Auditing Sustainable Development

EUROSAI WGEA Training Seminar
Skopje, fYR Macedonia
26 September2016

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Introduction

The aim of the training seminar was to introduce participants to the concept of sustainable development (SD), the recent developments in the global SD policy, as well as how SD could be useful for Supreme Audit Institutions (SAIs). The training day also included a regional session on SD in fYR Macedonia, as well as a panel discussion of Auditors General, but this summary briefs the training day activities.

Altogether 58 participants from 24 SAIs (including 3 non-EUROSAI members) and 3 external experts attended the training.

The concept of sustainable development

Dr Vivi Niemenmaa, European Court of Auditors

Regarding the conceptual background of sustainable development, SD stresses first the ***intergenerational equity***. This is evident in the basic definition of the Brundtland Report (1987): *"Sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs."*

This emphasis on long-term perspective is a powerful message to the auditors concerning which time-scale we use as a point of reference in our audits and recommendations. One example of a long-term perspective is nuclear waste, which stretches quite naturally the time-scale up to 2100 and beyond (figure 1.). But also in other topics auditors can consider broadening the time scale. As an example, the infrastructure decisions made today might enable a low-carbon future - or in the worst case, lock-in regions into old fashioned infrastructure for decades.

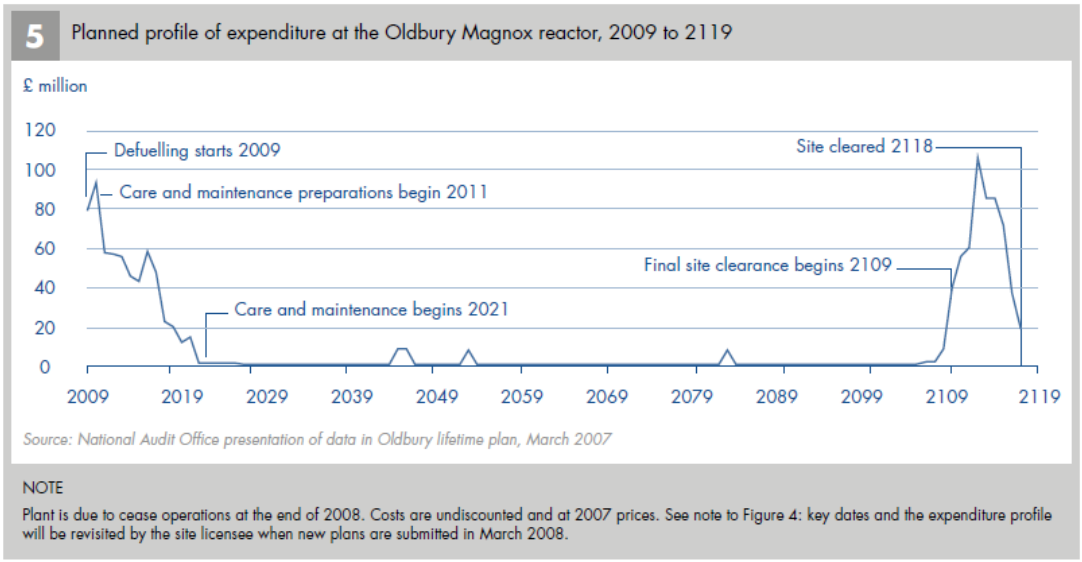

Figure 1 Extract from the report of NAO UK "Taking forward decommissioning". JC 238 Session 2007-2008, 30 January 2008 https://www.nao.org.uk/report/the-nuclear-decommissioning-authority-taking-forward-decommissioning/

Secondly, the SD is about ***connecting the economic, social and environmental dimensions***. This means that one needs to consider each of these in order to understand sustainability implications. Sometimes it might be

frustrating that a sustainable development "label" can be put to many various topics. SD can, however, be an invaluable tool in analysing complex problems.

Figure 2 Three pillars of sustainable development

There are several examples of audits where sustainability was present, even if the audits were not planned as SD audits in the first place. As an example, audits related to electricity prices or water supply can include strong social messages pointing out the relatively higher costs for the poorer population through energy poverty or increased waste water treatment costs.

The interconnection of the SD dimensions was scrutinized in an exercise, which was based on the EU's Horizon 2020 method to assess whether a certain research or innovation topic is related to SD. This "Rio marker" method was originally developed by the OECD to assess the external development aid financing. The matrix for the weighting was presented as one simple way to consider to what extent funding can be counted as supporting SD.

Table 1 "Rio marker" method

Rio Marker	Economic dimension	Social dimension	Natural dimension
40%	✓	✓	—
	✓	—	✓
	—	✓	✓
100%	✓	✓	✓

What is clear is that one needs to look beyond the government's environmental sector in order to recognize the full scope of sustainable development. SD is essentially connected to good governance, transparency and public participation. SD is also about global justice. Here, audit topic could be development aid, or the global interconnections related to any audit topic. In many cases developing countries are the ones most vulnerable to the acute global challenges, such as climate change. This was pointed out for example in a coordinated audit on climate change in Pacific Region.

Global sustainable development policy

Dr Niemenmaa continued by introducing the developments in the global Sustainable development policy starting from Rio Earth Summit 1992 to the Agenda 2030 adopted in 2015. Particular emphasis was given to Sustainable Development Goals (SDGs) approved in 2015, which combine the SD policy and more development policy oriented Millennium Development Goals from year 2000. SDGs have once again given a strong impetus to the global SD policy.

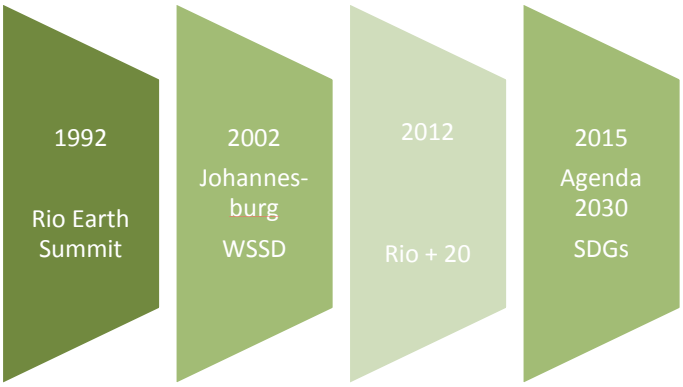

Figure 3 Milestone events of sustainable development policy

17 SDGs and 169 targets connected to the goals were made familiar in a group exercise where participants were asked to make links between various topics and SDGs. One reason for SAIs to pay attention to SDGs is that they directly address the audit offices. One of the sub-targets of the goal 16 (Promote just, peaceful and inclusive societies) calls for developing effective, accountable and transparent institutions at all levels. Thus, the role of SAIs is recognized in the goals, but it can also be interpreted as an invitation to assess the progress.

Figure 4 Sustainable Development Goals adopted in 2015

The Role of SAIs in Securing Sustainable Development Goals

Mr Didik Ardiastanto, Ms Susilowati, SAI Indonesia

Mr Ardiastanto introduced the activities of INTOSAI WGEA regarding sustainable development. INTOSAI WGEA has overview of guidance materials for auditing sustainable development and has also knowledge about audits worldwide that have covered the issues falling under SDGs.

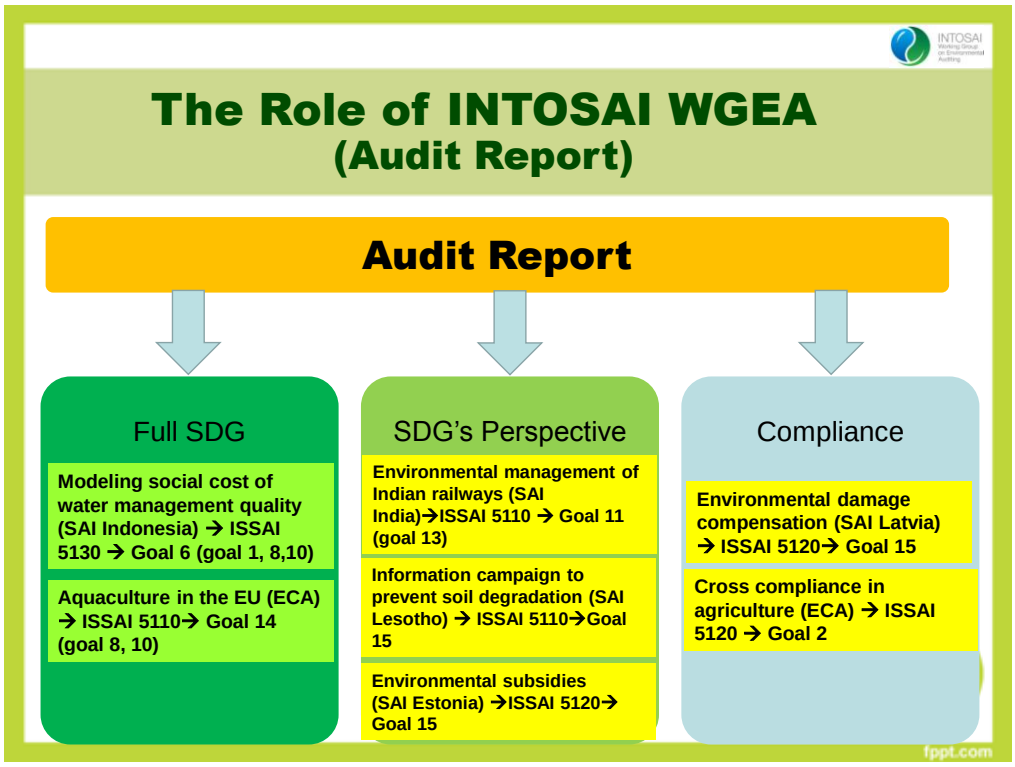

Figure 5 Examples of covering SDGs in audits

Mr Ardiastanto also gave an example how the SDGs are regarded in Indonesia. The Ministry of National Development Planning (PPN) / National Development Planning Agency (Bappenas) recognizes the disparity of national economic growth contribution and human development in 2013. The island of Java was recorded predominantly accounted for the rate of growth of national economy. On the other hand, Indonesia GINI index increased from 0.3 to 0.4, which means the greater inequality of Indonesian society.

In order to support community welfare program, the need for human development in Indonesia is significant. One of the things that can support human development is the access to clean water and sanitation (SDG 6). BPK conducted an examination of the water supply in the first half of 2014, in 103 local authorities covering two provincial governments, 71 local governments and 30 municipalities. As a result of the audit BPK concluded that national program for providing clean water was in need of greater attention.

There is a clear need for capacity building to strengthen the role of SAIs in support Government for SDGs implementation. To ensure auditing SDGs it is necessary to collaborate between units in SAI, among regional SAIs and wider, including academic, researcher, etc. For covering larger number of SDGs with audits it is crucial to align SDG's with strategic planning of audits.

Sustainable development as an audit approach and audit topic

Dr Vivi Niemenmaa, European Court of Auditors

Dr Niemenmaa continued by presenting how SAIs could consider sustainable development from various angles. On the one hand, sustainable development can be used as an ***audit approach***, where basically any topic can be scrutinised through sustainable development "lens" by taking into consideration all three dimensions of sustainable development.

In the audit approach context, SD can be also used as an analytic tool to identify future audit topics or make risk assessments. SD can also be used as an audit criteria where the international agreements on SD can be considered as one source of benchmark in the audit.

On the other hand, SD can be an audit topic and focus on ***sustainable development policy***, such as SD strategy or programme. Here, the audit could assess for instance the 3 E's related to the implementation of the SD strategy. The audit could also examine some specific SDGs. The draft ISSAI 5130 on sustainable development (currently under review) provides several good examples, ideas and check lists for auditing SD.

Training gave examples of ways governments have organised their SD work. The European Sustainable Development Network (ESDN) was introduced as a good source to find systematic information about governments' SD organisations and to find benchmark to analyse government's response to SD. When it comes to measuring progress in SD, the Eurostat SDI indicators can be useful.

Yet another relevant development is sustainability reporting, which is more common in private sector but has been increasingly adopted in the public sector organisations as a way to disclose SD information. Here also the role of the SAIs becomes interesting. If an integrated reporting connecting financial and sustainability information became more common in the public sector, the question is what should be the role of SAIs in providing assurance.

What is clear is that SD processes can help to save money, no matter if it is about rational resource use or public awareness rising. As an example, an audit found that the public sector in Brazil could potentially save 20% in electric power (USD150 million) and 22% in water (USD42 million) annually by adopting sustainability criteria in public purchases.

Sustainable development challenges in fYR Macedonia

Ms Sandra Andovska, Cabinet of Deputy Prime Minister for Economic Affairs of the Government

Ms Andovska introduced the milestones of sustainable development in the former Yugoslav Republic of Macedonia. National strategy for SD was adopted in 2010 and the National Council for Sustainable Development established. Since 2012, the national council is chaired by the Deputy Prime minister in charge of economic affairs.

High level delegation from Macedonia attended the Rio+20 UN conference lead by the Deputy Prime minister. The document National Vision in the Context of Rio+20 and EU Accession served as a platform for FYR Macedonia at the conference. After the Rio+20 the conference, each party received a questionnaire for prioritization of the Sustainable Development Goals. The former Yugoslav Republic of Macedonia gave contribution in this process as well by sending its prioritization.

In 2014 a workshop was held in order to prepare the Annual Report for the Implementation of the National Strategy for Sustainable Development and the Action Plan (2015-2018). This was finalised in 2015 and a draft action plan was made. The report was adopted by the Government of the former Yugoslav Republic of Macedonia and sent to UN through UNDESA.

In 2016 the Government decided to integrate the SDG into national strategic planning and one workshop on energy and climate change took place. In order to prepare the mainstreaming of the AGENDA 2030 into the national strategy planning process, the other workshops were planned for September 2016. At the last session of the National Council for Sustainable Development, a new national focal point for sustainable development was appointed from the Cabinet of the Deputy Prime minister in charge of economic affairs.

Challenges of the fYR Macedonia for achieving the Agenda 2030

First activity on the way towards Agenda 2030 is the prioritization of the global goals and targets according to national development needs. It is necessary to select relevant indicators and development a monitoring framework. Once this is done, the next step is the development of a budgetary framework with division of funds secured by the government for the regular development activities, securing donors funding as well as funding the gap.

All relevant national sector strategies and plans will be reviewed and each strategy will have to be adjusted to align it with the SDG agenda. There is a need to develop national reporting framework and design a reporting system, which will provide input for monitoring on global level.

Reporting to the High-Level Political Forum (HLPF), tasked to track and facilitate the implementation of Agenda 2030 and its Sustainable Development Goals. It will meet annually at the ministerial level and every four years at the level of heads of state or government.

Climate change and sustainable development

Dr Teodora Obradovic Grncarovska, National coordinator for climate changes, Ministry of Environment and Physical Planning

Dr Grncarovska continued by presenting the relationship of climate change and SDGs in fYR Macedonia. Climate change is a complex, especially from the aspect of implementation of proposed monitoring/reporting/ verification (MRV) scheme. Climate change covers broad number of issues: e.g. GHG inventory, mitigation, adaptation, research, education, funding.

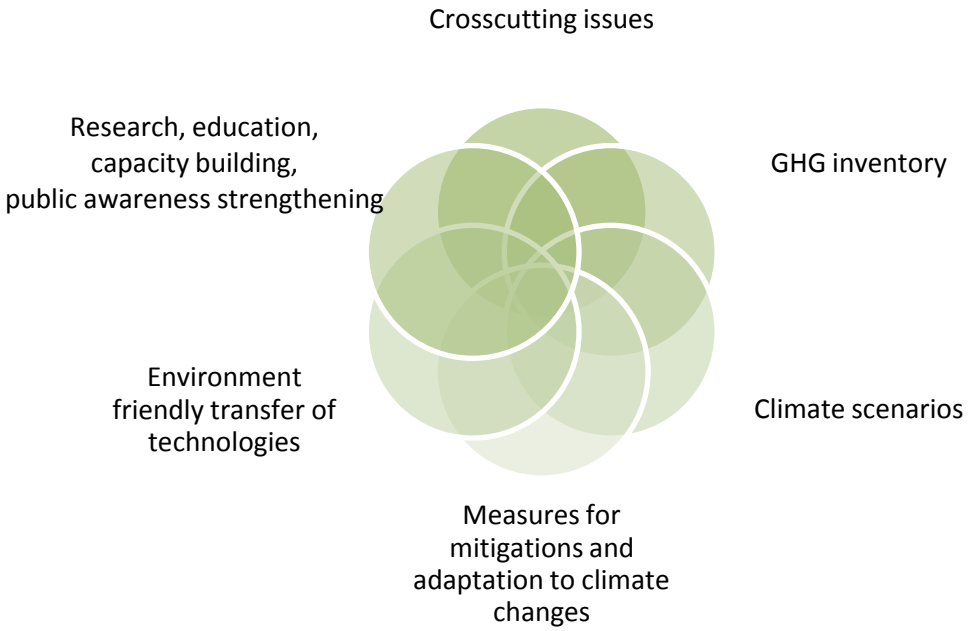

Figure 6 Components of combating climate change

Climate change is even more complex issue from the perspective of SD, since it needs to be streamlined in many sector policies, including education, awareness raising and social issues, to mention just some.

While comparing SDG 13, which calls for taking urgent action to combat climate change and its impact and the sub-targets with the national goals, there is high correlation between the global and national targets. It is a challenge to develop a national system to track the progress towards achieving these targets and the overall goal from several aspects such as institutional, technical and financial.

In case of streamlining climate change mitigation component into national sector policies three step methodology was used in fYR Macedonia:

- desk research,
- criteria based identification of the key mitigation sectors and
- cross-cutting analysis between priority sectors and SD.

The synergies and trade-offs between mitigation and sustainable development were identified in order to provide a solid foundation for participatory prioritization.

Desk research included the review of relevant national planning documents (NCCC, NSSD, Macedonian Policy paper for Rio+20 and scientific papers). For identifying the key mitigation sectors and options an institutional mapping was conducted.

Climate change and clean energy were among the eleven key challenges in the National Strategy for SD of FYR Macedonia. National key mitigation sectors with the greatest cost-effective mitigation potential are the following: energy supply, buildings, transport, industry, agriculture, forestry and waste management. Each of the sectors offers different mitigation options under the responsibility of different institutions. Each mitigation sector and mitigation option is linked with different cross-cutting topics.

For example, the mitigation sector, ”energy supply” is linked with several cross-cutting issues:

- Jobs losses in the domestic coal industry
- High investments for gas transmission and distribution networks
- Environmental impacts of gas transmission and distribution networks

- Worsening of balance of trade due to gas import

Replacing imported fossil fuels with domestic alternative energy sources will bring along various synergies and trade-offs:

- Reduction of emission of local air pollutants
- Increased capital required for investment is traded off against balance of trade improvement;
- Fossil fuel-exporting countries may face reduced exports;
- Domestic hydropower plants may displace local populations and cause environmental damage to water bodies and biodiversity

Table 2 Cross-cuttings of mitigation sectors and NSSD key challenges

Mitigation sectors	Good governance and better policy making	Diversification of income in rural regions	Economic prosperity and job creation	Sustainable human settlements	Policies contributing to the knowledge society	Climate change and clean energy	Sustainable transport	Sustainable consumption and production	Conservation and management of natural resources	Public health	Social inclusion, demography and migration
Energy Supply											
Coal to gas switching						X			X		
Increased utilization of RES						X			X		
Bio-energy production		X				X	X		X		
Buildings											
EE improvement						X		X			
Fuel switching						X					
Transport											
EE improvement				X			X				
Industry											
EE improvement								X			
Forestry		X							X		
Agriculture		X							X		
Waste Management		X		X							

The matrix linking each mitigation sector and option with the 11 key SD challenges presents that there is no linkages between some of the key SD challenges and mitigation options.

Recommendations for the mainstreaming of climate change mitigation into national policies address a wide range of topics. Firstly, in terms **of resources for planning**, an inter-ministerial group of planners should be created with a continuous mandate and with knowledge about all the policies, strategies and plans in the sectors they represent. Analytical and technical support should also be ensured, including, among other things, the modelling of mitigation scenarios and emissions projections, the estimation of job creation potential, and the quantification and monetisation of co-benefits. The group should be based on the example of academic policy-making partnerships by cooperating with relevant institutions from the academic sector that have proven experience and references in the above-mentioned areas.

The next issue is the **formulation of goals**, which should support general national development objectives and be responsive to international and European obligations, while at the same time being harmonised with national specifics and possibilities. Importantly, all this contributes to the creation of political will in all sectors

and at all levels of government. Another important aspect is to take into account are the earlier relevant strategic documents and the analytical base developed by employing appropriate modelling capacities and generally accepted methodologies and practices.

An additional important issue is the **institutional framework**. The key institutional challenge is to build leadership, trust, and mutual accountability. Bearing in mind the interdisciplinary and multi-sector nature of sustainable development strategic planning, the first step is to establish an efficient regime for the coordination and operation of the ministries through their representatives in the inter-ministerial working group on planning. In order to enable the integration of climate change mitigation elements into planning, for each of the national mitigation sectors a lead ministry should be appointed that has a coordinating role, along with other ministries and institutions that are relevant to the given sector — other governmental institutions, business entities, the NGO sector and local governments. The relevant ministries and institutions should have clearly defined roles and responsibilities.

Regarding the prioritisation of policies, particular attention should be given to cross-cutting topics. Furthermore, the potential of technologies/practices to generate domestic jobs and other social, economic and environmental co-benefits should be incorporated into the prioritisation criteria and into the mitigation technologies and practices among national research and development and innovation priorities.

In terms of implementation, it is essential to determine means and sources for the funding of mitigation actions, both national and foreign. This requires insight into all available sources. One option that can be recommended is centralised funding and the coordinated allocation of funds to priority projects. In this way, funds can be made available to the established priority policies. It is a requirement to identify domestic versus international investments. Maybe, as a first step, identification of criteria WHAT can be considered as a funding in climate need to be developed. Maybe, several sub-MRV climate related systems need to be developed. It is also necessary to develop the scheme and institutional framework for tracking the funds (who to whom).

Lastly, regarding the monitoring of implementation, a monitoring framework should be developed encompassing methodologies and indicators for measuring progress towards achieving the formulated goals, as well as the allocation of related responsibilities (what is to be measured, how it should be measured, and who should do the measuring).

The pathway for the implementation of the proposed domestic MRV as well as criteria and indicators on each mitigation action that will enable the country to measure progress at smaller scale, includes the following milestones:

- Establish institutional arrangements and processes;
- Define GHG mitigation action accounting standards;
- Define monitoring and data collection responsibilities;
- Define reporting obligations;
- Verify and assure compliance.

Panel discussion: Challenges and opportunities for SAIs in auditing sustainable development

Moderator: Alar Karis, National Audit Office of Estonia

The panel included Heads of SAIs from Bosnia and Herzegovina, Kosovo[1], Montenegro, Serbia, Slovenia the former Yugoslav Republic of Macedonia and Estonia. The panelists shared their experience of covering SD topics in audits. The range of audits covered all audit types: financial, regularity and performance. Audit topics included a variety of topics including human health, preservation of natural resources, safety of drinking water, management of waste water, management of waste, agriculture, forestry, and tourism to mention some.

Figure 7 Panel discussion: Challenges and opportunities for SAIs in auditing sustainable development

The panel agreed on the relevance of including SD consideration in audits. SD should entail a cross-sector approach not only in the government but also in the SAIs. Therefore SD cannot be considered only as a responsibility of environmental auditors, but requires attention of all auditors. For example, there are topics that environmental auditors would not come across, such as microeconomics, equity, migration, but which have big impact on sustainability.

SD requires cooperation and can better be approached by cooperative audits. SD can be covered with regional audits, which are more attractive to public and governments than global issues, which seem to be vague and distant.

Consequently, the commitment of top management is essential for including SDGs in audits. The panel called for including SD in strategic documents of SAIs and considering SD aspects already at a planning stage of audits.

[1] This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence.

Research on sustainable development in Bulgaria by using key indicators

Ms Eva Galabinova, Mr Dimitar Dimitrov, SAI Bulgaria

After the panel, there were three SAI presentations. Ms Galabinova from SAI Bulgaria explained that even though the objectives for sustainable development of Bulgaria are included in most national strategies and plans, there has not yet been developed a specific strategic document on sustainable development. Instead, it is being tracked through the individual sector strategies and plans such as the National Environmental Strategy, the National Environment and Health Action Programme, National Strategy for Sustainable Development of Agriculture, etc.

For monitoring purposes, the Bulgarian National Statistical Institute developed a system of indicators for sustainable development of Bulgaria – a joint project with Eurostat and the Swiss Federal Statistical Office. The system consists of 10 themes: Socio-economic development, Sustainable production and consumption, Social inclusion, Demographic changes, Public Health, Climate change and clean energy, Sustainable transport, Natural resources, Global partnership and Good governance.

The themes include a total of 64 indicators (such as GDP growth, Unemployment rate, etc) chosen based on their national significance, quality of available data, validity and others. The indicators concern economic, social, ecologic and institutional issues related to sustainable development. The structure of indicators is on two levels – 51 basic indicators and 13 basic key indicators. These 13 are the leading ones in their respective theme and are related to the major challenges to sustainable development on national and EU level.

Figure 8 Using indicators of sustainable development as audit objectives

The key indicators for sustainable development are often subject to audits from the Bulgarian National Audit Office. This occurs when specific measures and programmes are audited as well as when performing annual audits on budget execution of state bodies. In the past few years, several performance audits related to one or more indicators for sustainable development were conducted. The audited topics included price regulation and

control in the energy and water sectors, implementation of EU targets for biofuel consumption and production, projects for sustainable transport under Operational Programme "Transport", the contribution of "Horizon 2020" to national objectives, youth unemployment, social protection of vulnerable groups, effectiveness of food safety control and others.

Audit of sustainable development in Poland

Mr Jacek Jezierski, SAI Poland

NIK has carried out More than 80 audits related to SDGs in 2011 and 2016.

In the audit on the closure and rehabilitation of landfills the NIK audited SDG 15, target 3, which says "By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world".

The audit objective was to assess the activity of public administration and management of landfills related to closing up those landfills that do not comply with legal regulations. The audit covered:

- The activities of the central, regional and local entities connected with the closure and closing off the exploitation of landfills which do not comply with legal regulations. Monitoring of environmental impact assessment and impact on people of those landfills
- Rehabilitation and monitoring of closed down landfills
- Financial support for closure and rehabilitation of those landfills

The audit concluded that Poland did not fulfil the obligations towards EU:

- 1 January 2010: 300 landfills violating the regulations were not closed down
- 1 January 2013: 180 landfills violating the regulations were not closed down and some of them were still operating during the audit

Audit discovered negligence with enforcing the regulations by the public administration at all levels:

- Local level: the decisions related to the process of closure of landfills did not include all necessary details, were not implemented within given deadline, no-one verified their implementation
- Local level: lack of adequate monitoring of environmental impact of closed down landfills
- Local level: insufficient supervision over rehabilitation of those landfills
- Regional level: insufficient supervision over the activity of local entities
- Central level: the Environment Ministry did not have all necessary data in order to assess the implementation of the EU Directive in Poland

The audit disclosed also lack of necessary data in order to assess the implementation of the EU Directive in Poland; as a result the report for the EU did not include verified data. There was lack of financial resources for the process of closure of landfills, rehabilitation and further monitoring at the local level. At the same time no local government had applied for additional funds to fulfil this task, imposed by the central administration. Also, the introduction of the new Act on wastes in 2013 hampered the process of closure of landfills.

The audit gave negative assessment on the process of closure and rehabilitation of landfills that did not comply with legal regulations and recommended:

- Amendment of the Act on incomes of local government in the scope of financing from its financial resources of tasks imposed by central government,
- Amendments in the Act on Wastes,
- Co-operation between the public administration at all levels in order to close all landfills that do not comply with the legal regulations.

Reflections on audit and sustainable development

Mr Sascha Baum, SAI Germany

Main consideration while auditing sustainability is to find out whether the auditee is taking into consideration how its administrative action will affect “the ability to sustain" or "the capacity to endure“ of our ecosystem?

Sustainable development is a crosscutting theme including also areas such as procurement, travel management, subsidy programmes, taxation system. The question is how far we reach with our audit questions and which audit approach we choose. There are basically two approaches. In the first approach we limit our audit to the question, what the auditee considers to be sustainable in its actions. In the second approach we as auditors analyze and assess also the environmental impact of administrative actions of the auditee, e.g. different technical solutions to ensure sustainability; applicability of indicators to measure environmental impacts.

Approach 1: Auditing auditees’ activities

- Are there Rules & Regulations regarding sustainability in place?
- Has the auditee properly implemented those Rules & Regulations (sustainable action)?
- Does the auditee assess and monitor the environmental impacts of its administrative actions?
- Has the auditee established a reporting system on sustainability?
- Does the auditee react to the results of its reporting system?

Approach 2: Auditing environmental impacts and needs

- Are the Rules & Regulations of the auditee appropriate to ensure sustainability?
- Are the implemented activities of the auditee appropriate to ensure sustainability?
- Are the auditees’ criteria to assess and monitor the environmental impacts of its actions appropriate?
- What is the true environmental impact of the auditees’ action?
- What are the appropriate actions the auditee should take to ensure sustainability?

Using second approach brings along some risks such as lack of expertise within the SAI, risk of a pure scientific discussion with the auditee and also difficulties to convince Members of Parliament with technical details.

Considering SDGs in Audit Planning

Discussion and practical assignments in groups

The day ended to a workshop where groups were asked to plan an audit and pose audit questions on selected topics with the focus on SD, and a link to the relevant SDGs. The workshop results are summarized in the following table.

Table 3 Results of analysis of audit topics from the angle of SDGs. Group work results.

Topic	Audit questions	SDGs

Effective flood management	○ Is there a national strategy in place and is it based on an appropriately carried out risk analysis? Has it been approved? ○ Are actions supported by appropriate budget allocation? ○ Assess impact of floods during last X years. Is there improvement? Reasons?	SDG 6: 6.5 SDG 9: 9.1 SDG 11: 11.4, 11.6
Research and development for public infrastructure construction	○ Is the latest R&D knowledge applied in construction of public infrastructure to better reach SDGs?	SDG 9 SDG 11 See also SDG 6, and SDG 7
Implementation of convention of biodiversity	1. Do the national authorities take the appropriate measures to implement the convention? 1.1. Is the convention properly transposed to the national laws? 1.2. Have the relevant responsibilities been assigned to the national administration? 1.3. Does the implementation of the Convention bring added value? 1.3.1. SDGs 1.3.2. Budget 1.3.3. Monitoring and reporting	SDG 13 SDG 14 SDG 15 See also SDG 6, SDG7, SDG8, SDG9, and SDG11
What are the benefits of the EU cohesion policy in transport?	1. Economic dimension ○ Is movement of people and goods getting faster, shorter and easier? ○ Is the money spent in an effective way? ○ Do the projects meet the needs? 2. Social dimension ○ Is transport getting affordable and accessible? ○ What social benefits result from the projects (e.g. access to health care, job creation, education? 3. Environmental dimension ○ What is the environmental impact of the supported projects (e.g. air quality, noise)? ○ Are the projects aligned with nature protection policies?	SDG 9.1
Disaster aid donations	*Public money budgeting for aid* Is the government prepared for natural disaster? ○ Were all the types of disasters possible in the territory of the state evaluated and mapped in advance? ○ Are there emergency plans prepared, based on the evaluation above? ○ Is there money allocated in the budget every year? ○ Is the reporting system transparent?	SDG 11 SDG 13
Delivering career services for young people	Are career services for young people delivered in the most efficient way? ○ Are there enough subsidies to promote careers services for young people? ○ Are careers services planned according to the labour market needs?	SDG 4: 4.4 SDG 8: 8.3 SDG 10: 10.3

	○ Are the careers services accessible and do they give equal opportunities for young people?	
The macro-economic forecasts applied by the government	○ Does the government take into account macro-economic forecast to ensure sustainable economic growth, employment and decent work for all? ○ Does the demographic forecast insure sustainability for working force?	SDG 8:

Conclusions

Sometimes SD is considered so that one audit should include all SD elements from all sectors. This might make audits very wide and hard to manage. Therefore a good approach could be to plan more focused audits, where one problem is analysed from various SD dimensions. Another typical approach is to audit the government's response to SD, such as SD strategy.

Sustainable development covers all sectors but in practice it has often fallen in the field of environmental auditors. One of the conclusions of the day was that SD should by no means be conducted only by environmental auditors, but should entail a cross-sector approach not only in the government, but also in the audit office. Since sustainable development is a wide topic embracing all government activities it requires cross-cutting approach. The decision to consider SDGs in planning of all audits needs to be taken on top management level.

Even if sustainable development policy has been at the global arena already over twenty years, it has once again attracted new enthusiasm. One reason could be that the SDGs with specific sub-targets have made SD more tangible. The interest reaches also to the INTOSAI, which has chosen SDGs as one of its priorities. This might also lead to more audits on the topic in coming years. The training day provided some concrete tools and food for thought for auditors who will face the task of planning and conducting SD audits.