

Navigating the SDG Guide: For Performance Audits

In the early-planning phase, explore links between audit subject matter and the SDGs.

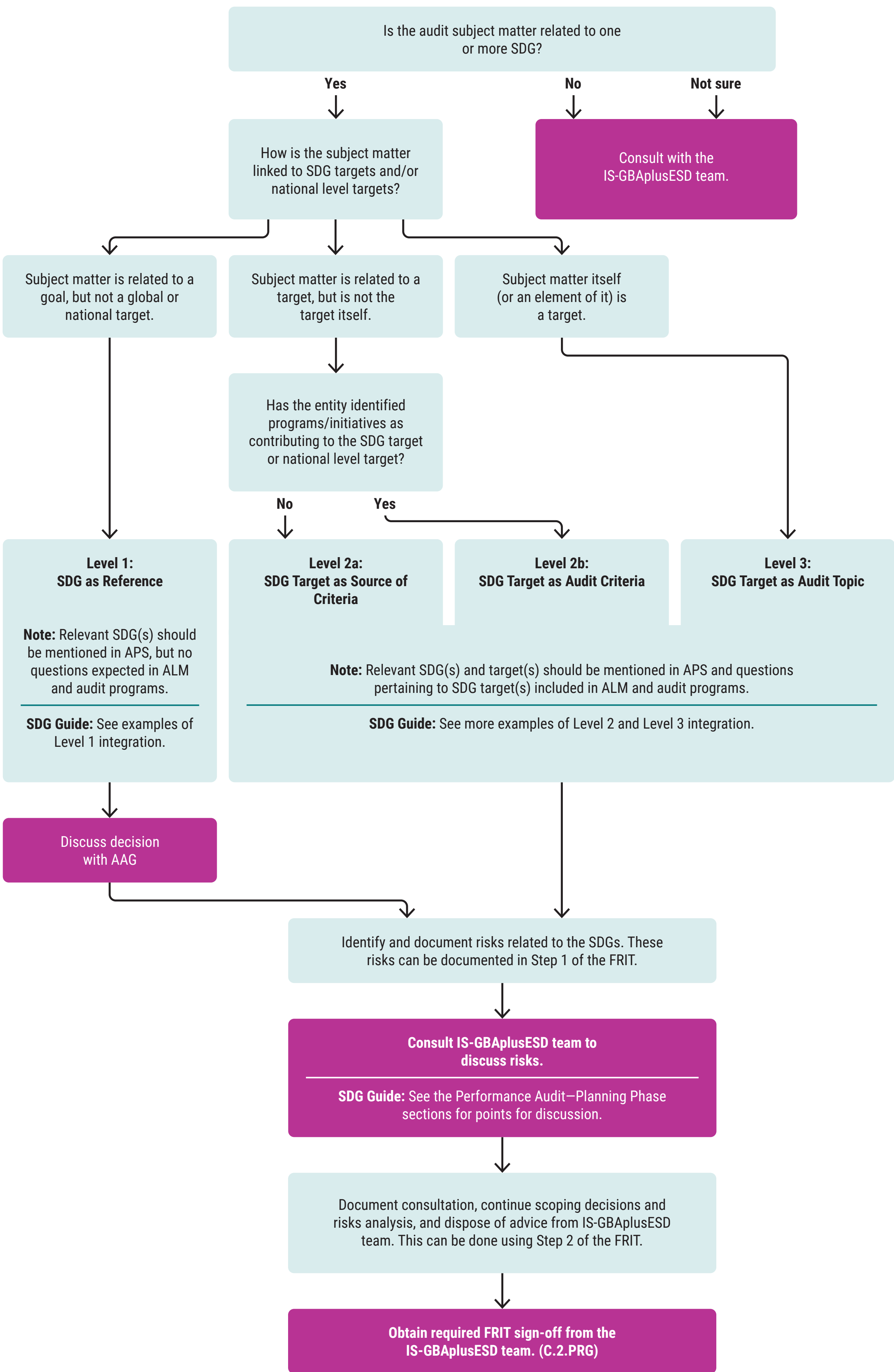
Review documents to determine if there are SDG goals and/or targets that can be examined.

SDG Guide: See the Performance Audit—Planning Phase section and Key External Sources of Information annex for examples of documents to consider at this stage.

Discuss SDGs with the entity and external stakeholders/experts.

SDG Guide: See the Exploring Links between SDGs and an Entity's Mandate, Core Activities, and Major Programs section for example questions.

In the planning phase, determine the level of SDG integration for your audit and consult on SDGs and your audit strategy.



In the examination and reporting phase, conduct examination work and report.

