

THE IMPORTANCE OF THE SUPERVISORY ROLE IN AUDITING PERFORMANCE READINESS TO ACHIEVE THE SUSTAINABLE DEVELOPMENT GOALS 2030: A PROPOSED MODEL IN LIGHT OF INTERNATIONAL STANDARDS (ISSAI)

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Abstract

The study aims to clarify the role of oversight by higher authorities in controlling sustainable development and evaluating the readiness of government programs and strategies to implement the Sustainable Development Goals (SDGs). The researcher has adopted a descriptive approach to the concepts contained in the theoretical aspect of oversight bodies and sustainable development, and an analytical approach in the practical aspect, represented by a proposed model for the performance audit program to achieve the Sustainable Development Goals for 2030 according to international standards. The study concludes with results and corresponding appropriate recommendations.

Keywords: *Oversight Role, Performance Auditing, Sustainable Development, ISSAI International Standards.*

INTRODUCTION

Sustainable development is a concept that is not limited to the relationship with the environment, but goes beyond that to encompass the relationship between development and the economy. Development is growth that keeps pace with the current needs of individuals without jeopardizing the ability of future generations to meet their needs (Joshi & Li, 2016). Therefore, there must be a prominent role for the Supreme Audit Institutions in achieving the Sustainable Development Goals (SDGs) for 2030 by adopting a proposal for a high-quality performance audit program (in accordance with the ISSAI international standards) to follow up on the implementation of government policies, programs, and strategies, ensuring their readiness to achieve the Sustainable Development Goals for 2030 and their proper implementation.

The Research Problem:

The research problem lies in the lack of clarity regarding the audit mechanism that indicates the readiness of the audited entities to implement the Sustainable Development Goals (SDGs) for 2030.

Therefore, the questions of the study were as follows:

1. Does the control of higher authorities contribute to understanding the readiness of the entities subject to their control to implement the Sustainable Development Goals for 2030?
2. Do Supreme Audit Institutions (SAIs) adopt a high-quality performance audit program (in accordance with ISSAI international standards) to verify the readiness of the entities under their control to implement the Sustainable Development Goals for 2030?

Research Objective:

The objective is to articulate the role of Supreme Audit Institutions through a proposed model for an audit program (developed in accordance with ISSAI international standards) in evaluating government policies, plans, and programs regarding their readiness to implement the Sustainable Development Goals for 2030.

Importance of Research:

The research derives its importance from the control of higher authorities over the procedures and programs of state ministries, providing them with a fair and accurate vision of organizational performance in achieving the Sustainable Development Goals for 2030.

Research Hypothesis:

The research adopts the following hypothesis:

There is no role for the oversight of higher agencies in determining the readiness of ministries and government departments under their oversight to implement the Sustainable Development Goals for 2030.

Previous Arab and Foreign Studies:

1. **Hamdan Study, 2016:** *The Role of Financial and Accounting Control Bodies in Sustainable Development*
This study aimed to define the concept of sustainable development, along with its objectives and indicators within the economic, social, and environmental dimensions. It also sought to understand the role of Supreme Audit Institutions through the analysis of development indicators in Iraq. The most important finding of the study is the need to develop strategies that contribute to reducing poverty and mortality, as well as benefiting from the experiences of other countries.
2. **Abdul Karim and Mohammed Study, 2020:** *The Extent of Commitment of Oil Companies to Apply Internal Control Procedures in Accordance with the Updated COSO Framework*
This study, conducted at Wasit Oil Company, aimed to define the degree of commitment of oil companies in Iraq to internal control procedures in alignment with the updated COSO framework. The research problem highlighted that many control procedures used by oil companies in Iraq are incompatible with most international frameworks, including the updated COSO framework. The study yielded several results, including poor compliance with the application of modern internal control procedures in accordance with the COSO internal control framework, estimated at only about 25.6%. The findings are expected to enhance the commitment of the Central Oil Company to global internal control frameworks. The study recommends the importance of keeping pace with recent global developments to improve internal control procedures.

Foreign Studies:

1. **Venkatesh Study, 2015:** *Sustainable Development as a Single Measure: Case Study of Some Developing Asian Countries*
This study focused on the indicators developed at the 1992 Earth Summit for Sustainable Development, which are designed to assist decision-makers at various levels. The researcher applied these indicators to 12 developing countries in Asia, highlighting the importance of development in the coming years. The key finding of the study is that comparative indicators lack significance because they do not measure a country's state at a specific point in time; rather, they represent a trajectory required to follow over time on a sustainable development curve. These indicators can also serve as valuable planning tools for decision-makers at different levels of government.

2. **Azuma Study, 2008:** *The Framework of INTOSAI Government Auditing Standards* This study addressed the international standards issued by INTOSAI, considering the different objectives of auditing in the government versus auditing in the private sector. The latter necessitates the application of international auditing standards, which requires the issuance and development of international standards for the control of public sector units. Consequently, efforts in this area led to the issuance of international standards for Supreme Audit Institutions (INTOSAI).

What Distinguishes the Current Study from Previous Studies:

The current study is notable for proactively researching the subject of the oversight of higher agencies and their role in determining the government's readiness to implement the Sustainable Development Goals (SDGs) for 2030 in Iraq. It proposes a model for a high-quality performance audit program (in accordance with ISSAI international standards) to evaluate the performance of ministries and government institutions associated with them.

The First Axis: The Theoretical Aspect of the Supervisory Bodies and Sustainable Development:

Conceptual Framework for Supervisory Bodies in Iraq:

The Supreme Audit Institutions (SAIs) in Iraq play a vital role in combating financial and administrative corruption across various sectors. Iraq was the first among neighboring countries in the region to establish a public audit institution in 1920, known as the Public Audit Department. The first Ministry of Finance was also established in 1920 to oversee state expenditures, later merging with the Inspector General of Accounts to form the Department of the Controller and Inspector General in 1924. In 1927, the Office of Financial Supervision was established as the supreme supervisory body in Iraq, tasked with protecting public funds, supporting accountability, and combating administrative and financial corruption under Law No. (17). Subsequently, laws were issued to regulate the Office's operations and define its responsibilities until 2011 when Law No. (31) Was issued, granting the Office moral personality, along with financial and administrative independence to achieve its objectives and tasks. It was also linked to the highest legislative authority in the country, represented by the House of Representatives, to expand its powers (Ravens, 2019, p. 333).

After 2003, the Integrity Commission was established under Order No. (55), with a mandate to preserve public money and fight corruption (Abdel Abbas, 2020). One of the oversight bodies formed post-2003 was the control of the executive authority over itself, represented by the offices of the inspectors general, but this was dissolved by Law No. (24) Of 2019 regarding the termination of the Inspector General (Iraqi Gazette No. 4560, 2019). INTOSAI defines supreme audit institutions as anybody in the state, regardless of its name, form, or organization, that controls public funds under the law. Since the objectives of Supreme Audit Institutions in Iraq are directed toward protecting public money, there is significant integration in their operations which emerges through the role played by each agency and its overlap with the roles of other agencies (Al-Ghorban, 2019, p. 333). SAIs can provide independent, unbiased, and reliable information to Parliament and citizens regarding all aspects of government activities through performance audits. Performance auditing can affect and contribute to (Al-Washili, 2021, p. 131):

- Effective use of performance information.
- Sustainable development.
- Strengthening the accountability system.

Participation of the SAI in the SDGs:

Sustainable development is a concept that has garnered significant attention in most countries around the world. It has been embraced by official, popular, and international bodies advocating for its implementation, leading to conferences and seminars aimed at setting and achieving various goals across economic, social, environmental, and institutional sectors to enhance the quality of life. The international, regional, and local focus on development issues has increased pressure on ministries and government institutions to fulfill their responsibilities toward societal protection. As a result, the goals for sustainable development, outlined in the United Nations 2030 Development Plan, encompass 17 goals that apply to both developed and developing countries alike. Sustainable development is crucial for Supreme Audit Institutions (SAIs) as it aligns with government strategies and policies, particularly with Goal No. 16 of the Sustainable Development Goals (SDGs) for 2030, which aims to build effective, transparent, accountable, and inclusive institutions at all levels (Executions, 2018, pp. 5, 14). This goal corresponds with the principles of International Standard 12 (ISSAI), which emphasize the transparency, accountability, and reliability of Supreme Audit Institutions, enabling them to contribute to the achievement of sustainable development goals. The following set of questions helps them identify the anticipated benefits of each policy and program and areas where weaknesses may exist (ISSAI, 2004, pp. 49, 48, 35, 5130):

- What are the objectives of monitoring the dimensions of sustainable development?
- What are the most important dimensions of sustainable development that should be included in the monitoring process?
- What issues are related to audit work?
- Is there a need for organizational change within the SAI?
- Does the SAI possess adequate expertise, or does it need to leverage the expertise of other observers?
- What relationships should be cultivated with other observers?
- Is there someone appointed to oversee these efforts?
- Is there adequate planning that includes timelines, performance measures, objectives, and expected results?
- Does the authority have sufficient experience to carry out the assigned tasks?
- How well do the different bodies collaborate?
- Are responsibilities clearly defined? Is there a process for timely and clear reporting, and does it include results?
- Is there appropriate measurement of results against goals and objectives?
- Has relevant information been utilized to make informed decisions?
- Does the authority have adequate arrangements to evaluate the effectiveness of the procedures? If so, what are the results?
- Are there connections between strategic objectives and specific policies and programs?
- Is there clarity about which policies are expected to achieve strategic objectives and who is responsible for their implementation? Do the programs fulfill their objectives?
- Does the government apply its laws and fulfill its obligations under international agreements it has signed?

Monitoring Mechanism to Audit the Performance and Readiness to Implement the Sustainable Development Goals 2030:

The supervisory role in achieving the Sustainable Development Goals (SDGs) in Iraq is executed by two main parties (Mohammed, 2030, pp. 4-6):

First: The primary government agencies responsible for developing the strategy for sustainable development, alongside national experts, university professors, and other active contributors involved in strategy development and follow-up.

Second: The Federal Office of Financial Supervision, which is mandated by its law in force (Law No. 31 of 2011, as amended) to audit public funds wherever they exist.

Consequently, the Federal Office of Financial Supervision evaluates the frameworks submitted by departments and institutions under its supervision to translate international obligations into actionable reality.

Moreover, the implementation of the sustainable development goals presents critical opportunities for Supreme Audit Institutions to invest in innovations across all areas of their work, enabling them to address challenges associated with high-quality data.

The Strategic Plan of INTOSAI for the period 2017-2022 included the Sustainable Development Goals as a primary priority. The second priority focuses on the follow-up and evaluation of these goals within the context of each country's sustainable development efforts. The Strategic Plan delineated four general methods through which Supreme Audit Institutions can contribute to ensuring the implementation of the Sustainable Development Goals (Guide of Supreme Audit Institutions, Internet and SAI Development Initiative, United Nations, p. 74; Exhaustions, 2018, p. 14):

1. Ensuring the government's readiness to implement the Sustainable Development Goals and reporting on progress, through auditing processes and verifying the reliability of the resulting data (www.oecd.org/env).
2. Conducting performance audits to assess whether the objectives have been realistically implemented based on accurate understanding and evidence, contributing to the implementation of the Sustainable Development Goals.
3. Evaluating and supporting the achievement of Sustainable Development Goal No. 16, which emphasizes building effective, transparent, and accountable institutions.
4. SAIs can model transparency and accountability in their operational functions.

In this study, we aim to adopt the first method to provide a methodology that Supreme Audit Institutions can utilize in auditing and evaluating the government's readiness to implement the Sustainable Development Goals in the public sector.

Requirements for the Performance Audit of Readiness to Implement the Sustainable Development Goals 2030 (ISSAI 3, 8, 9, 12, 63, 3000):

1. A qualified audit team with a deep understanding of the Sustainable Development Goals, equipped with specialized techniques, methods, and skills.
2. A well-developed methodology that aligns with international performance auditing standards.

3. Engagement and communication with decision-makers and stakeholders, including individuals, civil society organizations, the United Nations, the private sector, and relevant ministries.
4. Adoption of transparent and objective standards for performance evaluation and audits that comply with international standards.
5. Preparation of periodic reports to monitor and assess government activity comprehensively.
6. Regular and thorough communication of audit reports with media outlets and on online platforms.

Stages of the Performance Audit Process for Readiness to Achieve the Sustainable Development Goals 2030:

The oversight of higher bodies within the government sector is a crucial factor in positively impacting individuals' lives.

Effective oversight enhances public confidence by directing decision-makers' attention toward the successful exploitation of public resources and the protection of public funds. This awareness fosters desirable values and emphasizes accountability mechanisms, ultimately leading to more efficient decision-making (ISSAI 12, 2013, p. 4).

The fundamental principles of the performance audit process that must be applied to achieve high-level control (ISSAI 300, 2013, p. 5) are depicted in the following figure (Figure 1):



Figure 1: Shows the principles of performance control

Source: Prepared by the researcher

Audit Planning Stage:

To audit the readiness to implement the Sustainable Development Goals (SDGs), Supreme Audit Institutions (SAIs) utilize performance auditing focused on the economy, efficiency, and effectiveness of government efforts. This approach allows them to contribute to the development of the Sustainable Development Goals through a high-quality audit program (ISSAI 3000, p. 43) and aligns with the INTOSAI Development Initiative. The method employed is a whole-of-government approach, which seeks to enable departments, institutions, and ministries to achieve collective outputs that cannot be attained individually and optimally. The scope encompasses the entire Agenda 2030 (ISSAI 3000, p. 63).

The performance audit plan should contain the following elements:

General Information (ISSAI 30, 96, 98, 101, 104, 3000):

1. **Scheduling:** Defining activities, timelines, and responsibilities.
2. **Understanding the 2030 Agenda:**
 - a. Research the UN website or other official sources related to sustainable development.
 - b. Review voluntary performance audit reports.
 - c. Identify stakeholders with critical information pertinent to implementing sustainable development in the country, including professional organizations and the private sector.
 - d. Analyze key stakeholders to categorize them based on various criteria, such as their level of interest and influence.
 - e. Determine the government's activities related to the readiness and responsibilities of the participating entities.
 - f. Conduct interviews with managers of the participating entities to collect the necessary data for the audit program.
 - g. Organize focus groups with key decision-makers to help identify audit questions and objectives.
3. **Audit Domain Positioning:** The audit team examines the entire 2030 Agenda from a holistic government perspective, deciding whether the audit will cover the national level only or include sub-national levels as well.
4. **Develop an Audit Design Matrix:** The elements of the audit design matrix for performance auditing readiness to implement the SDGs are (ISSAI 51, 55, 3200):
 - a. **Determine Objectives:** The objectives of auditing the readiness to implement the Sustainable Development Goals include:
 - To what degree has the government adopted Agenda 2030 in its national context?
 - Has the government identified and secured the resources and capacities (means of implementation) required for the 2030 Agenda?
 - Has the government established a mechanism to monitor, follow up, review, and report on progress toward the 2030 Agenda's implementation?

b. Identify Audit Questions Derived from Objectives (ISSAI 37, 3000; ISSAI 25, 300):

- Has the government established processes and institutional arrangements to integrate Agenda 2030 into the country's legislation, policies, plans, budgets, and programs, including the current strategy for sustainable development, if applicable?
- Has the government engaged and informed citizens and stakeholders in processes aimed at integrating the 2030 Agenda?
- How are responsibilities for the implementation of Agenda 2030 distributed among various government levels?
- Are government mechanisms and programs designed to support the integration and principles of the 2030 Agenda?
- Has the responsible entity identified the resources required to monitor and report on the priorities of the 2030 Agenda?
- Has the responsible entity recognized opportunities for cooperation and access to the necessary resources and capacities to achieve its priorities in the 2030 Agenda?
- Has the government defined responsibilities for monitoring, following up, reviewing, and reporting on progress toward implementation?
- Has the government established performance indicators, baselines, and development indicators to monitor and report on Agenda 2030?
- Have monitoring, follow-up, review, and reporting programs been designed with input from decision-makers involved in implementing the 2030 Agenda?

c. Identification of Sub-Audit Questions: The sub-audit questions will include:

- What legislation has been enacted to integrate SDG 16 into government programs and plans?
- What plans and programs does the government have to incorporate SDG 16 and its targets into the operations of all government sectors?
- Have financial resources been allocated within the government budget for initiatives related to SDG 16?

d. Determining Criteria for Performance Auditing: These criteria are related to the structures and mechanisms of the government for implementing Agenda 2030 (ISSAI 45, 3000):

- Formalization of the country's long-term vision regarding the implementation of the 2030 Agenda.
- Establishment of structures and mechanisms to engage various stakeholders.
- Clear identification of the capabilities of entities considered key and integral to implementing the 2030 Agenda, along with coordination among them.
- Harmonization of public programs and policies to align with specific actions and objectives outlined by various parties.
- Establishment of a connection between resource allocation and the national strategic plan.

- Development of national performance indicators to inform national planning, budget formulation, policy analysis, and program evaluation.
- e. **Identifying Techniques for Evidence Collection:** Techniques for conducting performance audit analysis of the readiness to implement Agenda 2030 include desk reviews, interviews, and focus groups to gather data. Content analysis and causal analysis are suitable methodologies for analyzing this data.
- f. **Identifying Constraints:** When auditing readiness to implement the objectives of the 2030 Agenda, the audit team may encounter constraints such as a lack of information regarding the initial stage of government achievements related to the 2030 Agenda and challenges in providing appropriate tools to address the complexities of the audit process.
- g. **Determining Results:** Some anticipated results of the audit could include identifying the lack of clearly defined powers within the government regarding the 2030 Agenda, the failure to integrate the three dimensions of development into government initiatives cohesively, and inadequate resources for monitoring and tracking the indicators associated with the 2030 Agenda.
- h. **Identification of General Activities:** This includes establishing terms of appointment, resources and equipment needed, as well as potential external audit expertise (ISSAI 10, 12).
- i. **Determining Estimated Audit Costs:** This includes establishing time frames, key milestones for the project, and primary control points of the audit. Figure No. (2) Illustrates the elements of the planning stage for the performance audit of readiness to implement the Sustainable Development Goals 2030. Figure No. (2) Shows the planning phase.

Figure 2: Shows the Planning Stage

Planning					
Determine the schedule	Understand the agenda	Determine the scope of the audit	Develop an audit design matrix	Develop tools To collect and analyze Data	Audit plan completed
<ul style="list-style-type: none"> - Activity - The Responsibility - final date 	<ul style="list-style-type: none"> Desk review - Interviews - Focus groups - Owners analysis Resolution (a For the benefit) - analysis RACI 	<ul style="list-style-type: none"> Agenda 2030 in full 	<ul style="list-style-type: none"> - Audit objectives - Questions (Government as a whole) - Questions sub (Local context) -Standards - Means Collect and analyze data - Restrictions - Expected results 	<ul style="list-style-type: none"> - analysis documents - Content analysis. - Inter views and focus groups - Analysis Roles and responsibilities to identify overlap and dissociation and duality 	<ul style="list-style-type: none"> Audit subject - Audit objectives - Audit design matrix - Audit team - Final date - Costs
Communication: Key stakeholders , good body RO h Consideration a Related to the report					

Source: INTOSAI Development Initiative, ISSAI 3000.

Audit Implementation Stage:

In the implementation phase of auditing the government’s readiness to achieve the 2030 Agenda for Sustainable Development, the primary activity is to collect and analyze evidence that supports the results of the audit. This process involves desk reviews, interviews, and focus groups. The data collected will predominantly be qualitative and will be analyzed using content analysis and root cause analysis.

The RACI analysis (Responsible, Accountable, Consulted, Informed) is crucial for identifying any potential overlaps or duplications in government activities related to implementing the 2030 Agenda. Therefore, the audit team must possess the skills necessary to effectively employ these techniques (ISSAI 106, 112, 3000).

Figure (3) illustrates the main steps involved in the implementation phase of the performance audit to assess the government’s readiness to implement the goals of the 2030 Agenda for Sustainable Development.

Figure 3: Schedule to implement Performance audit

to implement Performance audit		
Collect data/evidence (some examples)	Data/evidence analysis (some examples)	Develop a matrix of audit results
<ul style="list-style-type: none"> - Operations and arrangements Institutions and a For ministries to integrate the 2030 Agenda into government work - Powers of the government structure - 2030 Agenda Budget - Communication and coordination mechanisms 	<ul style="list-style-type: none"> - The analysis to For documents - The analysis to For content - The analysis Of Reasons a for essentiality. - Analysis (RACI) 	<ul style="list-style-type: none"> - The condition - Standards - The reasons - The influence - Analysis of evidence - Good practices - Recommendations - Expected interest
Communication: Expert Panel, Report Considerations		

Source: INTOSAI Development Initiative, ISSAI 3000

Preparing the Report and Communicating the Results:

The role of Supreme Audit Institutions (SAIs) in preparing performance audit reports is essential for assessing the readiness to implement the objectives of the 2030 Agenda. Effectively communicating the results of the audit will help ensure the achievement of these objectives and facilitate follow-up actions by the responsible ministries.

To address the audit recommendations, a variety of communication tools should be utilized, particularly considering the breadth and diversity of stakeholders involved, as well as the global interest in achieving these international goals. Figure (4) illustrates the stage of preparing the report.

Figure 4: Reporting phase

Preparation of the report			
Preparation of the draft report (based on the results matrix)	Audited Comments	Finalisation of inception report	Release and Publication
Communication: Please take into account the different readers of the report, and add graphs and visual tools.			

Source: INTOSAI Development Initiative, ISSAI 3000

Follow-Through:

Monitoring the audit should be an integral part of the audit process, as it is a crucial tool for enhancing the impact of the audit and improving future work.

The priority of follow-up tasks should be assessed as part of the Supreme Audit Institution's (SAI) overall audit strategy.

The SAI Implementation Guidance on Performance Audit asserts that the follow-up process facilitates the effective implementation of reporting recommendations and provides feedback to the SAI on the efficacy of performance auditing (ISSAI 3000, pp. 116, 124, 126, 128, 130, 133; Al-Washli, 2021, p. 83).

Furthermore, the performance audit process adopts specific indicators related to the objectives that are still under development. Therefore, the follow-up process for auditing the performance readiness to implement the 2030 Agenda includes tracking previous audit recommendations and monitoring the new actions undertaken by the auditee concerning the readiness to implement the 2030 Development Agenda.

This comprehensive follow-up approach ensures that the results inform performance reports for sustainable development and contribute to the reviews conducted at the state level (ISSAI 3000, pp. 136, 139).

Figure No. (5) Illustrates the main steps in following up on the performance audit of the readiness to implement the 2030 Agenda for Sustainable Development.

Figure 5: Follow-up on the implementation of the performance audit

Follow up on performance audit			
Implement audit recommendations	Audit the implementation of the goals of Agenda 2030	Enrich performance reports for sustainable development	Enriching the performance reviews of the state
Key Stakeholders			

Source: INTOSAI Development Initiative, ISSAI 3000

The Second Axis: Practical Side, Results, and Recommendations

Practical Aspect of the Research:

On the practical side of the research, the researcher proposed a model for the performance audit program assessing the government's readiness to implement the Sustainable Development Goals (Agenda 2030). This model is based on international standards and guidelines issued by the United Nations regarding sustainable development (ISSAI), the INTOSAI Development Initiative, and other relevant sources.

The researcher believes that this model provides Supreme Audit Institutions (SAIs) with a mechanism to develop a high-quality performance audit program that aligns with international standards (ISSAI), ensuring the readiness of government programs and strategies to achieve the Sustainable Development Goals for 2030.

Table 1: Form of Performance Audit Schedule

Activity	Deadline	Members of the team user that can be more than one user					Case	Comments
		Member 1	Member 2	Member 3	Member No.		
Planning Phase								
1) Preparation of initial meetings with the auditees (scheduling, preparation of questions and presentation)								
2) Initial meetings (audit presentation, answering doubts, identifying experts, etc.).								
3) Knowing and reading the basic documents related to an agenda.								
4) Identification of legislation and reference materials.								
5) Identifying decision-makers.								
6) Scheduling interviews with decision-makers and experts.								
7) Search the budget statements.								
8) Researching government data and programs and planning in relation to the Sustainable Development Goals.								
9) Develop the process map and product map of the main activities.								
10) Conduct interviews and focus groups with stakeholders and experts.								
11) Identifying the participating parties and their roles and responsibilities.								
12) Identify sub-audit questions related to the situation of the State.								
13) Reviewing the working papers (process and product map, stakeholders) with the audited entities.								
14) Developing an audit draft design matrix (defining audit questions and problem, methodology, data collection and analysis tools) and other columns in the matrix.								

15) Preparing the expert body to submit the audit design matrix (sending invitations, booking a hall, organizing materials, preparing the presentation). The auditees can be invited or offered the matrix later.								
16) Conducting a pilot test of data collection tools.								
17) Reviewing the working papers and preparing a final version of the report.								
18) Determine the places for field review in the implementation phase.								
19) Finalize the audit plan.								
Implementation Phase								
20) Gather evidence (through desk reviews, interviews, focus groups, etc.).								
21) Analysis of evidence.								
22) Developing a draft audit results matrix.								
23) Finalizing the audit results matrix, taking into account the views of the expert body.								
Report Preparation Stage								
24) Writing a draft report based on the audit results matrix.								
25) Send the draft report to the audited entities in order to obtain their comments								
26) Analyze the comments and update the report accordingly.								
27) Writing the final report.								
28) Send the report to senior management for approval and issuance.								

Table 2: shows the sample audit design matrix that was developed for one audit question

Audit Objective # 1: To what degree has the government adjusted the 2030 Agenda to fit the national context?						
Audit question: Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country's legislation, policies, plans, budget, and programs, including the current development strategy, if there is one?						
Criteria	Information Needed	Many sources of 'evidence'	Data collection procedure	Data analysis	LIMITS	What analysis will enable us to say
<p>1. The State should review existing strategies, programs and plans and identify areas that need to be changed.</p> <p>2. The State should compare the current national goals and targets with the global sustainable development goals and targets and identify relevant national targets.</p> <p>3. The State needs institutional arrangements to integrate the 2030 Agenda into its work.</p> <p>4. The state must translate its goals into policies and plans.</p> <p>5. The State shall determine the means of implementation to achieve the objectives.</p> <p>6. The State must align the budget and national planning with Agenda 2030.</p>	<p>a) Governmental arrangements to integrate the 2030 Agenda with the work of all parts of the government and ensure coordination and integration of work</p> <p>B) The allocation of the government structure for the implementation of Agenda 2030 (if any) and other bodies responsible in relation to Agenda 2030.</p> <p>c) Structures defined by the government in order to mainstream the SDGs within sectoral and other ministries.</p> <p>d) Contents of Policies, Plans and Programmes related to Agenda 2030</p> <p>e) Government processes for integrating the agenda (e.g., whether it is inclusive, participatory, transparent)</p> <p>f) Budgeted figures related to .2030 agenda</p> <p>g) Communication and coordination mechanisms</p>	<p>Legislation related to sustainable development (a) (b) (c)</p> <p>plans, policies, (D, E, F)</p> <p>Government Strategic Plans</p> <p>D is that.</p> <p>Government budget (And)</p> <p>Reports and any other documents done by donors and civil society</p> <p>E.94.IX.2, E.94.IX.11 and E.96.IX.3, respectively).g.e)</p> <p>Directors of the Government</p>	<p>Desk review A/B, D, E/F, G, H</p> <p>Search locations ABCDF</p> <p>Interviews with government managers F G H</p> <p>Focus groups with experts 'o G H I</p>	<p>Analysis of documents A/B, D, E/F, G, H</p> <p>Analysis of the content of interviews and focus groups (H , I)</p> <p>Comparison of priorities identified in national plans and SDG goals and targets A,C,D</p> <p>Comparison between government initiatives and SDG goals and targets A,C,D</p> <p>Analysis(RACI) to verify the role and responsibilities of stakeholders and the likelihood of overlapping or duplication in their activities A, B, C)</p>	<p>Government mechanisms for Agenda 2030 in the initial phase of regulation A/B, D, E/F, G, H</p> <p>Unclear corporate structure/overl apping costs A,B,C & D</p> <p>Lack of required program information A/B, D, E/F, G, H</p> <p>Lack of legislation and documents related to government institutional arrangements for the implementatio</p>	<p>Is there a government structure responsible for leading coordination and readiness to implement the 2030 Agenda (a) And</p> <p>Are government mandates related to the 2030 Agenda clearly defined (a, b, c, e, h, i)</p> <p>Is there fragmentation, overlap or duplication in the powers of ministries/governme nt agencies in relation to Agenda 2030 A, B, C, D, E, G, H, I(.</p> <p>Are the country's legislation, policies, plans, budgets and programs aligned with Agenda 2030 (D, F, G, H, I)</p>

	<p>between government bodies responsible for the 2030 Agenda h) Perception of managers involved in the implementation of the 2030 Agenda in relation to efforts to integrate the 2030 Agenda into state initiatives i) The concept of experts and civil society representatives in relation to efforts to integrate the 2030 Agenda into state initiatives.</p>	<p>Structure responsible for the 2030 Agenda UNTRANSLATED_CONTENT_START (ج). UNTRANSLATED_CONTENT_END (c)</p> <p>government managers involved in implementing Agenda 2030 5. H</p> <p>Experts and civil society representatives connected to the 2030 Agenda (i)</p>			<p>n of the 2030 Agenda Mr. Hussain Jahhaz, Attaché</p>	<p>Are the SDGs integrated into national development planning processes and tools (d, e, h, i)</p> <p>Are there efficient and effective communication and coordination mechanisms in the government to bring together the various government ministries in order to develop and implement integrated SDG policies G H I</p> <p>Are there structures and processes in place to mobilize stakeholders and use their input effectively in defining SDG plans and policies (c, d, e, g, h, i) .</p>
The answer to this question						
Criteria	Information Needed	Many sources of 'evidence'	Data Collection Procedures	Data analysis	LIMITS	What analysis will enable us to say

Table 3: Performance Audit Results Matrix Form

Performance Audit Objective: To what extent has the government adjusted the 2030 Agenda to fit the national context?							
Audit question: Has the government put in place processes and arrangements to integrate the 2030 Agenda into the country's legislation, policies, plans, budget, and programs, including the current development strategy, if there is one?							
					Good Practices	recommendations,	Expected Benefit
Detected Status	The criteria	Evidence and Analysis	Causes	Impact			
<p>Government responsibilities related to the 2030 Agenda are not clearly defined.</p> <p>There is no information on the alignment of the country's legislation, policies and plans with the 2030 Agenda.</p> <p>There is no financial specialization to implement Agenda 2030.</p>	<p>The country needs institutional arrangements to integrate the 2030 Agenda into its business.</p>	<p>The government has created a committee to coordinate the implementation of Agenda 2030, but this committee does not include all decision-makers.</p>	<p>The Government is in the initial phase of preparation for the implementation of Agenda 2030.</p>	<p>The principles of Agenda 2030, for example, may not follow the principles of inclusiveness and complementarity.</p>	<p>The Ministry is currently revising its strategic plan to align with the 2030 Agenda.</p>	<p>To the committee responsible for coordinating the implementation of Agenda 2030</p> <ul style="list-style-type: none"> - Taking into account the principles of the 2030 Agenda when forming the committee. - Define the responsibilities of the stakeholders from the government involved in the readiness to implement Agenda 2030 - Finding the work plan and activities required to prepare for the implementation of Agenda 2030 	<p>Clearly define government responsibilities related to the 2030 Agenda</p> <p>Identify government activities for the implementation of the 2030 Agenda</p> <p>Aligning country-specific legislation, policies and plans with Agenda 2030. Recommendations will contribute to the achievement of the SDGs</p>
	<p>The country should compare the country's current targets with the global SDGs.</p>	<p>The responsibilities and activities of this committee's plan have not yet been defined.</p>	<p>Many areas of government are not aware of the 2030 Agenda.</p>	<p>Delayed in achieving the objectives.</p>			
	<p>The state must translate its goals into policies and plans.</p>	<p>The RACI analysis showed fragmentation and overlap in government responsibilities related to Agenda 2030. There is a focus on environment and health goals, but they are not taken into account in an integrated manner with other goals.</p>	<p>Sporadic initiatives between ministries.</p>	<p>Government initiatives are not linked to the 2030 Agenda.</p>			
	<p>The State should align the budget and national planning with Agenda 2030.</p>	<p>The 2030 Agenda is still new.</p>	<p>The 2030 Agenda is still new.</p>	<p>Achieving SDGS</p>			
		<p>The RACI analysis showed fragmentation and overlap in government responsibilities related to Agenda 2030. There is a focus on environment and health goals, but they are not taken into account in an integrated manner with other goals.</p>	<p>The 2030 Agenda is still new.</p>	<p>Government initiatives are not linked to the 2030 Agenda.</p>			
		<p>NSO is not part of this committee.</p>	<p>Legislation, policies and plans are not changed much.</p>	<p>Achieving SDGS</p>			
		<p>The committee is conducting a study to compare the current plans and policies with the 2030 Agenda and the study is expected to be completed by the end of the year.</p>	<p>Lack of resources.</p>	<p>Achieving SDGS</p>			

		<p>There are many policies and plans related to the SDGs in the country, but they do not have information on alignment.</p> <p>That government managers do not have sufficient knowledge about the 2030 Agenda yet.</p> <p>The audit team conducted a desk review of key documents related to the topic, searched official websites and the national budget system, and did not find information on allocating a budget for the implementation of Agenda 2030.</p> <p>The managers interviewed confirmed that the state had not yet allocated a budget for this.</p>	<p>The government is more concerned with urgent issues than with the far-reaching 2030 agenda.</p>				
The answer to this question							
Detected Status	Criteria	Evidence and Analysis	Causes	Impact	Good Practices	recommendations,	Expected Benefit

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

For regulatory bodies to effectively monitor the government's readiness to implement the Sustainable Development Goals (Agenda 2030), it is essential for the government to collaborate with these bodies in several areas, including:

1. Activating the documentation of decisions, papers, and documents related to sustainable development work at all levels of the entities involved in implementing the 2030 Agenda.
2. Preparing a database of completed work from government plans and programs aimed at implementing the Sustainable Development Goals for 2030, and providing the Supreme Audit Institutions (SAIs) with a copy to incorporate into their audit methodology.
3. Enhancing cooperation and coordination among decision-makers involved in achieving the objectives of the 2030 Agenda.

Recommendations:

1. Updating the control tools of higher bodies by establishing an audit mechanism in accordance with ISSAI international standards to assess readiness for implementing all Sustainable Development Goals for 2030.
2. Clearly defining the responsibilities of decision-makers involved in executing the goals of the 2030 Agenda and determining the mechanisms for implementing these goals according to a specific timetable.
3. Preparing periodic performance evaluation reports for the audited entities to assess actual achievement rates concerning the Sustainable Development Goals for 2030.
4. Ensuring the participation of personnel from regulatory agencies in awareness courses and workshops related to the implementation of the Sustainable Development Goals (Agenda 2030).
5. Supporting the international auditing standards related to development issued by INTOSAI while fostering communication with other international, regional, and Arab professional organizations to benefit from the experiences of other countries in adopting or conforming to these standards within the government sector.

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