

# Practical Guidance

## Integrating Sustainable Development Goals into Direct Engagements

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## Introduction

### Purpose

The purpose of this guide is to help audit teams integrate the [United Nations' Sustainable Development Goals \(SDGs\)](#) into their audit work. It offers specific guidance on how to consider, contribute to, and, where relevant, examine and report on the global and national targets associated with the United Nations' SDGs. The guide outlines how audit teams can integrate SDGs into audits. This guide complements [The Environment and Sustainable Development Guide](#) and the gender-based analysis plus guidance, which can help teams add a gender and diversity lens to their analysis.

### Applicability and audience

This guide applies to direct engagements and was designed for the auditors at the Office of the Auditor General of Canada (OAG). It provides guidance for auditors during their strategic audit plan preparation and during the 3 phases (planning, examination, and reporting) of a direct engagement. The guide also provides background information for financial auditors on SDGs, however there is no guidance to integrate SDGs for annual audit practitioners.

### Auditors' responsibilities

Teams that are preparing strategic audit plans or planning direct engagements should consult the [United Nations' SDGs](#) and [The Canadian Indicator Framework for the Sustainable Development Goals](#) to identify SDGs and associated global and national targets that are relevant to the audit's subject matter and determine if the targets can be examined. Teams should consult the Internal Specialist Team—Gender-based Analysis Plus - Environment and Sustainable Development (IS-GBA Plus-ESD) as they are doing so.

### How to use the guide

The guidance is structured with two sections. The first is background information on the UN SDGs that can be useful for all OAG staff. The second is for auditors that perform direct engagements. There is a section for performance audit teams and a section for special examination teams. The Internal Specialist Team—GBA Plus-ESD is available to support teams when they use the guide.

## Background

The SDGs were set to address areas of high risk for society, the environment, and the economy, and they apply equally to all countries. The federal government has committed to implementing the SDGs and has provided funding through the 2018 budget for the creation of an SDG unit within Employment and Social Development Canada. Canada delivered its first voluntary national review to the United Nations in 2018, released an interim national strategy in 2019, and then released its permanent national strategy and its implementation plan in 2021.

The follow-up and review of the SDGs have been identified by the International Organization of Supreme Audit Institutions (INTOSAI) as one of its priorities in its 2017–22 strategic plan. In the OAG's sustainable development strategy for 2017–20, the OAG committed to aligning its audit work with the United Nations' 2030 Agenda for Sustainable Development in support of the INTOSAI's priority and reiterated and reinforced these commitments in its sustainable development strategy for 2020–23. This

commitment also included that Audit Services and the Sustainable Development Champion are responsible for identifying “opportunities for contributing to the activities of accounting standards–setting bodies, such as those led by the Public Sector Accounting Board, related to the environment and sustainable development, including the SDGs.” Auditors should also consider gender and diversity aspects by incorporating gender-based analysis plus into their work.

**For direct engagement auditors’ contributions to SDGs**—An audit can contribute to the SDGs in a wide variety of ways. All audit teams must consider SDGs and decide whether and how to include it in the scope of the audit.

**For financial auditors’ contributions to SDGs**—Annual audits may contribute to the SDGs. For instance, annual audit opinions and their derivative products, such as formal observations included in management letters or reports to audit committees identifying areas for improvement in financial reporting, controls, or management, help Canada meet SDG Goal 16 – Peace, Justice and Strong Institutions. For example, the [Commentary on the 2019–2020 Financial Audits](#) includes opportunities for improvement noted in our financial audits (among other topics) and states the following:

*The audit opinion is also an important contribution to meeting Canada’s commitments under the United Nations’ 2030 Agenda for Sustainable Development. In particular, the opinion helps Canada meet sustainable development target 16.6: “Develop effective, accountable and transparent institutions at all levels.*

Annual auditors are encouraged to discuss sustainability reporting, including the SDGs when they meet audit committees.

### Key terms and concepts

**United Nations’ 2030 Agenda for Sustainable Development**—A plan of action for people, the planet, and prosperity that also seeks to strengthen universal peace and partnerships. The 2030 Agenda was adopted in 2015 by the 193 United Nations member states. It includes 17 Sustainable Development Goals and a set of Principles. Each country is to establish its own priorities to contribute to the 2030 Agenda.

**Sustainable Development Goals (SDGs)**—17 objectives that are integrated and indivisible and that balance the 3 dimensions of sustainable development: economic, social, and environmental. They are universal and aimed at leaving no one behind. The SDGs are further explained by 169 targets and 232 indicators.

**2030 Agenda Principles**—A set of principles to guide *inclusiveness (leaving no one behind)*, *policy coherence*, and *cooperation* between levels of government and with civil society.

**Inclusiveness-leaving no one behind**—Recognizing that the dignity of the human person is fundamental, the Goals and targets should be met for all nations and peoples and for all segments of society, reaching the furthest behind first. Quality, accessible, timely and reliable disaggregated data will be needed to help with the measurement of progress and to ensure that no one is left behind.

**Policy coherence**—An approach to integrate sustainable development throughout domestic and international policy. Its objectives in the context of the 2030 Agenda are to advance the integrated implementation of the 2030 Agenda by

- fostering synergies and maximizing benefits across economic, social, and environmental policy areas
- balancing domestic policy objectives with internationally recognized sustainable development goals
- addressing the transboundary and long-term effects of policies, including those likely to affect developing countries

**Cooperation**—Governments (all levels of governments and whole-of-government) and stakeholders, acting in collaborative partnership, should implement the 2030 Agenda.

**SDG target or global target**—A target associated with an SDG.

**Global Indicator Framework**—A set of 232 unique global indicators designed to monitor and measure global progress toward the SDGs and the 169 targets.

**Towards Canada’s 2030 Agenda National Strategy (interim national strategy, June 2019)**—An interim document that lays out the elements for a national strategy, describing the structures, processes, and activities that need to be in place to move the 2030 Agenda forward in a coordinated, transparent, and accountable manner.

**Moving Forward Together: Canada’s 2030 Agenda National Strategy (February 2021)**—A strategy that sets out an approach to advance progress toward meeting the SDGs in Canada and contributing to their achievement internationally. It identifies specific actors in Canada and outlines their roles in advancing the 2030 Agenda.

**Canadian Indicator Framework**—A series of indicators that complements the Global Indicator Framework and is used to measure progress on the national ambitions.

**National ambitions**—An outline of where Canada would like to be in 2030 with each SDG. Because they are Canada-wide ambitions, they are intended to start a conversation with all related parties.

**National targets**—The SDGs translated to the Canadian context as a starting point on the path toward achieving each of the 17 SDGs. National targets are found in The Canadian Indicator Framework for the Sustainable Development Goals.

**Canada’s Federal Implementation Plan for the 2030 Agenda (June 2021)**—A description of how the Government of Canada will contribute to advancing the National Strategy federally by defining the roles and responsibilities of departments and agencies, reporting on progress, engaging Canadians, establishing advisory committees, and administering funding.

**The Federal Sustainable Development Strategy**—An overview of the Government of Canada’s environmental sustainability goals and targets, and actions to achieve them. Federal organizations prepare [sustainable development strategies](#) containing objectives and plans within their mandate that contribute to the whole-of-government strategy.

## Audit Guidance—Direct Engagements

This section of the guide provides guidance on integrating SDGs into direct engagements, specifically, strategic audit plans, performance audits, and special examinations.

Since 2017, performance auditors have been considering the SDGs and specific global targets when assessing environment and sustainable development risks as part of developing strategic audit plans and planning audits. Most of special examination teams have done the same when planning special examinations. The OAG has now committed not only to considering the SDGs and targets but also to ensuring that all direct engagements contribute to progress toward the SDGs and related targets and to discussing this contribution in the reports (OAG sustainable development strategy for 2020–2023) (February 2022 Update).

In June 2019, some national targets were published. They were updated in 2021 in The Canadian Indicator Framework for the Sustainable Development Goals. These national targets are the SDGs translated to the Canadian context and should also be consulted by auditors when they have identified that SDG targets apply to their audit.

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*An SDG global target may not have a corresponding national target.*

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### Exploring links between SDGs and an entity's mandate, core activities, and major programs

In the early planning phase of a direct engagement, teams should explore links between the SDGs, the national targets, and the entity's mandate, core activities, and programs and think about consulting the Internal Specialist Team—GBA Plus-ESD. Document review should include the SDGs, the national framework, the entity's sustainable development strategy, the departmental plan and departmental results report (including supplementary information tables), results-based management documentation, and accountability framework. Exploring these links can help to determine if any SDGs and targets could be proposed as audit topics or as components of an audit.

Teams should discuss the SDGs when interviewing key experts on the strategic audit plan topic area and when meeting with senior management from the entities. Below are examples of questions that could be asked of experts and entities' senior management.

#### Questions to experts:

- Are you familiar with the SDGs?
- Would you expect this entity to contribute to meeting any SDGs and targets? If so, which ones?

#### Questions to the entity's senior management:

- Are you aware of the SDGs?
- Is this entity responsible for any global or national targets?
- Do you have a plan to contribute to specific global or national targets?
- Has your entity reported on work or results in implementing global or national targets?

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*Officials from the policy branch or strategic planning and reporting are the most likely to be informed about SDGs.*

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### Strategic audit plans

The SDGs offer a framework for looking at sustainable development. When teams prepare strategic audit plans, whether for specific entities or for sectors, they should explore links between the SDGs and targets and the entity's mandate, core activities and major programs. As a result of the strategic audit plan exercise, teams identify audit topics and indicate the SDG target covered by the proposed audit. They are therefore encouraged to consider SDG targets as soon as they start working on their strategic audit plan. Teams should use the SDGs and targets as criteria for proposing audit topics.

## Consulting the Internal Specialist Team—GBA Plus-ESD

In light of the information gathered, teams should consult the Internal Specialist Team—GBA Plus-ESD to discuss environment and sustainable development risks, including SDGs related to the strategic audit plan topic area. Teams can consult the internal specialist on using gender-based analysis plus at the same time. Points for discussion:

- links between global and national targets and the entity’s mandate and core activities
- key information obtained from experts and entity’s senior management on SDGs
- sustainable development risks in the broader context of the topic area and potential SDG audits, such as risks to achieving SDG targets that might relate to leadership, engagement, data, actions, resources, or coherence

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*Teams should document the consultation.*

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## Proposing audit topics

Through the strategic audit plan process, the team will propose audit topics. Teams should note that the audit selection process includes a criterion on audit contribution to the SDGs and should be able to indicate how the audit will contribute to a global or national target.

## Performance audits

As auditors start planning a performance audit and identifying potential environment and sustainable development risks, they should not only consider global and national targets but also contribute to progress toward the SDGs and related targets and discuss this contribution in their performance audit reports.

## Planning Phase

### *Explore links between SDGs and the subject matter*

The team explores the links between the subject matter being audited and the SDGs and associated global and national targets.

The team discusses the SDGs with external experts and stakeholders.

The team asks entity officials questions to broaden its knowledge on:

- whether the entity has mapped the program or initiative to a global or national target
- how the program contributes to the global or national target and how that is reported on
- whether the entity collaborates with other entities, levels of government, or stakeholders to achieve progress toward the global or national target

### *Consult the Internal Specialist Team—GBA Plus-ESD*

Teams must consult the Internal Specialist Team—GBA Plus-ESD to discuss potential environment and sustainable development risks, including the links between the subject matter and the global and national targets, and the potential audit approach to examining the global and national targets. Teams can consult the internal specialist on using gender-based analysis plus at the same time. Points for discussion:

- links between the subject matter and the global and national targets

- key information obtained from the entity on the global and national targets
- sustainable development risks in the broader context of the subject matter and the potential approach to integrating SDGs

Teams can document the consultation using the Functional Risk Identification Template. Note that performance audit teams can also consult the internal specialist during the examination and reporting phases.

### Select an approach

Based on the information gathered, the assessment of risks, and consultation with the Internal Specialist Team—GBA Plus-ESD, teams select 1 of the 3 approaches to integrating SDGs into the audit. The 3 approaches below ensure that the performance audit contributes to progress toward the SDGs:

<p><b>Level 1</b></p>	<p>This approach is used in cases where the subject matter is related to a goal but not to a global or national target. Other cases where this approach might be used is for audits of territorial governments, as these governments have not committed to the SDGs.</p> <p>While the level of SDG integration into the audit is low, this approach increases the entities’ awareness about the SDGs and demonstrates to parliamentarians and the public that SDGs are a priority for the OAG.</p> <p><b>Example:</b> <i>The subject matter focuses on National Defence’s management of its fighter aircraft fleet. The goal of peace, justice, and strong institutions (Goal 16), is linked to the subject matter but no global or national target are associated with this subject matter.</i></p>
<p><b>Level 2</b></p>	<p>This approach is used in cases where the subject matter aligns with a global or national SDG target but the entity has not identified programs or initiatives that contribute to the target (level 2A) or in cases where the subject matter aligns with a global or national SDG target and the entity has identified programs or initiatives that contribute to the target (level 2B).</p> <p>This approach leads to a medium level of SDG integration into the audit. Both the level 2A and 2B approaches increase entities’ parliamentarians’, and the public’s awareness about the SDGs. The level 2B approach also allows the entity’s contribution to and progress on implementing an SDG target to be assessed and reported on.</p> <p><b>Example of level 2A:</b> <i>The subject matter focuses on the government’s Investing in Canada Plan. The SDG target 6.4 is linked to the subject matter, but the entity has not identified its initiatives as contributing to this target.</i></p> <p><b>Example of level 2B:</b> <i>The subject matter focuses on the safe transportation of dangerous goods. SDG target 3.9 is linked to the subject matter, and Transport Canada committed to having its Transportation of Dangerous Goods Program work to meet this target through its actions on emergency prevention, preparedness, and response (see Transport Canada’s commitment in its sustainable development strategy).</i></p>

<b>Level 3</b>	<p>This approach is used in cases where the global or national SDG target is the subject matter or is an element that must be examined in order to conclude on the objective.</p>
	<p>This approach leads to a high level of SDG integration into the audit. It allows teams to assess the entity’s progress on implementing a global or national target and to report on results, which increases entities’, parliamentarians’, and the public’s awareness of the SDGs. Entity’s progress should be assessed keeping in mind the 2030 Agenda Principles – Inclusiveness (leaving no one behind), policy coherence and cooperation (amongst departments/whole-of-government, with other levels of government and with stakeholders).</p>
	<p>It also allows teams to make recommendations where needed. As such, the global or national target is central in the audit plan, included in the audit plan summary, discussed with the entity, and seen by the entity’s deputy head.</p> <p><b>Example:</b> <i>The subject focuses on the government’s initiatives on poverty reduction. The SDG target 1.2 and its associated indicator and the national target could be used to frame the audit objective or the lines of enquiries.</i></p>

Figure 1 presents an overview of the 3 levels of SDG integration in performance audits

*Functional Risk Identification*

On the basis of the information gathered, the team identifies the global or national target related to the subject matter and the risks of not implementing it. This can be undertaken by responding to the questions in step 1 in the Functional Risk Identification Template (FRIT) and consulting the IS-GBA Plus-ESD team.

<b>Level 1</b>	<p>Because this approach does not lead to the examination of an SDG target, the team <b>should discuss their choice</b> to follow the level 1 approach with the assistant auditor general as early as possible in the planning phase.</p> <p>The team then completes step 2 of the Functional Risk Identification Template, and the internal specialist signs off on the risk assessment and action taken.</p>
<b>Level 2</b>	<p>The team completes Step 2 of the Functional Risk Identification Template. The internal specialist signs off on the risk assessment and action taken.</p>
<b>Level 3</b>	<p>The team completes Step 2 of the Functional Risk Identification Template. The internal specialist signs off on the risk assessment and action taken.</p>

*Audit logic matrix*

The team identifies the SDG(s) and provides information on the approach selected in various sections of the audit logic matrix.

<b>Level 1</b>	<b>United Nations’ SDGs</b> section—Identifies the relevant SDG
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	<p>No questions on SDGs are included in the matrix.</p>
<p><b>Level 2</b></p>	<p><b>Subject matter and context</b> section—The 2030 Agenda and the relevant global or national target is mentioned (2A and 2B).</p> <p><b>United Nations’ SDGs</b> section—Identifies the global or national SDG target and describes the approach selected (2A and 2B)</p> <p><b>Entity management’s responsibility</b> section—Responsibility for the 2030 Agenda is discussed (2B).</p> <p><b>Line of enquiry</b> section—For level 2A, the global or national target is mentioned as source of criteria (2A). For level 2B, the global or national target is mentioned in the scope and approach, as a criterion, and questions on the global or national target are listed.</p> <p>Questions on the global or national target, such as the following, are included in the audit program (2A and 2B):</p> <ul style="list-style-type: none"> <li>- Which global or national target was identified as linked to the program or initiative? (2A)</li> <li>- Was the target considered as part of this program or initiative? (2A)</li> <li>- How is the program expected to contribute to the global or national target? (2B)</li> <li>- How is progress measured, monitored, and reported on? (2B)</li> </ul>
<p><b>Level 3</b></p>	<p><b>Audit Objective</b> section— The objective is framed around the global or national target and the United Nations’ 2030 Agenda Principles – Inclusiveness (leaving no one behind), policy coherence and cooperation (amongst departments/whole-of-government, with other levels of government and with stakeholders).</p> <p><b>Subject matter and context</b> section—The relevant global or national target and the 2030 Agenda Principles are mentioned.</p> <p><b>Overall scope and approach</b> section—Lines of enquiries are framed around the global or national target and the 2030 Agenda Principles.</p> <p><b>United Nations’ SDGs</b> section—Identifies the global or national target and the 2030 Agenda Principles and describes the approach selected.</p> <p><b>Entity management’s responsibility</b> section—Responsibility for the 2030 Agenda is discussed.</p> <p><b>Line of enquiry</b> section—Questions on the global or national target and on the 2030 Agenda principles are listed.</p> <p>Questions such as the following, are included in the audit program:</p>

- How is the program expected to contribute to the global or national target?
- How is progress measured, monitored, and reported on?
- How are cooperation, inclusiveness, and policy coherence being addressed?

#### *Audit plan summary*

The team can provide information on the United Nations' 2030 Agenda for Sustainable Development and the relevant SDG(s) in the audit plan summary. This signals to the entities the team's intentions towards reviewing their contribution to the SDGs. This information is seen by the entity's deputy head.

<b>Level 1</b>	<b>Subject matter and context</b> section —The United Nations' 2030 Agenda for Sustainable Development and the relevant SDG are mentioned.
<b>Level 2</b>	<p><b>Subject matter and context</b> section—The 2030 Agenda and the relevant global or national target are mentioned (2A and 2B).</p> <p><b>Entity management's responsibility</b>—Responsibility for the 2030 Agenda is discussed (2B).</p> <p><b>Audit scope and approach</b>—A line of enquiry is framed around the global or national target (2B).</p> <p><b>Audit criteria</b>—The global or national target used as a source of criteria (2A) or as a criterion (2B).</p>
<b>Level 3</b>	<p><b>Subject matter and context</b> section—The relevant global or national target and the United Nations' 2030 Agenda Principles – Inclusiveness (leaving no one behind), policy coherence and cooperation (amongst departments/whole-of-government, with other levels of government and with stakeholders) are mentioned.</p> <p><b>Entity management's responsibility</b> section—Responsibility for the 2030 Agenda is discussed.</p> <p><b>Audit objective</b> section— The objective is framed around the global or national target and the 2030 Agenda Principles – inclusiveness, policy coherence and cooperation.</p> <p><b>Audit scope and approach</b> section—Lines of enquiries are framed around the global or national target and the 2030 Agenda principles.</p> <p><b>Audit criteria</b> section—The global or national target and the 2030 Agenda principles are used as criteria.</p>

#### Examination Phase

<b>Level 1</b>	No questions on SDGs are included in the audit programs.
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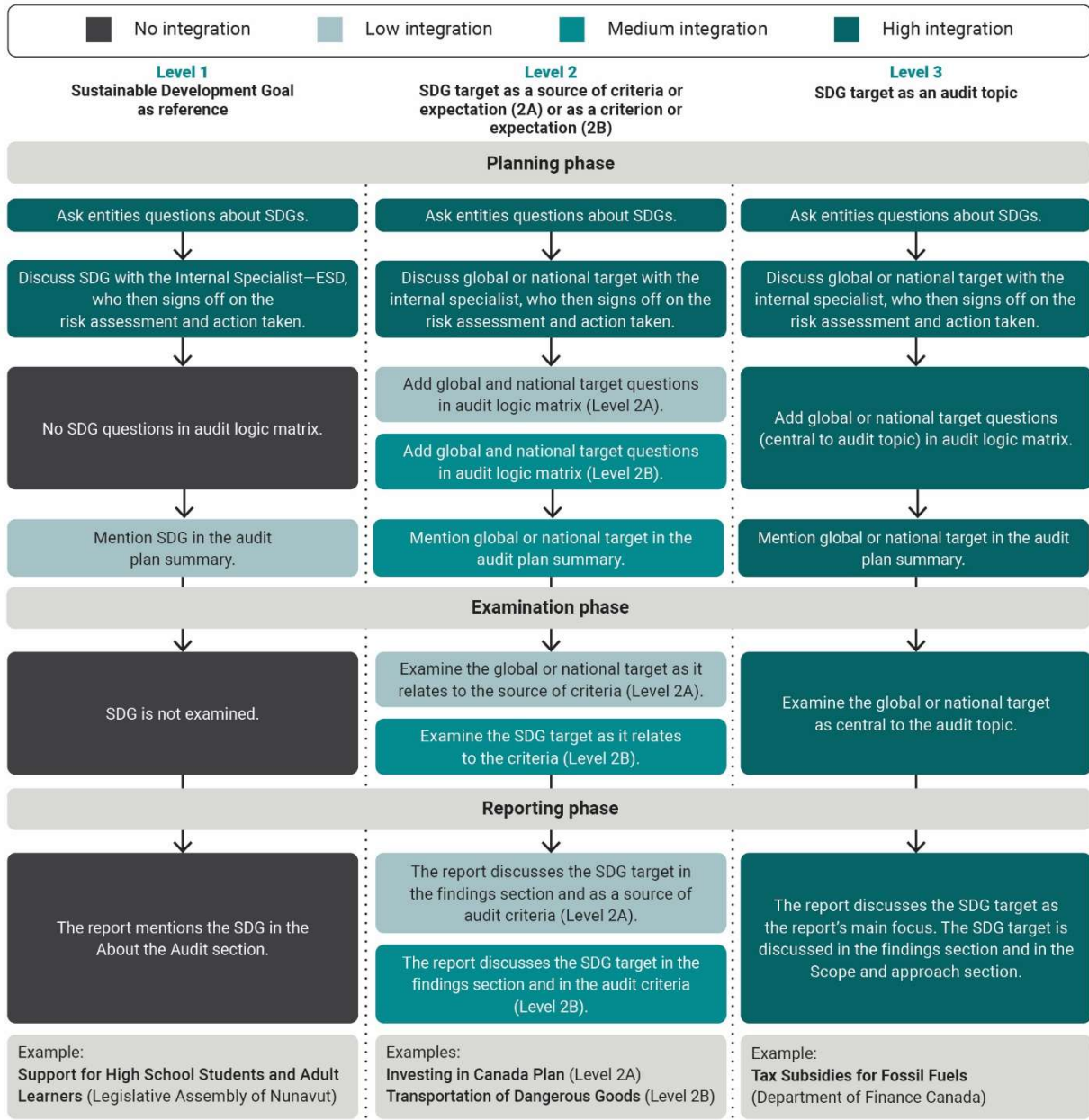
Level 2	The team can consult the Internal Specialist as it executes the audit program. The internal specialist can provide other questions.
Level 3	The team can consult the Internal Specialist as it executes the audit program. The internal specialist can provide other questions.

Reporting Phase

The team can consult the internal specialist as it develops its draft report. There are multiple options for reporting on the SDGs in the audit report.

Level 1	<b>About the Audit</b> section— The 2030 Agenda and the relevant SDG are discussed.
Level 2	<p><b>Findings, Recommendations, and Responses</b> section— Findings related to the global or national target are described. The use of the <b>SDG logo</b> should be discussed with Communications. These findings can lead to a recommendation (2A and 2B). If the entity has not identified its programs or initiatives as contributing to the target (2A), this should be reported as a finding.</p> <p><b>Scope and approach</b> in the <b>About the Audit</b> section—The 2030 Agenda and the global or national target are discussed (2A and 2B).</p> <p>The target is mentioned as a source of audit criteria in the <b>About the Audit</b> section (level 2A) or as an audit criteria in the About the Audit section (level 2B).</p>
Level 3	<p><b>Findings, Recommendations, and Responses</b> section— Findings related to the global or national target and 2030 Agenda Principles are described. The use of the <b>SDG logo</b> should be discussed with Communications. These findings can lead to a recommendation.</p> <p><b>Scope and approach</b> in the <b>About the Audit</b> section—The 2030 Agenda Principles and the global or national target are discussed.</p>

Figure 1—The 3 levels of SDG integration into performance audits



## Special Examinations

The Internal Specialist Team—GBA Plus-ESD has developed a tool, the [Special Examination Audit Approach for Environment and Sustainable Development](#). It proposes environment and sustainable development systems and practices that can be audited in a special examination, including specific audit criteria, sources, and questions on the SDGs. This tool is discussed with special examination teams during consultation with the internal specialist (in accordance with the Functional Risk Identification template) and is also available on the INTRANet.

When teams ask questions about the SDGs, they increase the Crown corporation's awareness of the SDGs and demonstrate that the goals are a priority for us. This approach accounts for the fact that there are no explicit requirements yet for Crown corporations to consider the SDGs. However, some Crown corporations have already been considering SDGs as part of their activities and have been reporting on them. Special examination teams have started asking questions about the SDGs as part of their examination and reporting on these corporations.

### Planning phase

Early in the planning phase, the team explores links between the Crown corporation's mandate, mission, strategic objectives, activities and the SDGs and global and national targets. The team asks questions, such as the following, of the Crown corporation's officials:

- Is the Crown corporation aware of the Sustainable Development Goals (SDGs)?
- Does the Crown corporation use specific systems and practices for managing SDGs?
- Does the Crown corporation contribute by its activities to some SDGs and targets?
- Does the Crown corporation report on progress toward SDGs and targets?

For more questions, refer to the [Special Examination Audit Approach for Environment and Sustainable Development](#).

### *Functional Risk Identification Template*

On the basis of the information gathered, the team identifies the global or national target related to the Crown corporation and the risks of not implementing it.

The team discusses the following with the Internal Specialist Team—GBA Plus-ESD:

- links between the global or national target and the Crown corporation's mandate, mission, and activities
- key information obtained from the Crown corporation on the global or national target
- sustainable development risks in the broader context of the subject matter and the potential approach to integrating SDGs into the audit.

The team completes Step 2 of the Functional Risk Identification Template. The internal specialist signs off on the risk assessment and action taken.

### *Audit logic matrix*

**United Nations' SDGs** section—Identify the SDGs and the associated targets and indicators to be covered by the audit (if any), and summarizes the audit approach, specifically how the audit team will integrate SDGs into the audit.

**Audit Risks** section— The global and national targets could be discussed as part of a risk area.

**Line of Inquiry** section— The global and national targets could be discussed in one or more of the systems and practices and Transforming our World: The 2030 Agenda for Sustainable Development used as a source of criteria along with the Crown’s own strategies, policies and others where it commits to contributing to progress towards the SDGs.

#### *Special examination plan*

On the basis of information gathered during planning, the team may provide information on SDGs in any of the following sections of the special examination plan.

**Corporation’s profile** section—The 2030 Agenda and the relevant global and national targets could be mentioned.

**Audit risks** section—The global and national targets could be discussed as part of a risk area.

**Audit scope** section—The global and national targets could be discussed in one or more of the systems and practices as part of a line of enquiry (such as corporate management practices, management of operations, or management of environment and sustainable development practices).

The following could be used as a source of criteria:

- Transforming our World: The 2030 Agenda for Sustainable Development, United Nations, 2015.
- The Crown corporation’s own strategies, policies, and others, where the Crown commits to contributing to progress towards the SDGs.

#### *Examination phase*

Where team chooses to audit SDGs, questions on the SDGs and specific targets are included in the audit programs.

#### *Reporting phase*

One option is to include a “Commentary on the United Nations’ Sustainable Development Goals” section below the table that addresses the systems and practices selected for auditing the SDGs. This has been done in the special examination of the [Public Sector Pension Investment Board](#) (2021). The special examination for [Farm Credit Canada](#) (2021) also includes comments on the SDGs.

## Key external sources of information

### International

- [United Nations' 2030 Agenda for Sustainable Development](#)
- [United Nations' Sustainable Development Goals](#) (teams need to consult the SDGs and global targets)
- [INTOSAI Strategic Plan 2017–2022](#)
- [INTOSAI Abu Dhabi Declaration 2016](#)
- [INTOSAI Atlas on SDGs](#) (use Google Chrome to access the map)
- [High level political forums on sustainable development—2013–20](#)
- [IDI's SDGs Audit Model \(ISAM\)](#)
- [INTOSAI's Working Group on Environmental Auditing](#)
- [Organisation for Economic Co-operation and Development—Recommendation of the Council on Policy Coherence for Sustainable Development](#) (p. 6 of 11)

### National

- [Canadian Audit and Accountability Foundation—Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality](#)
- [Statistics Canada—SDG Data Hub](#)
- [Statistics Canada—SDG Fact Sheet on the 17 Goals](#)
- [2018 budget](#)
- [The Canadian Indicator Framework for the Sustainable Development Goals](#)
- [Voluntary National Review \(2018\)](#)
- [Towards Canada's 2030 Agenda National Strategy \(2019\)](#)
- [Moving Forward Together: Canada's 2030 Agenda National Strategy \(2021\)](#)
- [Canada's Federal Implementation Plan for the 2030 Agenda \(2021\)](#)
- [Sustainable Development Strategy for the Office of the Auditor General of Canada—2020–2023 \(February 2022 Update\)](#)
- [OAG 2020–2021 Departmental Results Report—Supplementary Information Table—Gender-based analysis plus](#)