**Thematic Stream A: National Evaluation Systems – Building strong evaluation systems ensuring use.**

**Proposed topics:**

* **Building Robust National Evaluation Systems:** leaving no one behind.
* **Strengthening evidence-based decision making** at the country level: challenges and recommendations.
* **National policies and capabilities for evidence -** based planning and results-based governance.

Overcoming challenges in institutionalizing evaluation.

**Proposed title of the presentation: Results of the performance audit** **“Preparedness of the Republic of North Macedonia for implementation of the Sustainable Development Goals until 2030”**

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**Abstract**

**Background:**

Sustainable development, as a global concept, poses a challenge for every person, country and the world in general, all with one objective - to ensure continuous progress and sustainable development of the present generations without compromising the ability of future generations to meet their own needs. The 2030 Agenda, adopted by the UN-General Assembly in September 2015, is a historic agreement with an aspirational plan of action for the “five Ps”: people, planet, prosperity, peace, and partnership” shifts the world onto a sustainable and resilient path for global development up until 2030. As a set of 17 sustainable development goals, 169 specific goals/targets and 230 indicators, the 2030 Agenda reflects our complex reality.

The role of the SAI in the efficient, effective, transparent and accountable implementation of the 2030 Agenda is explicitly visible in the UN General Assembly Resolution of December 2014 on *“Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” (A/69/228).*

The performance audit on the preparedness for implementation of the 2030 Agenda is one of the first responses of the SAI in the contri­bution to the implementation of the SDGs. By conducting these audits, the SAIs make an attempt from the outset to encourage national governments to undertake activities where there is need for improvement or where insufficient actions have been taken and provide constructive recommendations.

To respond to the requests, the State Audit Office of the Republic of North Macedonia in accordance with the Annual Work Program for the year 2023, conducted the performance audit “Preparedness of the Republic of North Macedonia for implementation of the Sustainable Development goals until 2030”, as a parallel audit with the SAI of the Republic of Serbia.

Through this audit, by assessing and evaluating policies, the State Audit Office can help policymakers understand progress, monitor implementation and identify improvement opportunities across the full set of SDGs and development efforts.

**Objective:** The objective of the audit was to assess the national preparedness for implementation of the SDGs, i.e. to make an assessment as to whether the Government of the Republic of North Macedonia and its competent institutions are prepared to implement the 2030 Agenda, as well as to give recommendations for the purposes of overcoming the identified situations in order to achieve the added value of the audit. The specific audit areas were focused on the adaptation of the 2030 Agenda, means of implementation and monitoring, follow-up, review and reporting.

The recommendations resulting from the audit will add value to: strengthening the strategic and legal framework, adequate set up of the SDGs in the system of sustainable development of the country and their implementation, which will have multiple positive effects in economy, employment, quality of life, education, social protection, etc.

Thе proposed presentation will analyze information on tools and methods used to assess policy coherence and multi-stakeholder engagement for implementation of SDGs. In addition, it will address the importance of the Whole-of-Government Approach, effective public spending, and the recommendations to overcome and improve the identified weaknesses will also be covered.

**Methods:** The performance audit encompassed the 2015-2022 period and was conducted in accordance with the principles of the International Standards of Supreme Audit Institutions (ISSAI), the Guidance for SAI Auditing “Preparedness for Implementation of Sustainable Development Goals” and the national guidelines.

In the case of this audit, we chose and applied a combined system: System-Oriented and Results oriented approach, as well as a Whole-of-Government Approach.

To obtain relevant and sufficient audit evidence for the audit findings, conclusions and recommendations, we used audit techniques. interviews, document analysis and questionnaires.

The whole audit process, including the Audit report was supported in the framework of the project “Support to Public Finance Management Reform in the Republic of North Macedonia” implemented by UNDP-MKD.

**Results:** Our findings indicate that the overall coverage of the SDGs with the strategic and legal framework is at a satisfactory level, but in some areas, it needs to be strengthened, which will contribute to greater progress. The institutional framework for implementation of the 2030 Agenda is set up, but there is a lack of clear distribution of responsibilities for coordination and communication of all stakeholders and their activities. Numerous development partners are involved in the mobilization of available resources for the implementation of the SDGs, but the funds have not been fully used. The existing budgeting system does not give a clear picture of how much of the budget funds are intended for achieving the SDGs. The government of the Republic of North Macedonia has established a system for monitoring and reporting on progress towards the implementation of the SDGs, but there is space for improvement, especially to provide a platform on the website of the State Statistical Office that will facilitate access to continuously updated data, metadata and sources of information on SDG indicators.

**Conclusion:** Through the conducted audit and the applied audit methodology, as well as the collected audit evidence, we have obtained reasonable assurance that the institutions and the bodies of the Republic of North Macedonia are partially prepared for the implementation of the Sustainable Development Goals until 2030.

The Republic of North Macedonia has met the basic prerequisites and has made some progress in the implementation of the 2030 Agenda in the period from 2015 to 2022. However, despite the progress that has been made halfway through the implementation period for the 2030 Agenda some important processes have not been completed yet. Given that the implementation of the SDGs is a long-term process, regular monitoring and improvement is necessary, which is particularly the objective of these performance audits.

The findings underscore the need for promoting and improving: the established strategic and planning framework for coordination with the SDGs, the functionality of the established international structure, i.e., improvement of coordination of the competent authorities and the stakeholders, transparency of funding for SDGs by an established link between the sustainable goals and targets with the budget and the SDG implementation monitoring and follow-up system.

Consequently, the role of Supreme Audit Institutions remains a significant factor in this process, as their engagement adds value and influences the improvement of citizens’ lives while simultaneously ensuring practical implementation of the international principles of INTOSAI – P 12, to meet public expectations and other stakeholders.

**National Audit Report**

<https://dzr.mk/sites/default/files/2024-05/nastan/2_Audit_report_Preparedness_Republic_of_North_Macedonia_for_implementation_SDG_until_2030_EN.pdf>

**Joint Audit report**

<https://dzr.mk/sites/default/files/2024-05/nastan/3_Joint_report_Preparedness_of_the_countries_implementation_SDG_until_2030_EN.pdf>

**Keywords:** SDGs, audit, 2030 Agenda, Whole-of-Government Approach, findings, UNDP-MKD