DEVELOPMENT OF NEW TYPES OF STATE AUDIT IN THE CONTEXT OF ACHIEVING THE GOALS OF SUSTAINABLE DEVELOPMENT FROM THE 2030 AGENDA

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Abstract: *By adopting the 2030 UN Agenda in 2015, UN members committed to the implementation of 17 Sustainable Development Goals (SDGs) and at the same time mobilized numerous international and national organizations and institutions to help the national governments of the UN member countries. The total number of UN member states that have started the COR implementation process is 170. In process of implementing COR at the global level, Supreme Audit Institutions (SAIs) are recognized as an independent control and advisory mechanism of national governments. Also, the International Organization of SAIs (INTOSAI) is involved in this process with activities on the development of guidelines for SAIs in performing special types of performance audits (2030 Agenda preparedness performance audit and SDGs implementation performance audit). SAIs in 73 UN member countries, in 7 regions (AFROSAI-E, ASOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS, PASAI), had preparedness performance audit, and most of them have started with the development of special types of SDGs performance audit. Conducted research showed that the implementation process of the 2030 Agenda, halfway to the deadline, did not produce the desired results and that a transformation is necessary on the way to sustainable development in a global framework. SAIs have become involved in this process as a control and advisory mechanism of national governments by conducting*

new types of performance audits connected with CORs. The development of expediency reviews related to COR is conditioned by the level of implementation of the 2030 Agenda at the national level of the UN members. A comparative analysis of SAIs in the countries of the Western Balkans (Bosnia and Herzegovina, Bulgaria, Croatia, Montenegro, North Macedonia, Serbia) showed that they are at a similar level of development of new types of performance audits. Most of them have audited their readiness for the implementation of the 2030 Agenda and, at the same time, started performance audits which is linked with COR, most often in the area of environmental audits, with a tendency to follow the guidelines of international professional organizations in the further development of new types of performance audits.

Key words: *Agenda 2030, COR, Supreme Audit Institutions, expediency audit*

1. Instead of introduction

„Sustainable development has emerged as a need to align the goals of technological progress and economic growth and development, with the goal of preserving the quality of the living environment" (Marković et al, 2020). In 2015, the UN adopted the Resolution "Transforming our World: The 2030 Agenda for Sustainable Development" – 2030 Agenda (UN a, 2015). The 17 Sustainable Development Goals (SDGs) stem from the Millennium Declaration and the MDGs of 2000–2015. The development of 2030 Agenda is based on eight MDGs and their criticism on three grounds: a) they are not global goals and are not binding on the UN members, b) they are short to medium-term, and c) central areas of sustainable policies (environment and poverty goals) are generally not reflected in all areas of development (Loewe, 2012).

By adopting 2030 Agenda, the UN member states committed to a series of measures and activities to contribute to the achievement of the SDGs and remain permanently dedicated to improving the living conditions in the economic, social, and environmental spheres. "Sustainable development seeks to establish a balance between the various dimensions of the development of economic, environmental and social" (Krstić, 2018, p. 26). In order for development to be sustainable, growth must be inclusive i.e. no one should be left behind (Georgeson & Maslin, 2018; Cordery et al., 2023). This can be achieved by addressing the issues such as social exclusion, inequality, and inconsistent adoption and implementation of public policies in the areas of human rights and environmental protection.

In the process of implementing the 2030 Agenda, the UN encouraged not only its member states, but also numerous international organizations and institutions to support the process of achieving the SDGs globally. The International Organization of Supreme Audit Institutions (INTOSAI) has joined this process, providing guidelines for State Audit Institutions (SAIs) to help governments at the national level in preparing for the implementation of Agenda 2030 and later in monitoring progress in achieving the SDGs (Ali Alagla, 2019).

The research objectives of this review are set in three directions. First, to investigate the extent to which the UN countries have managed to establish the institutional framework and mechanisms for implementing the 2030 Agenda and

progress towards achieving the SDGs. Second, to identify the activities of INTOSAI and its competent bodies (INTOSAI Development Initiative (IDI), Knowledge Sharing and Knowledge Services Committee (KSC), and others) that are helpful to the SAIs in developing new types of performance audits that follow the implementation of the 2030 Agenda. Third, to examine the level which Serbia has reached in the implementation of the 2030 Agenda and in which fields the SAI in Serbia has managed to be included as a control and advisory mechanism in that process by conducting performance audits, with a comparative review of the scope of SAIs in the Western Balkans region.

2. Scope of the implementation of 2030 Agenda and progress in achieving the SDGs

The grouping of SDGs is done in five areas, starting with the "five Ps"- People, Planet, Prosperity, Peace, and Partnerships. At the halfway point to the end of the implementation period of 2030 Agenda, it has been shown that the most significant SDGs are SDGs 12, 13, and 14 (addressing environmental protection and climate change issues), SDG 1 (addressing poverty issues), and SDG 17 (partnerships for the goals) (Carlsen & Bruggemann, 2021). Although in 2023–2024, addressing peace issues in a global framework (SDG 16) became increasingly important.

Key challenges in achieving the SDGs lie in three areas: a) the implementation of 2030 Agenda, b) monitoring the implementation of the SDGs (tracking, evaluation, and review), and c) finance (increasing and improving global finance flows for the SDGs) (Georgeson & Maslin, 2018). Critical attention to the implementation, monitoring, and finance framework is vital to ensure accountability and transparency from an ever-growing number of actors in this process. Additionally, the trend of the circular economy is becoming a means of achieving the SDGs (Rodriguez-Antón et al., 2022).

Particular emphasis is placed on the risks in the implementation of 2030 Agenda related to establishing the institutional framework and network of actors to carry the process of achieving the SDGs (Dalampira & Nastis, 2019; Breuer et al., 2023). Many countries are still facing the establishment of the institutional framework (National Road Map on Statistics for SDGs, Web Platform for Data on SDGs, and National Indicators for SDGs). According to national data from 63 UN member states, The United Nations Economic Commission for Europe (UNECE) research in 2023 regarding progress in establishing the institutional framework for the SDGs, showed that only 22 member states have established this framework, while other UN member states are still facing some problems of mapping, tracking SDGs, developing national indicators for SDGs, and developing a web platform for data on SDGs (see Table 1).

Table 1: UN countries according to the extent of establishing the National Road Map on Statistics for SDGs, web platform, and national SDG indicators according to UN data for 2023

Country	National road map on statistics for SDGs	Web platform for data on SDGs	National indicators for SDGs
Armenia, Belarus, Belgium, Canada, Denmark, Estonia, Finland, France, Georgia, Greece, Ireland, Israel, Italy, Kazakhstan, Kyrgyzstan, Lithuania, Mexico, Montenegro, Romania, Slovakia, Switzerland, Uzbekistan (22)	Yes	Yes	Yes
Albania, Iceland, Japan, United Kingdom, United States of America (5)	Yes	Yes	No
Austria, Azerbaijan, Bosnia and Herzegovina, Colombia, Czechia, Germany, Hungary, Liechtenstein, Luxembourg, Netherlands, Norway, Poland, Republic of Moldova, Russian Federation, Slovenia, South Africa, Sweden, Tajikistan, Turkey, Ukraine (20)	No	Yes	Yes
Australia, Croatia, Portugal, Serbia (4)	No	Yes	No
Latvia, Monaco (2)	No	No	Yes
Cyprus, Malta, North Macedonia, San Marino, Turkmenistan (5)	No	No	No
Spain (1)	Pending	Yes	Yes
Mongolia (1)	Pending	Yes	/
New Zealand (1)	Pending	Pending	Yes
Andorra, Bulgaria (2)	Pending	No	No

Source: Table prepared by the authors according to data from the website UNECE, 2023

The need to establish a national road map of statistics for SDGs has been globally solved by applying statistical knowledge (Kraak et al., 2018; Dalampira & Nastis, 2019), which resulted in the adoption of the Guidelines: The Road Map on Statistics for SDGs (UN f, 2022) adopted by the Conference of European Statisticians in 2021 and published in February 2022. Particular challenges have also been identified in tracking general (common) and national (specific) indicators for SDGs (Lyytimäki et al., 2022; Carlsen & Bruggemann, 2021). Statistics have also helped address these challenges, which are shaped through open-source tools for SDGs: Matrix on Capacity Development (Statistics tools for SDGs a); Guidelines for the Capacity Development Matrix (Statistics tools for SDGs b); Merging JsonStat and GeoJson formatted data to create and visualize a GeoDataFrame and write it to an ESRI Shapefile (Statistics tools for SDGs c); Extract and join statistical data from the CSO Ireland database with geographic data in Python (Statistics tools for SDGs d).

The 2024 SDGs Report highlights that nearly half the 17 targets are showing minimal or moderate progress, while over one-third are stalled or reversed since

they were adopted by UN member states back in 2015 to bring peace and prosperity to people and the planet. From 2024, the global indicator framework includes 231 unique indicators. The total number of indicators listed in the global framework of SDGs indicators is 248, but 13 indicators repeat at two or three different targets.

The progress assessment carried out in 2024 reveals that the world is severely off track to realize the 2030 Agenda. As illustrated in Figure 1, out of 135 targets, only 17% show progress as expected to be reached by 2030. Almost, nearly half (48% of total number of targets) show moderate to severe deviations from the desired trajectory, 30% showing marginal progress and 18% of total number of targets indicate moderate progress. Alarmingly, 18% show stagnation, and 17% of total number of targets indicate regression below the baseline levels of 2015.

Figure 1. Overall progress assessment across targets (2015–2024 trend data)

17	18	30	18	17

● On track or target met ◐ Moderate progress ◔ Marginal progress ◔ Stagnation ○ Regression
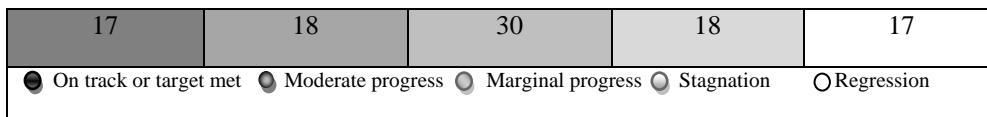
Source: UN b, 2024, p. 4.

A progress assessment of each Goal is provided in Figure 2. It should be emphasized that differences in country data coverage play out across the SDGs, with major shortfalls in priority development areas, such as gender equality (SDG 5), climate action (SDG 13), and peace, justice, and strong institutions (SDG 16). Approximately one-third of indicators lack data for the past three years, hampering policymakers' ability to make timely, informed decisions and course corrections. Therefore, the timeliness of data remains a challenge.

Figure 2. Progress assessment of the 17 SDGs based on assessed targets by Goal (2015–2024 trend data)
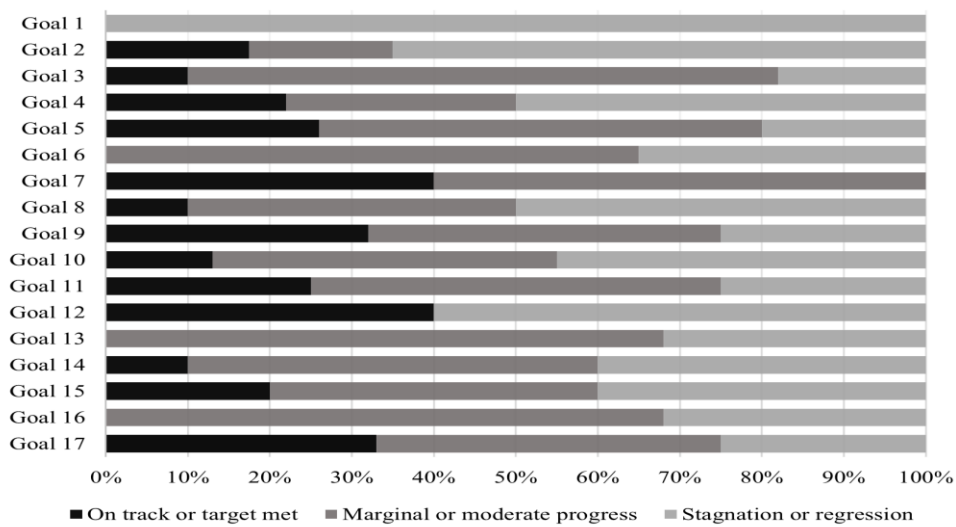
Source: UN b, 2024, p. 4.

As illustrated in Figure 3, progress has been made in improving data availability to monitor the SDGs when comparing the Global SDGs Indicators Database for 2019 with that for 2024. In 2016, when the global indicator framework was initially adopted, only about one-third of the indicators had good data coverage, and 39% of the SDGs indicators lacked internationally established methodologies or standards. In 2024, 68% of the SDGs indicators have good data coverage, and 231 indicators have a well-established and internationally agreed methodology. Also, trend data are available for 51% of the SDGs indicators in more than half of all countries.

Figure 3. Proportion of countries or areas with available data (at least two data points since 2015) in comparison with the databases from 2019 and 2024 by Goal
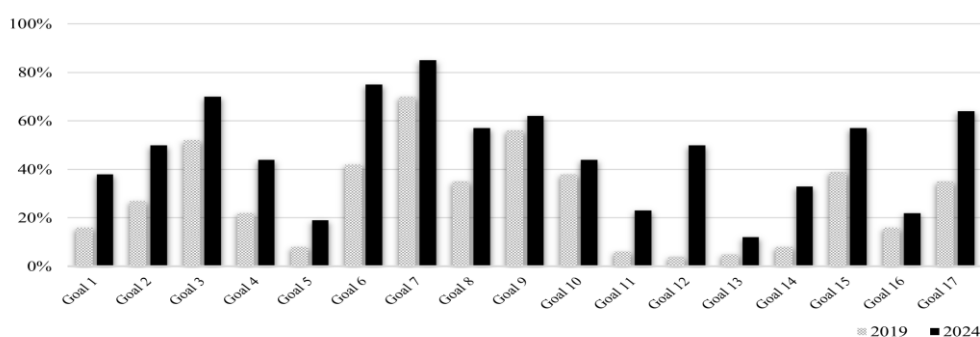
Source: UN b, 2024, p. 4.

The listed challenges, risks, and the current situation of achieving the SDGs indicate that changes are necessary (Cameron & Shirin, 2023). According to the 2023 SDGs Report (UN d, 2023), the SDG transformation should take place in six entry points (with five levers for each of them: governance; economy and finance; individual and collective action; science and technology; capacity building) to accelerate progress towards the SDGs in the period until 2030 (UN d, 2023):

1. *Human well-being and capabilities* (investment in primary health care; accelerating secondary education enrollment and completion ensuring all girls are enrolled; investment in water and sanitation infrastructure);

2. *Sustainable and just economies* (encouraging inclusive pro-poor growth progressive redistribution measures; doubling welfare transfers in low-income countries; rollout of good practice climate policies and global carbon pricing; investment in green innovation; circular and sharing economy models);

3. *Sustainable food systems and healthy nutrition* (mix of measures: supply-side measures improving affordability increasing yields sustainably while reducing inputs and negative impacts; measures in retailing processing and distribution; measures on the demand side like food waste and other);

4. *Energy decarbonization and universal access* (deployment of renewables and best available technologies; infrastructure investment and support for universal

electricity access; phasing down of fossil fuels by 2030; major changes in global consumer behavior to reduce energy consumption);

5. *Urban and peri-urban development* (doubling the recycled and composted waste by 2030; more circular waste cycle; greater use of electric vehicles; better public transport with cities' infrastructure oriented towards people (pedestrians) and not cars; good-practice policies for the development of smart communities);

6. *Global environmental commons* (expanding protected areas; abandoning intensive agricultural practices; reforestation; conservation land use; reducing water consumption; adopting an agriculture sector roadmap to 1.5°C).

Capacity-building will also be critical for effectiveness of deployment of these entry points. Transformations to sustainable pathways should be rooted in science (UN d, 2023). Based on observation and testing hipotheses, the scienfitic method reduces uncertainty, identifies tipping points, accelerates the uptake of innovations, and lays the foundations for the next frontier of ideas. This 2023 SDGs Report argues for science that is multidisciplinary, equitably and inclusively produced, openly shared, widely trusted and embraced, and "socially robust" and relevant to society. Science has already provided answers and solutions in many areas of the implementation of Agenda 2030 (Cameron et al., 2021) starting with consideration of sustainable development transformations, modeling and their accelerators, impediments, enablers, and interlinkages (Cameron et al., 2023), through the development of methodologies for monitoring SDGs progress (Cameron & Shirin, 2023) to the application and development of information and communication technologies, including artificial intelligence (Palomares et al., 2021).

3. Activities of INTOSAI and its bodies with the aim of guiding SAIs in the process of implementing 2030 Agenda

On the path to achieving the SDGs envisaged by 2030 Agenda, the UN mobilized numerous international organizations and institutions. INTOSAI has been recognized as a significant control and advisory mechanism for the efficient, effective, and transparent fulfillment of the SDGs. This led to one of the priorities of the INTOSAI Strategic Plan for the period 2023–2028, being the contribution to achieving the 2030 Agenda, as well as monitoring and assessing progress in achieving the SDGs in the context of specific efforts each country is making in the field of sustainable development (INTOSAI b, 2022). As a contribution to the efforts of SAIs, INTOSAI has mandated the INTOSAI Development Initiative – IDI to develop new types of state performance audits to help SAIs:

a) performance audit of SDGs preparedness and

b) performance audit of SDGs implementation (IDI c, 2024).

Besides these SDGs audits, SAIs may also carry out audits somehow related to SDGs where their work's scope and methodology are not designed on a specific SDG or target but produce evaluations about the efficiency and effectiveness of the SDGs related actions ultimately. The said audit exercise provides strategic

recommendations on how to integrate SDGs in national planning processes with special emphasis on coordination and implementation of SDGs and assessing/monitoring performance of implementation.

It should be noted that even before the adoption of 2030 Agenda, in the context of combined audits, SAIs carried out audits in the area of environmental protection (green audit) and in areas of significance to citizens, and that within INTOSAI a special Working Group on Environmental Auditing (WGEA) had already been functioning since 1996 to stimulate and support the development of environmental audits. By 2017, WGEA had focused on green audits, which worked plans for 2017–2019 (INTOSAI WGEA a, 2017) and 2020–2022 (INTOSAI WGEA b, 2020) shifted towards performance audit SDGs (Flavian et al., 2023). The first WGEA strategy for 2023–2030 (INTOSAI WGEA d, 2023) supported by the work plan for 2023–2025 (INTOSAI WGEA c, 2023) initially provides support for the provisions of Agenda 2030 and new types of audits in the context of SDGs (performance audit preparing for the implementation of the 2030 Agenda and performance audit SDGs) from the perspective of environmental protection. By the end of the period, the focus of the strategy will shift to preparing a new Agenda that will follow Agenda 2030, which INTOSAI WGEA will also support (Bonić & Milenović, 2023).

3.1. Performance audit of SDGs preparedness

IDI, NTOSAI Knowledge Sharing, and Knowledge Services Committee (KSC) and other partners have launched the "Audit of SDGs" initiative to support SAIs in conducting high-quality audits of SDGs. As part of this initiative, 73 SAIs and one sub-national audit office in Africa, Asia, the Caribbean, Europe, and Latin America and the Pacific conducted performance audits of SDGs preparedness. The results of these audits are documented 2019 in the IDI-KSC publication "Are States Ready to Implement the 2030 Agenda? Insights and Recommendations from SAIs" (IDI KSC, 2019). The results presented so far indicate that SAIs have encouraged national governments to take action in countries where it was lacking, providing independent control of the implementation of 2030 Agenda in national contexts. SAIs have also made recommendations to strengthen readiness for the implementation of 2030 Agenda and contributed to raising awareness among citizens and stakeholders about the importance of its implementation. In this context, guidelines have been developed: Auditing Preparedness for Implementation of SDGs - Guidance for Supreme Audit Institutions (UN, IDI, & KSC, 2019) which are based on: a) ISSAI 12 (INTOSAI-P-12 - The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens) b) ISSAI 300, ISSAI 3000, GUID 3910, GUID 3920 and c) IDI's ISSAI Implementation Handbook on Performance Audit (IDI d, 2023).

The role of SAIs in preparing for the implementation of SDGs in accordance with ISSAI 12 (INTOSAI-P-12, 2019) is described through three objectives that SAIs should achieve:

- Strengthening accountability, transparency, and integrity of government and public sector entities;

- Disclosing relevant audit results to citizens, parliament, and other stakeholders;
- Being a model organization for others by example.
- Guidelines for auditing preparedness for the implementation of SDGs are also based on the INTOSAI Strategic Plan for the period 2017–2022, which specified four areas where SAIs can contribute to achieving SDGs at national, regional, and global levels (INTOSAI a, 2017):
- Assessing the readiness of national systems to report on progress in achieving SDGs and then conducting audits of SDG achievements by those systems;
- Conducting performance audits to assess the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs;
- Assessing and supporting the implementation of SDG 16, which partially relates to transparency, effective and accountable institutions;
- Being a model of transparency and accountability in their own activities, including auditing and reporting.
- Guidelines for performance SDGs' preparedness audits refer to conducting audits through the following phases (UN, IDI, & KSC, 2019):

1. *Planning the audit of preparedness for implementing the SDGs* (defining the scope, timeline for the audit; understanding 2030 Agenda; defining audit objectives; establishing audit criteria for conducting the audit; developing a matrix for conceptualizing the audit; developing tools for data collection and analysis; finalizing the plan);

2. *Conducting the audit of preparedness for implementing the SDGs* (collecting evidence on - institutional arrangements and processes related to integrating 2030 Agenda into government activities, budget alignment with 2030 Agenda, communication and coordination mechanisms; analyzing the collected evidence; developing a findings matrix for the audit);

3. *Reporting and communicating the results of the audit of preparedness for implementing the SDGs* (drafting a report with recommendations; reviewing comments; finalizing the report; issuing and publishing the report to stakeholders);

4. *Monitoring* (tracking the implementation of recommendations, assessing conditions for conducting an SDGs audit, including results in national sustainable development reports and voluntary national reports to the UN).

The challenges in auditing preparedness for implementation of SDGs are varied (Ali Alagla, 2019): the absence of data at the national level to national audit bodies; lack of independence of SAIs; diversity in the involvement of SAIs in requests for support in implementing SDGs; the trade-off between complexity and quality in SAIs work; adopting a holistic approach to auditing; the thematic approach to audit plan needs to be developed; adopting integrated reporting, which is moving away from purely financial reporting and always be aligned with national capacities.

3.2. Performance audit of SDGs implementation

In 2019, SAIs showed strong willingness to transition from audit of SDGs preparedness to audit of SDGs implementation. The Moscow Declaration from the INTOSAI Congress in 2019 declared that future directions of public sector audits will depend on INTOSAI's and SAIs commitment to providing independent external oversight over the implementation of nationally agreed sub-goals, including those related to general SDGs (INTOSAI c, 2019). In light of INTOSAI and SAIs great interest in conducting audit of SDGs, IDI decided to continue supporting SAIs in this direction. The starting point of this support is the development of IDI's SDGs Audit Model (ISAM) (IDI a, 2020) designed for the process of auditing SDGs' implementation. ISAM is based on the application of five principles: 1) focus on outcomes of processes and programs 2) recognize SAI diversity 3) ISSAI-based 4) inclusiveness 5) add value. ISAM was updated in 2024. The new ISAM focused on (IDI b, 2024): 1) sets the context of the 2030 Agenda; 2) audit of SDGs' implementation and key concepts; 3) strategic and annual audit planning audit of SDGs' implementation; 4) stages of the audit process in an audit of SDG implementation (for that purpose, new ISAM used real examples from ISAM pilots and checklists to confirm that relevant ISSAI requirements have been complied with (especially performance audit ISSAIs) as well as spotlights on "audit impact" highlighting questions that the SAI may want to ask at each stage of the audit to enhance the audit impact).

2024 ISAM defines audits of SDGs' implementation as "an ISSAI-compliant performance audit to examine the implementation of the SDGs at the national level using a whole-of-government approach". The characteristics of an audit of SDGs' implementation are as follows: understanding processes to implement the SDGs and set SDGs targets at the national level; audit impact considerations; inclusiveness, i.e. leave no one behind (LNOB) (Cordery et al., 2023); impact-driven performance audit process that mainstreams key SDGs considerations; ISSAI compliant performance audit; audit multi-stakeholder engagement; use of a whole-of-government approach to auditing of SDGs implementation (auditing national processes and programs as a factor in achieving progress SDGs (Fedchenko et al., 2023)). 2024 ISAM specifies entry points for conducting performance audits of SDGs implementation (Table 2).

IDI is currently piloting 2024 ISAM by supporting 170 auditors from 55 SAIs across INTOSAI regions. In this way, 2024 ISAM promotes and prioritizes cooperative audits of (IDI e, 2024): strong and resilient national public health systems (linked to SDG 3.d) for 39 SAIs; sustainable public procurement (linked to SDG 12.7) for 14 SAIs in Latin America; audit of elimination of intimate partner violence against women (linked SDG 5.2) for SAI of Uganda. The support model for these audits includes innovative mechanisms like the use of data analytics, integrated education and audit support framework, and support for facilitating audit impact.

Table 2. Two entry points for carrying out a performance audit of SDGs implementation

Processes	Programs
Auditing the performance of government processes to implement the SDGs at the national level	Auditing the implementation of the set of programs that contribute to the achievement of selected target(s) linked with one or more SDG global targets
Auditing processes to implement the SDGs at the national level across sectors and levels of government (whole-of-government approach).	The programmatic audit to conclude on government efforts to ensure policy coherence and integration in the implementation of programs that contribute to the achievement of selected SDGs.
Auditing processes related to multi-stakeholder engagement, leave no one behind, and/or other processes.	The programmatic audit could also include questions that allow the auditor to conclude on government efforts at realizing the principles of LNOB and multi-stakeholder engagement.

Source: IDI b, 2024, p.11

During 2022, IDI promoted equal futures audit (EFA) in areas of vulnerability and marginalization (IDI f, 2023). In this context, IDI launched the initiative EFA Changemakers (2023–2024) as an initiative to transform a pool of SAI auditors into change agents who develop EFA strategies for their SAIs and lead an EFA audit in the SAI. EFA is a performance or compliance audit of equality and inclusion in a high-priority area of marginalization in the national context. Six key areas of marginalization were identified—poverty, gender, ethnicity, migration, age, and disability—which the EFA pilot audit conducted by the changemaker could focus on. The scope of the audits can vary from looking at entities, projects, and programs to examining institutional frameworks and national outcomes. IDI will support these EFA changemakers by setting up a professional education, reflection, and audit support platform.

In 2022, to help SAIs provide a relevant audit response to climate change, IDI and WGEA agreed to cooperate in facilitating a global audit of climate change adaptation actions (IDI, WGEA, 2022). To contribute to climate change adaptation actions, SAIs will need to achieve high-quality audits (global cooperative audits of climate change adaptation actions - CCAA) and recommendations of government efforts for climate change adaptation in relevant areas (disaster risk reduction, water resource management, sea level rise and coastal erosion, implementation of climate change adaptation planning or actions (SDG 13)).

Also, the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators (WGSDG KSDI) refocused its activities in 2019 in line with the 2030 AGENDA. WGSDG KSDI then set the following goals: to facilitate information and knowledge sharing among member SAIs and INTOSAI partners to carry out evaluations and to render services on knowledge acquisition. The working group intends to enhance the role of SAIs in assessing the efficiency and effectiveness of national resources, to strengthen the credibility of INTOSAI at the international level, and to encourage the design and control of key national

indicators in every possible way (INTOSAI WGSDG KSDI, 2019). The Working group considers its long-term objective to help national governments promote an increase in efficiency, transparency, and public trust to fight against corruption and to assess the effectiveness of national resources in the interest of countries and peoples.

4. Activities of SAIs in EUROSAI and Western Balkan region in the process of implementation 2030 Agenda - comparative approach with a focus on Serbia

The X EUROSAI Congress in 2017 endorsed the second EUROSAI Strategic Plan (ESP) for 2017–2023 (EUROSAI a, 2017). Following a mid-term review of the ESP's implementation, the XI EUROSAI Congress in 2021 updated the plan and extended its time frame. The ESP 2017–2024 (EUROSAI b, 2021) outlines EUROSAI's mission, vision, and values, with two strategic goals:

• *Strategic Goal 1* (ESP SG 1): Supporting effective, innovative, and relevant audits by promoting and facilitating professional cooperation (co-led by the SAIs of Lithuania and Germany).

• *Strategic Goal 2* (ESP SG 2): Helping SAIs address new opportunities and challenges by supporting and facilitating their institutional capacity development (co-led by the SAIs of Poland and Sweden).

EUROSAI has collaborated with INTOSAI bodies to develop new audits related to the SDGs. As established in ESP 2017–2024, Working Groups are formed by the Congress to tackle issues of mutual interest for member SAIs and professional issues related to broader audit practices. EUROSAI has two working groups dealing with SDG issues: INTOSAI WGEA and the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes. Additionally, the EUROSAI WGEA Work Plan 2024–2027 (EUROSAI WGEA, 2024) aims to support cooperation within and outside the SAI community and facilitate knowledge and experience sharing on common environmental auditing topics, tools, and methods. EUROSAI also has a long-standing collaboration with INTOSAI IDI to support effective, innovative, and relevant audits and help SAIs address new opportunities and challenges by facilitating institutional capacity development.

EUROSAI has also undertaken projects to assist SAIs in conducting performance audits of SDGs preparedness for the 2030 Agenda and SDGs. One such project was conducted by the Belgian Court of Audit (CoA) (EUROSAI c, 2020), which examined how various governments in Belgium commit to and organize themselves regarding the SDGs.

A particularly significant project related to SDG audits was led by the Turkish Court of Accounts (TCoA) in collaboration with UN bodies in Turkey. The project resulted in the documents "Collaboration with National-Level UN Agencies in the Context of SAIs' SDG-Related Audit Processes" and "UN-SAI Country-Level

Collaboration on SDGs Audits: Recommendations for Auditors" (EUROSAI d, 2023). In this project, 27 EUROSAI members responded to a survey based on individual experiences with SDG-related audit question sets, which were categorized under four main categories: macro-level policy framework for SDGs, institutional-level policy framework for SDGs, SDGs implementation level, and monitoring and evaluation status. The recommendations provided are significant for auditing SDGs preparedness and implementation, based on the personal experiences of SAIs in these areas.

The extent of SAI activities within EUROSAI shows variation in the development of SDGs-related audits, which is linked to the degree of implementation of the 2030 Agenda in certain countries. Previous studies have indicated that SAIs from veteran EU member states are more similar among themselves, as are SAIs from Nordic countries (Johnsen et al., 2019), Baltic countries, Western Mediterranean countries, and Eastern countries (Hancu-Budui & Zorio-Grima, 2021).

There are specific challenges for SAIs in the Western Balkan countries, which are at a similar level of SDG audit development. Most of these countries have conducted audits of SDG preparedness for the 2030 Agenda following the Moscow Declaration in 2019. Tetteh et al. (2022) highlight that SAIs in underdeveloped countries face specific challenges similar to those in developing countries like the Western Balkans. The authors suggest that institutional pressures from INTOSAI, government auditees, and political executives affect SDG audit implementation.

They argue that constructive dialogue with accountable parties, especially politicians and auditees, can improve SAIs' response in underdeveloped and developing countries to SDG audits. This applies to the Western Balkan countries as well. Table 3 provides a review of Western Balkan SAIs and their types of audits related to SDGs, along with the ranking of Western Balkan countries by SDG performance among all 193 UN member states.

Hancu-Budui and Zorio-Grima (2021) concluded that younger staff within institutions tend to make them more transparent and that more transparent SAIs are more likely to report on environmental audits covering SDGs. This is also true for most Balkan countries, which have similar statuses regarding SDG implementation. Dionisijev and Bozhinovska-Lazarevska (2024) conducted research in SAIs in some Balkan countries (Croatia, Montenegro, North Macedonia, and Slovenia). The authors noted that the CoA Slovenia provides comprehensive reports about SDG topics, followed by SAO North Macedonia and SAO Croatia, while SAI Montenegro conducted the fewest performance audits of SDGs. The study also showed no significant link between the EU membership and SAIs' reporting on SDGs.

Table 3: Ranking of Western Balkan Countries by SDG Performance of all UN member states and review of performance audits of SDG preparedness and implementation

Western Balkan countries	Rankings Balkan states by SDGs performance of all UN member states		Audits	Performance audit of SDG preparedness	Performance audit of SDGs implementation
	Rank	Performance by SDG (% of SDG achievement)	EUROSAI members in the Western Balkans		
Bosnia and Herzegovina	50	73,99	Audit Office of the Institutions in Bosnia	2019	environmental audits Audits related with: SDG 5, SDG6, COR 14
Bulgaria	41	75,54	Bulgarian NAO	-	environmental audits Audits related with: SDG3, SDG4, SDG 9
Croatia	8	82,19	SAO of the Republic of Croatia	2020	environmental audits Audits related with: SDG 1, SDG 3, SDG 6, SDG 9
Montenegro	57	73,05	SAI of Montenegro	2023	environmental audits Audits related with:
North Macedonia	51	73,80	SAO of Nort Macedonia	(cooperative audit with SAI of Serbia) 2024	environmental audits Audits related with: SDG 3, SDG 4, SDG 7, SDG 13,
Serbia	35	77.03	SAI of Serbia	2023	environmental audits Audits related with: SDG 2, SDG 3, SDG 5, SDG 7, SDG 15,

Source: The table was prepared by the authors according to data from UN g, 2024, and from websites Western Balcan SAIs

The SAI of Serbia acts as a control and advisory mechanism in the implementation of the 2030 Agenda and SDGs, adhering to guidelines and recommendations from INTOSAI IDI. In its Strategic Plan for the period 2019-2023 (DRI Srbije a, 2019), the SAI of Serbia addressed audit issues related to the strategic framework for sustainable development.

Between 2019 and 2023, the SAI of Serbia conducted 17 performance audits on topics related to SDGs in the social, economic, and agricultural spheres, focusing on water protection and availability, air quality, waste management, social protection, healthcare, cultural heritage protection, and public services (DRI Srbije c, 2019, 2020, 2021, 2022, 2023). The themes for performance audits were determined based on risk assessments and covered all social areas, from social protection and education to environmental and economic areas. In this way, the SAI of Serbia not only controlled but also supported significant changes in the

operations of public fund users. This support was achieved by adequately responding to the challenges faced by citizens, stakeholder expectations, and emerging risks in a changing environment. Notably, the SAI of Serbia conducted performance audits addressing SDG-related issues, tackling key topics crucial for achieving them.

A particularly important performance audit was conducted on the SDGs: Readiness of the Republic of Serbia for the implementation of Agenda 2030, covering the period 2015–2022. The audit applied a whole-of-government, results-oriented approach, focusing on the public structures and mechanisms established to achieve the 2030 Agenda. More detailed investigations were conducted at the Ministry of Foreign Affairs, the Ministry of European Integration, The Public Policy Secretariat of the Republic of Serbia, and The Statistical Office of the Republic of Serbia. Table 4 presents the audit objectives for assessing Serbia's readiness to implement Agenda 2030 and the conclusions reached.

Table 4: Audit objectives and conclusions on Serbia's readiness for 2030 Agenda

Audit Objectives for Serbia's Readiness for Implementing Agenda 2030	Audit Conclusions
1. Assessment of preparatory processes for the implementation of Agenda 2030 in Serbia	1. For effective implementation of the 2030 Agenda, it is necessary for the relevant authorities to adopt a Development Plan of the Republic of Serbia, ensuring that it is reflected as an overarching document in development planning and public policy documents and consistently linked to SDGs in all aspects of the 2030 Agenda.
2. | Analysis of the current state and effectiveness of established mechanisms for implementing and coordinating the process of implemetation of the 2030 Agenda	2. Serbia has established an institutional framework for implementing the 2030 Agenda involving numerous development partners. However, since 2020, there has been a lack of continuous coordination of activities between the state authorities and other stakeholders, which must be reactivated.
3. Analysis of the effectiveness of the established system for monitoring and reporting on progress in achieving SDGs	3. The adoption of a National Road Map for Statistics, national indicators for monitoring SDGs, and regular inclusive reporting to the UN will ensure the implementation and tracking of the 2030 Agenda achievements in line with Serbia's specificities.

Source: The table was prepared by the authors according to data from the website of SAI of Serbia (DRI Srbije d, 2023)

In 2023, the SAI of Serbia joined the INTOSAI IDI project "Audit of Equal Futures for All" (DRI b, 2023). The project aims to facilitate the transformation of a group of SAI auditors into change agents who will develop an Equal Futures Audit (EFA) Strategy and lead such audits. The DRI's Strategic Plan for 2024–2028 foresees the further development of other types of audits related to achieving SDGs in accordance with ISAM guidelines (DRI Srbije b, 2023).

In 2024, the SAI of Serbia initiated several performance audits in the areas of managing solar and wind energy potential in electricity production, managing agricultural land quality, planning green infrastructure in cities, and fire protection prevention in Serbia (DRI Srbije e, 2024). The SAI of Serbia is also engaged in cooperative audits related to SDGs. In May 2024, a joint report was produced: "Readiness for the implementation of the SDGs by 2030" - SAI of Serbia and SAO North Macedonia (DRI Srbije f, 2024).

5. Conclusion

The assessment and monitoring of progress and government readiness to implement the 2030 Agenda and SDGs are becoming increasingly significant as the UN member states face numerous challenges in this area. Therefore, at the SDGs Summit during the 78th session of the UN General Assembly in 2023, a Political Declaration was adopted (UN e, 2023) to accelerate action on the 2030 Agenda and its SDGs towards peace, prosperity, environmental protection, and progress for all. The 2024 SDGs Report (UN b, 2024) shows that halfway to the 2030 deadline, current progress falls far short of what is required to meet the SDGs. Numerous global challenges (the impacts of the climate crisis, the war in Ukraine, the conflict in the Gaza Strip, a weak global economy, and the lingering effects of the COVID-19 pandemic) have revealed weaknesses and hindered progress towards achieving the SDGs. Tangible progress has been made in some areas (reducing global child mortality, preventing HIV infections, access to energy and mobile broadband). Some areas require urgent action for sustainable development (climate change, peace and security, inequalities among and within countries). Without massive investment and scaled-up action, with special support expected from science, achieving the SDGs will be impossible.

In this process, SAIs play a specal role, supported by international professional organizations. SAIs, due to their independence, are called upon to contribute to both the control and improvement of preparations for implementing and achieving progress in realizing SDGs, as well as ensuring transparency in the actions of executive and legislative authorities. Audits conducted by SAIs thus far have focused on: a) assessing government preparedness for SDGs implementation (evaluating how governments prepared and established institutional frameworks and mechanisms for achieving SDGs; supporting governments in establishing national indicators and ensuring valid data for measuring SDGs implementation progress; supporting governments in raising societal awareness of the importance of SDGs); and b) analyzing and providing assurances in the realization of SDGs by highlighting shortcomings and offering recommendations for their elimination (prioritizing topics related to environmental protection, climate change, the circular economy, and water and food security, with a tendency to expand areas of interest).

In the upcoming period, SAIs will face numerous challenges related to conducting new types of performance audits connected with SDGs, developing standards and methodologies for these types of audits, training personnel to respond to multitasking, increased cooperation intensity and support among SAIs in this field, and collaboration with stakeholders.

It is important to emphasize that the research in this paper has limitations since it is focused on reviewing and classifying the new types of audits related to SDGs within the global framework and among EUROSAI members.

Future research directions may explore new challenges faced by SAIs in the process of achieving the 2030 Agenda, which may be related to specific types of performance audits of SDGs, focused on educating audit personnel, or methodologies used by auditors in performance audits of SDGs.

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RAZVOJ NOVIH VRSTA DRŽAVNE REVIZIJE U KONTEKSTU OSTVARIVANJA CILJEVA ODRŽIVOG RAZVOJA IZ AGENDE 2030

Apstrakt: *Usvajanjem Agende 2030 UN 2015. godine, članice UN su se obavezale na implementaciju 17 ciljeva održivog razvoja (COR) i ujedno su mobilisane brojne međunarodne i nacionalne organizacije i institucije da u tome pomognu vladama zemalja članica UN. Ukupno 170 zemalja članica UN otpočelo je sa procesom implementacije COR. U ovom procesu implementacije COR na globalnom nivou Vrhovne revizorske institucije (VRI) prepoznate su kao nezavisni kontrolni i savetodavni mehanizam nacionalnih vlada. Takođe, Međunarodna organizacija VRI (INTOSAI), koja okuplja VRI širom sveta, uključena ž je u ovaj proces aktivnostima na izradi smernica za VRI u obavljanju posebnih vrsta revizije svrsishodnosti (revizija svrsishodnosti priprema za implementaciju Agende 2030 i revizija svrsishodnosti ostvarivanja napretka u COR). VRI u 73 zemlje članice UN, u 7 regiona (AFROSAI-E, ASOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS, PASAI), je izvršilo reviziju svrsishodnosti pripreme za implementaciju Agende 2030, a većina njih je otpočela sa razvojem posebnih vrsta revizije svrsishodnosti ostvarivanja COR. Istaživanje je pokazalo da proces implementacije Agende 2030, pri kraju isteka roka, nije dao željene rezultate i da je neophodna transformacija na putu ka održivom razvoju u globalnim okvirima. VRI su se u ovaj proces uključile kao kontrolni i savetodavni mehanizam nacionalnih vlada, sprovođenjem novih vrsta revizije svrsishodnosti povezanih sa COR. Razvoj revizija svrsishodnosti povezanih sa COR je uslovljen stepenom implementacije Agende 2030 na nacionalnom nivou članica UN. Komparativna analiza VRI u zemljama Zapadnog Balkana (Bosna i Hercegovina, Bugarska, Hrvatska, Crna Gora, Severna Mackedonija, Srbija) pokazala je da se one nalaze na sličnom nivou razvoja novih vrsta revizija svrsishodnosti. Većina njih je izvršila evaluaciju spremnosti za implementaciju Agende 2030 i ujedno otpočela sa revizijama svrsishodnosti povezanih sa COR, najčešće u oblasti revizije životne sredine, sa tendencijom praćenja smernica međunarodnih profesionalnih organizacija u daljem razvoju novih vrsta revizija svrsishodnosti.*

Ključne reči: *Agenda 2030, COR, Vrhovne revizorske institucije, revizija svrsishodnosti.*

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