendas
- Greening the SAI i.e. training and awareness campaigns rolled out to all employees on environmental issues to create understanding on the impact of SAI's operations on the environment and it can do to recycle, reuse and reduce where possible.
- Identify stakeholders and possible strategic partnerships

4.1 Aligning the Agenda Goals with SAI's Strategy – SAI's own contribution toward the Agendas

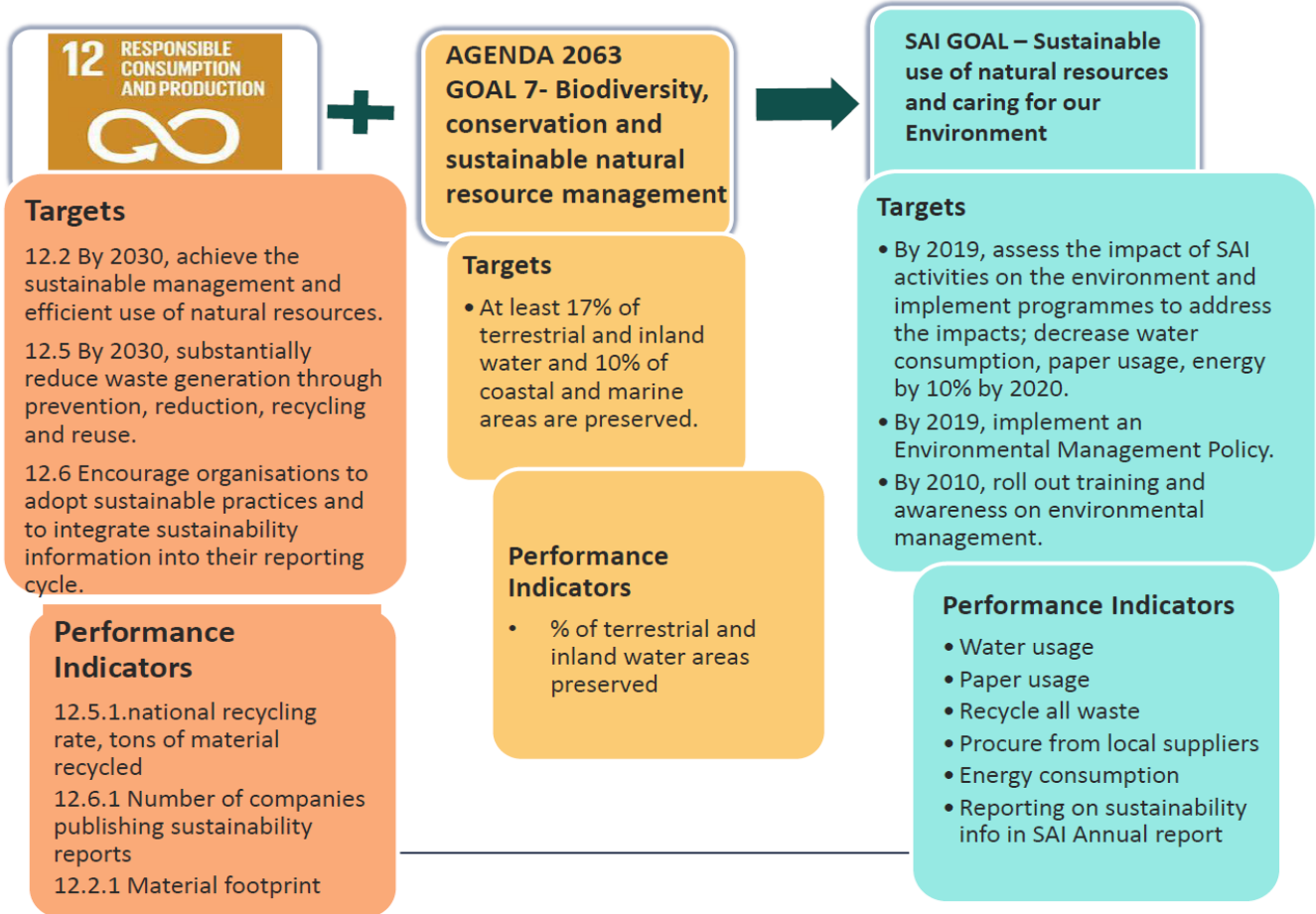
Aligning the SAI strategy with the Agenda goals enables the organisation to use the goals as a framework to lead and steer its operations. The first step is to understand the critical/material issues related to the Agenda goals that affects the SAI. By doing so, the SAI can map its activities to where it can have the most impact either (positive or negative) e.g. energy efficiency, paper usage, gender equality, accountable and transparent institutions, waste management etc.

This materiality assessment will help the SAI to understand which sustainability issues are most relevant to the SAI and its stakeholders. See below examples of linking the Agenda goals to the SAI goals:

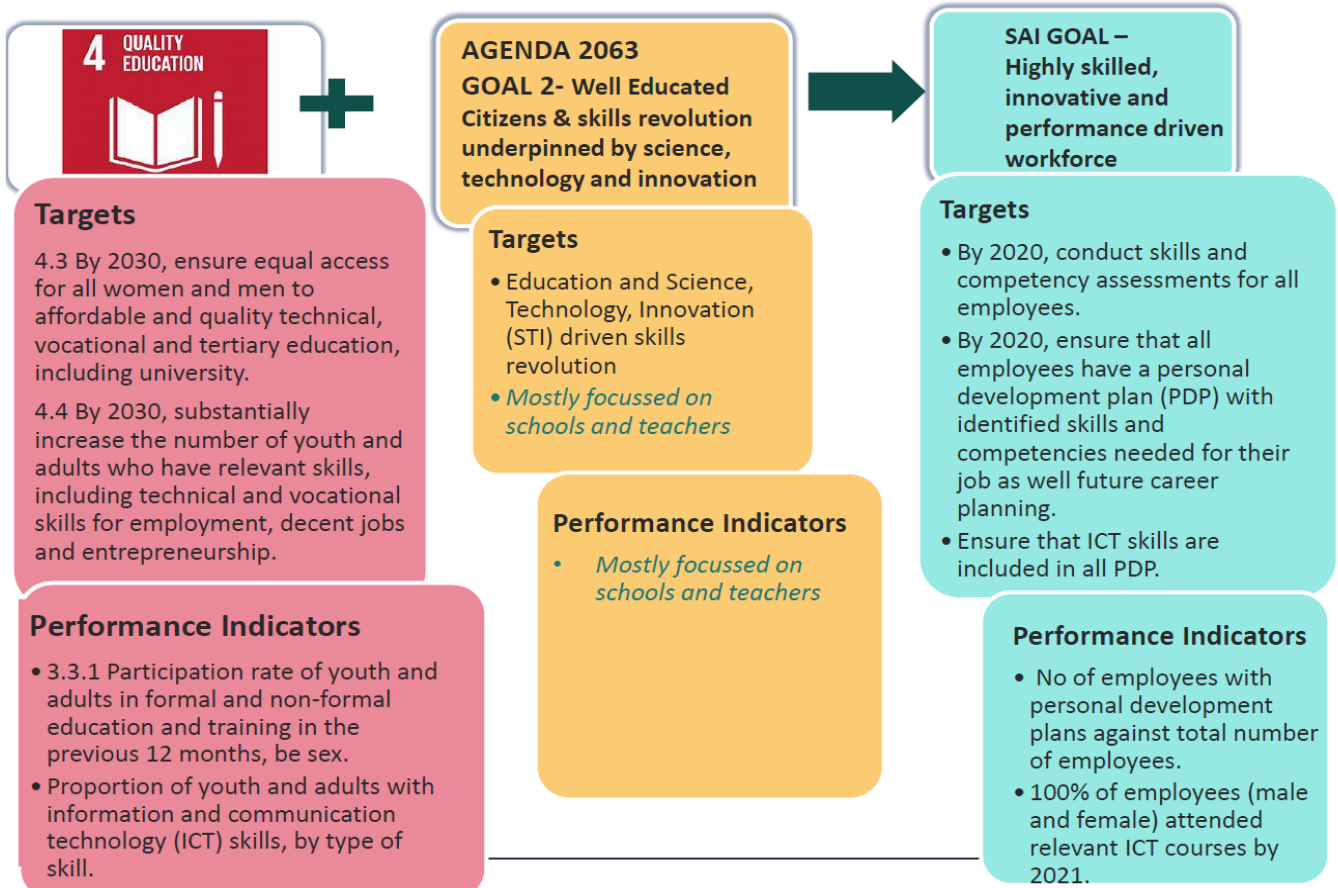
SDG 3 –EXAMPLE OF LINKING SDGS TO SAI GOALS



SDG 12 –EXAMPLE OF LINKING SDGS TO SAI GOALS



SDG 4 –EXAMPLE OF LINKING SDGS TO SAI GOALS



SDG 16 –EXAMPLE OF LINKING SDGS TO SAI GOALS

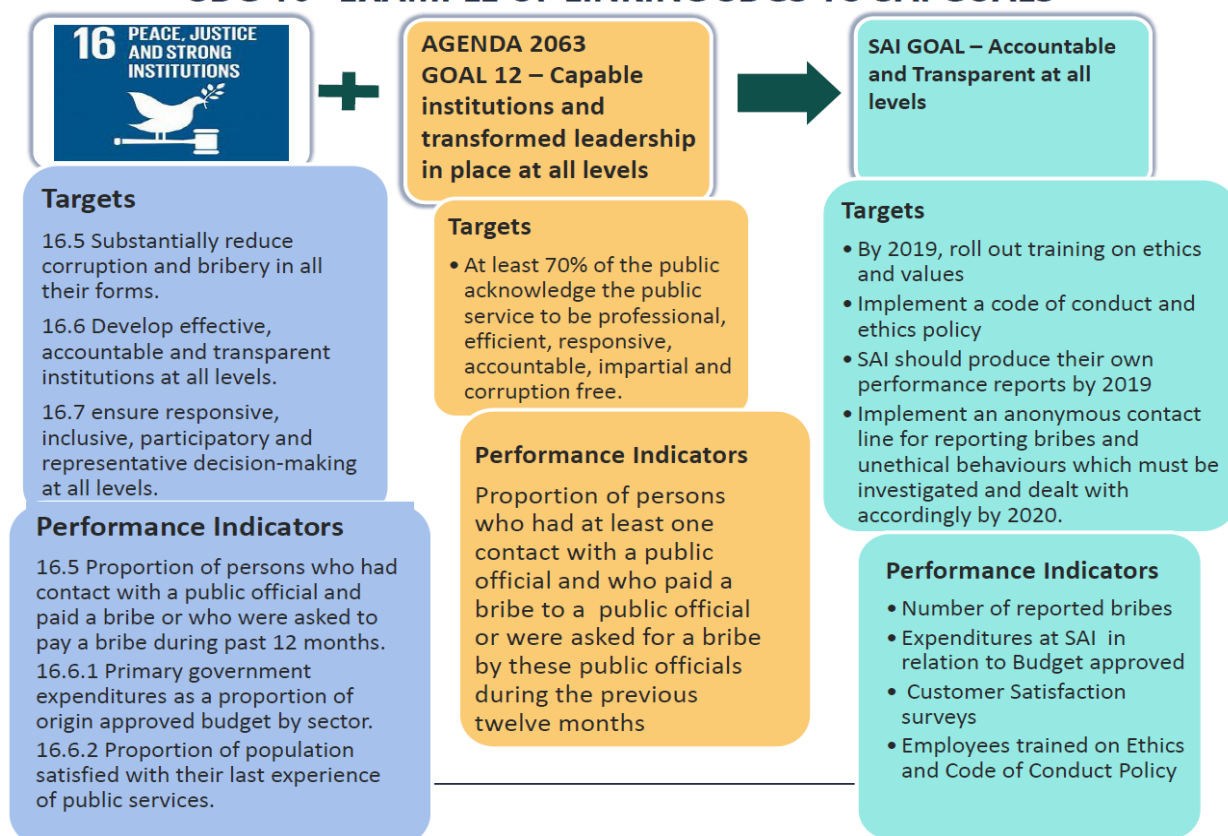


Figure: 6 – Examples of linking the Agenda goals to SAI goals

4.2 Identify other assurance providers

It is important for the SAI to recognise other assurance providers within their government e.g. internal audit. This will enable the SAI to identify potential areas for integrated/combined assurance which in turn enables more efficient and effective work with limited resources and without duplicating resources. The SAI can undertake assessments on credibility and on whether the it can rely on the information from other assurance providers.

5. SAI's Preparedness

5.1 Organisational Structure, Audit Planning and Resources

Governments' integrated strategies, planning, and new evolving risks towards achieving the Agenda goals will require SAIs to adjust their own strategies, structures and resources accordingly.

Audit planning on the Agendas should ideally be long-term as the implementation periods are 2023 (Agenda 2063 has five 10-year implementation plans) and 2030 (Agenda 2030) respectively. But this should be flexible, paying attention to progress and critical issues within the country as well as resources within the SAI. The SAI should avoid fragmented planning and should rigorously follow up on gaps initially identified. SAI should move away from traditional auditing of Departments in silos, towards more integrated auditing and team efforts.

SAIs will have to consciously and continuously manage the change required towards giving assurance on the Agendas. The credibility of SAIs can also be enhanced by SAIs' own accountability and capacity to function as model institutions by:

- Implementing ISSAI 12.
- Assessing SAI's own performance with credible tools (AFROSAI-E ICBF, SAI PMF, Peer Reviews, Own Performance Reporting).
- Demonstrating ongoing relevance as credible sources of insight owing to SAIs strengthened capacities.

5.2 Training and Awareness

The implementation of the Agendas brings along new ways of thinking, new management approaches, and new organisational abilities which are essential for national governments to achieve their sustainable development objectives. Therefore, SAIs need to ensure that the practice of performance, financial and compliance auditing evolves in sync with the complexity of the structures and approaches being implemented by government to address the national needs and the implementation of the Agendas.

SAIs should evaluate their current abilities, and rapidly address the gaps.

Key abilities that are essential for SAIs to give assurance on the Agendas are:

- Understanding the three dimensions of sustainable development: economic growth, social upliftment and environmental protection and how they are interlinked, requires looking at the bigger picture and understanding the footprint of our activities. This will also help with understanding the interlinkages between the different Agenda goals. The SAI should encourage a firm foundation within the organisation on the understanding of basic environmental, social and economic impact issues in their countries.
- It is important that the SAI unpacks both Agendas within the organisation to enhance comprehensive understanding of the goals. This will empower the SAI to give better assurance on the implementation of the Agendas.
- SAIs should exercise integrated / holistic thinking i.e. the ability to appreciate the interconnectedness and interdependency of the entire system, at all levels, and recognise how changes to parts of the system affect the whole. Being able to map processes and value chains to understand the key environmental/social/economic risks/impacts within each part of the process.

Building stakeholder partnerships with credible institutions like universities, environmental and social NGOs. This enables the development of collaborative networks and relationships with stakeholders who share a similar sense of purpose and similar values as the SAI. SAIs can share ideas and request information, should they require technical scientific expertise, advice or data.

- Understanding the SAI's own impact on the natural environment (SAI's environmental footprint) and how the SAI can reduce its impact e.g. *Greening the SAI (going paperless, using less water, using less electricity, recycling etc.)*.
- SAI can undertake and encourage cooperative audits relating to issues on the implementation of the Agendas. This will enable SAI to build capacity and share knowledge across the region.
- It is important for SAI to be knowledgeable with quantitative and qualitative data analysis. This will enhance the knowledge and audit skills needed to audit the increasingly complex and high-volume data systems that will be produced and reported on towards progress on the achievement of the Agenda goals.

The IDI guideline on 'Auditing Preparedness for Implementation of Sustainable Development Goals' has detailed audit procedures for SAI to use when auditing the preparedness of their governments to implement Agenda 2030. It is recommended that SAI familiarise themselves with this guideline and conduct an audit on preparedness of their governments so that the SAI can understand at what stage their country is; what their challenges are and; advise how to move forward.

5.3 National frameworks and domestication of the Agenda Goals

The Agendas explicitly recognise the importance of national ownership of the Agendas by governments. Governments are expected to take ownership and create national frameworks for the achievement of the goals. The Agendas include global targets that should be adapted through national processes to be tailored towards national circumstances (domestication). Adaptation to the national context is vital to ensure ownership of the Agendas.

This means that different countries will have different approaches and visions to achieve the Agendas with differing levels of progress. It is important for SAI to understand the policy, legal and governance frameworks in their countries related to the Agendas and ensure that the SAI has the required mandate to conduct audits on the Agendas in their ministries, departments and agencies. SAI could begin understanding the domestication process by mapping:

- the relevant government institutions by roles and responsibilities (RACI)¹ to the Agenda goals/targets and programmes
- targets/indicators by data availability
- the Agenda goals to relevant programmes and key stakeholders

The overall key role players are highlighted below.



¹ RACI – Roles can be clearly defined and documented using the RACIS abbreviation – Responsibility, Accountability, Consulted, Informed

Figure: 7 – Role Players

At the government level, there could be many departments with responsibilities. See example below.

Government Departments	Responsibilities
National Department/Ministry of Planning	<ul style="list-style-type: none">• Domestication of Agenda goals to the National Development Plan (NDP) in consultation with other Government entities and stakeholders.• Monitoring and reporting on progress, compiling the country's voluntary national review report.• Collaborating with all stakeholders.
Ministry of Finance	<ul style="list-style-type: none">• Managing the budgets and funding for programmes.
National Bureau of Statistics	<ul style="list-style-type: none">• Collection and analysis of statistical data.• Ensure that good data systems are in place.
National Sector Ministries/Departments (Health, Education, Environmental Management etc)	<ul style="list-style-type: none">• Implementation of programmes to achieve targets.• Collaboration with other Ministries and Departments.• Monitoring and reporting on progress.
Local Government	<ul style="list-style-type: none">• Implementation of programmes.

Figure 8 – Examples of Government Role Players

5.3.1 SDG, Agenda 2030 Indicator Framework

The Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) developed the global indicator framework at the 48th session of the United Nations Statistical Commission, in March 2017. The global indicator framework was later adopted by the General Assembly on 6 July 2017 and is contained in the **Resolution adopted by the General Assembly on Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development** <https://undocs.org/A/RES/71/313>.

Annual refinements of indicators will be included in the indicator list as they occur. The official indicator list below includes the global indicator framework as contained in A/RES/71/313 and refinements agreed by the Statistical Commission at its 49th session in March 2018 (E/CN.3/2018/2, Annex II). The list includes **232** indicators on which general agreement has been reached. The total number of indicators listed in the global indicator framework of SDG indicators is 244. However, since nine indicators are repeated under two or three different targets, the actual total number of individual indicators in the list is 232.

The Agenda 2030 Indicator framework can be accessed at <https://unstats.un.org/sdgs/indicators/indicators-list/>

5.3.2 Agenda 2063 Strategic Framework and Implementation Plan

Agenda 2063 is a concrete and implementable framework with a clear vision, seven aspirations, 20 goals, 39 priority areas. It also includes targets and indicators which enables effective results-based management. The Agenda 2063 Strategic Framework, implementation plans and related documents can be accessed at <https://au.int/en/documents/20141012/key-documents-agenda2063>

5.4 Stakeholder Identification and Communication

Both Agendas call for the meaningful and active participation stakeholders at all stages, from their integration into national strategies, to implementation and national monitoring and review. Stakeholder engagement can be relevant to SAIs in two ways. On the one hand, SAIs can assess how governments are engaging with different stakeholders in preparing for implementing both Agendas with focus on governance, structures etc. For this, it is important that SAIs use stakeholder mapping as a tool to identify all relevant stakeholders, their roles and interests.

On the other hand, SAIs themselves can benefit from engaging with stakeholders to improve their audits on the Agendas. Engaging with stakeholders is important, as they are potential providers of valuable information on

the implementation of the Agendas. SAIs can consider which approaches to stakeholder engagement are a best fit given their mandates, capacities, resources and contexts.

SAIs could carry out the following stakeholder identification and communication activities when giving assurance on the implementation of the Agendas:

- SAI should consider whether and how governments are engaging multiple stakeholders in preparing for the implementation of both agenda (adapting and integrating the Agendas into national strategies and policies, setting coordination mechanisms, developing national indicators, and in the follow-up and review mechanisms, etc.)
- SAI should develop stakeholder engagement strategies. This will enable the SAI to:
 - measure the value of investing in engagement;
 - focus on stakeholder engagements that have the biggest impact on its operations and;
 - address the challenges and risks of engagement.
- SAI should map their stakeholders and analyse their expectations in relation to the Agendas as follows:
 - List of the identified stakeholders or groups of stakeholders.
 - Classify the stakeholders groupings in detail (strategic partners, interest groups, pressure groups, passive groups or opposition groups), highlighting the role that each stakeholder plays (decision maker, informer or opinion maker).
 - Prioritise the identified stakeholders using the grid or mapping dispositions,
 - Analyse the key stakeholders' expectations.

SAI could identify subject matter experts to help in the audit of implementation of the Agendas. The broad spectrum brought about by the implementation of both Agendas requires new fields of expertise within SAIs to carry out effective audits. Some SAIs may have a pool of dedicated and talented auditors in SDGs-related fields such as environment, economy, engineering and biology etc. Otherwise, SAIs could consider hiring subject matter experts to help in the audit of the implementation of the Agendas or partner with credible Universities, Environmental and Social NGOs for extra specialist support.

The audit of Agendas will require SAIs to extensively involve and engage stakeholders throughout the process. The greater the diversity of stakeholders involved, the better the audit will be (consider citizens, private sector, concerned ministries, NGOs etc.). SAIs could undertake an analysis of its own communication processes and develop a detailed communication plan for each stakeholder.

SAI could consider taking part in relevant platforms and forums to keep abreast of changes and developments relating to the Agendas. For example, the SAI could:

- Participate in relevant workshops and seminars
- Access official websites of the African Union and the United Nations on the Agendas
- Participate in public hearings where government officials must publicly explain what they are doing to the citizens affected by their work
- Access Parliamentary debates
- Read media reports

SAIs should be mindful of the challenges related to engaging with stakeholders such as:

- Limited awareness of the benefits of engagement.
- Reputational risks, perceived bias, possible political interference, media sensationalising or public pressure.
- Workload, financial and/or human resources constraints.
- Limited technical capacity and expertise of stakeholders to engage with the SAI.

*For more information on engaging with stakeholders, please access the **IDI Guidance On Supreme Audit Institutions' Engagement With Stakeholders** and the **AFROSAI-E Communication Handbook**.*

5.5 Information Systems

Implementing the Agendas will span over a long period and will produce high-volume data systems to report on progress. It is important to build up to data knowledge and keep track of changes during this extended period. Access to reliable and credible information on the Agendas is therefore important. SAls could consider the use of technology and data systems that will help with auditing smarter and more effectively. SAls could also consider regularly linking up to their government information systems (statistics) to monitor and provide regular assurance on progress.

SAls could consider the overall IT Governance practices that are in place, to verify if they meet good practices that include:

- alignment of IT to the business;
- value delivery of IT to business;
- assessment of the risk aspects of IT related investment;
- ensuring there is adequate IT capability and infrastructure to support current and expected future business requirements and;
- reviewing the measurement of IT performance and the contribution of IT to the business.

SAls could carry out assessment of controls around the following key areas:

- Suitable IT Governance mechanisms are in place and functioning
- IT objectives are aligned to the business objectives
- Suitable mechanisms are in place for the acquisition of an IT solution
- Both physical and logical controls are in place and functioning
- Application controls are in place to input, process, output and standing data files
- Proper systems integration both internally and with government systems is in place to avoid manual intervention between these systems
- Strategic mechanisms are in place to identify new technologies in the market and how to prepare for auditing.
- Proper leveraging on technology such as data analytics is in place to carry out smart audits.

6. Auditing the Agendas

SAIs could include the SDGs and Agenda 2063 in all audits.

Financial, compliance and performance audits can identify issues, diagnose root causes and provide recommendations towards continuous improvement in meeting the Agenda goals. These are expanded on further in the sections below.

What is different about auditing the SDGs?

Audits must focus more on outcomes, did the programmes/projects make a difference to the people/citizens in addition to the conventional focus on output.

SDGs are interconnected and therefore programmes will also be interconnected across different government entities requiring more integration needing SAIs to audit across government entities and stakeholders.

In examining inclusiveness, participation and leaving no one behind, SAIs may have to consult with a wider set of stakeholders throughout the audit process. SAIs could also have more conversations with citizens and communities and understanding their needs and challenges.

SAI will need to look at performance information and develop capacity and approaches for auditing performance information and performance measurement systems.

6.1 Performance Audit

The SAI could ensure that its strategic and operational audit plans prioritise performance audit of key government programmes related to both Agendas.

SAIs could unpack and map both Agendas with their indicators to identify the interlinkages and synergies to prioritise and audit progress on both Agendas. **Appendix 1** shows the mapping of the Africa's Agendas side by side.

- Performance auditors should pay special attention to link their audits to the relevant agenda goals.
- To ensure a value-adding Agenda-related audit, a SAI should identify the target-level linkages that exist within each National Developmental Goal and across other goals for both Agendas. It is imperative that the interlinkages are well understood to enable the SAI to design an appropriate audit strategy for the selected topic. See Figure 9 below for an expanded example: *case of high tuberculosis*. There may be specific government tuberculosis programmes that integrate with other government programmes and vice versa.

An example of Goal Integration using the Case Scenario: High rate of Tuberculosis

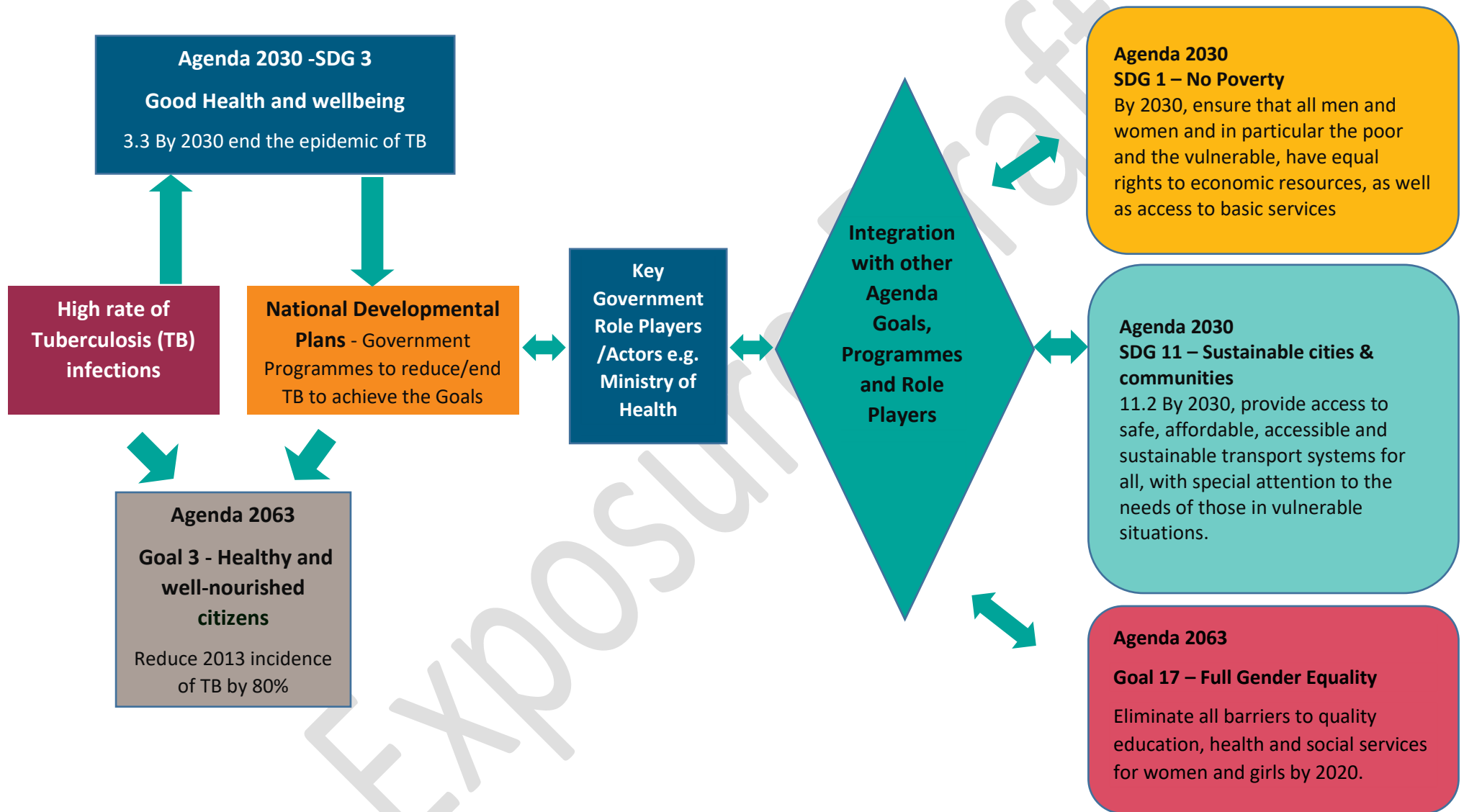


Figure 9: Goal Integration

This is just an example and there can be many more SDGs or Agenda 2063 Goals/targets that could be relevant in this case.

Exposure Draft

Some key points on undertaking performance audits include:

- ✓ Performance audits could focus more on outcomes in addition to the conventional focus on outputs.
- ✓ It is important for SAIs to identify audit criteria by understanding the Agenda goals and targets with their indicators, to recognise the interlinkages as an opportunity to increase effectiveness and avoid duplication.
- ✓ Establish the linkages that exist between the goals and targets of both Agendas. Refer to the alignment in the Africa's Development Agendas side by side in **Appendix 1** and **Appendix 3**.
- ✓ SAIs could consider aligning the overall audit objectives of auditing Agendas 2030 and 2063 to the progress made by their respective governments in achieving them.
- ✓ The Agendas related topics selected are in line with SAIs performance audit strategic plans.
- ✓ SAI could consider capacity (competence, skills, knowledge) on the Agendas and training interventions aimed at specialised areas as highlighted in Section 5.
- ✓ When planning for a performance audit of the Agendas, a SAI could deploy staff with the necessary skill set to adequately evaluate the audit object. A SAI could have a mechanism in place to identify individual auditor's performance gaps and seek to enhance their knowledge and skills through such interventions as on-job-learning and training. The need for external experts in specialised areas such Public Private Partnerships, engineering audits, gender and environment could also be evaluated²
- ✓ SAIs should conduct stakeholder mapping related to the Agendas at audit project level. Stakeholder mapping is one of the tools available to the SAI during the planning phase of a performance audit of the Agendas. The analysis requires the SAI to identify the main stakeholders, their interests, how those interests can affect the risk and the performance of the audit topic. The mapping is aimed at among others, identification of the main stakeholders and their roles in the audit topic, conflicting interests and which people to engage during data collection³. Important to note is the interlinkages between the Agenda goals and therefore the integration between relevant stakeholders as explained in Figure 9.

Performance Audit Topics and Approaches

Performance auditors could choose a result-, problem- or system-oriented approach, or a combination thereof, to facilitate the soundness of audit design (refer to value chain/process flow in Section 2) (ISSAI 300). An approach is selected based on the conditions and stage of implementation in each country⁴.

- The audit can focus on the goals and their interlinkages at target level based on the country's priorities in the National Development Plan (Focusing on Countries activities and domesticating/aligning the Agendas towards the national context).
- The audit can have more of a system approach with focus on the input, activities in the country, output, outcome and then impact on the citizens as outlined in the value chain/system/process flow in Section 2.
- The Audit can focus on Governance (Policies, Legal Frameworks, Roles and Responsibilities etc.) as well as overall government players and their integration on specific goal/s.
- SAIs can focus on the progress toward achieving certain goals. It is important to note the level of inter-connectivity within a specific goal and across other goals of the Agendas. Therefore, proper implementation and achievement of the goals would require a multi-stakeholder approach also known as *Whole-of-Government Approach*. It is imperative that the SAI identifies all the key actors who have roles to play regarding a selected target and its inter-linkages.

2 ISSAI 300:30

3 ISSAI 3000:55-56

4 Preparing Supreme Audit Institutions For Sustainable Development Goals by Blucer W. Rajaguguk, I Gusti Bagus Tridarwata Yatnaputra and Adrianus Paulus The Audit Board of the Republic of Indonesia (BPK) – INTOSAI Journal

- The Audit can have a problem-orientated approach e.g. Degradation of Coastal and Marine Environments and all goals or targets from the Agendas could be assessed for relevance which can then be included in the performance audit and assurance provided accordingly. The *Problem Tree* approach is generally used for problem-orientated performance audits.
- The Audit can focus on the validity of information in the Voluntary National Review (VNR) Report and/or the process followed for compiling the country VNR.
- The audit can focus on performance information and reporting.

These are just examples and there could be many types of performance audits on the Agendas depending on the context and progress at a country level.

For comprehensive guidance on performance auditing please refer to the AFROSAI-E Performance Audit Handbook/Manual.

6.2 Financial Audit

Accountability for government spending: From the plan to the people

Government spending takes the form of managing state resources to make a difference in the lives of citizens. The process is expected to start with government's priorities which in turn could be informed by the Agenda goals. The practical implementation of keeping governments accountable for spending state resources responsibly is done through audits and related services in the spirit of ISSAI 12: The Value and Benefits of Supreme Audit Institutions – Making a difference to the lives of citizens.

As per "Figure 4: Value Chain of Implementation of Agenda 2030 and 2063 at a Country level and the contribution of the SAI", the performance of audits is an essential part of country activities to monitor the progress in the achievement of the SDGs. Financial Audits can identify and diagnose root causes and offer recommendations towards continuous improvement and review in meeting the Agenda goals. The role of financial audit is thus an oversight role in the value chain of implementation of Agenda 2030 and 2063 at a country level.

As per ISSAI 100.17, the Public Sector audit environment is that in which governments and other Public-Sector entities exercise responsibility for the use of resources derived from taxation and other government revenue sources in the delivery of services to citizens and other recipients. Agenda 2030 and 2063 articulates most of these services to citizens and other recipients. These entities are accountable for their management and performance, and for the use of resources, both to those that provide the resources and to those, including citizens, who depend on the services delivered using those resources. Public sector auditing helps to create suitable conditions and reinforce the expectation that public sector entities and public servants will perform their functions effectively, efficiently, ethically and in accordance with the applicable laws and regulations.

The mandate of the SAI normally dictates the type of audits which could be performed and at the same time provides freedom for SAI management to decide on auditing specific areas and topics. Financial audit methodologies at INTOSAI level follow a risk-based approach. As such the quality of the risk assessment process has a strong bearing on the quality of the audit report that the auditor will produce.

Financial audit focuses on determining whether an entity's financial information is presented in accordance with the applicable financial reporting and regulatory framework. This is accomplished by obtaining sufficient and

appropriate audit evidence to enable the auditor to express an opinion as to whether the financial information is free from material misstatement due to fraud or error. Annual financial audits involve the financial statements of government entities (ministries, departments and agencies). Financial statements of these entities will include the disclosure of revenue collected from various government revenue sources, either by using cash or accrual basis of accounting. The financial statements will also disclose the utilisation of those funds in meeting government programmes through expenditure. Agenda 2030 and 2063 form the core of these expenditure programmes. Financial auditors must attest to the credibility of disclosed income and expenditure financial information by various government agencies, ministries and departments.

6.3 Compliance Audit

Compliance audit focuses on whether a subject matter is in compliance with authorities identified as criteria. Compliance auditing is performed by assessing whether activities, financial transactions and information are, in all material respects, in compliance with the authorities which govern the audited entity. These authorities may include laws and regulations, budgetary resolutions, policy, established codes, agreed terms or the general principles governing sound public-sector financial management and the conduct of public officials. By their nature the elements of Agenda 2030 and 2063 will find authority under budgetary resolutions and policy positions of the state. As such they can assume both proprietary and authoritative criteria in the performance of compliance audits. This allows for the performance of both attestation and direct reporting engagements in compliance audits by SAIs when playing their oversight role in the implementation of Agenda 2030 and 2063 at institutional levels.

Section 5 of this document is on SAIs preparedness as a part of “Figure 4: Value Chain of Implementation of Agenda 2030 and 2063 at a Country level and the contribution of the SAI”. For the SAI to be able to perform compliance audits in relation to Agenda 2030 and 2063, SAI preparedness is key at both SAI and engagement level of the audit process. For example:

- At SAI level, there is a need to ensure that the SAI in its annual audit plan identifies, the specific government ministries, departments and agencies which it will subject to the various audits (including the audit subject matters) on Agenda 2030 and 2063.
- At engagement level, audit teams need to be staffed with the most adequate collective balance of skills and experience to audit Agenda 2030 and 2063 elements as per the audit engagement letter.
- The SAI could ensure that it maps both the Agendas to identify indicators that are most significant at country level and be prioritise at SAI level as an auditable/ indicators area.

National Development Plan (NDP) is based on the indicators that the country has chosen as the most critical in achievement of the Agenda 2030 and 2063. The SAI could ensure that the Ministries, Departments and Agencies (MDAs) strategic and annual plans are linked to the NDP.

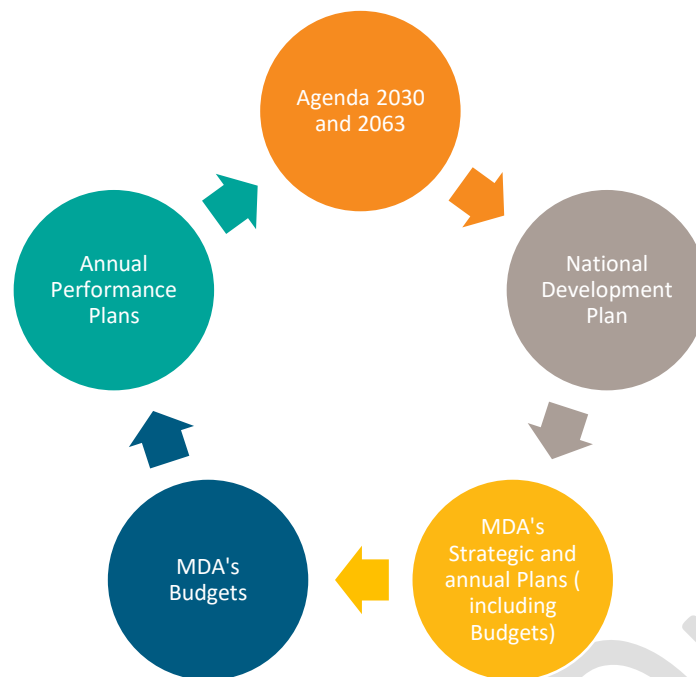


Figure 9: Illustration of Agenda 2030 (SDGs) and 2063 and linkages to the strategic documents

When auditing the Agendas, the auditor could consider the following in selecting auditable/indicators area:

- The significance of the budget of the indicator at MDA level
- The SAI's staff competencies and available resources
- The audit can have more of a system approach with focus on the input, activities in the country, output, outcome and then impact on the citizens
- The SAI can focus on the reliability and validity of the information being audited.

AFROSAI-E has developed detailed audit methodology manuals for both Financial and Compliance audits. These manuals should be referenced when performing financial and compliance audits on Agenda 2030 and 2063. These manuals are in line with ISSAIs and have been used extensively in various INTOSAI regions other than AFROSAI-E.

6.4 Combined/Integrated Auditing

Depending on their mandate, SAIs may conduct combined audits incorporating financial, compliance and/or performance aspects. In such cases, the SAI should comply with the standards relevant to each audit type. The statement of standards applied in the audit may need to be adjusted in accordance with ISSAI 100, paragraph 9 or 10. SAIs should declare which standards they apply when conducting audits, and this declaration should be accessible to users of the SAI's reports.




7. Other applicable INTOSAI guidance

INTOSAI Guidance	Summary
GUID 5202 - Sustainable Development: The Role of Supreme Audit Institutions	<p>The guide sets out to explain the concept of sustainable development. It also assesses the role that SAIs might play in auditing national progress towards sustainable development.</p> <p>The document provides a guide on what could possibly be combined with practical examples drawn from the experiences of a range of SAIs.</p>
GUID 5200 – Activities with an environmental perspective	<p>This guide is intended to provide a sound starting point from which to create an approach to the satisfactory discharge of environmental auditing responsibilities within the context of each SAI's jurisdiction and mandate.</p>
GUID - 5290 - Guidance on Audit of the Development and Use of Key National Indicators	<p>The guide defines what key national indicators are, it shows their relevance to measure the impact and utility of public policy and programmes and determines whether there is room for improvement with the application of appropriate statistical and econometric techniques.</p>

8. Example of Integrated use of Audit Methods: Case from Auditor General South Africa

The three ways that SAIs can keep government accountable are the main types of audits it conducts.

1. Assurance engagement on the auditing of a set of financial statements
2. Auditing performance reporting as well as pre-determined objectives achievements
3. Compliance with legislation

Type of audit	Accountability Statement
	<p>Assurance engagement on the auditing of a set of financial statements = <i>Accounting for resources spent</i></p> <ul style="list-style-type: none"> • It is expected that auditees can produce financial statements that are free of material misstatements. • Decisions are made based on credible and reliable financial records during the financial year. • Officials entrusted with state resources should be held accountable against the quality of financial statements. • State resources should be safeguarded and maintained to avoid material losses. • All revenue due to the state should be collected and recorded.
	<p>Auditing Performance reporting as well as auditing of pre-determined objectives achievements = <i>Determining where to direct spending of resources</i></p> <ul style="list-style-type: none"> • Auditees should align its programmes or objectives to the goals and outcomes determined by its mandate which should support the Agenda Goals. • Indicators/ measures and targets should be useful and provide a clear direction where to channel state resources. • Targets should be reliable and presented in its annual performance report in order to keep officials accountable for their performance.
	<p>Compliance with legislation = <i>Spending resources responsibly</i></p> <ul style="list-style-type: none"> • Strong internal control environment consists of: <ul style="list-style-type: none"> ○ Leadership that sets the tone at the top ○ Daily and monthly controls are performed and monitored ○ Oversight structures that focuses on the things that matters and holds officials accountable • Officials entrusted to spend state resources should do so responsible by conforming to legislation

9. AFROSAI-E TOOL on using audit methods to Audit the SDGs

AFROSAI-E designed the Public Financial Management and Reporting at Ministerial level tool which can be used to assess and report on the PFM effectiveness and efficiency at core PFM institutions. This information will enable the SAI to engage with Parliament on systemic PFM weaknesses and developmental areas on country level. For more detailed information on this tool, please contact AFROSAI-E.

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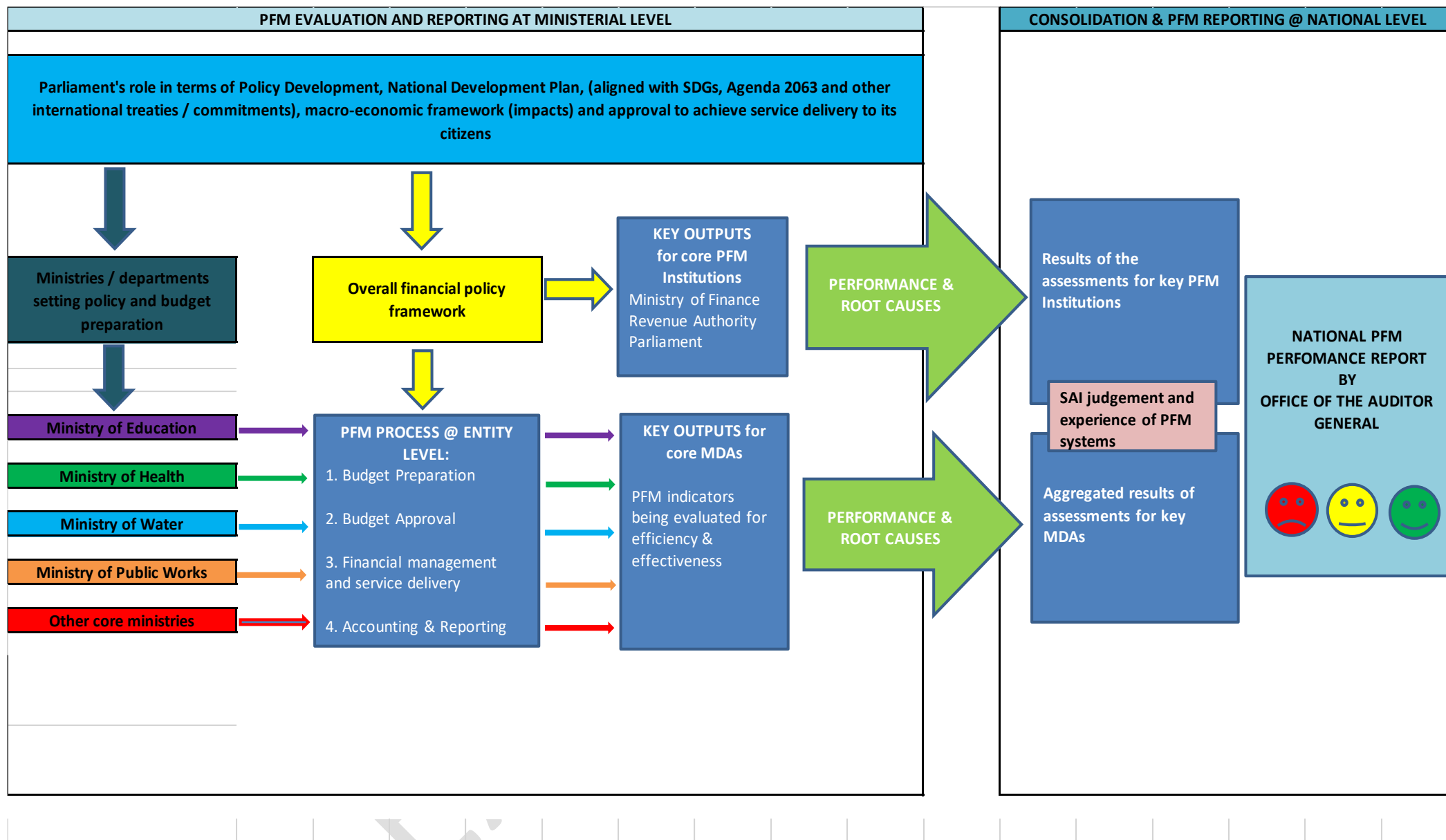


Figure 10: Public Finance Management tool

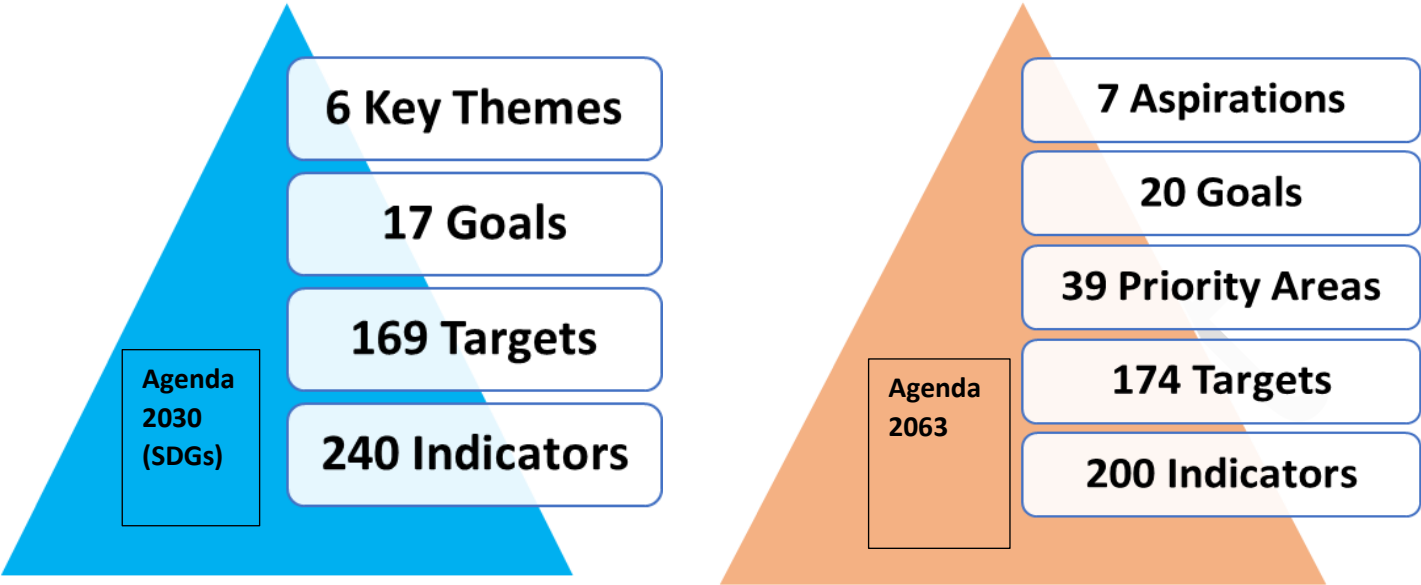
10. CONTRIBUTIONS TO THIS GUIDANCE DOCUMENT

AFROSAI-E would like to extend its gratitude to the Developmental Team for compiling this essential guidance for our region:

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APPENDIX 1 – High level alignment of the Agendas



APPENDIX 2 – Detailed Overview of Agenda 2063

Reference: Agenda 2063, First Ten-year Implementation Plan, Core Indicators Profile Handbook, October 2017. Please contact AFROSAI-E if you would like a copy of this Comprehensive Handbook. It also had the indicators defined with specifications for measurements.

Overview of Aspirations and Indicators

ASPIRATION 1: A PROSPEROUS AFRICA BASED ON INCLUSIVE GROWTH AND SUSTAINABLE DEVELOPMENT		
Goal 1: A High Standard of Living, Quality of Life and Well Being for All		
Priority Area	Agenda 2063 Target	Indicators
1. Incomes, Jobs and decent work	Increase 2013 per capita income by at least 30%	GNI per capita
	Reduce 2013 unemployment rate by at least 25%	Unemployment rate by age group, by sex, vulnerability
	Reduce Youth and Women unemployment rate by 2% per annum	
	Reduce 2013 unemployment rate for vulnerable groups by at least 25%	
2. Poverty, Inequality and Hunger	Reduce 2013 income inequality level by at least 20%	Gini coefficient
	Reduce stunting in children to 10% and underweight to 5%.	b) Prevalence of underweight among children under 5
	Reduce 2013 level of proportion of the population without access to safe drinking water by 95%.	% of population with access to safe drinking water
3. Modern and Liveable Habitats and Basic Quality Services	1. Increase access and use of electricity and internet by at least 50% of the 2013 levels	a) % of population with access to electricity
		b) % of population using electricity
		c) % of population with access to internet
Goal 2: Well Educated Citizens and Skills revolution underpinned by Science, Technology and Innovation		
1. Education and STI driven Skills Revolution	Enrolment rate for early childhood education is at least 300% of the 2013 rate	% of children in pre-school age attending pre school
	Enrolment rate for basic education is 100%	Net enrolment rate by Sex and age in basic education level
	Increase the number of qualified teachers by at least 30% with focus on STEM	Proportion of teachers qualified in Science or Technology or Engineering or Mathematics by Sex and Level (Primary and Secondary)
	Universal secondary school (including technical high schools) with enrolment rate of 100%	Secondary school net enrolment rate by Sex
Goal 3: Healthy and Well-Nourished Citizens		
1. Health and Nutrition	Increase 2013 levels of access to sexual and reproductive health services to women by at least 30%	% of women in the reproductive age 15-49 who have access to sexual and reproductive health service
	Reduce 2013 maternal, neo-natal and child mortality rates by at least 50%	a) Maternal mortality ratio
	Reduce the 2013 incidence of HIV/AIDs, Malaria and TB by at least 80%	b) Neo-natal mortality rate
	Access to Anti-Retroviral (ARV) drugs is 100%	c) Under five mortality rate
Goal 4: Transformed Economies and Job Creation		
1. Sustainable inclusive economic growth	1. Annual GDP growth rate of at least 7%	Real GDP Growth Rate
2. STI driven Manufacturing / Industrialization and Value Addition	2. Real value of manufacturing in GDP is 50% more than the 2013 level.	Manufacturing value added as % of GDP
3. Economic diversification and resilience	3. At least 1% of GDP is allocated to science, technology and innovation research and STI driven entrepreneurship development.	Research and development expenditure as a proportion of GDP
4. Hospitality / Tourism	4. Contribution of tourism to GDP in real terms is increased by at least 100%.	Tourism value added as a proportion of GDP
Goal 5: Modern Agriculture for increased productivity and production		
1. Agricultural productivity and production	Double agricultural total factor productivity	Total factor productivity
	At least 10% of small-scale farmers graduate into small-scale commercial farming and those graduating at least 30% should be women.	(a) % of small-scale farmers graduating into small-scale commercial farming by Sex
	End Hunger in Africa	a) Prevalence of moderate or severe food insecurity in the population based on the Food Insecurity Experience Scale (FIES)
Goal 6: Blue/ ocean economy for accelerated economic growth		
1. Marine resources and Energy	At least 50% increase in value addition in the fishery sector in real term is attained by 2023	Fishery Sector value added (as share of GDP)
	Marine bio-technology contribution to GDP is increased in real terms by at least 50% from the 2013 levels	Marine biotechnology value added as a % of GDP
Goal 7: Environmentally sustainable climate resilient economies and communities		
1. Bio-diversity, conservation and sustainable natural resource management.	At least 30% of agricultural land is placed under sustainable land management practice	% of agricultural land placed under sustainable land management practice.
	At least 17% of terrestrial and inland water and 10% of coastal and marine areas are preserved	a) % of terrestrial and inland water areas preserved. b) % of coastal and marine areas preserved

ASPIRATION 2: AN INTEGRATED CONTINENT, POLITICALLY UNITED AND BASED ON THE IDEALS OF PAN- AFRICANISM AND A VISION OF AFRICAN RENAISSANCE		
Goal 8: United Africa (Federal or Confederate)		
1. Political and economic integration	Active member of the African Free Trade Area	No. of Non-tariff barriers (NTBs) reported and eliminated
	Volume of intra-African trade is at least three times the 2013 level	Change in Volume of intra-African trade per annum
Goal 9: Key Continental Financial and Monetary Institutions established and functional		
Goal 10: World Class Infrastructure criss-crosses Africa		
1. Communications and Infrastructure Connectivity	At least national readiness for implementation of the trans African Highway Missing link is achieved	% of the progress made on the implementation of Trans-African Highway Missing link
	At least national readiness for in country connectivity to the African High Speed Rail Network is achieved by 2019	% of the progress made on the implementation the African High Speed Rail Network
	Skies fully opened to African airlines	No. of protocols on African open skies Implemented
	Increase electricity generation and distribution by at least 50% by 2020	No. of Mega Watts added into the national grid
	Double ICT penetration and contribution to GDP	Proportion of population using mobile phones
		% of ICT contribution to GDP

ASPIRATION 3: AN AFRICA OF GOOD GOVERNANCE, DEMOCRACY, RESPECT FOR HUMAN RIGHTS, JUSTICE AND THE RULE OF LAW		
Goal 11: Democratic values, practices, universal principles of human rights, justice and the rule of law entrenched		
1. Democratic Values and Practices are the Norm	At least 70% of the people believe that they are empowered and are holding their leaders accountable	% of people who believe that there are effective mechanisms and oversight institutions to hold their leaders accountable
	At least 70% of the people perceive that the press / information is free and freedom of expression pertains	% of people who perceive that there is freedom of the press. % of people who believe that there is free access to information.
	At least 70% of the public perceive elections are free, fair and transparent	% of people who believe that the elections are free, fair and transparent.
	African Charter on Democracy is signed, ratified and domesticated by 2020	- Signed - Ratified - Integrated the African Charter on democracy
Goal 12: Capable institutions and transformed leadership in place at all levels		
1. Institutions and Leadership	At least 70% of the public acknowledge the public service to be professional, efficient, responsive, accountable, impartial and corruption free	Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official or were asked for a bribe by these public officials during the previous twelve months

ASPIRATION 4. A PEACEFUL AND SECURE AFRICA		
Goal 13: Peace, Security and Stability are preserved		
Maintenance and Restoration of Peace and Security	Level of conflict emanating from ethnicity, all forms of exclusion, religious and political differences is at most 50% of 2013 levels.	Conflict related deaths per 100,000 population
Goal 14: A Stable and Peaceful Africa		
1. Institutional Structure for AU Instruments on Peace and Security	Silence All Guns by 2020	Number of armed conflicts
Goal 15: A Fully Functional and Operational African Peace and Security Architecture		
1. Operationalization of APSA Pillars	National Peace Council is established by 2016	Existence of a national peace council.

ASPIRATION 5: AFRICA WITH A STRONG CULTURAL IDENTITY, COMMON HERITAGE, VALUES AND ETHICS		
Goal 16: African Cultural Renaissance is pre-eminent		
1. Values and Ideals of Pan Africanism	At least 60% of content in educational curriculum is on indigenous African culture, values and language targeting primary and secondary schools	Proportion of the content of the curricula on indigenous African culture, values and language in primary and secondary schools

ASPIRATION 6. AN AFRICA WHOSE DEVELOPMENT IS PEOPLE DRIVEN, RELYING ON THE POTENTIAL OF THE AFRICAN PEOPLE		
Goal 17: Full Gender Equality in All Spheres of Life		
1. Women Empowerment	Equal economic rights for women, including the rights to own and inherit property, sign a contract, save, register and manage a business and own and operate a bank account by 2026	Proportion of total agricultural population with ownership or secure rights over agricultural land
	At least 30% of all elected officials at local, regional and national levels are Women as well as in judicial institutions	Share of women among owners or rights bearers of agricultural land by type of tenure
2. Violence & Discrimination against Women and Girls	Reduce 2013 levels of violence against women and Girls by at least 20%	Proportion of seats held by women in national parliaments, regional and local bodies
	Reduce by 50% all harmful social norms and customary practices against women and girls and those that promote violence and discrimination against women and girls	Proportion of women and girls subjected to sexual and physical violence
	Eliminate all barriers to quality education, health and social services for Women and Girls by 2020	Proportion of girls and women aged 15 - 49 years who have undergone female genital mutilation/ cutting by age
Goal 18: Engaged and Empowered Youth and Children		
1. Youth Empowerment and Children's Rights	Reduce 2013 rate of youth unemployment by at least 25%; in particular female youth	Proportion of children whose births are registered in the first year
	End all forms of violence, child labour exploitation, child marriage and human trafficking	Unemployment rate by sex, age-group, vulnerability
		% of children engaged in child labour
		% of children engaged in child marriage
	Full implementation of the provision of African Charter on the Rights of the Youth is attained	% of children who are victims of human trafficking
Level of implementation of the provisions of the African Charter on the Rights of the Youth by Member States		

ASPIRATION 7: AFRICA AS A STRONG AND INFLUENTIAL GLOBAL PARTNER		
Goal 19: Africa as a major partner in global affairs and peaceful co-existence		
1. Africa's place in global affairs	National statistical system fully functional	Availability of statistical legislation that complies with fundamental principles of official statistics
		Proportion of funding allocated for the implementation of functional statistical system
		Existence of formal institutional arrangements for the coordination of the compilation of official statistics
Goal 20: Africa takes full responsibility for financing her development		
1. Capital Markets	National capital market finances at least 10% of development expenditure	Proportion of development expenditure contributed by national capital markets
2. Fiscal system and Public Sector Revenues	Tax and non-tax revenue of all levels of government should cover at least 75% of current and development expenditure	Total tax revenue as a % GDP
3. Development Assistance	Proportion of aid in the national budget is at most 25% of 2013 level	Total ODA as a percentage of the national budget
		Resources raised through innovative financing mechanisms as a % of national budget

APPENDIX 3 – Agenda 2063 mapped to the corresponding SDG Indicator

Reference: Agenda 2063, First Ten-year Implementation Plan, Core Indicators Profile Handbook, October 2017.

ASPIRATION 1

Goal 1: A High Standard of Living, Quality of Life and Well Being for All

Agenda 2063			Corresponding SDG Indicator
Priority Area	Target	Indicator	
1. Incomes, Jobs and decent work	1. Increase 2013 per capita income by at least 30%	GNI per capita	8.1.1
	2. Reduce 2013 unemployment rate by at least 25%	Unemployment rate by age group, by sex, vulnerability	8.5.2
	3. Reduce Youth and Women unemployment rate by 2% per annum		
	4. Reduce 2013 unemployment rate for vulnerable groups by at least 25%		
2. Poverty, Inequality and Hunger	1. Reduce 2013 income inequality level by at least 20%	Gini coefficient	10.2.1
	2. Reduce stunting in children to 10% and underweight to 5%.	b) Prevalence of underweight among children under 5	2.2.1
	3. Reduce 2013 level of proportion of the population without access to safe drinking water by 95%.	% of population with access to safe drinking water	6.1.1
3. Modern and Liveable Habitats and Basic Quality Services	1. Increase access and use of electricity and internet by at least 50% of the 2013 levels	a)% of population with access to electricity	7.1.1
		b) % of population using electricity	
		c)% of population with access to internet	
		d) % of population using internet	

Goal 2: Well Educated Citizens and Skills revolution underpinned by Science, Technology and Innovation

Agenda 2063			Corresponding SDG Target
Priority area	Target	Indicator	
1. Education and STI driven Skills Revolution	1. Enrolment rate for early childhood education is at least 300% of the 2013 rate	% of children in pre-school age attending pre school	
	2. Enrolment rate for basic education is 100%	Net enrolment rate by Sex and age in basic education level	
	3. Increase the number of qualified teachers by at least 30% with focus on STEM	Proportion of teachers qualified in Science or Technology or Engineering or Mathematics by Sex and Level (Primary and Secondary)	4.C.1
	4. Universal secondary school (including technical high schools) with enrolment rate of 100%	Secondary school net enrolment rate by Sex	

Goal 3: Healthy and Well-Nourished Citizens

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Health and Nutrition	1. Increase 2013 levels of access to sexual and reproductive health services to women by at least 30%	% of women in the reproductive age 15-49 who have access to sexual and reproductive health service	3-7.1
	2. Reduce 2013 maternal, neo-natal and child mortality rates by at least 50%	a) Maternal mortality ratio	3-1.1
		b) Neo-natal mortality rate	3-2.2
		c) Under five mortality rate	3-2.1
		d) % of deliveries attended by skilled health personnel.	3-1.2
	3. Reduce the 2013 incidence of HIV/AIDs, Malaria and TB by at least 80%	a) Number of new HIV infections per 1000 population	3-3.1
		b) TB incidence per 1000 persons per year	3-3.2
		c) Malaria incidence per 1000 per year	3-3.3
	4. Access to Anti-Retroviral (ARV) drugs is 100%	% of eligible population with HIV having access to ARV	

Goal 4: Transformed Economies and Job Creation

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Sustainable inclusive economic growth	1. Annual GDP growth rate of at least 7%	Real GDP Growth Rate	8.1.1
2. STI driven Manufacturing / Industrialization and Value Addition	2. Real value of manufacturing in GDP is 50% more than the 2013 level.	Manufacturing value added as % of GDP	9.2.1
3. Economic diversification and resilience	3. At least 1% of GDP is allocated to science, technology and innovation research and STI driven entrepreneurship development.	Research and development expenditure as a proportion of GDP	9.5.1
4. Hospitality / Tourism	4. Contribution of tourism to GDP in real terms is increased by at least 100%.	Tourism value added as a proportion of GDP	8.9.1

Goal 5: Modern Agriculture for increased productivity and production

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Agricultural productivity and production	1. Double agricultural total factor productivity	Total factor productivity	
	2. At least 10% of small-scale farmers graduate into small-scale commercial farming and those graduating at least 30% should be women.	(a) % of small-scale farmers graduating into small-scale commercial farming by Sex	
	3. End Hunger in Africa	a) Prevalence of moderate or severe food insecurity in the population based on the Food Insecurity Experience Scale (FIES)	2.1.2

Goal 6: Blue/ ocean economy for accelerated economic growth

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
Marine resources and Energy	At least 50% increase in value addition in the fishery sector in real term is attained by 2023	Fishery Sector value added (as share of GDP)	14.7.1
	Marine bio-technology contribution to GDP is increased in real terms by at least 50% from the 2013 levels	Marine biotechnology value added as a % of GDP	



Goal 7: Environmentally sustainable climate resilient economies and communities

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Bio-diversity, conservation and sustainable natural resource management.	1. At least 30% of agricultural land is placed under sustainable land management practice	% of agricultural land placed under sustainable land management practice.	2.4.1
	2. At least 17% of terrestrial and inland water and 10% of coastal and marine areas are preserved	a) % of terrestrial and inland water areas preserved.	15.1.2
		b) % of coastal and marine areas preserved	14.5.1

ASPIRATION 2:

Goal 8: United Africa (Federal or Confederate)

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Political and economic integration	1. Active member of the African Free Trade Area	No. of Non-tariff barriers (NTBs) reported and eliminated	
	2. Volume of intra-African trade is at least three times the 2013 level	Change in Volume of intra-African trade per annum	

Goal 9: Key Continental Financial and Monetary Institutions established and functional

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Financial and monetary institutions	1. Fast track realization of the Continental Free Trade Area (CFTA) by 2017	Existence of CFTA that is ratified by all AU Member States	
	2. AU Monetary Union established by 2025	Existence of AU Monetary Union that is ratified and adopted by all AU Member States	

Goal 10: World Class Infrastructure criss-crosses Africa

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Communications and Infrastructure Connectivity	3. At least national readiness for implementation of the trans African Highway Missing link is achieved	% of the progress made on the implementation of Trans-African Highway Missing link	
	4. At least national readiness for in country connectivity to the African High Speed Rail Network is achieved by 2019	% of the progress made on the implementation the African High Speed Rail Network	
	5. Skies fully opened to African airlines	No. of protocols on African open skies Implemented	
	6. Increase electricity generation and distribution by at least 50% by 2020	No. of Mega Watts added into the national grid	7.1.1
	7. Double ICT penetration and contribution to GDP	Proportion of population using mobile phones	5.b.1
		% of ICT contribution to GDP	

ASPIRATION 3

Goal 11: Democratic values, practices, universal principles of human rights, justice and the rule of law entrenched

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Democratic Values and Practices are the Norm	At least 70% of the people believe that they are empowered and are holding their leaders accountable	% of people who believe that there are effective mechanisms and oversight institutions to hold their leaders accountable	16.7.2
	1. At least 70% of the people perceive that the press / information is free and freedom of expression pertains	% of people who perceive that there is freedom of the press	16.10.1
		% of people who believe that there is free access to information	16.10.2
	2. At least 70% of the public perceive elections are free, fair and transparent	% of people who believe that the elections are free, fair and transparent.	16.6.1
	3. African Charter on Democracy is signed, ratified and domesticated by 2020	:	
		- Signed	
		- Ratified	
		- Integrated the African Charter on democracy	

Goal 12: Capable institutions and transformed leadership in place at all levels

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Institutions and Leadership	1. At least 70% of the public acknowledge the public service to be professional, efficient, responsive, accountable, impartial and corruption free	Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official or were asked for a bribe by these public officials during the previous twelve months	16.5.1

ASPIRATION 4

Goal 13: Peace, Security and Stability are preserved

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Maintenance and Restoration of Peace and Security	1. Level of conflict emanating from ethnicity, all forms of exclusion, religious and political differences is at most 50% of 2013 levels.	Conflict related deaths per 100,000 population	16.1.2

Goal 14: A Stable and Peaceful Africa

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Institutional Structure for AU Instruments on Peace and Security	1. Silence All Guns by 2020	Number of armed conflicts	

Goal 15: A Fully Functional and Operational African Peace and Security Architecture

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Operationalization of APSA Pillars	1. National Peace Council is established by 2016	Existence of a national peace council.	

ASPIRATION 5

Goal 16: African Cultural Renaissance is pre-eminent

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Values and Ideals of Pan Africanism	1. At least 60% of content in educational curriculum is on indigenous African culture, values and language targeting primary and secondary schools	Proportion of the content of the curricula on indigenous African culture, values and language in primary and secondary schools	

ASPIRATION 6

Goal 17: Full Gender Equality in All Spheres of Life

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Women Empowerment	1. Equal economic rights for women, including the rights to own and inherit property, sign a contract, save, register and manage a business and own and operate a bank account by 2026	Proportion of total agricultural population with ownership or secure rights over agricultural land	5.a.1
		Share of women among owners or rights bearers of agricultural land by type of tenure.	5.a.1
	2. At least 30% of all elected officials at local, regional and national levels are Women as well as in judicial institutions	Proportion of seats held by women in national parliaments, regional and local bodies	5.5.1
2. Violence & Discrimination against Women and Girls	3. Reduce 2013 levels of violence against women and Girls by at least 20%	Proportion of women and girls subjected to sexual and physical violence	5.2.1
	4. Reduce by 50% all harmful social norms and customary practices against women and girls and those that promote violence and discrimination against women & girls	Proportion of girls and women aged 15 - 49 years who have undergone female genital mutilation/ cutting by age	5.3.2
	5. Eliminate all barriers to quality education, health and social services for Women and Girls by 2020	Proportion of children whose births are registered in the first year	16.9.1



Goal 18: Engaged and Empowered Youth and Children

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Youth Empowerment and Children's Rights	1. Reduce 2013 rate of youth unemployment by at least 25%; in particular female youth	Unemployment rate by sex, age-group, vulnerability	8.5.2
		% of children engaged in child labour	8.7.1
	2. End all forms of violence, child labour exploitation, child marriage and human trafficking	% of children engaged in child marriage	5.3.1
		% of children who are victims of human trafficking	16.2.2
	3. Full implementation of the provision of African Charter on the Rights of the Youth is attained	Level of implementation of the provisions of the African Charter on the Rights of the Youth by Member States	

ASPIRATION 7

Goal 19: Africa as a major partner in global affairs and peaceful co-existence

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Africa's place in global affairs	1. National statistical system fully functional	Availability of statistical legislation that complies with fundamental principles of official statistics	17.18.2
		Proportion of funding allocated for the implementation of functional statistical system	17.8.3
		Existence of formal institutional arrangements for the coordination of the compilation of official statistics	17.8.1

Goal 20: Africa takes full responsibility for financing her development

Agenda 2063			Corresponding SDG Indicator
Priority area	Target	Indicator	
1. Capital Markets	1. National capital market finances at least 10% of development expenditure	Proportion of development expenditure contributed by national capital markets	17.1.1
2. Fiscal system and Public Sector Revenues	2. Tax and non-tax revenue of all levels of government should cover at least 75% of current and development expenditure	Total tax revenue as a % GDP	17.1.2
3. Development Assistance	3. Proportion of aid in the national budget is at most 25% of 2013 level	Total ODA as a percentage of the national budget	17.3.1
		Resources raised through innovative financing mechanisms as a % of national budget	

APPENDIX 4 – DETAILED MAPPING

SDGs– mapped to AGENDA 2063

The mapping of the SDGs can be found at the following webpage;

<https://au.int/en/ea/statistics/a2063sdgs>

Reference: African Union

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