

**UNGASS – DPIDG side event**  
**Building transparent, accountable and inclusive institutions**

*2 June 2021, 2-3 pm EDT*

[Opening]

Thank you for the invitation to contribute to this discussion, and reflect on the role of supreme audit institutions.

As you know, UNDESA has a long, well-established and fruitful collaboration with supreme audit institutions. In just a few weeks, we will organize the 25<sup>th</sup> joint symposium with the International Organization of Supreme Audit Institutions (INTOSAI), which will focus on the role of supreme audit institutions during the pandemic.

[Supreme Audit Institutions]

Supreme Audit Institutions oversee public spending and produce relevant assessments of the performance of government entities, processes and policies, including in relation to SDG implementation. They are a critical part of the anti-corruption framework at the country level in many countries.

The General Assembly has acknowledged the role of supreme audit institutions in promoting an effective and accountable public administration conducive to the implementation of the SDGs.

In its strategic plan 2017-2022, the International Organization of Supreme Audit Institutions (INTOSAI) recognizes the role of supreme audit institutions in the follow up and review of the 2030 Agenda through different approaches, including supporting the implementation of SDG 16.

[Oversight of SDGs]

Supreme audit institutions have actively contributed to SDG follow-up and review. They have contributed to the Voluntary National Reviews in many countries, and provided inputs to SDG monitoring, follow up and review systems.

In some countries, a provision for external oversight on the progress of SDG implementation has been included in the mandate of the supreme audit institution. In Chile, for example, the General Comptroller was requested to align actions by various government institutions on promoting integrity and fighting corruption (to address target 16.5), and emphasize the quality of data and its use for oversight purposes (targets 16.6 and 16.10).

The commitment of Supreme Audit Institutions has translated into multiple initiatives to provide an independent assessment of SDG implementation. As of December 2020, INTOSAI reported more than 70 initiatives related to the SDGs.

Early on, Supreme Audit Institutions audited the preparation of governments to implement the SDGs. Many of these audits assessed the preparation of the center of government, but some focused on specific Goals or targets (e.g., target 2.4 on food security, and SDG5).

Supreme audit institutions are now auditing the implementation of programs to advance specific SDG targets. For example, Brazil's Court of Accounts has coordinated an audit on the implementation of selected targets of SDGs 14 and 15, with a focus on protected areas. The General Comptroller of Costa Rica is leading a coordinated audit on the implementation of target 12.7 on sustainable public procurement. The INTOSAI Development Initiative (IDI) is supporting 40 supreme audit institutions in an audit of strong and resilient public health systems, linked to target 3.d.

#### [\[Role of SAIs during the pandemic and the recovery\]](#)

Rapid responses to the health emergency caused by COVID-19 and measures focused on the longer-term economic recovery create opportunities for corruption and integrity violations in public organizations, in the allocation and use of public resources, and in core government functions such as public procurement. At the same time, fundamental safeguards of government accountability can be challenged or disregarded, including constraining the action of oversight bodies.

Despite the difficult circumstances, supreme audit institutions have continued to provide oversight and accountability for their citizens. They have taken various approaches to auditing their government's responses to the pandemic.

- The General Comptrollers of Costa Rica and Peru have developed online platforms and apps to enhance transparency of government responses to COVID-19.
- In Brazil, Indonesia, New Zealand, and the US, among other countries, Supreme Audit Institutions have been closely monitoring government spending and budgets on COVID 19.
- In Sierra Leone and Jamaica, supreme audit institutions have adopted agile approaches to provide audit results in real time. As early as in May 2020, the Auditor General of Jamaica published initial findings on the country's temporary cash transfer program to individuals and businesses to cushion the economic impact of COVID- 19.
- In addition to ongoing audits, the US Government Accountability Office (GAO) is mandated to report to Congress on a bimonthly basis on pandemic spending. Similarly, UK's National Audit Office has planned work on areas such as supporting the vulnerable, and contracting under the pandemic.

These initiatives, and many others, have identified relevant lessons learned. I would like to highlight four, which supreme audit institutions have recently identified:

First, identifying clear goals and plans, and defining roles and responsibilities for government entities and other actors are important in addressing emergencies with a whole-of-government response.

Second, establishing transparency and accountability mechanisms early on provides greater safeguards and reasonable assurance that government funds reach the intended people for the intended purposes, strengthening integrity and addressing fraud risks.

Third, clear, consistent communication among all levels of government, with health care providers, and to the public is key.

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Finally, collecting and analyzing adequate and reliable data to inform decision-making and future preparedness is critical.

[Recommendations]

Before closing, I would like to underline two action points going forward:

First, the importance of strengthening supreme audit institutions and ensuring they have the independence and resources needed to exercise oversight of short-term emergency responses and to support the longer-term recovery.

Second, supreme audit institutions have identified important lessons from the responses to COVID-19. It is critical that these findings and recommendations are addressed, and appropriate remedial measures implemented in collaboration with stakeholders.

[Closing]

COVID-19 has had a significant impact on SDG implementation. The institutional principles of SDG 16 are critical to successfully addressing the crisis and becoming more resilient in the future.

Supreme audit institutions are in a unique position to support these efforts and help improve how governments prepare for, and respond to, future pandemics, by ensuring integrity in the use of public resources, and contributing to effective, inclusive and transparent SDG implementation.

Thank you.