SOLOMON ISLANDS GOVERNMENT

OFFICE OF THE AUDITOR GENERAL

PERFORMANCE AUDIT REPORT

On Preparedness by the National System of Solomon Islands Government to Implementation of Sustainable Development Goals

Auditor-General

Solomon Islands Office of the Auditor-General

P O Box G18

Honiara

National Parliament Paper No 53 of 2018

Forward from the Auditor-General

Honorable Speaker

I have the pleasure in presenting this performance audit report on Solomon Islands Government's Preparedness on Implementing the Sustainable Development Goals.

This is a cooperative audit conducted together with other Pacific Islands Supreme Audit Institutions with the assistance and facilitation of the Pacific Association of Supreme Audit Institutions [PASAI] and INTOSAI Development Initiative [IDI] in collaboration with the United Nations.

In our country context, the audit was conducted at the Ministry of Development Planning and Aid Coordination as the main agency responsible for the Sustainable Development Goals. Further, the audit also approached other key stakeholders both at the government ministry level and other public and private sectors.

Audit Results

The fieldwork for the audit was conducted in the period from February 2018 to June 2018.

The audit has concluded that Solomon Islands Government through the Ministry of Development Planning and Aid Coordination has approached SDGs mainstreaming through the National Development planning and budgeting process and has started nationalising the SDGs with the National Development Strategy which provides guidance at the national level. The translation of the SDGs into activities should take place at the Medium Term Development Plan level and the budget as an implementing device.

Some key weaknesses were identified during the audit which could hinder the implementation of which I have made a number of recommendations for improvement on these weaknesses identified. It is pleasing to note as well that the Ministry has done further work in developing the Development Finance Assessment and the formulation of the Solomon Islands Integrated Financing Framework which should support the implementation of the NDS, SDGs and other SIG commitments.

Acknowledgement

I would like to acknowledge the Permanent Secretary of the Ministry of Development Planning and Aid Coordination; the Under Secretaries of MDPAC; Director – Development Cooperation and NAO Division; Permanent Secretaries of Government Ministries and other Stakeholders for giving us access to documents which have assisted us in answering the audit questions and compiling this performance audit report.

I would like to thank also my Performance Audit team who has participated in the audit planning, discussion during field work and for assistance in conducting of the audit work with the Ministry Officials to collect the necessary information.

I acknowledge IDI and PASAI for their assistance to the conducting of the audit and the reporting.

Yours sincerely

Peter Lokay
Auditor- General

6 December 2018

Overview of the National Preparedness for SDG Implementation

Solomon Islands "**preparedness**" to implement the 2030 Agenda is still at its early stage. There is lack of resources in terms of financial, human and Information Communication Technology (ICT) to support the coordination and integration of Sustainable Development Goals (SDG) and Targets across the national government. The Solomon Islands Government (SIG) also depends on development partners for information access, data compilation and expertise with regards developing and reporting of the SDG within the country.

Audit at a Glance

Figure 1: Preparedness by Themes

Estimated SIG Preparedness by Themes
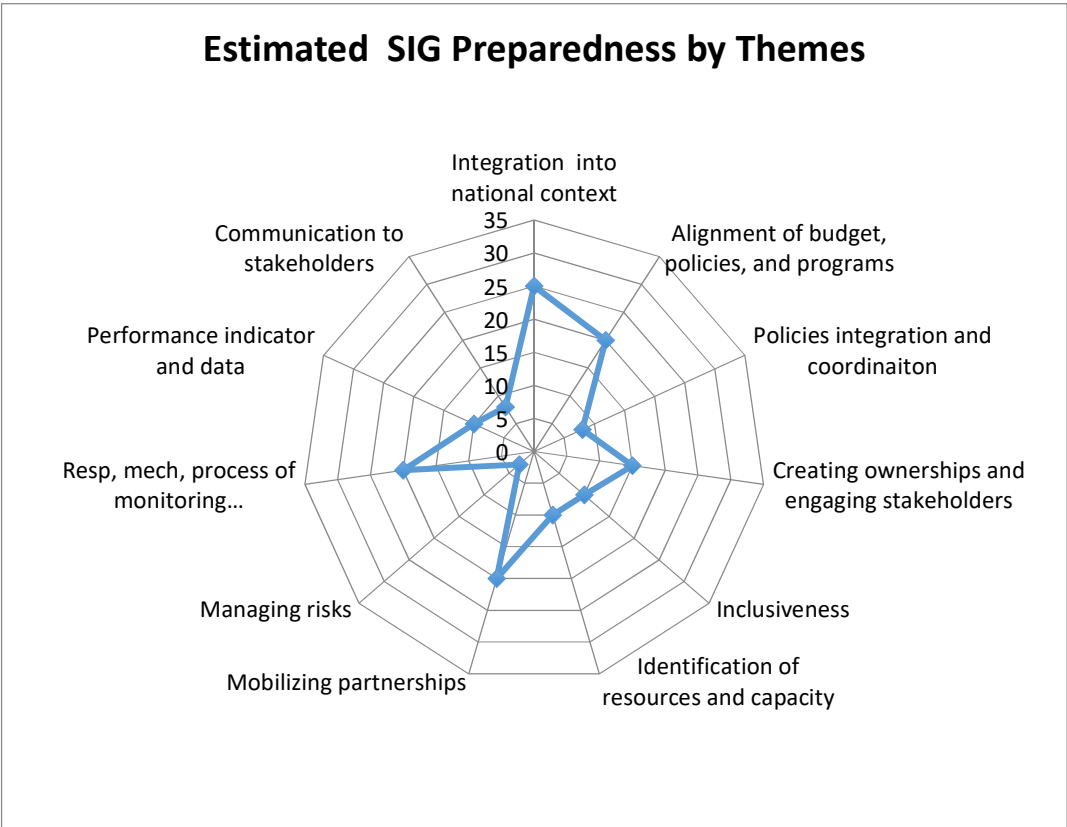
The info graphic illustrated under heading "Audit at a Glance" demonstrated the subjective measurement of estimated level of preparedness of SDG implementation over the 11 themes. It uses the value of 35 as the highest and starts from zero as the lowest. As shown in the info graphic, the top highest level of 25 is "Integration into national context". In contrast, the lowest are "Communications to Stakeholders" and "Managing Risks with value of 8 and 3 respectively.

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Acronyms and Abbreviations

Acronym	Detail
AMP	Aid Management Policy
CBSI	Central Bank of Solomon Islands
CEOs	Chief Executive Officers
CSO	Civil Society Organisations
DCCG	Democratic Coalition for Change Government
DFAT	Department of Foreign Affairs and Trade
DMS	Debt Management Services
FBO	Faith Based Organisations
FC	Financial Controller
FI	Financial Instructions
ICT	Information Communication Technology
IDI	INTOSAI Development Initiatives
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organisations of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MDGs	Millennium Development Goals
MDPAC	Ministry of Development Planning and Aid Coordination
MFAET	Ministry of Foreign Affairs and External Trade
MJLA	Ministry of Justice and Legal Affairs
MoFT	Ministry of Finance and Treasury
MPS	Ministry of Public Service
MTDP	Medium Term Development Plan
MTS	Medium Term Strategy
NDS	National Development Strategy 2016-2035
NGO	Non-Government Organization
NSDS	National Statistic Development Strategy
OAG	Office of the Auditor-General
OPMC	Office of the Prime Minister and Cabinet
PASAI	Pacific Islands Association of Supreme Audit Institutions
PFM	Public Financial Management Act 2013
PIMU	Project Implementation Management Unit
PS	Permanent Secretary
SAIs	Supreme Audit Institutions
SDG	Sustainable Development Goals
SICCI	Solomon Islands Chamber of Commerce and Industry
SIDCCG	Solomon Islands Democratic Coalition for Change Government
SIG	Solomon Islands Government
SIGPSTS	SIG – Public Service Transformation Strategy 2017-2021
SINSO	Solomon Islands National Statistics Office
TOR	Term of Reference
UN	United Nations
UNDP	United Nations Development Programme

Executive Summary

This audit examines how well the Solomon Islands Government, through the coordinating agency, is prepared to implement the 2030 Agenda into its National Systems. The audit focuses on the activities such as, integrating 2030 Agenda and SDGs into the national context, alignments of budgets, policies and programmes, policies integrations and coordination, creating ownerships and engaging stakeholders, identification of resources and capacities, mobilizing partnerships and managing risks, inclusiveness and communications to stakeholders, setting key performance indicators and reliable data, and the processes of monitoring and reporting on the SDG and targets for its successful implementation of the Development Agenda by 2030.

The 2030 Agenda is a revitalised framework aimed at transforming our world with people, peace, prosperity, planet and partnership through these 17 goals and their targets across all development dimensions. These include the means of implementation through partnerships, international agreements, and inclusive of all stakeholders such as CSO, NGOs, governments, local and regional authorities, academia and communities. A follow up and review is also required to provide for the progress and accountability of programmes in relation to nationalising SDGs.

The need to audit this preparedness is due to the fact that most countries have failed and mixed results on the previous Agenda of UN, the MDGs. That is range of issues have hindered the MDGs progress and results in not achieving the goals as forecasted, thereby this new global agenda tries to provide a new approach where the International Organisation of Supreme Audit Institution (INTOSAI) in collaboration with the Abu Dhabi Declaration and XXII INCOSAI on the significance to assess, by undertaking performance audit on the preparedness to implement SDG by respective countries who are part of UN.

This audit oversees the coordinating agency and related entities for the implementation of SDG and its importance that supports from stakeholders, government and development partners is vital in the process for the achievement of 2030 Agenda. The period covered is from 2015 till 2017 for any activities or programmes in place for action towards the implementation of the 2030 Agenda. It includes line ministries, and other stakeholders that the audit team managed to meet with such as NGOs, Development partners and CSOs.

There are three audit objectives as developed by IDI/PASAI for respective countries to assess the preparedness to implement SDG and taking ownership of it. These audit objectives are;

1. To what extent has the government adapted the 2030 Agenda into its national context?

2. Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

3. Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?

During the audit OAG identified some key findings that SIG through the coordinating agency to develop, prepare or improve on in its progress for the effective implementation of the 2030 Agenda and SDG. They are as follows:

1. The need for a legislation and mandate for the coordinating agency, which is MDPAC.

2. The need for a clear structure, framework or TOR for the established committee overseeing the processes of NDS or SDG.

3. The planning and budgeting process to be as early as possible annually.

4. The need for processes or policies to control the interdependencies within the NDS framework.

5. The need for roles and arrangement to be clearly translated across ministries and SIG stakeholders, NGOs, CSOs and private sectors.

6. The need to involve stakeholders, development partners, CSO, NGOs and line ministries in sector programme areas and at sub-departments with regards to knowledge about SDG.

7. The Coordinating agency needs to improve on this theme "Inclusiveness" as the key principle of the 2030, involving everyone for the implementation of SDG, through knowledge about SDG, to the community level.

8. SIG needs a financing framework that reflects SDG programme for implementations among line ministries and stakeholders.

9. The need to develop and identify human resource needs and capacities for the implementation, monitoring and reporting of SDG.

10. SIG has an aid management policy to identify key cooperation and partnerships opportunities.

11. SIG has a Coordinating agency and a committee over-sighting the budget processes.

12. SIG needs a management system to capture information including data, and capacities in the implementation, monitoring and reporting process of related SDGs.

13. SIG needs a mechanism to identify risks and mitigating strategies for securing resources and capacities in relating to SDG.

14. SIG has a responsible agency assigned to monitor, follow-up and report on SDG.

15. The ministries need to identify relevant performance indicator on SDG and NDS to effectively report.

16. SIG still has challenges with regards to reliable data and information to monitor SDG due to weak planning and lack planning and budgeting capacity.

17. SIG through the coordinating agency is yet to have coordinated and planning mechanism that enable involvement at provincial level and stakeholders for monitoring, identifying gaps and follow-up on the SDG implementation progress.

Conclusion

SIG has made a significant progress in taking ownership of the 2030 Agenda and that is by integrating SDG into its national development strategy 2016-2035, the 20 years development plan. SIG through the coordinating agency also has some action planning in the process for the effective implementation of the SDG through, consultation with wide stakeholders, developing a development planning bill, establishing a committee to oversee NDS and SDG, a committee member to minority groups such as SIG Gender Focal points group, Solomon Islands Youth Council, Action committee on Children. Further MDPAC has already done some activities in nationalising SDG, including mapping exercise, performance reporting on NDS, wide consultation and awareness to SIG and its stakeholders at the management level and line ministries.

However there is a need for improvement in other areas such as in policy coherence, budgeting processes, a mechanism for identification of required capacities and resources (finance, ICT and HR), adequate planning in budgeting, and a monitoring and reporting on relevant SDG among line ministries and stakeholders. The lack of these processes will lead SIG not fully achieving the 2030 Agenda.

As such, following are the recommendations identified:

1. The Coordinating agency, MDPAC to have a mandate for effectively coordinating its activities to line ministries and SIG stakeholders with regards to NDS and SDG implementation;

2. The committee to have a TOR finalised for clear functions and responsibilities for overseeing the NDS and SDG implementation process;

3. SIG through the coordinating ministry to developing budgets and consultations among lines ministries for early submissions or for a multi-year budget projections;

4. SIG through the coordinating ministry to develop a mutual framework for ministries that have common goals to be achieved and a centralise system to identify conflicting priorities across sectors to better manage programmes with regards to SDG;

5. A national forum for partnerships, and arrangements on roles across government sectors for effective policy coherence on development priorities;

6. A communication strategy needs to be developed by coordinating agency to really identify key stakeholders, for their conduct in SDG processes and be able to inform them of their roles and targets towards achieving NDS and SDG by 2030.

7. Vulnerable groups, minorities, remote communities should also be recognized at the national level and setting policies that can link them to government programmes, institutions and stakeholders;

8. The Coordinating ministry in collaboration with line ministries and stakeholders to develop a financing framework for relevant SDG related programmes;

9. MDPAC and MPS to develop a human resource capacity strategic plan for SIG to enable capacity needs in human resource and gaps;

10. SIG through responsible agency (MDPAC and SINSO) to develop a centralised management system that will be able to capture required information including financial data, capacities and aggregated data across sectors and stakeholders;

11. That the responsible officers should have adequate knowledge and technical experience to draw budgets; budget costing through trainings; improve levels of government revenues to fund expenditures; start the budget process earlier;

12. Coordinating agency and line ministries to collaborate with SINSO and develop relevant performance indicators and targets across programme areas to be able to effectively report on information for financial and capacities gaps;

13. A risk mitigation strategy in place when securing resources and needed capacities;

14. The Development planning bill to also provide for monitoring and reporting framework for related NDS/SDG achievement; and

15. SIG through the coordinating agency to develop participatory processes involving stakeholders to monitor, follow-up and report on the progress of relevant SDG programme implementation.

Solomon Islands in Brief

Figure 2: Map of Solomon Islands

(Source: *http://macbio-pacific.info/solomon-islands/*)
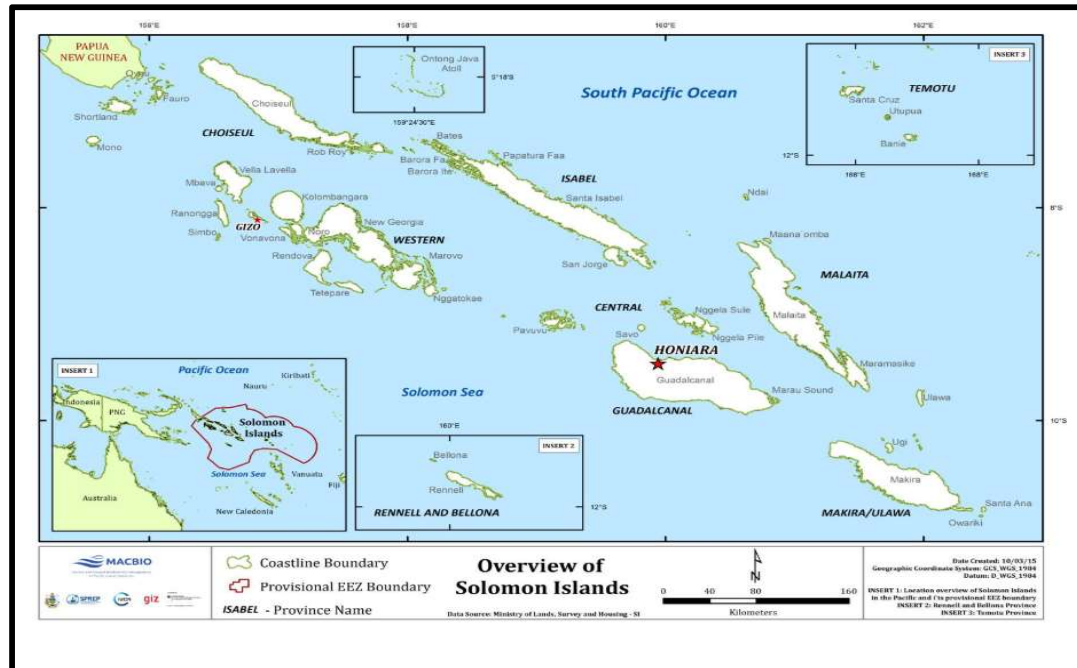
Solomon Islands consist of nine provincial centres and one city council, Honiara City Council in the Capital. As from the map above the islands represents the provinces, and Honiara is the Capital. Most of the population lives along the coastal regions; about one in five live in urban areas, and of these some two-thirds reside in Honiara, the largest town and chief port.

Population: 647,581 (July 2017 est.), Major urban areas - population: Honiara (capital) 73,000 (2014)

Ethnic groups:
Melanesian 95.3%, Polynesian 3.1%, Micronesian 1.2%, other 0.3% (2009 est.)

Languages:
Melanesian pidgin (in much of the country is lingua franca), English (official but spoken by only 1%-2% of the population), 120 indigenous languages

Religions:
Protestant 73.4% (Church of Melanesia 31.9%, South Sea Evangelical 17.1%, Seventh Day Adventist 11.7%, United Church 10.1%, Christian Fellowship Church 2.5%), Roman Catholic 19.6%, other Christian 2.9%, other 4%, none 0.03%, unspecified 0.1% (2009est.)(*https://theodora.com/wfbcurrent/solomon_islands/solomon_islands_people.html*)

Economic Sector;

- GDP growth rate 3.20 % (2017);
- GDP Composition by Sector; agriculture: 52.8%, industry: 8%, services: 39.2% (2016)
- Public Debt as % of GDP 10% (2017), Public deficit as % of GDP -0.6% (2017)
- Inflation 4% (2017)

(https://www.gfmag.com/global-data/country-data/the-solomon-islands-gdp-country-report)

CHAPTER ONE - INTRODUCTION

Audit Topic: *"Solomon Islands Government's preparedness for the Implementation of SDGs into its National System"*

1.1 Rationale for the Audit

The rationale for performing this audit is based on ISSAI 12 to be able to make a difference to the lives of citizens by:

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

- Demonstrating on going relevance to citizens, Parliament and other stakeholders; and

- Being a model organisation through leading by example.

In addition to this, the audit will contribute to achieving the Auditor General's strategic priorities, which aims to improve governance, monitoring activities and ensure responsible agencies are accountable in the processes. The audit aims to support the strategy by assessing Government's preparedness for implementation of the United Nations' (UN) Sustainable Development Goals (SDG).

The need to review and assess Solomon Islands National Systems to also adequately prepare for SDG implementation through its National Development Strategy (NDS) 2016-2035 in the course of the continued challenges on economic, social, and environmental issues. Moreover, existing gaps that may still exist with regards to the previously MDG will also be reviewed for a more strategic direction for Solomon Islands economy.

1.2 The Audit Objective

Table 1: Audit Objectives and Questions

Audit Objectives	Audit Questions
1. To what extent has the government adapted the 2030 Agenda into its national context?	1.1: Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda (including the three dimensions of sustainable development goals) into the country's legislation, policy, plans, budget and programmes, including the country's existing sustainable development strategy, if there is one?
	1.2: Has the government informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public, civil societies and the private sector?
	1.3: How are responsibilities allocated among various levels of government (national, subnational and local) for the coherent implementation of the 2030 Agenda?
2. Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?	2.1 Has the responsible entity identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities to the 2030 Agenda.
	2.2 Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities?
	2.3 To what extent has the responsible entity secured the resources (including financial, ICT, data and statistics) and capacities needed to implement, monitor and report on its priorities in 2030 Agenda?
3. Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?	3.1: Has the government assigned responsibilities to monitor, follow up, review and report on the progress toward the implementation?
	3.2 Has the government identified performance indicators and baselines and set milestones to monitor and report on the implementation?
	3.3 Has the government put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?
	3.4 Have monitoring, follow up, review and report processes been designed through a participatory processes enable stakeholders engagement?

1.3 Audit Criteria and Sources

The criteria for the assessment of the government's preparedness were based from the whole of government approach so as to really identify what the government's main functions are regarding the implementation of the SDG and the government structures responsible for such functions, focusing on the governmental structures and mechanisms in place for the 2030 Agenda. The criteria were also developed following a preliminary study conducted during the planning with the central coordinating ministry and other stakeholders. The following criteria are in Table 2 below:

Table 2: Criteria and Sources

Audit Questions	Audit Criteria	Source
1.1.	SIG through the coordinating agency (MDPAC) has a legislation, processes and institutional arrangement to integrate 2030 agenda to the country's policies, plans, budget and programmes in the existing NDS 2016-2035.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	SIG has a national Steering Committee and Coordinating agency that should be responsible for setting relevant national strategies and targets related to SDG.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	SIG has a budgetary process suitable to its own circumstances and legislated institutions to support participatory budgeting processes and are result based framework of the 2030 Agenda.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
1.2	SIG has taken actions to reach out to all levels including marginalised groups and sectors with information on the SDG in cooperated in NDS specifying functions, roles, and responsibilities.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
1.3	Responsibilities and arrangements have been allocated across between relevant ministries for coherent implementation of policies, programmes and partnerships related to 2030 Agenda.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	SIG has identified risks areas concerning interdependencies of SDG goal achievements and included treatments in sectoral plans and strategies.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
2.1	SIG has developed a financing framework and identified funding sources for the implementation of the 2030 Agenda, for example Domestic public resources, domestic and international private business and finance; international cooperation; international trade and debt.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	MDPAC and relevant ministries to identify human resource needs and other capacities needed to implement, monitor and report on the sustainable development goals.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
2.2	SIG has identified key cooperation and partnership opportunities for obtaining the required resources and capacities and oversees the budget process and projects.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	SIG has a key coordinating agency oversighting the budgeting process for development programmes and projects ensuring that it's according to the financial framework or aid management policy.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
2.3	The responsible entity has a management system, that capture all information required including financial data and capacities needed to implement, monitor and report on its priorities in 2030 Agenda.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	The responsible entity able to identify risks and risk mitigating strategies in securing resources and capacities needed for SIG's implementation of SDG development priority areas at the national level.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
3.1	SIG has a responsible agency to monitor, follow up, review and report on the progress towards the implementation of national developed strategy, sector strategic plans, and programmes related to SDG.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
	SIG has a national monitoring, follow-up, review and reporting framework that involve stakeholders in data collection and reporting on related SDG programmes.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
3.2	The responsible ministry has identified key performance	UN/IDI SDG

	indicators and baselines and set milestones relevant to SIG development priorities and targets to monitor and report on the progress of implementation on 2030 agenda.	Guidance for SAIs/Preliminary findings.
3.3	SIG has mechanism to ensure there is quality, availability and required level of disaggregation of data to monitor progress, and to assess risks to the sufficiency, reliability and quality of data related to SDG targets and indicators at the national level.	UN/IDI SDG Guidance for SAIs/Preliminary findings.
3.4	SIG has coordination and planning mechanisms that involve provincial level and stakeholders for monitoring progress, identifying gaps and challenges and following up.	UN/IDI SDG Guidance for SAIs/Preliminary findings.

1.4 The Audit Scope

The audit scope is the entire 2030 Agenda. The performance audit will assess the activities that the Solomon Islands Government put in place since September 2015 to 2017 regarding the preparedness for the 2030 Agenda. The audit will further verify the actions at the national level that is all line ministries that are involved in the SDG including Donor partners, Non-Government Organisations, Civil Societies, Private Sector, Faith Based Organisations and marginal groups.

1.5 Audit Approach

The approach used in the audit of preparedness is the Whole of Government Approach (WoG). This means that this audit take an integrated methodology that involves;

- Our focus on SIG centralise priorities for its joint programmes or policies making for this shared global agenda;
- Collaboratively review of boundary management for all sectors for effectiveness of the implemented programme;
- Recognise the interdependence of SDG and SIG sectors across all levels; and
- Share understanding of problems or gaps that exist on government sectors with stakeholders and countries.

1.6 Methodology

The main data collection methods used are, desk review of relevant legislation, policy documents, plans, programme files, reports, records, contract agreements, interviews with government officers and other focus groups; and research on official websites. In addition questionnaires were also submitted to selected stakeholders for their feedback on the process and their involvement. This contributed to evidence obtained for our findings, conclusions and recommendations as based on the objective of this audit.

1.7 Mandate

This performance audit was conducted in accordance with the *International standards for Supreme Audit Institutions (ISSAI 3000/3100).* This standard requires that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objective.

CHAPTER 2 – OVERVIEW

The diagram below shows the overview of key stakeholders in this audit of preparedness to implement the 2030 Agenda.

Figure 3: Stakeholder Survey in Auditing Preparedness

Auditing the Preparedness of SIG National System for Implementation of 2030 Agenda

- Ministry of Development Planning and Aid Coordination
- Other Line Ministries
- Office of the Prime Minister and Cabinet
- Development Partners
- Ministry of Finance and Treasury
- Non-Governmental Organisations
- Private Sector
- Civil Society Organisations
- National Parliament
- Others (FBO, Communities)

The Office of the Auditor General is part of the Supreme Audit Institutions under IDI/PASAI initiatives that has been engaged in auditing the **Preparedness** for its country on implementation of Sustainable Development Goals. The Audit Topic *"Auditing the Preparedness for Implementation of Sustainable Development Goals"* surrounds the principles of the 2030 Agenda and Sustainable development goals that each country who are part of the United Nations are committed to implement for their relevant government and people. The Office of the Auditor General engaged with the key stakeholders that involve or may have involve in the process of implementing these 17 sustainable development goals through the NDS 2016-2035.

The Solomon Islands Government expressed commitment to domesticate and implement the 2030 agenda adopted during the 70th United Nations General Assembly meeting in September 2015. SIG has actioned to review its cooperation programmes so that they are align to national development priorities as the first step. In this process, the National Development Strategy 2011-2020 was reviewed and incorporated with relevant SDGs for 20 years term. The new version, the NDS 2016-2035 was launched late in 2016 by the then Prime Minister.

Currently there is no national SDG policy or strategy as government focus is through the SIDCCG Policy and the NDS 2016-2035 where relevant SDG are integrated into. The involvement of entities can be identified in the NDS that include the Office of the Prime Minister and Cabinet, Ministry of Development Planning and Aid Coordination, Ministry of Finance and Treasury, Ministry of Foreign Affairs and External Trade, Ministry of Public Service, other line ministries, State-owned Enterprises, the private

sector and development partners.

Briefly, the key stakeholders involved in the implementation process are described here:

Office of the Prime Minister and Cabinet (OPMC)

The Office of the Prime Minister and Cabinet (OPMC) is the highest office that controls and manages the country's affairs either in policy making, implementations or coordination of foreign partnerships and agreements for the whole of SIG. OPMC administers the Solomon Islands Democratic Coalition For Change Government Policy and delegates them to responsible sectors in terms of sector plans and development priorities of the nation. This further translated into the National development strategy 2016-2035 where line ministries and stakeholders were tasked and identify themselves on their roles or targets according to the National Development Strategy objectives and Medium Term Strategy objectives for implementation at the national level.

Ministry of Development Planning and Aid Coordination (MDPAC)

MDPAC is the lead designated authority responsible for all aspects of external aid delivery, including planning, acquisition and allocation of required resources; management of aid information; coordination and harmonization of Monitoring and Evaluation (M and E) activities and overseeing implementation of National Development Strategy. This gives MDPAC the full responsibility for the implementation of SDG for SIG

Ministry of Finance and Treasury (MoFT)

The Ministry of Finance and Treasury (MoFT) is the core element of the government and focuses on wide areas of its businesses and national priorities. It is the largest of the government organisations with 13 divisions that aim at providing sound economic, budget and fiscal management to SIG. The key tasks of the MoFT include:

- Financial Reporting;

- Revenue Collection;

- Border Protection;

- Providing core ICT services across the public sector;

- Government Payments;

- Preparing and Managing the Annual Budget; and

- Advising the Government on a range of financial policies and economic reforms.

MoFT delivers relevant national priorities directly from the Democratic Coalition of Change Government policy, now called SIDCCG. With its position it has this capacity for negotiations of terms and conditions of the budget support programmes with multilateral financial institutions. It also has the responsibility to review loan agreements to report it to the national accounts and providing vital information to MDPAC on loans and implementation of budget support programmes. For these responsibilities, MoFT has a crucial role to provide advice and support to the 2030 Agenda in terms of partnerships and budgets on any programmes and National Policies that is ongoing at this implementation stage of SDG.

Ministry of Foreign Affairs and External Trade (MFAET)

MFAET act as a diplomatic window for bilateral and multilateral donors, including non-traditional donors offering assistance to SIG. Any foreign assistance after diplomatic protocol procedures would be directed to MDPAC as responsible for

coordinating aid assistance and management to disseminate to right capacity for implementation within SIG. This also involves relevant line ministries for negotiation terms, conditions and technical aspects of the proposed assistance. MFAET therefore has this capacity for any foreign assistance towards the programmes and processes of implementation of the 2030 Agenda. They have represented SIG in some of the UN assemblies as well and the post meetings of the UN Agenda.

Ministry of Public Service (MPS)

MPS has this vital role in identifying capacity building needs of SIG and providing advice on how development partners can most effectively provide capacity building within SIG. The public service will ensure training is provided for officers to upgrade their qualifications and skills to effectively implement their roles within SIG line ministries. Some potential training needs on development priorities were supported and provided by MDPAC as well.

Other Line Ministries

Other line ministries also implement SIG policies and are responsible for providing technical inputs into project or programme designs. Respective ministries work under various objectives, targets, and indicators in the National Development Strategy 2016-2035(NDS) that is related to their mandated task and incorporated in their corporate Plan. They are also key to the effective negotiation of the terms, conditions and substance of the assistance proposed by development partners in their respective sectors. With this current development agenda their role can be identified along the targets either from NDS or the Medium Term Development Plan.

National Stakeholders, Aid Donors and NGOs

National Stakeholders, Aid Donors and NGOs, have the responsibility to report to MDPAC on programmes implemented while coordinating their activities. That is their establishment should be consistent with the government policies and priorities. With this they are indirectly involved in the process of SDG implementation through the NDS and MTDP. UNDP and DFAT were actually involved in the process through funding and programme support.

MDPAC is the ultimate responsible agency for leading and coordinating the implementation of the sustainable development goals. The OPMC delegate the task to MDPAC for this development agenda along with the NDS for its implementations and coordination to the responsible line ministries and stakeholders. MDPAC in this task is to allocate tasks to respective department, negotiate stakeholders, seek support and assistance from development partners, NGOs, CSO for roles and funding for the successful nationalising the 2030 Agenda. Currently MDPAC is the only institution that is practically involve in this substantial role.

Ministry of Provincial Governments and Institutional Strengthening (MPGIS)

Provincial Governments are the subnational governance system in Solomon Islands and the role of the Ministry is to provide a link between the National Government and the nine Provincial Governments. The Ministry aims to help build the capacity of the provincial governments as they deliver government functions (education, health, infrastructure, forestry, fisheries) in the provinces. (https://vsa.org.nz/what-we-do/countryregion/solomon-islands/partner-organisations/ministry-of-provincial-government-and-institutional-strengthening/)

The Solomon Islands has nine provinces, each with its own government and provincial-level development strategy. The majority of the Solomon Islands population (80%) lives rural areas.

Each provincial government has a provincial assembly, and a number of wards determined by population size. The assembly is made up of a premier (the head), an executive which is responsible for various portfolios of services, and ordinary members, who are elected representatives from the wards. The main role of the provincial assembly is to make ordinances, set policies and deliver services to the rural population.

Honiara City Council

The Honiara City Council is operated under the Ministry of Home Affairs according to the local government act 1996. It allows the Minister for Home Affairs to establish local government councils and provides for council's powers and functions; however, at present there are no other councils established under this Act. Honiara City Council is currently the only local government body in the Solomon Islands, and was established under the Honiara City Act 1999 (the 'HCA').

Honiara City Council is responsible for the delivery of a wide and diverse range of services in the nation's capital as specified in the HCA. Both Honiara City Council and the provincial council can seek partnership with NGOs or the private sector to finance and deliver infrastructure development. The city council has sole responsibility for trade, business licences and waste management, but shares responsibility with the provincial and national governments for the regulation and conservation of the environment, public roads maintenance, and drainage, education and medical services. The HCA also provides that additional functions under specified national legislation may be transferred to the council. Additional functions can be conferred directly by other national legislation. (http://www.clgf.org.uk/default/assets/File/Country_profiles/Solomon_Islands.pdf)

Civil Society Organisations (CSO)

The SIG Aid Management and Development Cooperation Policy, January 2016, as well noted the complementary role played by NGO and Faith Based Organisations (FBO) in promoting the interests of the Solomon Islands people. The policy document recognises that where there is a lack of capacity in implementing projects especially in the provinces that SIG ministries use the services of NGO and FBOs to fill this service delivery gap. Because of this critical role, the SIG seeks to ensure that NGO and FBO (or a representative body) participate in all consultations on policy and implementation issues as well as monitoring and evaluation.

Table 3: Ministries and Stakeholders Engaged in the Audit Survey

No.	Entities
1	Adventist Development Relief Agency
2	Australia High Commission (Honiara)
3	Caritas International
4	Development Services Exchange
5	Honiara City Council
6	Live & Learn Solomon Islands
7	Ministry of Agriculture and Livestock Development
8	Ministry of Commerce, Immigration, Labor and Industry
9	Ministry of Development Planning and Aid Coordination
10	Ministry of Education and Human Resources Development
11	Ministry of Environment , Climate Change and National Disaster Management
12	Ministry of Finance and Treasury
13	Ministry of Fisheries and Marine Resources
14	Ministry of Foreign Affairs and External Trade
15	Ministry of Forestry and Research
16	Ministry of Health and Medical Services
17	Ministry of Infrastructure and Development
18	Ministry of Justice and Legal Affairs
19	Ministry of Lands and Housing and Survey
20	Ministry of Mines, Energy and Rural Electricity
21	Ministry of Police National Security and Correctional Services
22	Ministry of Provincial Government and Institutional Strengthening
23	Ministry of Public Service
24	Ministry of Rural Development
25	Ministry of National Unity, Reconciliation and Peace
26	Ministry of Woman, Youth, Children and Family Affairs
27	National Council of Woman
28	Office of Prime Minister and Cabinet
29	OXFAM International
30	Save the Children
31	Solomon Islands Chamber of Commerce and Industry
32	Solomon Power
32	Solomon Water
33	South Pacific Community
34	United Nations Development Programme
35	World Vision Solomon Islands

Below is the overall structure of how the entities interact with each other (to resource, implement, monitor, control and report) as the implementation phase gets into full gear.

Figure 4: Key Stakeholders in SDG Implementation.
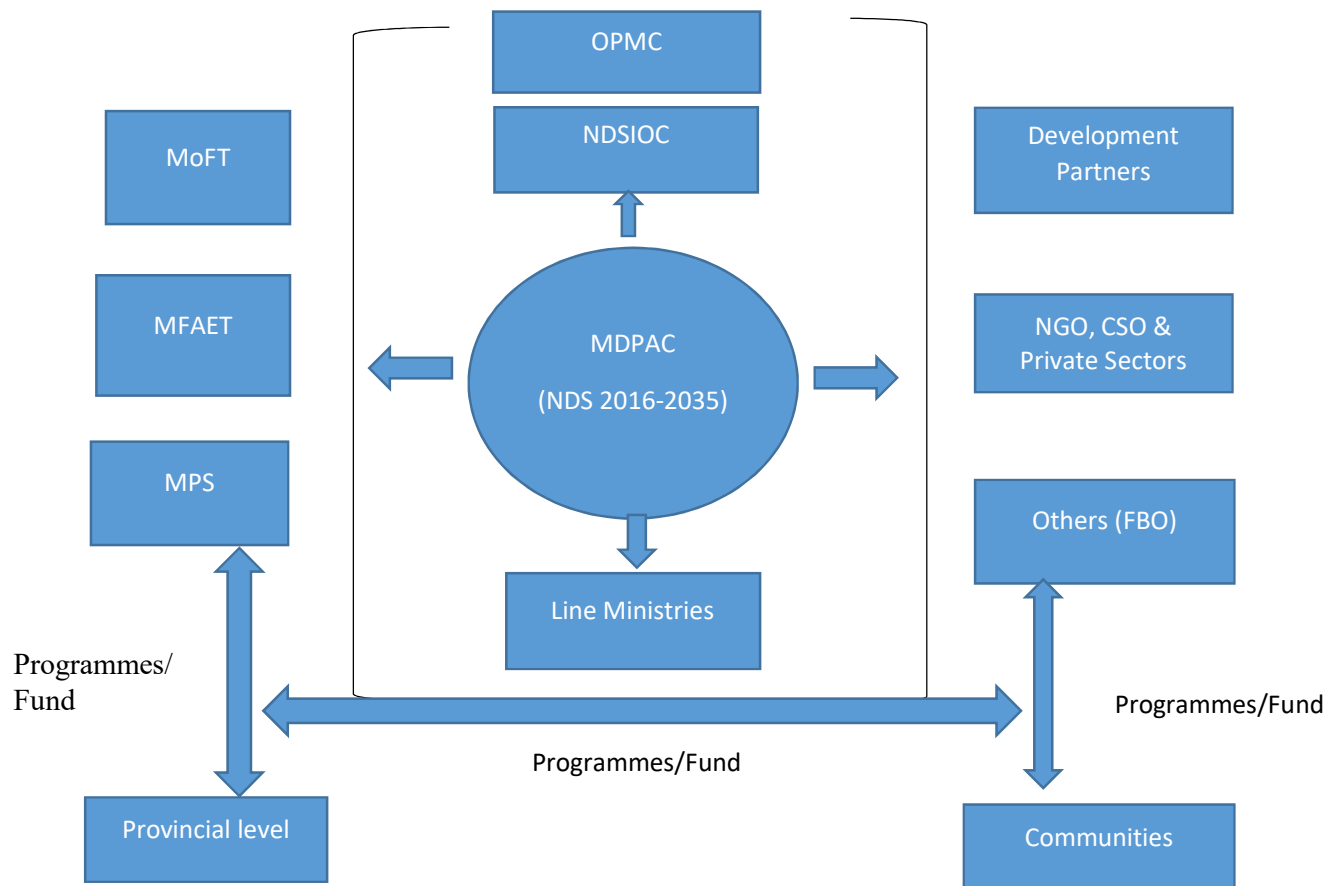
As noted, MDPAC is the central coordinating ministry, with support from development partners, other stakeholders and line ministries.

Key

OPMC	Office of Prime Minister and Cabinet
NDSIOC	National Development Strategy Interim Oversight Committee
MDPAC	Ministry of Development Planning and Aid Coordination
MoFT	Ministry of Finance and Treasury
MFAET	Ministry of Foreign Affairs and External Trade
MPS	Ministry of Public Service
NGO	Non-Government Organisations
CSO	Civil Society Organisations
FBO	Faith Based Organisations

CHAPTER 3 – INTEGRATION OF THE 2030 AGENDA INTO THE NATIONAL CONTEXT

The Office of the Prime Minister and Cabinet, after the launching of the proposed 2030 Agenda at the UN have delegate the task to MDPAC for the full responsibility by reviewing existing policies, determine gaps and possible integration of the 2030 agenda into the country's National Development Strategy 2016-2035.

The Office of the Auditor General through the PASAI/IDI Initiatives have carried out an audit survey on the preparedness of SIG systems to implement the 2030 Agenda to be able to identify issues that may hinder SIG to achieved the 2030 agenda. The following are some findings on the current process for Solomon Islands. has the processes and institutional arrangement but is not legislated, there is a high level committee established and a coordinating agency without clear framework for the processes, workshops and awareness were done at the management level for SIG line ministries and Stakeholders, involvement at large is still in a consultation stage, alignment of programmes, and responsibilities can be identified in the NDS, the NDS does not cover targets in some ministries and is too general, alignment of resources and budget is not clear or specific for a SDG targets, the NDS covers only social economic development dimensions with regards to the SDG, there is no processes for identifying risk areas , and no control over interdependence of SDG/NDS programmes. Generally the implementation process or processes to nationalising the SDG is still at the initial stage for Solomon Islands.

Theme 1: Integration of the SDG into National Planning Strategies, Policies and Processes

Objective	Description
Audit Objective 1	To what extent has the government adapted the 2030 Agenda into its national context?
Audit Question 1.1	Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda (including the three dimensions of sustainable development goals) into the country's legislation, policy, plans, budget and programmes, including the country's existing sustainable development strategy, if there is one?
Audit Criteria 1.1.1 (a)	SIG through the coordinating agency (MDPAC) has the legislation, processes and institutional arrangement to integrate 2030 agenda to the country's policies, plans, budgets and programmes in the existing NDS 2016-2035.

Finding: The processes to integrate SDG into national planning strategies and policies is not legislated

SDGs are incorporated into the National Development Strategy 2016-2035 alongside the relevant NDS objectives, MTDP objectives and their targets and indicators for responsible sector areas. NDS is the 20 years strategic plan for the Solomon Islands Government, and contains a 5 year plan (MTDP) where all line ministries identify their roles for implementation. The coordinating ministry has reviewed current policies within relevant ministries, identifying gaps and challenges for the implementation process. Figure 5 below shows the results of the mapping exercise done by MDPAC with the UNDP. For example, SD Goal 4 targets, 90 percent of the targets are perceived to be relevant and can be directly or indirectly referenced against the objectives and priorities of the national Policy, Strategies and Plans priorities. (*SDG Mapping Report, MDPAC & UNDP, May 2017, ch.4*)

Figure 5: Aligning SDG to National Plans and Policies
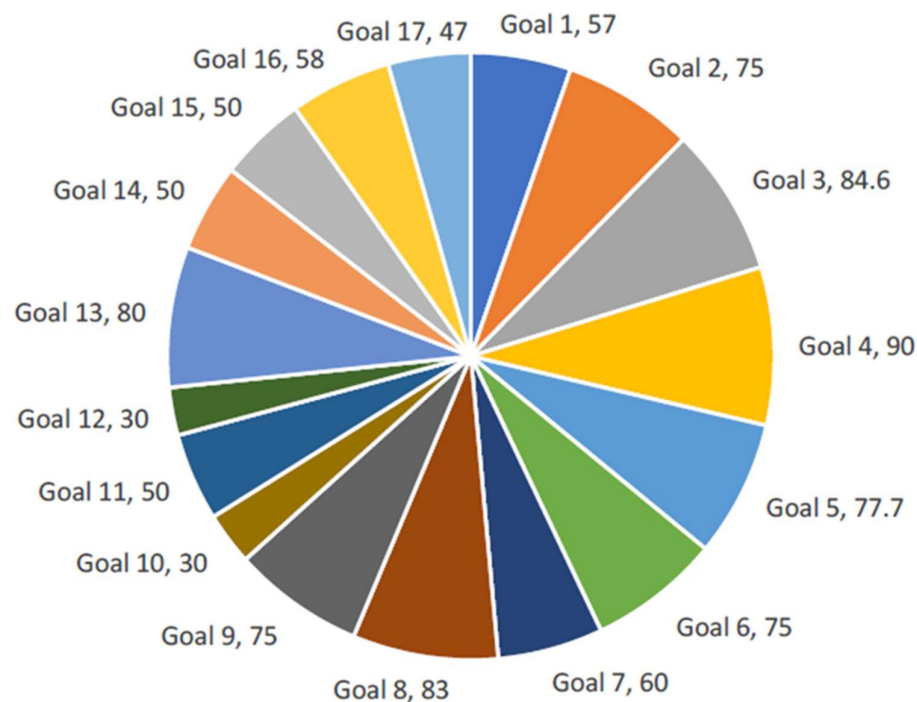
Source: SDG Mapping Report, *Ministry of Development Planning and   Aid Coordination Solomon Islands Government & UNDP, May 2017.*

These processes were not legislated as to provide effective coordination by the responsible ministry to line ministries and stakeholders of SIG. That is currently there's no mandate for the relevant ministry to effectively coordinate processes for implementation of NDS and SDG. Ministries adopt relevant targets from the NDS to implement and aligned to their allocated budget. Though policies were relevant to SDG targets and goals but references were made only for the NDS.

The leading agency is currently working on a Development Planning Bill that is aimed to effectively manage, coordinate and implementation of integrated development planning linking NDS to the annual budgets. This legislation is still at consultation phase and white paper. Solomon Islands is also often unstable in politics and financially over the years and this bill will ensure that a national policy as the NDS to be implemented accordingly despite changes in government. OAG was not able to obtain any documentation for this consultation processes as it was not submitted during the period of the audit. Therefore currently there is no legislation or regulations identified for the processes and arrangements in place for the effective integration of the 2030 agenda within SIG National Systems.

One of the reasons that SIG would have on lack of regulations is that the implementation phase of SDG is still at the earliest and consultation stage. There is no proper institutional arrangement like National SDG policies, or National SDG committee to develop regulations for processes of consultations, review of processes, policies and programmes for implementation of SDGs. Budget constraint is also a challenge for SIG as drawing up of policies or legislation needs wide consultation with line ministries, development partners, private sector and other stakeholders. This needs more money to expend on for workshops, meetings and forum discussions. To add on, technical experts

are often engage in this process of developing a bill as SIG have limited capacity in information systems, data gathering and human resources.

Without a regulation to guide the coordinating agency or legislation for effective implementation of national development planning strategies, the 2030 agenda will not adequately integrated to current policies, programmes and budgets. The line ministries and SIG stakeholders will possibly ignore the processes from coordinating ministry and will not effectively implement activities or programmes related to NDS and SDG. Beside the mapping exercise and targets alignment at the national level, it was currently not effectively delivered to line ministries. These further results in ministries being unaware of their roles or targets related to NDS/SDG and the importance of development agenda.

> **OAG recommends that the current Development Planning Bill includes a mandate that provides the implementing ministry with the authority to effectively carry out its task concerning the implementation of the national development priorities and programmes including the relevant SDG.**

With this legislation and clear structure in place, line ministries and SIG stakeholders will recognise the roles of the coordinating agency, effective incorporate SDG into plans, policies and budgets for adequate delivery of services to the public.

Objective	Description
Audit Objectives 1	To what extent has the government adapted the 2030 Agenda into its national context?
Audit Questions1.1	Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda (including the three dimensions of sustainable development goals) into the country's legislation, policy, plans, budget and programmes, including the country's existing sustainable development strategy, if there is one?
Audit Criteria 1.1.2	SIG has a national Steering Committee and Coordinating agency that should be responsible for setting relevant national strategies and targets related to SDG.

Finding: There is a committee and coordinating agency in place with unclear structure or framework

During the consultation and development of the NDS 2016-2035 there is a committee established, the National Steering Committee. This committee oversees the processes of revising the late NDS 2011-2020 to the current NDS 2016-35. It provides advice through consultation programmes and the implementation ministry of the NDS 2016-2035. The coordinating agency, MDPAC was assigned during then to coordinate and implement the revised NDS for a strategic plan of SIG for 20 years term, and incorporated 5 year medium term development plan for respective ministries and stakeholders.

This committee although is not responsible for setting relevant targets or national strategies but provides advice and discussions on national development priorities and

issues for SIG. The committee is represented by representatives from MoFT, Central Bank of Solomon Islands (CBSI), MDPAC, representative from private Sector (Solomon Islands Chamber of Commerce), Office of the Prime Minister (OPMC) and representative from Civil Society Organisations. The committee was changed to NDS Implementation Oversight with a draft TOR as noted from their meeting minutes on 25 January 2018. OAG during this audit is not able to obtain a copy of TOR of the previous Committee.. This is a high level established committee with members from the Cabinet and MDPAC is the secretariat. This committee also is not responsible for setting targets but looks at SIG priority needs and the effective implementation of the NDS, advisory purposes, consultations and budget review of national programmes. From the interview with responsible officers, MDPAC is the only agency to coordinate as well as setting relevant targets and programmes for the NDS or SDG.

On the other hand, the committee has unclear structures or not active as meetings were done when national issues arises. They only look at management issues for development priorities and there is no policy to guide the committee and its role to effectively engage in the processes of integrating 2030 agenda. MDPAC also has limited capacity for regular meetings as they focus on other important aspect of SDG such as collection of data for setting indicators for programme identified in the NDS. There is also limited fund available for the processes..

For this reasons, no committee structure or involvement in setting of targets and indicators, 2030 agenda is not effectively coordinated at the national level, thereby not possible to reach sector areas and provincial level for the integration of SDG in their policies as no effective body at the national level to coordinate such activities. On the other hand, though SDG and targets are align to the NDS objectives, the programmes identified to support relevant SDG through the NDS will not be effectively implemented.

As committee includes members of the Cabinet and high level offices, they had this authority to draw a clear structure to safe guide them and the coordinating agency during this implementation processes and meetings on the important issues of the country. OAG has not been given the draft TOR of the current committee.

OAG recommends that the committee to have this TOR finalised for clear structure, functions and responsibilities including reviewing performance report from line ministries on the NDS implementation priorities.

OAG also concludes that the expected benefit on this includes, the committee will have a framework to set realistic targets and objectives of national issues and actively advocate, support MDPAC for coordinating and integrating the SDG as one common goal. Further, line ministries and stakeholders of SIG will be committed to response to this committee and MDPAC in terms of setting targets and indicators of their programmes in the NDS.

Theme 2: Alignment of Budget, Policies and Programmes

Objective	Description
Audit Objective 1	To what extent has the government adapted the 2030 Agenda into its national context?
Audit Question 1.1	Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda (including the three dimensions of sustainable development goals) into the country's legislation, policy, plans, budget and

	programmes, including the country's existing sustainable development strategy, if there is one?
Audit Criteria 1.1.3	SIG has a budgetary process suitable to its own circumstances and legislated institutions to support participatory budgeting processes and are result based framework of 2030 Agenda.

Finding: SIG has a budgeting process but this is usually delayed

SIG has a budget process that is done annually and that is when funds are allocated to sector ministries and other agencies both for recurrent and development programmes. The budget process still needs improvement in certain areas like in costing of the development projects which is usually done by officers who are not technically skilled in carrying out such task. The diagram below provide for the planning process, and where budgeting processes done for programmes identified in the NDS. (*National Development Strategy 2016-2035, Performance Report, MDPAC, July 2017.pg.15*)

Figure 6: Structure of the NDS and Planning Process.
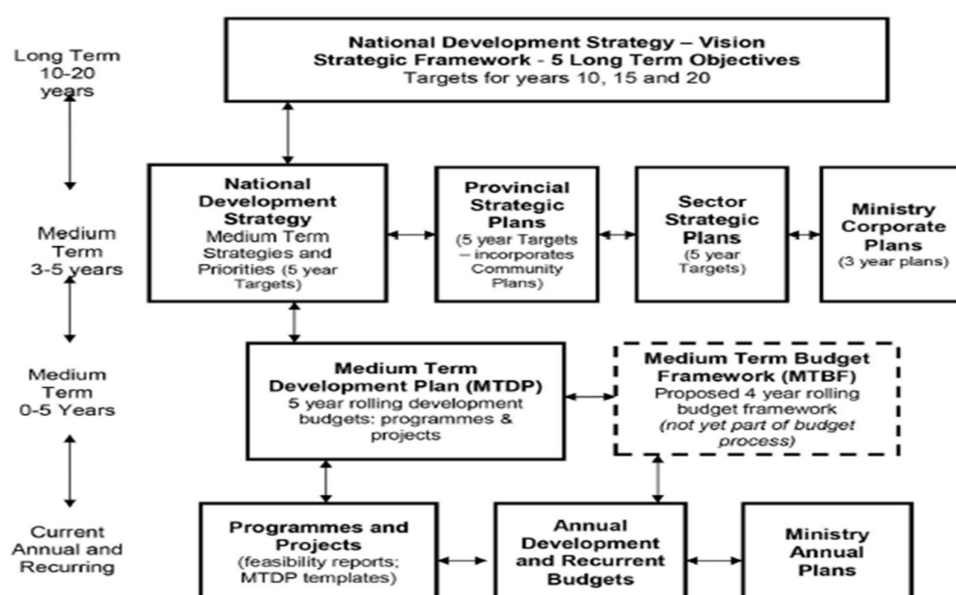
Source: *National Development Strategy 2016-2035, Performance Report, MDPAC, July 2017*

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Annually the Ministry of Finance and Treasury (MoFT) produces a Budget Strategy to guide preparation of recurrent and development budgets for the following year, indicating resource envelopes with early release to all ministries a clear timetable and is supposed to be approved by the end of the year required in PFM Act 2013 46 section(1).

Ideally the budget preparation process should start early to facilitate sound preparation and analysis but while indications of directions, strategies and resources have been provided, the actual budget launch is usually done in June and July, with formal launch. This delay presents considerable problems to MDPAC and line Ministries in developing a five-year plan, as during the first year of the plan the development budget is prepared for the following financial year.

However, there still is a need for further support from external sources to support the 2030 Agenda. There is a plan for improvement to develop a budget framework for related or key issues of SDG at the national level but need further work around this area. The budgetary process usually starts at very later part of the year that implementing of programmes is done partly or none at all.

The activities or development programs are not properly costed during the planning phase of the process. Line ministries produce their accurate or realistic estimates of resources required but are reduced during consultation process. SIG has the NDS as the national document that shows the priority of sector plans, policies and strategies. The ministries are implementing from the sector plans (MTDP) a five year plan in place which reflects the national priorities but not policy based.

Audit noted that sector ministries are always delaying in submitting their annual work plan for the development programs to MDPAC. The lack of technical support and capacity to carryout accurate costing of the programmes is an issue in the sector ministries. Furthermore, lack of proper planning and coordination and less awareness on the 2030 Agenda and poor planning of the projects leads to slowness of the implementation of the national projects. Annual budgets done are for projects estimation for one year on, however, the projects are long term and runs for more than three years. National plans do not clearly analyse the principle challenges facing Solomon Islands therefore strategic priorities are not identified accurately. In some cases, plans are development partner oriented and often prepared with technical assistance from donor funded consultants.

The sector ministries are basing their development programs from the MTDP in the NDS and not from their policy programs which show unclear prioritisation in sector plans, and further more weak links at the strategic level to the priorities in the national level. The weaknesses in analysing and costing policies and priorities, meaning human and financial resources needed for implementation are not accurately identified.

Having a non-functioning budget process would have an effect on SIG not achieving its objectives in the implementation of its national development programs. Programs will not be result based. Projects will be incomplete and loss of funding if not implemented during the budgeted year where it leads to the development programs becoming the programs for the following year with reduced budget. Furthermore, if the projects are not properly estimated, it would have an effect on the budget where there will be overspending and sector ministries will be requesting for supplementary estimates through the supplementary appropriation bill process.

- **OAG recommends that the multi-year budget projections should be aligned with NDS objectives; and Ministry of Finance to provide Public Financial Management guidance to all line ministries.**

With this, there will be a result based development programs and will be effective for deliverance of NDS and SDG related programs.

Theme 3: Policy Integration and Co-ordination

Objective	Description
Audit Objective 1	To what extent has the government adapted the 2030 Agenda into its national context?
Audit Question 2.1	How are responsibilities allocated among various levels of government (national, subnational and local) for the coherent implementation of the 2030 Agenda?
Audit Criteria 1.2.1:	SIG has identified risks areas concerning interdependencies of SDG achievements and included treatments in sectorial plans and strategies.

The implementation of the 2030 Agenda regarding policy coherence is not clear at this stage as the process is still at the national level. OAG tried to obtain as much policies from the line ministries and stakeholders during the audit however not all submitted their policies.

Horizontal Integration

Finding: There were no clear processes, policies to control the interdependencies within the NDS/SDG framework.

The MDPAC in the process of nationalizing SDG has mapped national policies, ministries strategic plans and other relevant documents by linking SDG to existing Plans/Policies and then to relevant implementing agencies. The national documents used in this exercise include Policy Documents from Government Ministries, Ministry Strategic Plans, Development Programmes profiles, National Development Strategy and Medium Term Development Plan. The mapping exercise was done to examine and detail the priorities of existing strategies and plans at the national and provincial level then compare against the SDGs and targets.

Furthermore, to identify gaps and provide the basis for recommending areas for change needed in relation to SDG. *(Sustainable Development Goals Mapping to National Policies, Strategies & Plans, MDPAC, Ch. 2. May 2017)*.This mapping process does not provide where risks or interdependencies of sector areas can easily be identified or for managing trade-offs or conflicting priorities. From written responses to audit questionnaires by MDPAC, they are yet to address or have a control measure and need for simple high level targets/indicators to monitor or control SDG. The coordinating ministry may already have identify the sector areas or projects that have cross-cutting goals but still lack the capacity to address in terms of policies to recognise the impacts or trade-offs. There is no integrated policy for mutually support programmes related to SDG or NDS and this limits an outcome focus.

OAG noted that the processes of developing policies or strategic plans required time and adequate capacity within line ministries, and sectorial areas. At this early stage of the process, lack of resources and capacity either technical skills or funding availability prolong processes of implementation of 2030 Agenda in such areas. This also means there is no adequate information available to review existing processes, policies, plans and programmes for sectorial areas across SIG. The government of the day may also have other focuses or priorities at this time, thereby a change of focus by the coordinating ministry.

With lack of processes to identify risks and interdependencies across national sector areas there would be a delay in the complete integrating of national policies for SIG and its line ministries. As a result horizontal policy coherence across sectors may not be achieved, and duplications of projects across programmes and institutions occur. This would result in duplication of programmes and waste of resources that could be better spent on other sectorial areas.

SIG through the coordinating agency to utilise the mapping result on gaps and challenges, or ME framework for identifying interdependencies and develop mechanisms for advancing policy integration through integrated policy analysis and coordinated institutional mechanisms for policies and programmes.

> **OAG recommends that:**
>
> - **A mutually framework be developed between relevant institutions within SIG that have common targets or goals; and**
>
> - **Centralised system within the coordinating agency that enables to identify trade-offs, conflicting priorities, across sectorial plan, strategies, policies and programmes to manage impacts.**

With these recommendations, interdependencies of goals or targets among ministries or national sectorial areas would be recognised. This would enable coordinating agency to easily identify the result of the funding and projects and provide for accountability.

Vertical Integration

Objective	Description
Audit Objective 1	To what extent has the government adapted the 2030 Agenda into its national context?
Audit Question 2	How are responsibilities allocated among various levels of government (national, subnational and local) for the coherent implementation of the 2030 Agenda?
Audit Criteria 1.2.2	Responsibilities and arrangements have been allocated across between relevant ministries for coherent implementation of policies, programmes and partnerships.

Finding: Roles and arrangement can be identified from the NDS but have not been clearly translated across ministries, NGOs, development partners, and private sector regarding the SDG.

From reviewing relevant document from line ministries and national policies especially the NDS, roles can be identified from the NDS where relevant ministries implement relevant targets according to their mandated task. With the targets they develop policies or incorporate them in their corporate plan for implementation. However some ministries for example, Ministry of Justice and Legal Affairs (MJLA) could not clearly identify their roles within the NDS. Other agencies like NGOs have NDS related objectives but they are not involved in processes concerning national development priorities and implementation of SDG. Similarly no processes yet developed for the provincial governments and Honiara City Council.

SIG in its implementation phase may lack the capacity to develop integrated policies to account for national planning and coordination of SDG implementation to line ministries at the national level or provincial level. The ministries priorities may also delay as they prioritise short term plans or annual work plans. There are no processes yet to involve SIG at the national level due to changes in priorities and national development areas, for example, a new prime minister with new development agenda thus causing delay in process that related to SDG. Further, it is important that existing policies prioritise by national government or line ministries are put in place among various level of provincial government and the communities. Because of this, the coordinating agency has the responsibility to develop partnerships and supporting institutions to effectively integrate such policies.

Coherent policies across government level is still lacking as specific SDG or targets were not really identified as yet in ministries policies, strategic plans and programmes despite integration at the National Strategy. There were no programmes or budget alignment to any specific SDG implementation process from the national government level to sub national level (Provincial) and communities. This means implementation at the national to local and community level for vertical policy coherence is still narrow and may not be achieved easily in the process.

Coordinating Agency need support from high level offices for promoting inclusive partnership to development partners, NGO, CSO and the private sector for arrangements and roles in policy coherence. This would only proceed if national efforts considered with the right mechanism and direction.

> **OAG recommends that to effectively promote coherence across government level with adequate arrangements, partnerships and roles across relevant ministries that will provide avenue for dialogue at the national level with provincial and community level for national development priorities regarding the NDS/SDG.**

The expected benefit for these processes would result in collective efforts towards integrating policy coherence and coordination at all levels. Thereby local government and communities would have first-hand knowledge of delivering SDG programmes for better services.

Theme 4: Creating Ownership and Engaging Stakeholders in Integrating the SDGs into the National Context

Objective	Description
Audit Objective 1	To what extent has the government adapted the 2030 Agenda into its national context?
Audit Question 1.3	Has the government informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public, civil societies and the private sector?
Audit Criteria 1.3.1	SIG has taken actions to reach out to all levels including marginalised groups (woman) and sectors with information on the SDG incorporated in the NDS specifying functions, roles, and responsibilities.

Finding: In Solomon Islands, Development Partners and Other Stakeholders including the private sector, CSO, and NGOs are currently involved at the consultation phase

This level of involvement engaging stakeholders is still at the consultation stage. The review of the NDS and MTDP is done through wide consultation that involves various stakeholders, development partners, and technical advisors. MDPAC is responsible for coordinating these activities, like workshops and forum discussions at the management level. These only included parliamentarians, CEOs, PSs, FCs, and Directors from line ministries, private sector, NGO and CSO under umbrella bodies. This review process involves integrating of SDG into the NDS and creating ownership of the 2030 Agenda.

The workshops and awareness were done at the management level as noted from document acquired from the coordinating agency. The roles and responsibilities of ministries and relevant stakeholders are not clearly identified in the NDS where relevant SDG were integrated into. SIG, through the coordinating agency, is still yet to communicate relevant information to stakeholders and at provincial government sector. The UNDP and DFAT were the key stakeholders and supportive of processes to nationalise SDGs into the country's context as they are major aid donor partners to Solomon Islands but this was only happening at the national level. Their involvement includes, mainstreaming SDGs in the national development strategy, and raising awareness amongst the private sector.

OAG noted that coordination is in progress with ongoing consultation and engagement through umbrella bodies and key stakeholders. There is still lack of communication at all level especially from provincial government to local communities on programmes related to SDG implementation. Further there is no communication strategy to really inform and integrate SDG at all levels especially from the NDS, sector areas, and local government to communities. Without this communication strategy, there is limited knowledge on roles and function for relevant stakeholders that should be involved in action programmes related to SDG at all levels. This results in programmes not achieved and no timely reporting to MDPAC by line ministries, stakeholders and development partners for NDS or SDG targets and goals.

> **OAG recommends that a Communication Strategy be developed to conduct SDGs processes and inform stakeholders at all levels for their specific targets and goals towards achieving the 2030.**

The expected benefit will be all stakeholders are well informed at all level for their roles, functions for relevant targets in the NDS to implement for the achievement of 2030 Agenda.

Theme 5: Inclusiveness and leave no one behind

Finding: SIG has related institutions that deliberate on issues of inequality and discriminations, but no clear frameworks as to involve all sectors with regards to NDS or SDG implementation process.

Inclusiveness is a key principle of the 2030 Agenda. As such it cuts across all audit assessments of other themes and is not considered in isolation. That is, there is involvement of groups, for example Council of Woman, Youths, development partners,

NGOs and CSO at the consultation phase of NDS 20116-2035, however a special group such as disabilities and communities were under represented. It was noted in the SDG mapping to national policies, strategies and plans exercise that some inclusiveness issues are not priority for SIG due to unclear plans in place to achieve the targets.

SIG have institutions that also have laws and policies on issues of discrimination or inequality. On the other hand from the NDS, Objective 1 has covered the issues of inclusiveness where it emphasis inclusive economic growth. That is where the private sector is also involved in identifying and supporting the potential of individual or private business sectors in the urban and rural areas.

With this the Private sector through their umbrella body, Solomon Islands Chamber of Commerce and Industry have a role to promote and support the government in terms of providing incentives for businesses to provide for employment, agriculture or production of resources and food and investment opportunities. This will lead to development and sufficient living standard and growth for the people.

The private sector, through SICCI, also works on empowering woman leaderships in its work plan and programmes. They are also represented in the NDS Implementation Oversight Committee at the national level.

However, there is no clear representation or linkage of Organisations that protect vulnerable groups, such as disability group, family support center, and the furthest in remote communities within the NDS structure. That is as to programmes or targets set to implement at their reach.

At the national level such groups are left out and only waiting for NGOs, CSO and international community to intervene if there's any immediate action needs for them.

OAG recommends that vulnerable groups, minorities, remote communities should also be recognised at the national level and setting policies that can link them to government programmes, institutions and stakeholders.

In this way, they too have benefit from the government programmes when needs arise or in relate to NDS/SDG programme.

CHAPTER 4 – RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA

The implementation and achieving of the 2030 Agenda (SDG) objectives depends entirely on the availability of resources and capacities that Solomon Islands government have and how these resources are allocated and implemented to the various stakeholders involved in implementing the SDG. MDPAC don't have a national financing framework purposely for SDG however, is following the Public Financial Management Act 2013 to carry out its role in identifying the resources and capacities required for implementing the NDS and SDG. MDPAC has the Aid Management Policy that guides them in identifying the finances required; however, the policy is not effective. SIG has made some progress in securing the required resources and capacities for implementing the SDG however, there are challenges and gaps still exist. The lack of skilled human resources to carry out the task for the implementation of the SDG is important for the responsible agencies to address. Further, there is no management system to capture information including data, capacities needed to implement, monitor and report on priorities related to SDG.

Theme 6: Identification of needs and of the required resources and capacities for implementing the SDG

Identifying Financing

Objective	Description
Audit Objective 2	Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
Audit question 2.1	Has the responsible entity identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities to the 2030 Agenda?
Audit Criteria 2.1.(a)	SIG has developed a financing framework and identified funding sources for the implementation of the 2030 Agenda (example Domestic public resources, domestic and international private business and finance; international cooperation; international trade and debt.

Finding: SIG has an existing financing framework but this needs to reflect SDG programmes

Currently the Solomon Islands Government (SIG) does not have a national financing framework purposely for the implementation of the sustainable development goals, the 2030 Agenda. The framework is a vital tool to guide the Ministry of Development Planning and Aid Coordination (MDPAC) in identifying the needs and of the required resources and capacities for implementing the SDG.

The ministry is following the Public Financial Management Act 2013 (PFM Act) and the Interim Financial Instructions 2014 (FIs) for the implementation of the NDS and SDG. The legislations specify the requirement of the MDPAC in regards to the development programmes and projects. Resources allocated for the development programmes are from domestic and external sources. The coordinating agency follows the national budget process and coordination across all key development stakeholders to identify resources and capacities. The entity's activities towards nationalizing the 2030 Agenda are funded by SIG and Donor Partners.

The audit found through interview with the central coordinating ministry that SIG is currently in the process of developing a national financing framework for the implementation of the SDG aligned in the NDS, taking into account the Addis Ababa Action Agenda which lays out the steps that countries are to take to fund the new SDG agenda. The objectives of Addis Ababa Action Agenda are to mobilize public and private resources and establish appropriate public policies and regulatory frameworks to stimulate private finance, trade and technology development.

Resources allocated for the development programmes originate from external and domestic sources of which about 60-80% is from external sources but only a very small percentage is reflected in the national budget. Past practice has been that some development partners have directly funded line ministries. This has created barriers to realistic and results oriented planning of the development budget.

Solomon Islands still remain dependent on the financial and technical assistance of development partners and is important that these assistances are aimed and implemented to support the Government's priorities and to promote the effectiveness of aid and development cooperation.

SIG is committed to keeping the level of the debt in Solomon Islands at a sustainable and affordable level. According to information obtained from the Debt Management Unit, SIG debt is funded by the proportion of domestically sourced revenue set aside in an annual basis as part of the budget process and deposited in the Debt Servicing account held with CBSI *(Section 8.17 of the Debt Management Strategy – DMS Rule 21).*

Overall 2018 Nominal GDP growth is projected to be 5.5%, which is driven by a projected rate of inflation of 2% and a 3.5% rate of real GDP Growth. This growth primarily reflects continued growth in major sectors particularly, agriculture, fishing, construction, manufacturing and the service sector, mainly retail and trade sector. Nominal GDP (the current dollar value of goods and services produced in the economy) is forecast to grow at around 5.2 per cent in 2017. That growth is slightly higher than in 2016, but well below the annual average of the period 2010-2015 (which is around 8 per cent of GDP). Nominal GDP growth is forecast to rebound to around 5.5 per cent in 2018, consistent with stronger growth in prices and an increase in overall economic activity *(SI Budget 2018 Budget Strategy and Outlook (Budget paper volume 1, pg.2)).*

The main cause leading to MDPAC not having or establishing its own national financing frame work is due to the 2030 Agenda being at its initial stage at the national level. Also there is no proper coordination by the key stakeholders and SIG is not seeing the implementation of the 2030 Agenda and the SDG as high priority in reality through programmes and activities. There is no clear guidance from the Office of the Prime Minister and Cabinet as to what is required of the administrators of the SDG and whether the financing framework is in the process.

In addition, there is lack of capacity in the coordinating ministry to carry out establishing the framework. That is, to identifying the right human resources with skills for the implementation of the SDG is vital to further improve the quality of the services or the development programmes and achieve the objectives of the sustainable development goals. This is because it's in its early stage there was no budget allocation for it.

In the absence of the national financing framework, there is no clear direction or guidance for the ministry to follow when allocating fund for the implementation of the SDG related development programmes. This is an impediment to realistic and result based planning of the development budget *(Aid Management and Development Cooperation Policy, p7)*. Duplication and excessive overheads and transaction cost can

occur in achieving the planned results especially through donor funded programmes. Some of the effects could be impact on MDPAC capacity to capture reliable and complete aid information and ownership of development agenda. To measure and assess alignment, harmonizing the achieved results is limited. There is no effective monitoring and evaluation; and it reduces the accuracy of the PFM and the effectiveness of national procurement and audit operations.

> **OAG recommends that the coordinating ministry (MDPAC) develop a national financing framework which guides the funding of the NDS and related SDG. Furthermore, the ministry should conduct more consultation with stakeholders (donors, ministries, PG and HCC, and other central agencies) to assist them establish this framework.**

The expected benefits would include, a more coordinated implementation of the planned priorities (aligned to the government priorities, including the SDG and better development outcomes; improved accountability for performance by implementing departments/ministries; -informed monitoring of performance to enable resource to be re-allocations for improved delivery of national priorities; and better and improved lives for all Solomon Islands citizens.

Identifying Human Resources

Objective	Description
Audit Objective	Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
Audit question 2.1	Has the responsible entity identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities to the 2030 Agenda?
Audit Criteria 2.1(b)	MDPAC and relevant ministries to identify or develop human resource needs and other capacities needed to implement, monitor and report on the SDG.

Finding: MDPAC and the relevant ministries don't have any document showing the identification or develop human resource needs and other capacities needed to implement, monitor and report on the SDG.

According to the Partnership Framework for Effective Development Cooperation (21), the Ministry of Public Service(MPS) has an important role to play in helping identify the capacity building needs of SIG. MPS also has this role in providing advice on how development partners can most effectively support the key aspect of most development partner support programmes. The ministry's input is important for assisting with the design of the terms of reference for the technical assistance as well as in defining the training and learning needs of counterparts. However, MPS has not developed a document showing a report on the capacity development needs of SIG and in what areas the development partners can provide support on.

SIG through MPS has signed a Partnership Framework Agreement with Regional Assistance Mission to Solomon Islands (RAMSI). It contained a strategy to ensure a full

human resources management strengthening programme was implemented across whole of SIG Public Service. As a result a "Human Resources Management Strategy was developed for the SIG Public Service" with its purpose to ensure adequate and skilled human resources are in place. This should meet the strategic goals and operational plans of the organisations and ministries. The strategy however, did not fully identify the necessary required capacity development needs of individual ministry.

Trainings were conducted in two specific areas in Project Management and Procurement and Contract arrangement for all Public Service accountants and other senior officers. The trainings which were delivered by the University of the South Pacific (USP) were coordinated jointly by MDPAC and MPS. The training came after there were issues highlighted in the media in the misuse of public funds in the procurement and contracts.

The Ministry of Public Service recently published its SIG – Public Service Transformation Strategy 2017-2021 (SIGPSTS) for the whole of public service. The strategy which is linked to the NDS plan 2016-2035 is a mechanism to achieve the national vision of "improved social and economic livelihood for the citizens". The SIG-PSTS supports the medium term strategy objective; the linkage provides a platform for Solomon Islands Government to accomplish common targets and provide service in a one government approach. One of the strategy thrusts is the ministry's commitment to progressively develop the capacity and talent of the whole of public service workforce for highly competent, knowledgeable, credible and innovative public officers. However, there is no specific development programmes for each individual ministry based on their capabilities.

Each government ministry has a different nature of business that requires different technical skills to deliver outcomes. Currently there is no centralised needs identification of the competency required by line ministries. Audit further notes that lack of technical support and capacity to carryout accurate costing of the programmes is an issue in the sector ministries.

The 2030 Agenda is at its initial stage at the national level and though the role has been assigned to MPS to take the lead there hasn't been much interaction among the central ministries to implement their areas. It was also noted that training was focused in the administration and human resources area and not on the technical capabilities of the individual ministries. Technical Advisors were also not fully utilizing the opportunity they were given to train their counterparts.

The likely effect of not identifying its human resources need will lead to development programmes not being achieved.

> **OAG recommends that SIG through MDPAC and MPS should strengthen institutions, systems and processes and build its human resource capacity to developed mutually strategic plan to enable for capacity needs in human resources and gaps.**

With this mutually strategic plan, resources gaps (Human Resource) can be identified easily for improvement in the sectors required.

Theme 7: Mobilizing Partnerships

Objective	Description
Audit Objective 2	Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
Audit Question 2.2	Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities?
Audit Criteria 2.2.1 (a)	SIG has identified key cooperation and partnership opportunities for obtaining the required resources and capacities and has an aid management policy to guide agreements related to SDG to achieve its priorities in 2030 Agenda.

Finding: SIG has adopted an aid management policy to identified key cooperation and partnership opportunities.

SIG has identified key cooperation and partnership opportunities to obtain resources; and its priority for effective development cooperation with development partners and is currently implementing the Aid management and development cooperation policy (January 2016) with all partners. The objective of the Aid Management and Development Cooperation Policy is to bring tangible improvements in the utilization of external and domestic resources to ensure alignment with the objectives of the NDS.

OAG found that the Ministry of Development Planning and Aid Coordination (MDPAC) have an Aid Management and Development Cooperation Policy and Partnership Framework for Effective Development Cooperation in place and is currently implemented. Effective development cooperation depends on creation and the key cooperation of partnership opportunities that are available at the national, regional and international level. These partnerships opportunities can be one-on one bilateral, national level dialogue between SIG and Donor Partners and other regional or at international level. Some of the partnerships identified during reviewing of the audit are listed in Table 4 below. The Table showing a list of some of the Donor Partners who are supporting the funding of the Development Programmes through Solomon Islands Government. (2016 *& 2018 Budget Strategy Outlooks)*

Table 4: Key Development Partners

No	Development Partner
1	Asian Development Bank
2	Australian Agency for International Development
3	European Union
4	Family Planning Australia
5	Food Agriculture Organisation
6	Fred Hollows (Australia)
7	Global Environment Fund
8	Global Fund (AIDS, Tuberculosis and Malaria)
9	Healthy Lifestyle Promotion Fund
10	International Fund for Agriculture Development
11	International Labour Organisation
12	International Monetary Fund
13	Japan International Cooperation Agency
14	Joint United Nations
15	Korean International Cooperation Agency
16	London School of Hygiene
17	New Zealand Bilateral
18	Overseas Development Institute
19	Republic of China/ Taiwan
20	STABEX
21	United Nations International Children's Emergency Fund
22	United Nations Population Fund
23	United Nations Office for Project Support
24	World Bank
25	World Health Organisation

Source: 2016 and 2018 Budget Strategy Outlooks

Further, Table 5 below highlights the budgeted and actual amounts of donor funding supporting the SIG in its development programmes for the years 2015 to 2017.

Table 5: Revenue budgeted for and Revenue Actually received from Donor Partners

Donor	2015		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual
World Health Organisation	195,720	1,809,571	1,861,328	1,322,062	3,066,315	3,873,318.00
UNICEF	5,000,000	5,000,000	4,194,400	945,325	2,283,545	-
AusAID Bilateral	225,020,559	181,160,634	163,916,028	139,291,540	45,173,887	79,652,918
AUSAID-DFAT	64,608,701	-	2,317,792	-	97,003,658	35,575,443
NZAid Bilateral	51,150,250	64,697,387	52,008,945	18,583,967	20,920,063	23,961,160
NZAID-RAMSI	15,133,358	-	0	0	7,100,000	-
ADB	126,352,438	1,476,042	264,735,250	39,215,686	40,000,000	-
World Bank	36,343,612	71,317,597	111,000,000	-	40,000,000	-
United Nations Office for Project Support (UNOPS)	1,198,490	5,151,724	5,133,876	1,006,740	10,697,249	1,828,660
UNFPA	-	-	-	-	185,352	-
UNDP	-	579,151	1,537,284	2,784,596	3,106,337	-
South Pacific Commission (SPC)	-	1,466,065	0	0	-	-
GAVI Fund	-	4,827,873	8,723,528	8,833,265	8,088,498	8,850,489
EU EDF	21,000,000	20,218,123	17,500,998	3,267,184	23,514,026	-
The Fred Hollows Foundation	-	369,714.	-	71,028	350,000	-
Korea	-	-	-	-	1,570,000	-
ROC	73,538	-	70,000,000	83,188,146	87,044,426	98,496,802
World Trade Organisation	7,832,252	-	-	-	-	-
TOTAL	**553,908,918**	**358,073,881**	**702,929,429**	**298,509,539**	**390,103,356**	**252,238,790**

Source: Ministry of Finance and Treasury SIGINFO (August 2018)

Currently MDPAC very much needs the capacity to secure the required resources and capacities, agreements or treaties to be able to achieve its priorities in the 2030 Agenda.

For example, Donor partners have funded trainings for sector ministries procurement officers' in Project management and Procurement & Contract processes in order to up skill the capacities of the officers for the implementation of the 2030 Agenda.

However, the government is in its initial stage of preparation for the implementation of the 2030 Agenda. Development partners have their own criteria and it's a challenge since some do not easily provide information and the funding are not reflected in the

national budget. Furthermore, political influence, lack of capacity and lack of sustainability of development programmes funded by the development partners are challenge for SIG

That is, no sustainability in the development programmes, duplication of resource and funding in which national priorities are not met as political interference in the budget process that result in over budgeting and limited funding for ongoing programmes.

> **OAG recommends that:**
>
> - **SIG and development partners create opportunities to capitalise on using the systems and processes of SIG;**
> - **Ensure that the Aid Management Policy is reviewed regularly in order to achieve the development needs of the country;**
> - **Ensure that other stakeholders sectors like CSO, NGO and others are involved in the implementation of the SDG and that they produce their report;**
> - **Improvements in reporting in the use of resources from development partners to SIG.**

The expected benefit would be, that the key cooperation and development partners are identified, the development needs related to NDS and SDG are achieved, able to identify appropriate resources and capacities and there would be tangible improvement in the use of external and domestic resources to align the national goals, priorities and objectives. Furthermore, this will strengthen the coordination and enhancing the effectiveness of development efforts.

Coordinating Agency

Objective	Description
Audit Objective	Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
Audit Question 2.2	Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities?
Criteria 2.1.2 (b)	SIG has a key coordinating agency over sighting the budgeting process for development programmes and projects ensuring that it's according to the financial framework or aid management policy.

Finding: SIG has a coordinating agency and a committee over-sighting the budget processes.

MDPAC is the key coordinating agency over-sighting the budget process for development programmes and projects. They coordinate the funding through the domestic revenues and donor partners and is according to the financial framework and Aid management policy, however, there are still gaps in the budget process.

Currently majority of the development funding is disbursed in concert with sector ministries, and other donor agencies pay directly to recipient ministries as non-appropriated budget, there are number of existing programmes or projects under the SIG development budgets aiming to work towards achieving the 2030 Agenda. Further, funding is passed and gazetted but its execution is sometimes very late. Preparation of budget submission is usually done and prepared by middle management who is not aware of the policies from the executive management.

The budget committee consists of MDPAC, MoFT, MPS and OPMC. Budget Coordination Committee, holds strategic consultations with sector ministries and are provided with budget ceilings to prepare the detailed estimate according to prior year's financial performance and priorities.

MDPAC is authorized to lead all aspects of external aid delivery including planning, acquisition and allocations of required resources; management of aid information; coordination and harmonization of monitoring and evaluation activities of development programmes and overseeing implementation of national development strategies where the SDG are integrated.

As main custodian of all aid information, all SIG institutions and development partners should report to MDPAC on their respective programmes and projects in a reporting template that should include both financial performance and substantive information on the progress towards planned results. The information will be captured in the annual development expenditure strategy, which forms part of the Budget documentation. MDPAC support the preparation of an annual development expenditure strategy, focusing on the contribution of development partner support that review overall progress in achieving the NDS as well as identifies the strategy for the next years (*Partnership Framework, p5).*

Line Ministries are the key to the effective negotiation of the terms, conditions and substance of the assistance proposed by development partners in their respective sectors. They are also responsible for providing technical inputs into projects/programme designs and submit all programmes and projects for appraisal by MDPAC Standards Committee prior to their submission to Cabinet for their endorsement. *The Standard Committee is an internal committee within MDPAC that appraises all development programmes and projects that are prepared and submitted by the line ministries before they are forwarded to Cabinet. (Partnership Framework, p7)* This is reflected in the annual budget strategy outlook that is produced annually by MDPAC and MoFT. Furthermore, there is a Budget Coordination Committee which includes representatives from MDPAC, MoFT, MPS and OPMC. They hold joint budget consultations and determine the development budget resources early in the budget process (*Performance Report, p8).*

OPMC through its Project Implementation Management Unit (PIMU) also plays a central role in promoting the development objectives of the Government through the development of economic growth centers; a strengthened focus on public-private partnerships; and a clustered sector approach to the implementation of programmes that are funded by both SIG and development partners. OPMC is also directly responsible for the engagement with the Republic of China (ROC) that includes the support for the Constituency Development Fund (CDF). *(Partnership Framework p7)*

The Government and its development partners will continue to work together to prioritize and advance important reforms (improvements in area of public finance management) to promote revenue and economic growth as well in the way development funding provided by development partners is managed and reflected in the national budget. To help ensure that resources available to the Government are focused on the

key results identified in the budget and provide appropriate recognition to the magnitude of support being provided by the development partners, an improvement in the way development funding is presented in the budget in expected. *(Government's Financial Circular (Number: 01/2015) 2016 Budget Strategy and Operational Rules)*

OAG recommends:

- **Improve capacity, that is the strength and capacity of the ministries in terms of project management continues to be an issue, including MDPAC as the coordinating ministry,That Programmes and projects need to be properly costed, appraised and subject to budget scrutiny to avoid misuse of donor and public funds**
- **Reduce political influence on several policies and programmes within SIG to avoid negative impact on achieving outcomes.**

The expected benefit would be, appropriate budgeting and forcasting developed on development priorities and programmes, more accountability and corruption free, planning officer have the capacity and knowledge to develop a budgeting forecast that meets the targets or programmes needs and knowledge about financial reporting ,implementation of budget in the required programmes is utilised and national priorities and objectives will be achieved.

Reports from stakeholders will assist SIG on the reallocation of resources to identify partnership or agreements for funding and capacities to achieve SDG.

Theme 8: Managing Risks

Objective	Description
Audit Objective 2	Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
Audit Questions 2.3	To what extent has the responsible entity secured the resources (including financial, human, ICT, data and statistics) and capacities needed to implement, monitor and report on its priorities in 2030 Agenda? Has the responsible entity used innovative methods to secure resources and capacities?
Audit Criteria 2.3.1	The responsible entity has a management system, that capture all information required including financial data and capacities needed to implement, monitor and report on its priorities in the 2030 Agenda.

Finding: There is no management system to capture information including data, capacities needed to implement, monitor and report on priorities related to SDGs

MDPAC as coordinating agency is responsible for capturing all financial data and capacities needed to implement, monitor and report on its priorities; however there is no such system in place.

Interviews conducted with MDPAC confirmed that there is no centralized management system in existence currently, though stand-alone systems are in place in different organisations however there is no linkage to each other. A management system is the framework (database) of policies, processes and procedures to be used by stakeholders where all the information are stored and shared among these stakeholders to ensure that it can fulfill all the tasks required to achieve its objectives.

The Solomon Islands National Statistics Office (SINSO) does exist, an office enacted to compile and disseminate official statistics for the wider Solomon Islands; however, there is no link to the coordinating ministry. SINSO just recently developed its National Statistics Development Strategy (NSDS) 2015-2035 in 2015 following Solomon Islands Cabinet recognising the need for an integrated and vibrant national statistical system.

The line ministries in their budgetary processes use project /programmes log frames to capture possible risks in their planning and budgetary processes. These ministries report annually on their budget performance and how the estimate allocation was utilized. It is requirement under the PFM Act that reports are to be prepared by Accountable officers on their performance and submit to the Permanent Secretary (PS) of MoFT and MDPAC for development programmes, however this is not happening. Information contained in the budget reports are extracted from the accounting system and not prepared by the responsible officers therefore the report was not measured properly.

Lack of centralized management system has hindered the coordinating ministry to capture all the required financial data and capacities needed to implement, monitor and report on the 2030 Agenda. Lack of coordination among data producers and data users, national and sector level has caused this as well. Accessing the required information for decision making is difficult as well. Cabinet Ministers are not involved in the reporting process. For donors who directly fund the ministry programmes, their reporting requirements are not clear.

In the absence of this, there is no transparency and accountability especially to the public at large who would want to know the performance of certain programmes. Furthermore, the quality and quantity of the report will be accurate and reliable to the users of the data and also could reduce political influence.

OAG recommends that:

- **SINSO evaluate already available SDG data, and make stock of it;**
- **SIG through MDPAC have a centralised management system that captures all the required information including financial data and capacities to implement, monitor and report on its priorities in 2030 Agenda;**
- **SINSO is strengthen to acquire more skills in data collection and to be engaged with shareholders including NGO, CSO, private sectors and others;**
- **There should be established a Committee for data producers/collectors and users (relevant public and private actors) to be initiated by MDPAC and SINSO to put forward proposals to achieve a significant increase in data literacy, accessibility and use in support of the 2030 Agenda; and**
- **ICTSU is given a role in the establishment of the management system.**

The expected benefit would be enable all statistical producers to better meet the needs of the users of statistic for financial data and capacities.

Risk Mitigation

Objective	Description
Audit Objective 1	Has SIG identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
Audit Question 2.3	Has the responsible entity identified risks and risk mitigating strategies in securing resources and capacities?
Audit Criteria 2.3.2	The responsible entity is able to identify risks and risk mitigating strategies in securing resources and capacities needed for SIG's implementation of SDG development priority areas at the national level.

Finding: There is no mechanism to identify risks and risk mitigating strategies in securing resources and capacities needed for SIG's implementation of SDG development priority areas.

Currently there is very little progress done on this, some donors have introduced this though this is still not clear and the ministry is exploring in this area. That is because 2030 Agenda is still at its initial stage at the national level therefore there is less progress and lack of technical capacity to develop appropriate mechanism for identifying the risks areas.

This would have an effect on development agenda not being achieved by 2030 as resources gap exist that could hinder development of SDG priorities.

OAG recommends that there is a risk mitigation strategy in place when securing resources and needed capacities.

Having a strategy would benefit SIG by having a successful economic growth and increased investment opportunities.

CHAPTER 5 – MONITORING, FOLLOW-UP, REVIEW AND REPORTING ON PROGRESS TOWARD THE IMPLEMENTATION OF THE 2030 AGENDA

The process of monitoring, follow up, review and reporting on the progress of the SDG under the 2030 agenda is still a national challenge for the Solomon Islands Government. Lack of reliable and up to date data within the MDPAC; all line ministries and including the stakeholders is one of the main reasons why 2030 Agenda is quite a challenge for the National Government. This includes cooperation links between the national government and all stakeholders to share information and data to address report and review on the 2030 Agenda. However, seeking help from aid donors for technical and financial support will help the SIG address the relevant SDGs at the National level.

Theme 9: Responsible Mechanisms and Processes for Monitoring Follow-up, Review and Reporting (including Stakeholders).

Objective	Description
Audit Objective 3	Has SIG established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?
Audit Question 3.1	Has the government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?
Audit Criteria 3.1.1	SIG has a responsible agency to monitor, follow up, review and report on the progress towards the implementation of National Development Strategy, sector strategic plans, and programmes related to SDG.

Finding: There is a responsible agency that is assigned to monitor, follow up and report towards SDG implementation

The Ministry of Development Planning and Aid Coordination is responsible to monitor, follow-up and report on the progress of SDG implementation. As a coordinating and reporting agency, MDPAC have this challenge on exploring possibilities on how to effectively monitor, follow up, review and report on the progress towards the implementation of National Development Strategy, sector strategic plans, and programmes related to SDG. The reporting will depend very much on how line ministries or stakeholders play their roles in integrating SDG, and setting their targets and indicators on national priorities that is related to SDG.

SIG through MDPAC has an existing reporting template where all line ministries do their reporting of work plans annually. It outlines ministry, programme or projects implemented and its budget with indicators and target to achieve for the duration of the programme. These targets should be aligned with the SDG in the NDS. SIG has a reporting mechanism within the line ministries, but only some report on regular basis reference to performance report). However, this existing mechanism will not accommodate the reporting of SDG and may not clearly portray a result based framework for SDG.

OAG noted that the lack of capacity in the coordinating ministry will affect the reporting process, as well as lack of data or information within the ministry. There are also no clear SDG targets or indicators aligned within line ministries. Therefore it is not possible to reflect relevant goals to programmes or projects. The national statistical office has develop a strategy for SDG reporting, however this is not yet link to MDPAC for

processing of data or information that relates to SDG.

The lack of reporting framework for SDG will lead to less effort to review the progress of strategic plans, policies or programmes that relates to SDG targets and will provide less impact on programme areas of SDG. SIG has significant data challenges in its capacity to report SDG progress to stakeholders including development partners and line ministries.

The NSO and MDPAC needs to work together for monitoring and following up on SDG related data. It also requires a high political commitment for SDG for reporting as they are responsible for developing national priorities and policies.

OAG recommends;

- **There should be a provision included in the current Development Planning Bill to clearly outline monitoring and reporting framework for MDPAC (align with recommendation 1);**

- **Existing template to be revised to capture specific targets, or goals related to SDG; and**

- **Expanding the existing partnership framework to provide mechanism for monitoring and reporting related to SDG achievements.**

Implementing these recommendations, the MDPAC will have processes for result based reporting framework on SDG and reports will be sufficient to recognise gaps and challenges in the implementation process for improvement.

Theme 10: Performance Indicators and Data

Objective	Description
Audit Objective 3	Has SIG established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?
Audit Question 3. 2.	Has SIG identified performance indicators and baselines and set milestones to monitor and report on the implementation?
Audit Criteria 3.2.1:	The responsible ministry has identified key performance indicators and baselines and set milestones relevant to SIG development priorities and targets to monitor and report on the progress of implementation on 2030 agenda.

Finding: Ministries need to identify relevant performance indicators and effectively report on them through NDS mapping exercise

MDPAC has identified targets and some performance indicators related to SDG to enable monitoring. Further from the audit written response by the coordinating ministry, it still needs capacity on how to effectively deliver on this, as according to the 2017 Performance reporting on the NDS, there are still gaps and mixed result on the current NDS implementation process among the ministries.

There are still gaps in reporting within SIG system as targets and indicators were not clear within the line Ministries on the current NDS and where SDG are also align to it. Other ministries like MJLA from our discussion with them have noted that they are not clear of their role or targets within the NDS, thereby not sure of what indicator to report on with their annual implementation programmes. They have direct programmes from

the previous DCCG and now the current SIDCCG. Some line ministries are yet to really develop targets and indicators for their programmes or policies to effectively report on them to MDPAC.

OAG noted that there is lack of capacity among ministries to develop indicators for their targets or programmes identified in the NDS. Budget constraint is always the cause for slowness in the process and implementation of programmes. Further priority areas also have limited the focus of ministries or stakeholders as they focus on their current task or the uncompleted task or projects that redirect them from setting immediate targets or indicators related to SDG.

As a result there is lack of data to report on by line ministries and no progress on the status for implemented programmes that slows down the process to achieving real results or outcomes of the NDS and SDG.

<table>
<tr><td>
OAG recommends that:

- Coordinating ministry to identify relevant indicators and baselines to be able to report on by line ministries and relevant stakeholders; and

- Capacity development is provided to stakeholderson the reporting process and developing indicator/targets/baselines.
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The Expected benefit will be, line ministries will understand the reporting process, and to be able to identify relevant indicators and targets to work towards achieving SDG.

Objective	Description
Audit Objective 3	Has SIG established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?
Audit Question 3.3	Has SIG put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?
Audit Criteria 3.3.1	SIG has mechanism to ensure there is quality, availability and required level of disaggregation of data to monitor progress, and to assess risks to the sufficiency, reliability and quality of data related to SDG targets and indicators at the national level.

Finding: SIG is still facing challenges related to generating data and information to monitor relevant SDG due to:

- *a weak planning process within the line Ministries*

- *lack of planning and budgeting capacity within line ministries*

The Solomon Island Government is still facing some challenges related to the SDG targets at the national level. The challenges faced are mainly on quality; availability and required level of disaggregate of data to monitor progress and to assess risks on the implementation of the SDG in all line Ministries and stakeholders. There are several reasons why the Solomon Island Government has faced these challenges. Firstly, there is a weak national planning process within the line Ministries where they were more on short term planning processes and not on long term strategic plans. Secondly, lack of planning capacity and budget for more consultation of the implementation of the 2030

agenda is another issue. This makes it quite difficult for the Solomon Island Government to report and monitor the progress of the 2030 agenda at the national level. Capacity building interventions and robust planning system at the national level will help the Solomon Islands Government generate data and information to target relevant SDGs.

Populating data at national level is also unreliable and in many instances reports rely on the 10 yearly national census reports. This shows that there is a need to build capacities of other sectors to be able to provide target specific data for reporting (SDG /NDS) on a more regular basis. In addition, technical and financial assistant is also a major issue where by the Ministries have potentials to do more in preparedness and implementation of the 2030 Agenda. This means there should be more resource allocations to programmes supporting SDG needs to put in place.

OAG recommends that:

- **SIG needs to strengthen national capacities in data production and information management to help stimulate development effort towards implementing successful targeted interventions, track performance and improve accountability. This will ensure the availability of quality, timely and disaggregate data to support inclusive implementation at the national level; and**

- **More funding is required from the National Government or from aid donors to help MDPAC produce a more centralized data system which link all ministries and stakeholder to produce an up to date report on the progress of the SDG.**

The expected benefit includes MDPAC will be able to produce an up-to-date report on the progress of the SDG if there is a centralized data system is established among national Government and the stakeholders. This would include qualified human resources and technical assistant that would help MDPAC and the National Government to monitor, implement and report on the 2030 agenda

Theme 11: Communication with Stakeholders

Objective	Description
Audit Objective 3	Has SIG established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?
Audit Question 3.4	Have monitoring, follow-up, review and report processes been designed through a participatory process and will these processes enable stakeholder engagement?
Criteria 3.4.1	SIG has coordinated and planning mechanisms that involve provincial level and stakeholders for monitoring progress, identifying gaps and challenges and following up.

Finding: Solomon Islands Government has no coordinated and planning mechanisms that involve provincial level stakeholders for monitoring progress, identifying gaps and challenges and following up.

Based on the responses made from the MDPAC during an interview with the OAG the Solomon Islands Government is still to coordinate this participatory process and needs

further advice on how this is done in other countries.

The problem is that there are no clear responsibilities for coordination mechanism between SIG and provincial governments, private sector, NGOs, and civil societies to support NDS/SDG implementation. MDPAC is the main core Ministry to coordinate the implementation; however audit has found there is still need for a robust planning and resourcing process in order to report on the progress and the implementation of the SDG.

In addition, as SDG are integrated and indivisible in nature this will require organisational networks among sector groups, for example, provincial governments, private sector, NGOs, and civil societies and FBOs. This could be achieved by setting up working cluster groups with a common interest based on NDS priority areas and related SDG. This will assist reporting at the National level.

OAG recommends that :

- **a participatory processes involving all levels of government and other stakeholders for monitoring progress, identifying gaps and challenges and following up on SDG implementation; and**

- **There should be monitoring and reporting mechanism that allows involvement of all levels to contribute towards following up the processes and achievement of Sustainable Development Goals.**

The expected benefits would be a progress in monitoring between all levels of government and other stakeholders when follow up on the SDG implementation. This includes identifying all challenges; gaps faced and try to find possible solutions to address them within the given period of the whole 2030 agenda.

CHAPTER 6 – ANALYSIS OF AUDITED ENTITIES COMMENTS

The adoption of SDGs in 2015 at the UN level has set Solomon Islands on a pathway towards achieving its long term vision of improving the social and economic livelihood of all Solomon Islanders. Solomon Islands Government through MDPAC has approached SDGs mainstreaming through the country's national development planning and budgeting process. Nationalizing the SDGs starts with the NDS which has already happened, implementation of SDGs must not be seen as a separate activity from the NDS because the SDGs is at the global context, the NDS provides more clearer guide at the national level. Therefore translation of the SDGs into meaningful activities should take place at the Medium Term Development Plan (MTDP) level and the budget should be the implementation tool.

This was done by aligning SDGs into the National Development Strategy 2016-2035. The SDGs and the associated targets are now linked and explicitly mapped out to NDS objectives. Further work has been carried out on this under UNDP technical support to improve robustness of baseline data, set clear national targets and develop indicators through planning process with all key national stakeholders. Other global and regional frameworks such the Istanbul Programme of Action (IPoA) and the SIDS SAMOA Pathway are also aligned well with the NDS 2016-2035.

The review of the NDS performance framework identifies some key gaps which could impede effective and systematic reporting on the NDS and SDG implementation. The country has therefore focused its efforts on addressing data gaps through national data collection and the SDG mainstreaming process. In line with that, the national effort also focuses on capacity building for government ministries in the art of setting development targets and developing indicators for respective programmes and policies. This is a priority area that MDPAC will continue to support in the future with the aim to raise the quality of data consistent with the expected level of disaggregated data. At a broader level, strengthening capacity of national information sources and management across sectors reman a leading priority for Solomon Islands as key information is often lacking, in short it is an ongoing activity.

With 17 SDGs and 169 related targets and indicators set out at the global level, it would be irrelevant for the Solomon Islands Government to monitor and report on all the SDG targets. Relevant SDGs has been identified and prioritised along with targets which fit in with national priorities. Solomon Islands, in this respect has able to prioritise its relevant SDG targets, established national baseline data, tailored its national targets and include indicators relevant for tracking NDS and SDG implementation. Given the prioritised SDGs are integrated and consolidated national efforts for achieving of the SDGs targets and NDS objectives is paramount and inevitable. MDPAC will continue to coordinate innovative interaction between national stakeholders.

Now that sector strategies and priorities have been aligned to NDS, it is only appropriate that the M & E performance framework is integrated for the effective tracking of the NDS and SDG implementation. An updated M & E performance

framework was developed to guide the NDS implementation as well as reporting on SDG progress at country level. Unlike in the past where there are parallel reporting processes, the country has taken a more integrative approach by establishing M & E reporting processes that serves as a single reporting framework for NDS, SDGs as well as other commitments and for tracking of national performance and accountability against national targets.

The Solomon Islands Government (SIG) resolves to embark on more serious and aggressive efforts to advance and implement the National Development Strategy (NDS) 2016-2035 and Medium Term Development Plan (MTDP) to achieve its goals with the Sustainable Development Goals (SDGs), Istanbul Program of Action (IPoA) for being a Least Developed Country (LDC), and for being a Small Islands Development States, the (SIDS) Accelerated Modalities of Action (SAMOA) Pathway and other international and regional commitments. In this context, the National Development Strategy Implementation Oversight Committee (NDSIOC) initiated a Development Finance Assessment (DFA) with support from UNDP and Asia Pacific Development Effective Facility to carry out the assessment from 2017-2018. The aim of DFA is to support the development of a financing framework for NDS/MTDP, SDGs, IPoA, SAMOA Pathway and other international and regional commitments. The DFA undertook a comprehensive assessment of public and private finance trends, considered the potential for different types of finance to contribute to the outcomes targeted by the NDS and developed a roadmap of recommendations. The development of the SIIFF, as recommended in the DFA, adapts the concept of an integrated national financing framework that was called for in the Addis Ababa Action Agenda (AAAA), in Ethiopia 2015.

The Solomon Islands Integrated Financing Framework (SIIFF) provides a framework to guide policy on financing the NDS, SDGs and all other global and regional commitments which the country is committed to implement. It supports the NDS by providing guidance on the kinds of financing that will be needed to make the necessary investments and on the strategic approach that the government and its partners can take to mobilise and effectively invest these flows. The SIIFF is designed to act as a bridge between the aspirations of the long-term NDS and the design and implementation of short and medium operational policymaking. It links the NDS with policies designed to mobilise and promote public and private investment that directly and indirectly advances the sector and thematic priorities of the NDS. The SIIFF will also play an important role supporting the transition process as the Solomon Islands graduates from least developed country status.

The SIIFF is designed to articulate a holistic approach to mobilising and investing the finance that is needed to realise the objectives of the NDS and SDGs etc. The Solomon Islands Government Cabinet in the third quarter of 2018 endorsed the DFA Report and SIIFF and were launched by the Minister MDPAC on the 23rd November 2018, in Honiara. It is manage and oversee by the NDSIOC with MDPAC playing a key convening and coordinating role and encourages Line Ministries (Stakeholders) to use and apply the recommendations from this assessment and the integrated financing framework in the implementation of their key activities.

Moreover, recommendations provided in the report are useful although some will need time to happen. Finally, implementation of SDGs and other global and regional commitments must not be seen as separate activity from the NDS/MTDP, they are integrated and linked.

CHAPTER 7 – CONCLUSIONS

SIG has made some progress in implementing SDG. A mapping exercise between NDS and SDG policies, strategic plans and programmes has been under taken indicating substantial alignment between their goals and targets. SIG has also developed Aid Management Development Policy and Partnership Framework for Effective Development Cooperation for use by development partners and stakeholders to better deliver against the NDS objectives. Consultations and awareness raising with a wide range of stakeholders at the national level were conducted on the integration of SDG into NDS. However, this only involves senior management level. A Committee was also established for advice and review of NDS and integration of SDG. SIG through OPMC assigned MDPAC to coordinate, monitor and report on the implementation of the SDGs in relation to NDS. The current Development Planning Bill will provide MDPAC with full authority to carry out functions regarding implementation of NDS and SDGs.

For the MDPAC to be fully effective in its role, key vertical and horizontal policy coherence need to be developed. As 80 percent of population of Solomon Islands is rural based, policies guiding the coordination arrangement between SIG, Provincial governments and communities need to be established including raising awareness of SDG. This will enhance service delivery to the rural communities. As SDG are outcome based, mechanisms and institutional arrangements needs to be established with line ministries and implementing agencies to coordinate, communicate and report on the progress of SDG.

The audit found that there is no separate budget for SDG as it is integrated with NDS. Currently budget process is always delayed due to lack of capacity to develop budget proposals and planning in line ministries. Therefore SIG needs to develop a financing framework for NDS and SDG to support effective planning, proper budget allocation, monitoring and reporting on its priorities.

SIG has made some progress in securing the required resources and capacities for implementing the SDG however, there are challenges and gaps still exist. The lack of skilled human resources to carry out the task for the implementation of the SDG is important for the responsible agencies to address.

The process of monitoring, follow up, review and reporting performance is still a recognised national challenge for the Solomon Islands government. This includes limited capacities within line ministries to develop performance indicators for their programmes to support the monitoring and reporting of progress of their activities to achieve national goals. Cooperation between national government and its stakeholders is still in its early stage this includes involvement of stakeholders in the process of monitoring, follow up, reviewing and reporting.

Overall SIG is prepared but only at the national level.

CHAPTER 8 – SUMMARY OF RECOMMENDATIONS

Recommendations are listed according to each objective for the audit as noted by OAG to be relevant for the effective implementation of the 2030 Agenda.

1. There should be a mandate for the implementing ministry to effectively carry out its task, with the current bill for the effectively implementation of the national development priorities and programmes including the relevant SDG.

2. The Current committee(NDS Implementation Oversight Committee) to have its TOR finalised for clear structure, functions and responsibilities and should involve in reviewing reports from line ministries as they are responsible for revising and advising on the NDS implementations and priorities.

3. The budget process be reviewed and introduce multi-year budget projections to achieve the NDS objectives.

4. A mutually framework developed for relevant institutions within SIG that have common goals or targets to avoid conflict of priorities and programme duplications.

5. A national forum for partnerships, and arrangments on roles across governemnt sectors for effective policy coherence on development priorities.

6. A communication strategy needs to developed by coordinating agency to really identify key stakeholders, for their conduct in SDG processes and be able to inform them of their roles and targets towards achieving NDS and SDG by 2030.

7. Vulnerable groups, minorities, remote communities should also be recognized at the national level and setting policies that can link them to government programmes, institutions and stakeholders.

8. SIG to develop a National Financing Framework that will guide the implementation of 2030 Agenda in the context of the NDS 2016-2035.

9. SIG through MDPAC and MPS to develop a national mutually strategic plan to enable for capacity needs in HR and other gaps.

10. SIG through responsible agency to capitalise on the AMP and ensure be reviewed regularly, other sectors such as NGO, CSO to report on programmes to assist SIG of allocating and identifying resoures, partnerships and agreements for fundings and capacities to achieve SDG.

11. That the responsible officers should have adequate knowledge and technical experience to prepare budgets; budget costings through training; improve levels of government revenues to fund expenditures; and start the budget process earlier.

12. SIG through responsible agencies (MDPAC, SINSO, Line Ministries) to improve on data collections and management, develop a centralised data management system where is accessible for all stakeholders with required information on financial and capacities that relates to monitor and report on NDS and SDG.

13. SIG through responsible agency to develop a risk mitigating strategy for securing resources and needed capacities.

14. SIG through its responsible agency (MDPAC) to provide for clearly outline monitoring and reporting framework in the development planning bill.

15. SIG through coordinating ministry to identify relevant indictors and baselines to be able to report on by line ministries and stakeholders.

16. SIG to strengthen national capacities in data production and information to ensure availability of quality, timely reliable data to report on with regards to SDG.

17. SIG to have participatory processes involving all levels of the government, develop a monitoring and reporting mechanism that will involve all stakeholders to contribute towards following up of processes and achievement of SDG through the NDS.

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ANNEXES

Annex 1.   Pre-study Report Summary

Audit Topic: Performance Audit of SIG's Preparedness for implementation of Sustainable Development Goals

Background

Solomon Islands is a member of the United Nation since 19 September 1978. As a member the Solomon Island Government has its commitment or responsibility to participate in any UN conventions and high level dialogue.

The 70/1 Session of the General Assembly of the United Nations is one of the conventions attended by SIG Prime Minister to debate on complex issues of the country and also around the world. This resolution adopted by the General Assembly on 25 September 2015 is an Agenda that is vital to human race.

The theme "Transforming our World; the Agenda 2030 of Sustainable Development Goals", is a plan of action for all governments, stakeholders and people to make this world a better place for all human kind. This plan of action is a global challenge that involves 17 Sustainable Development Goals and 169 targets to be implemented by all country at various levels as well as build on the Millennium Development Goals and complete what they did not achieve.

Solomon Island Government made a declaration at the UN summit that they will take full responsibility to ensure that the relevant SDG goals will be implemented according to the country national context and circumstances.

With this statement, Solomon Island as member of the International Organisation of Supreme Audit Institution (INTOSAI), involve in this Cooperative Performance audit of auditing preparedness for implementation of the 2030 Agenda. 100s of countries are involved around the world and the Pacific. The involvement of Supreme audit institutions come about as a result of the Abu Dhabi Declaration ; which aim at enabling SAIs to help their respective governments to improve performance, enhance transparency, ensure accountability and fight corruption. This resulted in one of their outcomes, the endorsement by the UN of the 17 Sustainable Development Goals (SDGs) at the heart of the 2030 Agenda for Sustainable Development, and reinforces the need and demand for effective public audit and scrutiny and the action. Therefore this initiative by INTOSAI entities relating to auditing the preparedness of Solomon Islands through the Ministry of Development Planning and Aid Coordination for implementation of 2030 Agenda.

Ministry of Development Planning and Aid Coordination

The ministry of Development Planning and Aid Coordination (MDPAC) is assigned to work on the 2030 Agenda and the sustainable development goals. The Ministry of Development Planning and Aid Coordination functions involve coordination of partnerships, management of aid information, allocation of required resources to whole of SIG ministries and agencies.   MDPAC is also responsible of overseeing the implementation of the National Strategy 2016-2030.

In performing its function MDPAC developed an Aid Management and Development Cooperation Policy which consists of two living documents, the Aid Policy and Partnership Framework for Effective Development Cooperation.

These two documents are based and focused on the principles of effective development cooperation, as recognized in global and regional frameworks and commitments on aid effectiveness such as the Paris Declaration on aid effectiveness, the Accra Agenda for Action and the Busan Global Partnership for Effective Development Cooperation.

The Aid policy document aim at improving and bring tangible development in the utilization of external and domestic resources. This is to ensure that such is align with the Solomon Islands national development priorities and objectives regarding the National Development Strategy.

The Partnership Framework for Effective Development Cooperation supports the Policy by setting out how both SIG and its development partners will work together to promote development cooperation. This involves implementation of the National Development Strategy in order to achieve higher levels of inclusive sustainable development for all Solomon Islanders.

The UNDP Office in Solomon Islands assist the Ministry through funds, workshops and reviewing policies and strategies to nationalize 2030 Agenda and SDGs. The initial action involves nationalising 2030 Agenda by mapping SDGs against SIG's policies, plans or programmes to see relevancy of goals at the national context.

The Ministry (MDPAC), also present among Parliaments on the importance of implementation of relevant SDGs and to various stakeholders and high level elites in the country.

The following were findings during the pre-study on preparedness by SIG to implement 2030 Agenda and relevant SDGs:

1. **Integrating SDGs into national planning processes and setting specialise institutional arrangements for implementation**
   - National Development Strategy 2016-2030 integrated with relevant SDGs according to the national priorities and context
   - A National Steering Committee was established that guide development of NDS
   - MDPAC administer to implement NDS
   - Currently there is no legal framework to implement NDS and SDGs
   - SIG still has mixed results and progress from the previous agenda on Millennium Development Goals
   - Government programmes related to SDGs can be identified in the NDS and Medium Term Development Plan
   - NDS M & E Performance was done across various SIG level for coherent implementation and review of the 2030 Agenda. This is to identify gaps that may impede systematic reporting on the NDS and SDG implementation
   - Mainstreaming done through technical team of MDPAC with the support from UNDP

2. **Raising Awareness**
   - Line ministries and private sectors or development partners can identify themselves or have learned of the SDGs as they aligned in the NDS and MTDP
   - There is no communication strategy developed as the responsible ministries only organise workshops for managers, leaders or stakeholders.
   - No organise awareness from CSO, NGO or private sectors as there is no linkage between the responsible ministry and them.

- The public at large may have learned about SDG only through Media and reports by relevant government bodies.
- Only goal 5 with the support of development partners, CSO, and NGOs has develop strategy and policies in trying to eliminate violence against woman and children , gender equality etc.

3. **Multi-Stakeholder approaches for SDG integration.**
   - Integrating of SDG into the NDS 2016-2030 was done through wider consultation at the national, provincial and community level. Development partners, CSO and private sectors and Faith Based organisation also contributed in developing the national priorities.
   - Stakeholders include, Government institutions, Development partners (UNDP, World Bank, ADB, JAPAN etc.) , NGOs and CSO.

4. **Tailoring SDGs to Country Context**
   - Mapping exercises by MDPAC to identify relevancy of targets and goals to national targets or policies and strategies.
   - National targets were set in NDS.
   - National targets and indicators are yet to be translated into policy for relevant SDG according to relevant SDGs.
   - Rapid integrated policy assessment developed with the assistance of UNDP.

5. **Enabling horizontal policy coherence**
   - There is a tendency that government ministries to keep information and not disseminating across other government sectors and stakeholder
   - No clear line of communication in place
   - Ministries are working in isolation therefore result in coordinated cross-cutting goals and targets. Government programmes jointly implemented by certain government ministries often done at ad hoc basis for implementation or funding purposes.
   - A need to set up working cluster groups with common interest based on NDS priority areas so that specified targets and indicators be achieved
   - There are no clear responsibilities for coordination mechanism between the private sector, NGOs, Civil society and national Government to support NDS/ SDG implementation. Though MDPAC is identified as a central coordinator of the SDGs implementation, the most important role is at the implementation level where robust planning, resourcing and implementation and reporting is required. These roles need to be embedded into our planning process.
   - Currently there is no new institution established to promote coordination and integration across sectoral line ministries and agencies. The only institution that currently do that is the Ministry of Development Planning and Aid Coordination.

6. **Enabling vertical policy coherence**
   - The coordinating mechanisms to foster partnerships and coordination of development efforts across levels of government involves, meetings by organising NDS/MTDP workshops with line ministries and other stakeholders.
   - The government processes in place to provide coherence on policy debate and agenda as:

- Annual Budget often launch on July by Ministry of Finance, Ministry of Public Service, MDPAC). After the launching ministries are invited to submit their budget base on the baseline set (). If there's any new programmes by respective ministries they have to bid for it, and have to be in line with the NDS and MTDP according to national programmes and projects.
- Ministry of Finance deal with the recurrent budgets and capital expenditures
- MDAPC deal with the projects and programmes. The ministry directly link to the NDS programmes.
- Ministry of Public Service deals with the human resources development, capacity development and recruitment. After budget launch, they waited for ministries bids on their budgets. Debates based on annual work plan for individual ministries, then endorsed by MDPAC, before appropriated the Public Account Committee debate and approval on the respective budgeting process.

7. **Budgeting**
   - Financing of the implementation of the 2030 Agenda is yet to be produced. However the relevant SDG identified in the Medium Term Development Plan /programmes should be done through SIG line ministries according to the NDS.
   - Funding source for programs /project is through SIG revenues collected from taxes and fees
   - Government also receive funds from Donors(bilateral), development partners, through Official Development Assistance
   - Lack of data on non-appropriated funds hinders analysis
   - Government expenditure has risen , funding from donors doubled
   - MDPAC is the key coordinating ministry oversighting the budget process for the development programmes and projects ensuring that it is according to the financial frameworks.
   - During the budget process, each line ministry provides their bid submission based on their MTDP programs which is aligned with the NDS for funding to be allocated
   - Before implementing the programs, the ministries provide their annual work plan to MDPAC for assessment of the program and MPDAC issue an approval letter informing them and authorising the ministries that they can start implementing the project with the approved budgeted amount.
   - The budgetary process is an annual process and through its Medium Term Development plan, the government can still support the results based framework of the 2030 Agenda. The MTD plan is a short term process which is easier for the coordinating ministry to monitor and evaluate the progress of the programs.
   - The line ministries are providing monthly or regular reports to MDPAC
   - To support participatory budgeting processes and transparent public procurement, the key legislations and policies were developed which includes the development of the PFM Act and Financial Instructions, Aids Management and Development Cooperation Policy and Partnership Framework
   - The PFM Act 2013 the gives to the management of the ministries and implementers of the NDS programs:
     - sound financial management and enhancing transparency and accountability in the use of public resources;

- to integrate the recurrent and development budgets;
- There is greater consultation and coordination between MDPAC and MOFT in budget preparation, continuing the developments already begun. The effective coordination of development and recurrent budgets will require changes by all ministries rather than MDPAC and MOFT alone and this may take some time to effectively achieve.
- clear definition of "development" and "recurrent" expenditure to support consistent,
- Objective decisions on allocation of resources, as in the MTDP and is necessary to give effective control of recurrent expenditures.
- Strengthen multi-year budget projections;
  - The MTDP in the NDS creates a link between NDS strategic objectives and allocation of resources to activities which contribute to achievement of the national objectives.
  - The MTDP process focuses on linking planning and budget processes. To be fully effective in aligning activities to serve national objectives it is necessary that the MTDP and MDPAC planning also be closely involved with the corporate and sectoral planning processes.
  - The budget process is primarily an annual cycle the NDS, MTDP, corporate plans and sectoral policies and plans are all multi-year and significant development expenditures are multi-year and can be seriously delayed and benefits forgone due to irregularity and uncertainty in available annual funds.
  - The MTDP is linked between multi-year plans and annual budget process in order to strengthen multi-year budget projections and support development of the (Ministerial Tender Board) MTB
- Strengthen the alignment and reporting of donor partners' development assistance.
  - Development partners provide multi-year allocation of assistance according to budget classification
  - Alignment of donor assistance to the MTDP through donor policies and SIG strategies is weak with donors dictating their areas of assistance. Donors go directly to LMs and offer assistance in their chosen area.
  - The bypassing of central agencies is inappropriate and inconsistent with international agreements but has become a characteristic of donor behaviour which, as noted in the Roadmap, needs to be changed so that aid becomes more effective in achieving the benefits sought in national plans and strategies.
  - MDPAC is the responsible agency and needs to contribute towards changed behaviour in two ways;
    - ✓ First, completing development of a comprehensive aid coordination strategy and then implementing it in partnership with donors.
    - ✓ Second, through the involvement of sector and planning staff in the preparation of proposed programmes to optimise their design in relation to SIG objectives and benefits to Solomon Island.
- It also includes improved planning processes, centred on development each year of a Medium Term Development Plan designed to improve effectivity and coordination of the Government's financial decision making processes.
- The Financial Instructions 2014 [FIs]] was developed to support the implementation of the programs

- The Procurement and Contract Administration Manual (PCAM) – provides a transparent procurement process from the planning phase, fund sourcing and to the completion of the projects. The detailed process supports participatory budgeting process.
- Aid Management and Development Cooperation Policy aims to bring tangible improvements in the utilization of external and domestic resources and to ensure alignment with the Solomon Islands national development priorities and objectives including the National Development Strategy.
- MDPAC and the Budget Division in MOFT are working together in the preparation, monitoring and reporting of the total government budget. This process has been strengthened through the creation of a Budget Coordination Committee (BCC) that also includes representatives from the MPS and the OPMC. The Committee holds joint budget consultations.

8. Capacity to Implement
- MDPAC is currently developing a management system through the Information Communication & Technology Unit (ICTU), the Aids Information Management System [AIMS] which should capture all information required including the required skills and capabilities of human resources within the line ministries
- All information regarding the NDS/SDGs should be accessed in the system once developed
- Information such as Donor funding and projects, the number of completed projects and on-going ones
- Coordination mechanism in the ministries is lacking. As implementers of the programs integrated from the NDS to MTDP, there is lack of coordination to achieve the goals.
- Weak Integration of policy and strategy implementation amongst ministries and key stakeholders
- Human resources in the government, to recruit an officer with the right skill within the ministry depends on the Ministry of Public Service and funding
- Evaluation and reporting are not done by the line ministries or in timely basis
- Lack of central development and policy data base, NSO not providing all the required data
- Wider awareness on SDGs is paramount if the entire national stakeholders are to align efforts towards implementing and reporting on SDGs
- Climate Change , Gender equality & Elimination of violence against woman, Health and Sanitations are best address if Education goal four is achieved by 2035
- To remedy the gaps, the government has provided trainings through:
  - project cycle management
  - procurement training
  - Wider consultation to identify and involving stakeholder participation is vital
  - Developing national strategies to address key capacity challenges by line ministry is paramount
  - Enhancing international cooperation.(eg JICA, KOICA)

The government through MDPAC has provided capacity development trainings for the public officers to achieve its priorities in 2030 Agenda through the NDS on project management training was done with partnership agreement with USP at a lower cost and done in country. Procurement Process training was funded by DFAT for public

officers involved in the procurement of government projects. National priority study area (opportunity list) produced annually by MDPAC according to NDS priority area issued for tertiary scholarships. There is also training in monitoring SDGs provided for one of SINSO officer at USP

The ability to identify risks and risk mitigating strategies in securing resources and capacities is a big challenge for the country as:

- The allocation of resources for development in Solomon Islands comes from external and domestic. External resources covers around 60 – 80 % of the overall funding needs of the country, however, only a very small percentage of it is usually reflected in the annual national budget and is a weakness to having a realistic and results oriented planning of the development budget.
- It often led to duplication and excessive overheads and transaction costs towards the achievement of planned results.
- It has also had a significant impact on the capacity of MDPAC to capture reliable and complete aid information.
- impact SIG's ownership of its development agenda;
- it reduces the accuracy of the PMF and the effectiveness and national procurement and audit operations.

9. Data Collection

The NDS M & E Framework produced by MDPAC map existing indicators to SDGs indicator but not all SDG indicators can be measured or defined within the capacity of the national planning process. One of the many challenges in Solomon Island strategic planning process across ministries is that they have no clear targets and indicators. The Solomon Island National Statistical Office (SINSO) also maps out SDGs to national indicator collected from ministries and agencies and find it difficult due to lack indicators and baselines set in their reporting or strategic plans.

The existing databases, are as follows;

- National statistical office under Ministry of Finance is the central body that should coordinate data collection for the whole of government agencies

- Currently there is no centralise system or database to collate data on high level national indicators

- MDPAC has confirm that a new data management system (AIMS) is soon to be launched to allow every data captured for national projects or programme from government, aid donors, & development partners

- Some ministries have their own department for data collection, for example , Ministry of Health and medical service, MDPAC, Ministry of Education

- Other agency with existing database includes, CBSI, Development partners(eg, UNDP), NGO(Save the Children, National Council of Woman)

- International agencies such as the International Labour Organisation (ILO), World Health Organisation (WHO) and UNESCO maintain databases of human and social development indicators. Economic statistics producers (CBSI, MOFT, and SINSO) are required to provide economic and financial data to the IMF, ADB, and FAO, the United Nations Statistical Division of the Department of Economic and Social Affairs (UNESCAP) and the World Bank. Additionally, the Solomon Islands Government is required to report periodically to the agencies responsible for the various multilateral environment treaties and agreements.

- CBSI is the government bank that controls the countries financial institutions, monetary matters, sound financial structure; and the orderly and balanced economic development of Solomon Islands

- For monitoring and evaluation systems, MDPAC have produced the NDS ME Performance Framework and Database and is a standalone system. The ME performance framework is integrated for effective tracking of the NDS and SDGs implementation

- The National Statistical Office (SINSO) has its own M & E System but is not link to other existing database. The major statistics producer, the SINSO, is a stand-alone division within MOFT

- SINSO vision is to have national statistical system

- SINSO adopts the *Generalised Data Dissemination System* framework developed by the International Monetary Fund (IMF) to assist national statistical systems in producing economic and sociodemographic data.

- MDPAC is the government assigned agency responsible for monitoring, follow up, review and reporting on the progress towards implementing the 2030 Agenda. The Programme Quality Team within the M & E Division responsible for the task.

- The monitoring , follow up, review and reporting processes adopted by Solomon Island government is developed in a participatory manner that will support stakeholder involvement. Wider consultation done to involve stakeholders, for example, Solomon Water, Solomon Power, SIPA

- Key Stakeholders were not really identified through the NDS M& E Performance Framework. However data source agencies includes for example Line Ministries, CBSI, Development partners, SIVB, private Sectors and National Parliament.

10. Data sufficiency and quality

From the MDG experience, there is, no clear baseline data for key development targets and indicators to report on, poor monitoring and data collection, there is also lack governance and institutional implementation capacities, no central coordination agencies/stakeholders identified to administer MDG, weak coordination controls to implement NDS 2011-2020 (MDG), weak policy coherence, lack of understanding of objective of NDS 2011-2020, and weaknesses in coordination of policies and strategies results in data insufficiency or no data at all across ministries and key stakeholders.

Currently the process in place is focal officers of MDPAC collected data relevant to performance indicators and targets and submits to M & E Division. The M & E Division then run the database to update reporting on the NDS as well as SDGs. This should be done on three year basis.

Within the NSO, data collection, storage and analysis is usually carried out on the analyst's hard drive of their PC or laptop and rarely backed up on the SIG network. Datasets that are transferred to the network are not stored securely and all staff have access to datasets containing identifiable data. Moreover, datasets are not write-protected to prevent the possibility of corrupting final (published) datasets.

Strengthening national capacities in data production and information management is a fundamental requirement that should help stimulate development efforts towards implementing successful targeted interventions, track performance and improve

accountability. This ensures the availability of quality, timely and disaggregated data to support inclusive implementation at the national level.

The risks to the sufficiency, reliability and quality of data to support monitoring, review and reporting functions have not been fully identified or assessed due to:

- No centralise coordination between SINSO and MDPAC so data is unreliable
- The statistics are not readily available and users have difficulty accessing the statistics they need.
- The fragmented nature of statistics operations results in insufficient resources and low capacity within ministries to produce and disseminate statistics
- Lack statistical capacity and strengthening coordination across the agencies responsible for producing statistics
- Without reliable and timely economic data, we would be wandering in the dark, making decisions on the basis of anecdotes, gut feelings, or worse.
- Data collection is usually paper-based and transferred into often inadequate IT systems. Some IT systems are obsolete or dysfunctional or no longer being used to their potential. An example is the electronic system supported by AusAID from 2001-2007 under the Solomon Islands Institutional Strengthening Land Administration Project (SIISLAP) which is no longer used. RGO and MLHS have reverted to a paper-based system.

The government has aligned indicators to the Pacific SDG indicators determined by Forum Island Leader for domain goals with indicators and targets such as gender equality, elimination of violence against woman and girls, climate change and food security that requires cooperation amongst pacific island nations.

The primary concern of this audit is to review the process the responsible ministry had taken to implement the 2030 Agenda. This involves reviewing policies, plans, programs, focus groups, stakeholder involvement, financial framework, data or any other actions in place to be able to implement to achieve the relevant sustainable development goals by 2030.

The areas highlighted above are the focused area to guide this audit of preparedness to implement SIG's national system for implementation of the 2030 Agenda.

Annex 2. SWOT Analysis for Audit of preparedness through responsible Ministry (Ministry of Development planning and Aid Coordination) for implementation of 2030 Agenda (SDGs)

<u>**Strength**</u>

- Mandate to facilitate planning and aid coordination of SIG policies, partnership and trade
- Active employees with sufficient education background
- Yearly budgets, with support from donors, development partners
- Policies and strategic plans in place
- Administrative Procedures and other internal controls are in place
- Established staff housing for staff
- Employees supported training opportunities and workshops by development partners and SIG
- Presence of Development partners in policing and planning of SIG projects, programs e.g., UNDP, World Bank, ADB etc.
- Good relationship with external stakeholders
- Good reputation among public administration

<u>Weakness</u>

- Depend on development partners in policing and planning
- Administration control by PMO
- Financing and procurement processes still go through ministry of finance
- Lack resources, and capacities
- Poor internal control
- Lack incentives to motivate management and officers
- Lack of clear TORs in engagement with stakeholders, development programs or engagements.
- Lack of participation in voluntary programs related to SDG at the international level
- Limited understanding of the complexity of activities and issues related to 2030 Agenda
- Poor integration and policy coherence across sectors and sector policies

<u>Opportunities</u>

- Door to aid donors and development partners
- Membership to committees or board to high level commitments and forums
- Membership to other government body in decision making , financial consultations and budget reforms
- Administrator for implementation of NDS 2016-2035
- Have link with high level office –Prime Minister's Office (PMO)

<u>Threats</u>

- Lack of independence in procurement processes, internal controls, official duties relates to SDG at the international level
- Risk of political interference in decision making among managements
- Risk of diverted funds not monitored accordingly
- risk of reliance on development partners, aid donors

Annex 3. Solomon Islands: Stakeholder Mapping

Audit Topic: Performance Audit of preparedness for implementation of 2030 Agenda (SDGs)

Stakeholder	Stakeholder role	Stakeholder interests	Level of interest (++, +, 0, -, --)	Priority for the audit	Comments
List of stakeholder related to the audit topic. Try to list as many stakeholders as possible and then rank them according to the importance.	Identify the role played by the stakeholder. The information can be obtained, for example, through document review, research on Internet (trustable sites), and interviews.	Identify the interest and influence of the stakeholder on the audit topic.	Show if the stakeholder is highly interested, interested, neutral, against, highly against.	Level of importance of the stakeholder for the audit (high, medium, low).	Any comment regarding the information in the other columns that can be useful for the audit team.
1.Prime Minister's Office (PMO)	• Development of DCCG policy statement • DCCG contents programme/project at the national level need to be implemented • Guides development of NDS 2016-2035	• National priority areas • Programs identified in the NDS, MTDP and SDGs • SDG related to NDS	++	High	• Looking at national priorities, indicators and measures.
2. Ministry of Development Planning & Aid Coordination (MDPAC)	• To review existing policies, measures, activities and budgets • Determine gaps in policy orientation towards the 2030 Agenda • Facilitate integration of SDGs into NDS 2016-2035 • Organize consultations regarding 2030 Agenda • Lead technical group for follow up and report	• NDS 2016-2035 • National priorities • Activities and budgets • National targets and indicators • National strategies • Stakeholders involved • 2030 Agenda • Policy coherence and ensure that integration of various dimension of SDGs	++	High	• Developing national indicators and baselines, and conducted an assessment to identify percentage of global indicators that are measurable at the national level • Oversea policy coherence, integration of SDGs, and reporting by government institutions and programs • Review and integration of SDG into National development plan

3. Ministry of Finance	• Budgeting framework & road map for government programs /plans in SDG	• Budget framework of SDG Program or preparedness • Projects and procurement	++	High	That is more efforts need to be done, as setting budgets before implementing work on goal and targets at the local level
4. Development Partners especially UNDP	• Assist in Planning and development programme/project or goals • SDG implementation esp. the UNDP • Assist Budgeting and finance of programs • Coordinating specific funded projects within the Ministry • Program Participation • Providing financial aid monitoring	• Transparent and accountable to aid usage for finding different projects and programs • Consultation programs involved	++	High	Some donors maybe also delivering similar goals or targets as from the SDGs
National Statistic Office	• Work on indicators for NDS and MTDP that align with SDG • National data collection mechanism/framework/plans	• Outcome of the Audit • Data analysis • Indicators • Actions of line ministries on data	++	High	Generally develop indicators and provide data when line ministries request and developing baselines for plans or programs
Provincial Government	Sub national planning on related SDGs Involve in consultation on actions to implement SDGs	• budget proposals of local governments • incorporation of SDGs into subnational planning framework	++	medium	Local planning on government programs /strategies at the provincial level
Line Ministries	Integrating related SDG to national strategies	Processes and planning on audit of SDGs Actions related to integration of SDGs in policies	++	Medium	Should develop their strategic plans to submit to MDPAC
Parliament	• Involve in consultation process of SDG	Not involve yet	+	low	Integrating SDGs in the legislature's

	• Legislature • The government noted that it's important that they involved in SDGs implementation and review				activities
Civil Society Group	• Involve in consultation process for SDG • Advocate on respective agenda related to SDGs	Actions by responsible agencies on their Agenda that related to SDG, eg , violence against woman and girls	+	Medium	Advocate on issues that may relate to SDG
Public Accounts Committees	Deliberate on the Performance Audit findings and Recommendations	To ensure discussions of Audit findings and recommendations.	+	Medium	The end resolution for audit recommendations
Private Sector	Involve in the consultation process	Outcome of the audit Actions for respective areas related to SDGs	+	Medium	Involve in consultation with ministry of planning
NGO	Involve in consultation/advocating related goals according to their agenda	Outcome of the audit	+	Medium	Targeting NGO s that provide assistance towards related SDG agenda,
Faith Based Organization's	Involve in consultation and feedbacks of NDS		0	Low	Include in the Consultation process to develop the NDS
Media	To ensure media coverage of the session of discussion of the audit findings and recommendations	Media coverage on SDGs at the national or local forum	++	High	They may get involve somewhere along the process in acquiring of information
Solomon Islands citizens	Tax Payers/ users of services	Improve and reliable services (e.g. quality education & Health, potential income)	++	High	Citizens are the end users of the programs , either satisfied or not of services provided
Solomon Island Audit Office	To do audit services within the Government sector under its Mandate.	Report on findings and make recommendation	++		Audit approach for the topic on implementation preparedness for SDGs

Annex 4. Risk assessment Matrix

Risk Factors	Risk Rating
External Risks	High
Implementation of needs and objectives	High
Organisation and financing of the activities carried out	High
Management and performance	High
Performance results and attainment of results	High
Impacts	High
Transparency and reporting	High

Risk Factors	Risk Rating

Annex 5. Design Matrix

Country Team: Solomon Islands

Team: Joan Andrew, Joyce Mesepitu, Tony Olangi

Audit Topic: Audit of the preparedness of National Systems to implement the United Nations Sustainable Development Goals (SDGs)

Audit Objective 1: To what extent has the government adapted the 2030 agenda into its national context?

Audit Question 1.1 Has the government put in place processes and institutional arrangement to integrate the 2030 Agenda into the country's legislation policy, plans, budget and programmes including the country's existing national development strategy.

Criteria	Required Information	Sources of Information	Data Collection Procedures	Data Analysis Procedures	Limitations	What the Analysis will allow us to say?
1.1.1 SIG has a legislation, processes and institutional arrangement to integrate 2030 agenda to the country's policies, plans, budget and programmes in the existing NDS 2016-2035.	• Content National Strategic Policy, Legislation • Implementation strategic process, consultation programme/plans	• National development strategy framework • Website • Meeting minutes of Committees and Consultations • Power point presentation of awareness/campaigns	• Research from internet websites • Request from focal ministry and line ministries • Interview questionnaires • Interview – focal ministry and officers • Reports from MDG	• Review and analyse the documents • Document Interviews, focus groups and correspondence • Document awareness /campaign procedures • Identify groups responsible in implementing the NDS framework for SDGs	• Lack of legislation to guide the government institutions in the implementation of 2030 Agenda • SDG 2030 Agenda is a newly initiated global development agenda which lacked the government development structure of the day. • Citizens not well informed of the SDGs • No actual communication plan to deliver SDGs to lining ministries,	• Whether there is a structure in the government responsible for leading and coordinating the preparedness and implementation of the 2030 Agenda • That the Whether the attributions in the government regarding the 2030 Agenda are clearly defined • Whether the country's legislation, policies, plans, budgets and programmes are related to SDG

					stakeholders, CSO, focused groups • Lack government efforts or support to awareness programs or conference for 2030 Agenda • No clear linkage in the incorporation of priority areas from the DCCG to NDS	• Country has to align budget and national planning cycles to the 2030 Agenda • Processes set by the government to integrate the agenda whether they are inclusive, participatory, transparent) • Whether there is an agency or committee is involved in coordinating the SDGs into the NDSs. • Whether the Committee is more robust to ensure that stakeholders are implementing the SDGs/NDSs. Whether there is a policy /frame that guide the role and responsibility of the committee
1.1.2 SIG has a national Steering Committee and Coordinating agency that should be responsible for setting relevant national strategies and targets related to SDGs	Documented Policy that prescribes the Process Name of Committee (Terms of Reference) Minutes of Meetings of the Committee Meeting schedules	National Development Strategy 2016 – 2035 Chief Planning Officer responsible for 2030 Agenda [MDPAC]	Desk review of Policies and minutes Interview with responsible Interview steering committee Members (CSO, development partners)	Document analysis Verify the roles and responsibilities of the Committee	Lack of mandatory policy framework Lack of documents/ minutes of meetings of Committee Unavailability of required information	Country has to translate targets into the formulation of policies and plans Country has to identify means of implementation to achieve the national targets

		Research in official websites				

Audit Objectives 1

Audit Question 1. 2. Has SIG informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, public, civil societies and the private sector

1.2.1 SIG has taken actions to reach out to all levels and sectors with information on the SDGs in cooperated in NDS specifying functions, roles, and responsibilities.	Structure of specific functions, roles and responsibilities at ministry level Integrated SDGs content in the NDS 2016-2035 Government structures and arrangements to implement SDG communication plan or strategy	NDS 2016-2035 MTDP Content of consultation workshops DCCG policy statement Communication strategy Budget report of programmes implemented	Desk review Interview focus group Research in websites	Content analysis of interviews Document analysis	Unavailability of information Initial stages of government action regarding SDGs implementation Unclear roles, functions and responsibilities Difficult to find appropriate methods/ tool to audit Citizens are not well informed of SDGs	Whether the government has taken actions to reach out to all levels and sectors with information on SDGs Whether attribution in the government regarding the 2030 agenda is clearly define Whether NDS is tailored according to the relevant SDG at the national context

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1.2.2 SIG has involved Stakeholders and marginalized groups (Woman) in the processes of coordination and integration of SDG at the national level	Communication and coordination mechanism among responsible agency and participation of woman or other marginalised groups Perception of woman's group regarding their roles in related SDGs Content of policies , plans or programmes of woman's group or other CSO related to SDG	Reports from CSO or women group Communication and coordination mechanism Budget report of programmes implemented	Desk review Interview focus group Research on website	Document analysis Content Analysis of reports, interview and focus groups	Lack of government support through financial budget Unclear institutional structure, and coordination Unavailability of required information	Whether the government or responsible entity include active participation of woman and other marginalised groups Whether the budgeted programmes are aligned with the 2030 Agenda Whether there is a mechanism in place to involve marginalised groups.

Audit Objectives						
Audit Question 1.3. How are the responsibilities allocated among various levels of SIG (national) for the coherent implementation of the 2030 Agenda?						
1.3.1 Responsibilities and arrangements have been allocated across between relevant ministries for coherent implementation of policies, programs and partnerships related to 2030 Agenda.	Structure of responsibility across various level of government sectors related to SDG Structure or content of policies for vertical/horizontal coherence Implementation programme related to SDG Any strategy/policy document that related to this allocation of responsibility Government development budget allocated to SDG	NDS 2016-2035 MTDP Performance Report NDS 2016-2035 NDSSDG ME Framework 2017 Annual development budget	Desk review Interview with responsible officer Research on websites	Document analysis Content analysis of interview and documentation	Unclear allocation of responsibility Responsibility allocated to wrong individuals or ministries No budgets available Lack required information	Whether responsibility have been allocated across key levels of government sectors Whether the responsibilities/budgets are aligned to the 2030 Agenda Whether is a monitoring and evaluation process or mechanism in place
1.3.2 SIG has identified risks areas concerning interdependencies of SDG goal achievements and included treatments in sectoral plans and strategies	Existence of sectoral plans and strategies with processes to identify risk areas Attributes of SDG implementation plan Contents of policies plans, programs related to 2030 Agenda	Sectoral plans and strategies MTDP NDS 2016-2035	Desk review Interview with responsible officer Research on websites	Document analysis Content analysis of interview and documentation	Lack institution arrangement and coordination across programs related to SDG Unavailability of required information Unclear policy or strategic plan	Whether the country has identify the risk areas to fully recognised interdependency of SDG achievements Does the Country has a process in place to dealt with risk areas identified

Audit Objective 1						
Audit Question 1.4. Has SIG designed policies and institutional mechanisms to support integration of the three dimensions of sustainable development (economic, social and environmental) and the principles of the 2030 Agenda (e.g. "Leave no one behind")						
1.4.1 SIG has designed policies, institutional mechanisms and national participatory framework to support the integration of the three dimensions of sustainable development and the principle of the 2030 Agenda	Institutional mechanisms and policies for the three dimensions Contents of policies, plans and programmes related to the 2030 Agenda	Institutional mechanisms and Policies for the three dimensions National sustainable development policy Sector Policy for economic, social and environmental dimensions NDS 2016-2035	Desk review Interviews with various officers from the three dimensions mentioned Research on official websites	Document analysis Content analysis of interviews	Unclear institutional structure Government structure regarding 2030 Agenda in initial stage Lack of policies and institutional mechanism for the three dimensions Unavailability of required information	Whether the country has designed policies and institutional mechanisms to support the integration of the three dimensions of sustainable development Whether the attribution of government structure responsible for designing policies and institutions are developed to support the integration of the dimensions
1.4.2 SIG has laws, policies and programs related to international treaties that address all forms of inequality and discrimination between different groups	Contents of laws, policies, plans and programmes international treaties to address all forms of inequality and discrimination between different groups that relates to SDGs.	Legislations/policies, treaties [international/bilateral] and programs Reports and other documents produced by donors, civil society and other sources.	Desk review Research on official website Interview with focal agencies	Document analysis Content analysis of interview	Unclear institutional structure and overlapping mandates Unavailability of required information	Whether the country has undertaken crosscutting measures to address all forms of inequality and discrimination between different people with the available laws, policies, programmes and treaties, Whether the contents of the laws, policies, programs and international treaties available are effective and sufficient to address inequality and discriminations.

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Audit Objective 2: Has SIG identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?						
Audit question 2.1: Has the responsible entity identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda? i. Has the resource and capacities need been validated? ii. Has the responsible entity followed an inclusive process in identifying resources and capacities?						
Criteria	Information Required	Source of Information	Data collection procedure	Data analysis	Limitations	What the analysis will allow us to say
2.1.1. SIG has developed a financing framework and identified funding sources for the implementation of the 2030 Agenda(example Domestic public resources, domestic and international private business and finance; international cooperation; international trade and debt and debt sustainably)	National financial framework for the implementation of the 2030 Agenda Contents of policies, plans and programmes related to the 2030 Agenda	2016 Budget Strategy and Outlook 2016 Development Budget Medium Term development plan Annual Work plan	Desk review Research on official websites Interview with government officers	Document analysis Content analysis of interviews and focus groups	Government structure regarding 2030 agenda in an initial stage Lack of work plan or medium term Unavailability of required information Lack of resources	Whether there is a national financing framework for the implementation of the 2030 Agenda.
2.1.2 SIG has a budgetary processes suitable to its own circumstances and legislated institution to support participatory budgeting processes and a result based framework of 2030 Agenda	Structure set to budgetary processes framework suitable to its own circumstances which can still support the result based framework of 2030 Agenda	Budget strategy and Outlook Government development Budget Content of policies, plans and programmes related to the 2030 Agenda	Desk review Research on official websites Interviews with responsible ministries	Document analysis Content analysis of interviews and focal ministries/officers	Government structure regarding 2030 agenda in an initial stage Unavailability of required information Unclear institutional structure	Whether the country has a budgetary processes that suits its own circumstances which can still support the result based framework of 2030 Agenda.

Audit Objective 2						
Audit question 2.2: Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in 2030 agenda?						
2.2.1 SIG has identified key cooperation and partnership opportunities for obtaining the required resources and capacities and has an aid management policy to guide agreements related to SDG to achieve its priorities in 2030 Agenda	Structure set by government of key cooperation and partnership framework Contents of policies, plans and programmes related to 2030 agenda	Government Policies, plans and programmes, Government budget Reports and other documents produced by partners	Desk review Research on official website Interviews with key government partners	Document analysis Content analysis of interviews with government officers	Unavailability of required information Unclear institutional structure Lack of information from partners	Whether the structure set by the country for key cooperation and partnership opportunities for obtaining the required resources and capacities to achieve it priorities in 2030 Agenda is effective Whether the country has established a structure of cooperation and partnership opportunities for obtaining the required resources and capacities to achieve its priorities in 2030 Agenda
2.2.2 SIG has a key coordinating agency oversighting the budgeting process for development programmes and projects ensuring that its according to the financial framework or aid management policy	A structured coordinating ministry oversighting the budgeting process	DCCG Policy Statement MDPCA Corporate Plan NDS 2016-2035 Budget outlook and review Aid Management Policy	Desk Review Interview with government officers responsible for oversighting the budget process Research on official websites	Document analysis Content analysis of interview responses Comparison between the budgets and implemented programmes against the work plan	Lack of clear understanding of the budgeting process Lack of information from Aid partners Unavailability of required information provided by donor partners	Whether the country has a central coordinating agency oversighting the budget process for development programmes Whether the country's financial frame

Audit Objective 2						

Audit question 2.3: To what extent has the responsible entity secured the resources (including financial, human, ICT, data and statistics) and capacities needed to implement, monitor and report on its priorities in 2030 Agenda?
   i.   Has the responsible entity identified risks and risk mitigating strategies in securing resources and capacities?
   ii. Has the responsible entity used innovative methods to secure resources and capacities?						

2.3.1 The responsible entity has a management system, that capture all information required including financial data and capacities needed to implement, monitor and report on its priorities in 2030 Agenda	Management system set by the responsible entity that captures all information required including required skills and capabilities of human resources within the line ministries Content of policies, plans and programmes related to 2030 Agenda	Aids Information System NDS 2016-2035 Corporate Plans	Desk review Interviews with responsible entity	Document analysis Content analysis of interviews of responsible entity	Lack of coordination in the ministries Lack of required information Unclear institutional structure Lack of central development and data policy National Statistics Office not providing required data	Whether the responsible entity has developed a management system that captures all information required including required skills and capabilities of human resources within the line ministries Whether the management system developed is capturing the required information
2.3.2 The responsible entity able to identify risks and risk mitigating strategies in securing resources and capacities needed for SIG's implementation of SDGs development priority areas at the national level.	Contents of policies, plans and programmes related to the 2030 agenda	Government policies and plans Reports on related programmes Government budget	Desk review Interview with responsible officers Research on official websites	Document analysis Content analysis of interviews	Lack of government policies, plans and programmes Unavailability of required information Government structure regarding 2030 agenda in	Whether responsible agencies able to identify risk during the implementation of SDG programs or plans .

					an initial stage	
					Unclear institutional structure	
					Lack of information from human resources manager	

<table>

Audit Objective 3: Has SIG established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?						
Audit question 3.1: Has the government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?						
Criteria	Required information	Source of information	Data collection procedure	Data analysis procedure	Limitation	What the analysis allow us to say
3.1.1 SIG has a responsible agency to monitor, follow up, review and report on the progress towards the implementation of strategic plans and programs related to the country's sustainable development plan	Process by the responsible agency for monitoring framework Agency structure on roles and responsibilities for monitoring, follow-up and review Content of Sustainable development plan if any	Mapping report Mapping process Consultation report Sustainable development plan	Desk review Research on official website	Document analysis Content analysis of related documents and interview	Unclear indicator at the national level Limited resources/ expertise to do proper mapping of national indicators, monitoring and reporting Unavailability of required information	Whether mapping of national indicators to SDG is made Whether the responsible entity has the right tool or resources Whether national indicators can be easily monitored, review and report on

3.1.2 SIG has a national monitoring, follow-up, review and reporting framework that involves stakeholders in data collection and reporting on related SDGs programs	Existence of central data related to SDGs Structure of central database on how they link with line ministries/NGOs/Development partners Process or system used for collection of data Report from stakeholders with regard to SDG and national data	Policy or guidelines for database Report produce by the central data unit Procedures on system National data report	Desk review Research in websites Interview of responsible officers	Document analysis Content analysis Data comparison on SDG from ministries to development partners	Unavailability of required information Nonexistence of central database Limited resource /technology to produce data related to SDG Unclear structure and linkages for collating of data from various agencies	Whether the country has a central database for SDG Whether country and stakeholders have plans to provide or centralise data collection efforts Whether process or system used for data collection is effective and efficient for monitoring and reporting on SDGs

Audit Objective 3						
Audit question 3.2: Has SIG identified performance indicators and baselines and set milestones to monitor and report on the implementation?						
3.2.1 The responsible ministry has identified key performance indicators and baselines and set milestones relevant to SIG development priorities and targets to monitor and report on the progress of implementation on 2030 agenda	Processes and methods used to identified performance indicators and baselines Content of plans, programmes, policies and guidelines	Process and methods used Mechanism to identify performance indicator/baseline Responses from responsible officer/Experts	Desk Review Interview with responsible officers/experts	Document analysis Content Analysis comparison of performance indicator and baselines to national strategies related to the 2030 Agenda	Unavailability of required information Unclear performance indicators and baseline from national strategies related to SDG Unclear processes or method used that not capture risks and overlapping strategies	Whether the responsible agency has identify key indicators for existing baselines on National strategies related to SDG Has targets been set at the national level as align to SDG Has the process is efficient to deliver sound understanding of key indicators for sustainable development

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						goals
3.2.2 SIG has planning and review mechanisms that involve regional/subregional stakeholders for monitoring progress, identifying gaps and challenges and following up.	Content of policies/ plans/ programs relate to SDG Type of Mechanisms or processes used in / monitoring /review or the progress of SDG implementations Structure of responsible agencies in the process to monitor , and report Gaps and challenges identified in the process	National planning policies on SDG Methods/processes used Reports produced by responsible officers/ministries/partners Reports on gaps and challenges	Desk Review Interviews with government officers Focus groups/experts	Document analysis Content analysis on interview response and focus groups Comparison on indicators, benchmarks, gaps and Challenges from global to national view	Ineffective mechanism use to monitor and follow-up Unreliable mechanism that produce unreliable data Unavailability of Required information Limited resources or no experts available to do related analysis on SDG implementation and follow-up	Whether has develop a national planning and review mechanism for SDG implementation Whether the country has involve other forums in monitoring progress Whether the country carried out a national review to identify gaps, challenges and relevant indicators that is needed for 2030 Agenda
Audit Objective 3						
Audit question 3.3: Has SIG put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?						
3.3.1 SIG has mechanism to ensure there is quality, availability and required level of disaggregation of data to monitor progress, and to assess risks to the sufficiency, reliability and quality of data related to SDG targets and indicators at the national level.	Type of process or mechanism for data processing Contents of report/ data collection procedures Government responsible agency structures in collating data	Type of process/mechanism Type of government agencies/stakeholders involve Reports produce on data processing Data collection mechanism or procedures	Desk Review Interviews with government officers Focus groups/experts	Document analysis Content analysis on interview response and focus groups/ reports	Lack technology or centralise system for data quality and availability Unavailability of required information Unclear procedures in data processing Lack required level of disaggregate data	Whether the country has process in place to ensure data collected is of quality, availability and appropriate Whether level of disaggregate data related to SDG is available to monitor progress on the 2030 Agenda Whether centralise database exist to store quality data.
Audit Objective 3						

Audit question 3.4: Have monitoring, follow-up, review and report processes been designed through a participatory process and will these processes enable stakeholder engagement?						
3.4.1 SIG has coordination arrangement designed to enable stakeholder engagement in monitoring, follow-up, review and report on progress of SDG implementations	Government structure on responsible agency for coordinating stakeholder involvement in monitoring and review on progress of SDG implementations Content of policies/consultation, workshops and meetings	Responsible agency Consultation workshops or meeting Policies/guidelines/ programmes Reports on coordination process	Desk Review Interviews with government officers Focus groups/experts	Document analysis Content analysis on interview response and focus groups/ reports	Lack coordination for stakeholder involvement Lack resources and limited capacities for responsible agency	Whether the country has a process to engage stakeholders in monitoring, follow-up, review and reporting

Annex 6.   Interview Guide

Performance Audit Branch	
Type of Audit: Performance Audit	
Audit Topic:	**Audit of the preparedness of National Systems to implement the United Nations Sustainable Development Goals (SDGs)**
Audit Objectives 3.1	**To what extent has the government adapted the 2030 agenda into its national context?**
Research Areas:	**Questions:**	**Response/Comment**

Research Areas	Questions	Response/Comment
• **Integrating SDGs into the national planning processes and setting specialized institutional arrangements for implementation**	• Is there any legislation/strategic policy to guide SDG implementation?	
	• What complementary reference documentation is available with regards to national planning processes?	
	• Is there a **process or committee** that set national relevant goals and targets aligned with SDG goals and targets?	
	• Is there a **process in place (committee)** to formulate strategies and plans according to national relevant goals and targets?	
	• Is Solomon Island also in the process of producing Voluntary National Review (VNR)? Who is responsible to produce VNR? Completed, progress or yet to consider?	
	• Has a review of MDGs been undertaken? What are its **key learnings** to inform SDG implementation	
	• Any data regarding government programmes and plans related to SDGs?	
	• Is there an agency/unit responsible for coordination and integration of SDGs?	
	• Has responsibility been allocated across various level (national, state and local) for coherent implementation and review of the 2030 Agenda? Any strategy/policy document that related to this allocation??	
	• Are there plans for mainstreaming the principle of2030 Agenda, eg leaving no one behind, in the implementation of the SDGs?	
• **Raising awareness**	• What **action**s has the government taken to reach out to all levels and sectors with information on the SDGs that is tailored to their specific functions, roles, and responsibilities?	
	• What **action**s has the government taken to include the active participation of women and other marginalized groups in SDG planning, implementation and reporting?	
• **Multi-Stakeholder approaches for SDG integration**	• What existing processes for stakeholder involvement in planning, budgeting and monitoring does your government use?	
	• Are there plans to extend the involvement of stakeholders for SDG coordination and integration?	
	• Is there a process in place to identify which stakeholders are important to successful SDG implementation? For example, civil society organisations, the private sector etc.	

• **Tailoring SDGs to Country context**	• Has your government tailored global SDG targets and indicators to the national context, taking into account national circumstances? Is there a process to identify which targets are relevant to sustainable development aspirations?	
	• Have intermediate targets been set?	
	• Have these targets been translated into policy?	
	• Have the costs of operationalising SDG policy settings been conducted and aligned with the national budget?	
• **Enabling horizontal policy coherence**	• What governance arrangements are in place to ensure that SDG related policy initiatives are coordinated across programs/sectors including formal partnerships across line ministries and agencies?	
	• Are the risks attached to fully recognising the interdependence of SDG goal achievement specified and dealt with in sectoral plans and strategies?	
	• Have new institutions been established to promote coordination and integration across sectoral line ministries and agencies?	
• **Enabling vertical policy coherence**	• What Institutional coordinating mechanisms exist to foster partnerships and coordination of development efforts across levels of government, for example with state and local authorities?	
	• What governance processes are in place to provide coherence that the policy debate and agenda are formulated into policies and budgets, which are then implemented and monitored by different agencies and levels of government?	

Audit Objective 3.2	Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?	
Research Areas	Questions:	Response/Comments
Budgeting	• Has your government identified the finance required for the implementation of the 2030 Agenda?	
	• Has your government identified funding sources for the implementation of the 2030 Agenda? (For example, Domestic public resources; Domestic and international private business and finance; International development cooperation; International trade and Debt and debt sustainability)	
	• What actions has your government taken to ensure that its national budgeting processes/ financial framework support the results-based nature of the SDGs? (that is outcome-based budgeting)	
	• Has your government identified budgetary processes suitable to its own circumstances but which can still support the results based framework of the 2030 Agenda?	
	• What actions has your government taken to support participatory budgeting processes and transparent public procurement? (SDG 16 – Peace, Justice and Strong Institutions is important here)	
	• Has your government acquitted funds made available for the Millennium Development Goals? Were there any lessons learned from this activity?	
Capacity to implement	• Has your government identified the resources – including skills and capabilities (human resources); ICT; data and statistics required to implement, monitor and report on its priorities in the 2030 Agenda?	
	• If there is an identified skills or resource gap, what plans/strategies does the government have in place to remedy this?	
	Has your government identified cooperation and partnership opportunities for obtaining the required resources and capacities to achieve its priorities in 2030 agenda? (For example, with academic institutions.)	
	Has your government identified risks and risk mitigating strategies in securing resources and capacities?	
	Were there any lessons learned from the Millennium Development Goals concerning resources and capacity required to implement that agenda?	
Audit Objective 3.3	Has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?	
Research Areas:	Questions	Response/Comments
Data Collection	Map existing high level national indicators that are related to your country's sustainable development plan, e.g. levels of child mortality;	
	Map existing databases, e.g. your statistical collection agency, administrative databases held by line agencies, data held by NGOs and identify the responsibility of these organisations;	
	What monitoring and evaluation systems are already in place? Are these systems integrated or stand alone?	
	Has the government assigned an agency with the responsibility of monitoring, follow up, review and reporting on progress towards implementing the 2030 Agenda?	
	Have the monitoring, follow up, review and reporting processes adopted by your government been developed in a participatory manner that will support stakeholder involvement?	
	Have key stakeholders been identified in the data collection process (e.g. civil society organisations, women's groups and other marginalised groups) so that their experience of progress towards implementing the 2030 Agenda can be captured in the data collection process?	

Data sufficiency and quality	Has the government developed performance indicators and baselines (eg from the MDG experience) and set targets to monitor and report on the progress of implementation?	
	What processes are in place to ensure the quality, availability and required level of disaggregation of data? (SDG 5 – Gender Equality should inform the development of PIs and targets to monitor progress as well as the required level of data disaggregation)	
	Have the risks to the sufficiency, reliability and quality of data to support monitoring, review and reporting functions been identified and assessed? Has the government aligned these indicators to the Pacific SDG indicators determined by Forum Island Leaders?	
	Have the risks to the sufficiency, reliability and quality of data to support monitoring, review and reporting functions been identified and assessed?	
	Has the government aligned these indicators to the Pacific SDG indicators determined by Forum Island Leaders?	

Annex 7. **Desk Review Documentation**

AUDIT FILE NOTE

Attendee:

- Permanent Secretary – Mr. Shardrack Fanega
- Chief Planning officer – Mr. Samuel Wara
- Joan Andrew – Team Leader (OAG)
- Joyce Mesepitu – Team Member (OAG)
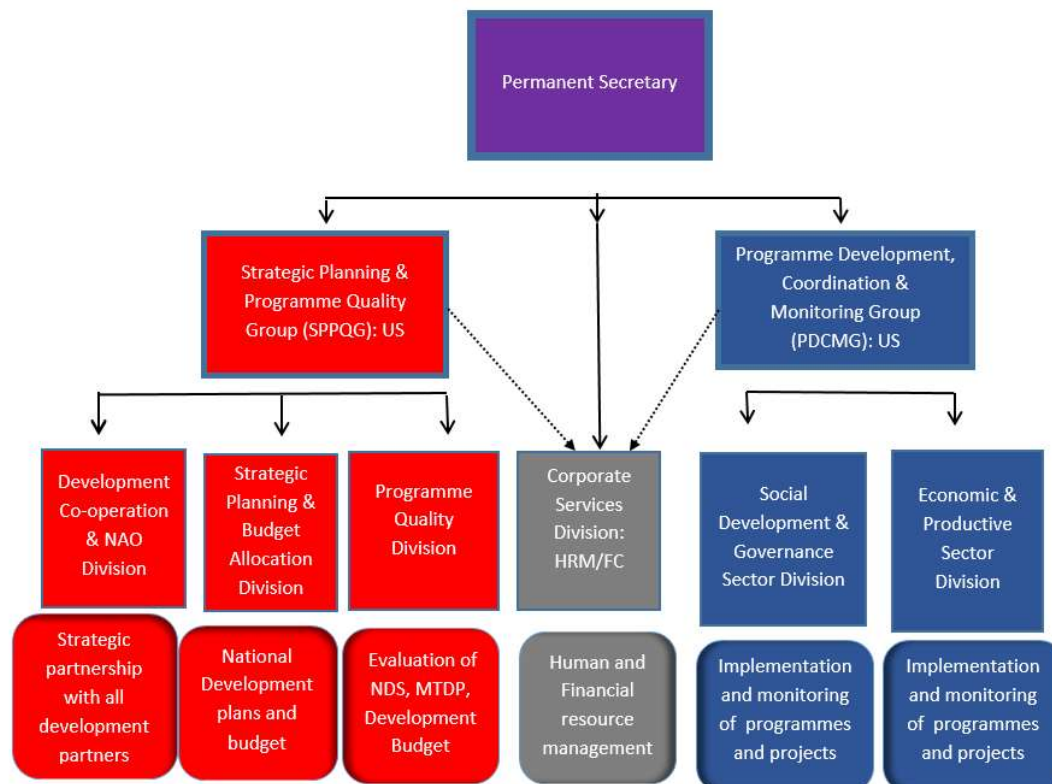
Date:

2 November 2017

Ministry of Development Planning and Aid Coordination

Back ground.

The Minister of Development Planning and Aid Coordination (MDPAC) is responsible for establishing, reforming and managing the aid effectiveness and development cooperation functions of the Solomon Islands Government (SIG). MDPAC is the lead designated authority responsible for all aspects of external aid delivery including: planning, acquisition and allocation of required resources; management of aid information; coordination and harmonization of Monitoring &Evaluation (M&E) activities at macro-and project/programme level; and overseeing implementation of national development strategies.

MDPAC will ensure that NGOs and Faith Based Organisations or a body representing them participate in all consultations on key policy and implementation issues, specifically at the sector level, where contribution of NGOs and FBOs is most needed for project/programme formulation, implementation and M&E. MDPAC retains a fundamental duty to ensure that all such organizations, regardless of source of funding, act in a manner that is transparent and accountable to the Solomon Islands Government and its citizens.

Organisation Structure (MDPAC)

Developing the National Development Strategy 2016-2035(NDS)

The NDS is developed under the guidance of the National Steering Committee .The National Steering Committee consist of the Policy Unit in the Prime Minister's Office, Permanent Secretary Ministry of Finance, Governor of Central Bank Solomon Islands, Ministry of Development Planning and Aid Coordination, Private Sector (Chamber of Commerce and representative of the Civil Society Organisations (CSO)   .

The NDS is a vision and plan for all the people of Solomon Islands. It sets out a framework for development policies, priorities and programmes, providing a single reference point and common direction over the next twenty years that all stakeholders can follow. Government institutions and development partners can use it as a base for their support programmes. Other stakeholders including non-government organisations, churches and faith based organisations, community leaders and individuals can adopt this common direction and find their own role within the Strategy.

The NDS reflects development priorities from the Democratic Coalition of Change Government Policy. NDS is further broken down to Medium Term Development Plan. The NDS expands the NDS Framework into a fuller Strategy and provides more details of the medium term strategies, policies and programmes. Specific details of programmes and projects are set out in the Medium Term Development Plan (MTDP) which translates the NDS into actionable programmes and projects.
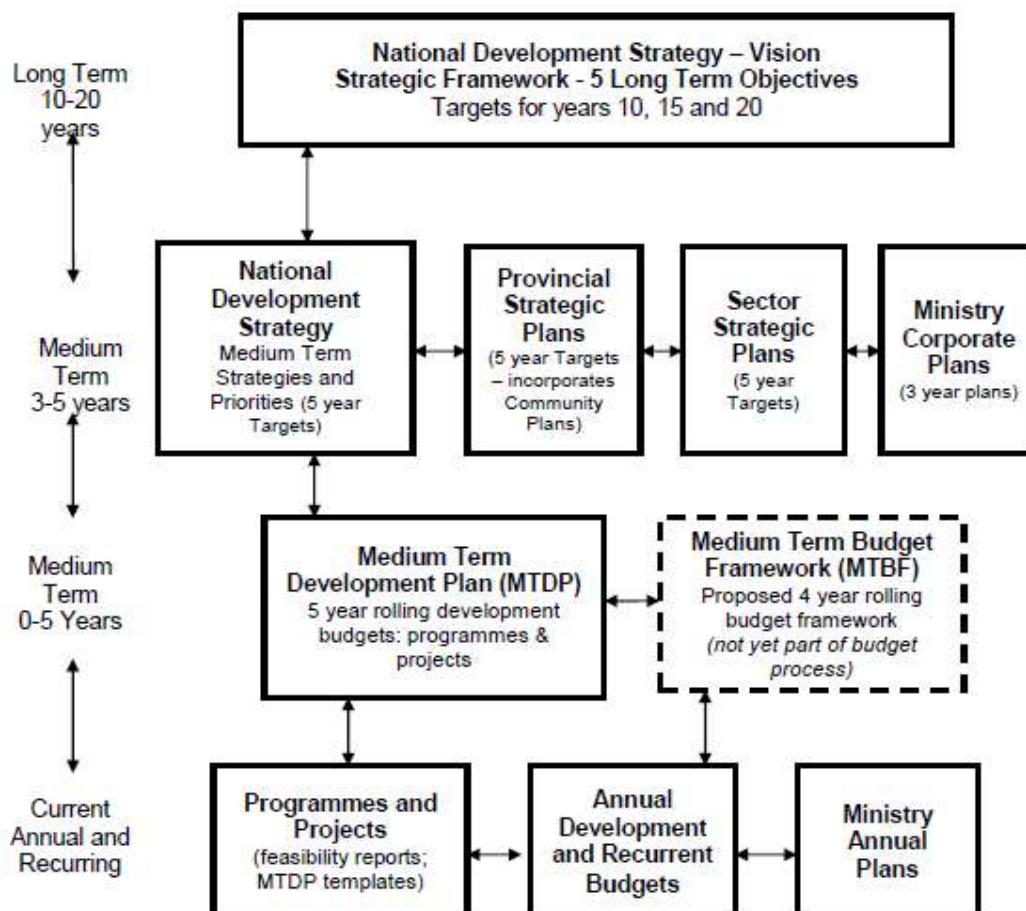
The NDS focuses on two key areas; social and economic livelihoods, hence it's National Vision "Improving the Social and Economic Livelihoods of all Solomon Islanders". The NDS recognises that the key to growth and progress of the people of Solomon Islands lies within sustainable economic development. Sustainable growth is the only way to guarantee a reasonable standard of living for all Solomon Islanders. Economic growth and improved service delivery are the basis of the strategy in the immediate future.

The NDS 2016-35 has been developed in a consultative process over the period June 2015 to March 2016. An initial strategic framework document was developed based on discussions at technical levels with government institutions, analysis of the previous NDS 2011-2020, Sector plans, Provincial plans and Ministry Corporate plans. Following Cabinet endorsement of the Strategic Framework, a nationwide participatory process was undertaken that provided valuable feedback. Consultations involved government ministries and agencies, provinces, development partners, private sector, NGOs, church groups and communities including chiefs, elders, women and youths in all provinces. The consultation process ensured wider participation and instilled a sense of ownership of all stakeholders.

Reforms are key to successful implementation of the NDS. The NDS underlines the importance of good governance and public sector reforms. Good governance and credible and stable policies are fundamental conditions for private sector growth. The NDS encompasses a public sector reform programme that will impart a clear sense of direction for our public service, improve accountability and enhance the efficiency of service delivery. Improved fiscal governance is critical for achieving the vision of the NDS. The NDS includes medium term strategies that will guide the Government's development expenditure programme.

Achievement of the objectives and strategies of this NDS 2016-35 will take time and will require the concerted actions of all of us including the private sector development partners, NGOs, faith based organisations and other stakeholders. Effective implementation of the NDS depends on a clear understanding of the vision and direction by our political leaderships, and clear instructions in delivery. Partnerships will be crucial. Strategic partnerships with our key stakeholders including development partners, provincial governments and other stakeholders will strengthen implementation and ownership. Given that government at all levels face financial and capacity constraints, our development goals will only be achieved if we mobilise and pool our resources and work together.

Figure 2. Structure of NDS 2016-2035

Integrating 2030 Agenda and SDG to the NDS

The Sustainable Development Goal is aligned with the five objectives of the NDS and 15 objectives of MTDP. Medium Term Development Plan sets out the national priority programs and projects in order to achieve progress against the five key objectives contained within the NDS.

Solomon Islands National Development Planning Bill is currently in the consultation process. This Bill is to legalize the implementation of the NDS by line ministries for the 20 year plan due to the highly unstable and unpredictable political, economic, and social environment of the country. Currently there is no legal framework for the implementation of the NDS and SDG.

The MDPAC advices ministries to develop strategic plans or policies and integrate related SDG, develop baselines and indicators for their actioning programmes and work plans.

Audit team has only able to enquire on three ministries for their strategic policies. They are Ministry of Woman, Youth and Children's Affairs, Ministry of Education and Human Resource Development, and Ministry of Environment, Climate Change.

Raising awareness

There was no campaign nationwide awareness by the responsible ministry (MDPAC). They only did consultations workshop with managerial levels across line ministries, Private sectors, development partners and at the Parliament house.

The responsible ministry has noted that the implementation of 2030 Agenda is still at its early stage.

Multi stakeholder approaches for SDGs integrations

The focus of MDPAC is in the NDS 2016-2035, so all stakeholders involve or interested in the Solomon Islands development areas were to identify their way in the NDS 2016-2035.

Tailoring SDGs to Country context

The ministry of Development Planning and Aid Coordination has done a mapping exercise on national policies, strategies and plans to identify relevant targets or goals related to SDGs. The indicators noted are yet to be translated into policies. Currently ongoing consultation was done for legal frame work for implementation of NDS where SDG is also incorporated inside. The MDPAC carried out this mapping exercise with the assistance of UNDP following the UN guidelines.

Costing for this operationalisation of mapping polices is funded through national budget and UNDP

Enabling horizontal policy coherence

The government through MDPAC with assistance from development partners have coordinated SDG NDS M&E framework to ensure SDGs related policy were identified across responsible ministries. There is no separate committee for SDG, as the government only focuses on the related SDG that were incorporated in the NDS. The reports from MDPAC are as follwors:
- there is tendency for government ministries to keep information and not disseminating across other government sector and other stakeholder with similar agenda
- no clear line of communication in place hence the need to establish for reporting process on similar sectoral areas
- Ministries are working in isolation therefore result in coordinated cross-cutting goals and targets. Government programmes jointly implemented by certain government ministries often done at ad hoc basis for implementation or funding purposes.
- A need to set up working cluster groups with common interest based on NDS priority areas so that specified targets and indicators be achieved
- MDPAC as the central ministry in monitoring the programmes of line ministries able to capture irregularity across sectoral programmes
- There are no clear responsibilities for coordination mechanism between the private sector, NGOs, Civil society and national Government to support NDS/ SDG implementation. Though MDPAC is identified as a central coordinator of

the SDGs implementation, the most important role is at the implementation level where robust planning, resourcing and implementation and reporting is required. These roles need to be embedded into our planning process.

- Risk can be captured in the programme/project log frames of line ministries
- Currently there is no new institution established to promote coordination and integration across sectoral line ministries and agencies. The only institution that currently does that is the Ministry of Development Planning and Aid Coordination.

Enabling vertical policy coherence

The coordinating mechanisms to foster partnerships and coordination of development efforts across levels of government involve meetings by organising NDS/MTDP workshops with line ministries and other stakeholders.

Budgeting

Financing the implementation of the 2030 Agenda is done through SIG line ministries' Medium Term Development Plan [MTDP] programmes and projects through the NDS.

The budgetary process is an annual process and through its Medium Term Development plan, the government can still support the results based framework of the 2030 Agenda. The MTD plan is a short term process which is easier for the coordinating ministry to monitor and evaluate the progress of the programs.

Ministries submit Development Programs/projects through MDPAC and MOFT. MDPAC and MOFT are responsible for finding the funding for the programs/projects for each ministry according to their Annual Work plan. These budget proposals must be in line with national development programs

The main funding source for the programs/projects is SIG through revenues collected from line ministries from taxes and duties and fees etc. The government also receives funding through (Official Development Assistance (ODA) assistances from Donor agencies (Bilateral donors) and debt sustainability.

The government to ensure that its national budgeting processes and financial framework support the results-based nature of the SDGs has developed the NDS Monitoring & Evaluation Performance Framework to monitor both the NDS and SDGs targets and indicators.

MDPAC is the key coordinating ministry oversighting the budget process for the development programmes and projects ensuring that it is according to the financial frameworks.

To support participatory budgeting processes and transparent public procurement, the key legislations and policies were developed which includes the development of the PFM Act and Financial Instructions, Aids Management and Development Cooperation Policy and Partnership Framework

MDPAC and the Budget Division in MOFT are working together in the preparation, monitoring and reporting of the total government budget. This process has been strengthened through the creation of a Budget Coordination Committee (BCC) that also includes representatives from the MPS and the OPMC. The Committee holds joint budget consultations

Capacity to Implement

MDPAC is currently developing a management system through the Information Communication & Technology Unit (ICTU), the Aids Information Management System [AIMS] which should capture all information required including the required skills and capabilities of human resources within the line ministries. All information regarding the NDS/SDGs should be accessed in the system once developed.

The development of national strategies to address key capacity challenges by line ministry is paramount, however this is lacking amongst ministries.

The government through MDPAC has provided capacity development trainings for the public officers to achieve its priorities in 2030 Agenda through the NDS. The ability to identify risks and risk mitigating strategies in securing resources and capacities is a big challenge for the country.

Data Collection

MDPAC is the government assigned agency responsible for monitoring, follow up, review and reporting on the progress towards implementing the 2030 Agenda. The Programme Quality Team within the M & E Division is responsible for the task.

The monitoring , follow up, review and reporting processes adopted by Solomon Island government is developed in a participatory manner that will support stakeholder involvement. Wider consultation done to involve stakeholders, for example, Solomon Water, Solomon Power, SIPA

Key Stakeholders were not really identified through the NDS M& E Performance Framework. However data source agencies includes for example Line Ministries, CBSI, Development partners, SIVB, private Sectors and National Parliament.

Solomon Islands National Statistic Office

Date; 20/11/2017

Attendees:

NSO:

Government Statistician, Anterlyn Tuzakana, Loyce Pabulu, Michael Dimola

OAG

Joan Torakana

Joyce Mesepitu

Collection of data comes from surveys when line ministries request for a particular data. Some ministries have data collection unit and make it easier for the NSO to collaborate with them for data processing.

The National Statistical Office (SINSO) has its own M & E System but is not linked to other existing database. The major statistics producer, the SINSO, is a stand-alone division within MOFT. SINSO vision is to have national statistical system. SINSO adopts the Generalised Data Dissemination System framework developed by the International Monetary Fund (IMF) to assist national statistical systems in producing economic and sociodemographic data.

Within the NSO, data collection, storage and analysis is usually carried out on the analyst's hard drive of their PC or laptop and rarely backed up on the SIG network. Datasets that are transferred to the network are not stored securely and all staff has access to datasets containing identifiable data. Moreover, datasets are not write-protected to prevent the possibility of corrupting final (published) datasets

Data collection is usually paper-based and transferred into often inadequate IT systems. Some IT systems are obsolete or dysfunctional or no longer being used to their potential. An example is the electronic system supported by AusAID from 2001-2007 under the Solomon Islands Institutional Strengthening Land Administration Project (SIISLAP) which is no longer used. RGO and MLHS have reverted to a paper-based system.

There is no centralized coordination between SINSO and MDPAC so data is unreliable. The statistics are not readily available and users have difficulty accessing the statistics they need. The fragmented nature of statistics operations results in insufficient resources and low capacity within ministries to produce and disseminate statistics

There is also lack statistical capacity and strengthening coordination across the agencies responsible for producing statistics.

Audit Assessment

Annex 8. Data Collection Questionnaires

Audit Program	
Audit Objective	To what extent has the government adapted the 2030 agenda into its national context?
LO1	**Has the government put in place processes and institutional arrangement to integrate the 2030 Agenda into the country's legislation policy, plans, budget and programmes?**
LO1 Criteria 1.1.1	SIG through the responsible ministry, MDPAC has a legislation, processes and institutional arrangement to integrate 2030 Agenda to the country's policies, plans, budget and programme in the existing NDS 2016-2035.
Related risk areas	1. No institutional arrangement ,no legislation, no processes in place to guide the integration of SDGs into national policies, plans, programmes or strategies 2. Lack/no implementation strategies in place 3. Integration of 2030 agenda is at its initial stage
Questions	1. What **institutional arrangement** is in place in the process of implementation of the 2030 Agenda (SDGs) 2. What policies/plans/strategies are integrated with the SDGs and what ministries/SIG institutions/private sectors/CSO/development partners/NGOs are involved and taking the lead in integrating 2030 Agenda (SDGs) in their policies, strategies and work programmes? 3. What are the relevant SDG goals that the government is prioritising in its development planning? 4. How does one ministry implement a programme identified in the NDS 2016-2035 related to SDG? 5. Is there a linkage or structure for the incorporation of DCCG into the NDS 2016-2035?
LO1 Criteria 1.1.2	SIG has a national Steering Committee and Coordinating agency that should be responsible for setting relevant national strategies and targets related to SDGs.
Related risk areas	1. Inactive committee established 2. Coordinating agency not adequately carried out the task 3. National strategies/policies/programmes have no or lack targets 4. No clear targets set in development or implementation programmes or strategies
Questions	1. Does the committee has a policy or framework in carrying out the task 2. Is there a link between the committee and the coordinating agency 3. What is lacking in the committee and coordinating agency to adequately perform to set relevant targets in national strategies/plans 4. To whom does the committee and coordinating agency report to in their activities related to integrating 2030 Agenda at the national level? 5. How does the committee or coordinating agency coordinated the task to integrate related SDGs and setting targets at the national

	level
	6. What are the main targets set in the DCCG and NDS? Are they related to 2030 Agenda(SDGs)
LO2	**Has SIG informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, public, civil societies and the private sector?**
LO 2 Criteria 1.2.1	SIG has taken actions to reach out to all levels and sectors with information on the SDGs in cooperated in NDS specifying functions, roles, and responsibilities.
Related risk areas	1. Initially there are no programmes/plans in place to inform and involved citizen and stakeholders on the processes and institutional arrangements of the 2030 Agenda at the national, local and community level 2. Unclear roles , functions and responsibilities 3. Inadequate information available
Questions	1. Currently what are the actions taken to inform citizens and stakeholders on processes and arrangements or activities and programmes regarding the 2030 Agenda at the national level 2. What institutions, ministries, sectors are taking the initiative to integrate or implement 2030 Agenda(SDGs) for the public at large 3. Is your role /functions/responsibilities are clearly identified in the national policies (DCCG, NDS) to carry out the task on implementation activities related to SDG?
LO 2 Criteria 1.2.2	SIG has involved Stakeholders and marginalized groups (Woman) in the processes of coordination and integration of SDG at the national level
Related risk areas	1. SIG through the coordinating agency does not involve or have arrangement with stakeholders or marginalised groups on the process of nationalising relevant SDGs at the national level 2. No linkage between stakeholder, marginalised groups, private sectors and SIG on the preparedness to implement SDG 3. Lack coordination activities/strategies
Questions	1. What stakeholders/marginalised groups /sectors are involved regarding implementation process of relevant SDG? 2. Have the coordinating agency conduct survey on the relevancy of stakeholders (marginalised groups, development partners, NGO, CSO, private sectors) to involve in the processes and programs set by the agency? Does this clearly identified in the NDS? 3. Is there any framework or mechanism to involve marginal groups and other related parties?
LO3	**How are the responsibilities allocated among various levels of SIG (national) for the coherent implementation of the 2030 Agenda?**
LO 3 Criteria 1.3.1	Responsibilities and arrangements have been allocated across between relevant ministries for coherent implementation of policies, programs and partnerships related to 2030 Agenda.
Related risk areas	1. no structure yet in place for coherent implementation of 2030 Agenda 2. unclear responsibilities at various level 3. no clear policies, programs and partnerships develop or exist
Questions	1. Is there are structure or framework to identify responsibilities allocated among various level of SIG? 2. Who are the key government sectors to be allocated with

	responsibilities?
	3. Has the coordinating agency conducted a survey for relevancy of ministry's plans/policies/programme for their incorporation of the 2030 Agenda and SDGs and responsibilities?
	4. Has the coordinating agency identify and rank government ministries according to the importance of SDGs and relevancy to SIG priorities?
	5. Are there plans to allocate responsibilities for coherent implementation of SDGs at national level?
LO 3 Criteria 1.3.2	SIG has identified risks areas concerning interdependencies of SDG goal achievements and included treatments in sectoral plans and strategies
Related risk areas	1. Lack systems or internal control by coordinating agency
	2. Coordinating agency not able to identify risk concerning interdependencies of SDG goal to achieve or programmes across sectoral plans
	3. Sectoral plans or strategies exist lack mitigating strategies to alleviate risk
Questions	1. What are the control measures in place?
	2. Is the coordinating agency able to fully recognise the interdependency of SDGs when it comes to funds/programs or policies needed to implement the 2030 Agenda?
	3 What are the areas need to be control in the process of SDG implementation and as well as e areas needed to allocate amongst SIG sectors for relevant SDGs
LO 4	**Has SIG designed policies and institutional mechanisms to support integration of the three dimensions of sustainable development (economic, social and environmental) and the principles of the 2030 Agenda (e.g. "Leave no one behind")**
LO 4 Criteria 1.4.1	SIG has designed policies, institutional mechanisms and national participatory framework to support the integration of the three dimensions of sustainable development and the principle of the 2030 Agenda
Related risk areas	1. No designed policies, institutional mechanisms and national participatory framework exist
	2. Policies, mechanism exist but not integrated to fully recognise three dimensions of sustainable development
	3. No participatory framework planning to achieve principle of 2030 Agenda (e.g. leaving no one behind)
Questions	1. Has the NDS designed to fully support the integration of the three dimensions (Economic, social, and environment) of sustainable development?
	2. What sector or dimension does the NDS priorities and doe it related to SDGs when developing its priority areas
	3. What are the gaps and can coordinating agency identify the development needs in the process of implementing NDS and SDGs
	4. Have the priority development areas in NDS related to SDG?
LO 4 Criteria 1.4.2	SIG has laws, policies and programs related to international treaties that address all forms of inequality and discrimination between different groups
Related risks areas	1. No laws , policies or programs exist to address all forms of inequality and discriminations between groups
	2. No international or regional partnership or agreement exist to address key priority areas related to SDGs
	3. No initiatives to obtain or secure agreements for addressing all

	forms of inequality, discriminations, by coordinating agency at the international , regional level
Questions	1. What are the laws, policies or programs in place? Who are responsible to develop such strategies to be able to address all forms of discrimination and in equalities? What agreements /partnerships in place to address the programme at the national, international and regional level? 2. Have you help coordinate the key sectors responsible in these social sectors to ensure that the relevant goals are integrated e.g. Goal 3,4,5,
Audit objective 2	Has SIG identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
LO 1	Has the responsible entity identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda? i. Has the resource and capacities need been validated? ii. Has the responsible entity followed an inclusive process in identifying resources and capacities?
LO 1 Criteria 2.1.1	SIG has developed a financing framework and identified funding sources for the implementation of the 2030 Agenda(example Domestic public resources, domestic and international private business and finance; international cooperation; international trade and debt and debt sustainably)
Related risk areas	1. No financing framework in place 2. Inadequate fund available or limited support form development partners 3. Lack capacities to acquire and secure fund 4. No data available, or priorities & target set for reporting.
Questions	1. Is the financial framework for implementation of SDG developed? Is the financing frameworks to implement NDS related to SDGs? 2. Does SIG take into account the outcome of the Addis Ababa Action Agenda? 3. What are the available funds, international cooperation and trade, partnership exist. 4. What process does the coordinating agency followed to identify resources and capacities 5. Who funded the entity's activities towards nationalising the 2030 Agenda? 6. What is the current state of SIG debt?
LO1 Criteria 2.1.2	SIG has a budgetary processes suitable to its own circumstances and legislated institution to support participatory budgeting processes and a result based framework of 2030 Agenda
Related risk areas	1. Unclear processes in budget to support result base framework of 2030 Agenda 2. Development budget not integrated with priority areas in the NDS and SDGs 3. Budget not legislated for implementation of NDS and SDGs national development priorities
Questions	1. Does SIG budget processes suits its own circumstances(national development priorities) but can still support the based framework of 2030 Agenda 2. Is there a plan to develop a budget framework for related or key

	issues of SDG at the national level?
LO 2	**Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in 2030 agenda?**
LO 2 Criteria 2.2.1	SIG has identified key cooperation and partnership opportunities for obtaining the required resources and capacities and has an aid management policy to guide agreements related to SDG to achieve its priorities in 2030 Agenda
Related risk areas	1. There is no initiative by SIG to identify and secure cooperation and partnership opportunities to acquire required resources and capacities 2. Coordinating agency lack resources and capacities to secure partnerships and cooperation 3. Acquired resources or capacities not related to implementation process to achieve 2030 Agenda 4. No aid management policy or agreement for partnership at the national, international or regional level 5. Limited opportunities for SIG
Questions	1. What is the coordinating agency priorities in achieving the 2030 Agenda? 2. What are the key cooperation, or partnership opportunities in place or available at the national, regional and international level? 3. Has the coordinating agency has the capacity to secure required resources and capacities , agreements or treaties to be able to achieves its priorities in 2030 Agenda? 4. Is there an aid management policy to guide the coordinating agency (SIG) in obtaining the required resources and capacities? Is it effective?
LO 2 Criteria 2.2.2	SIG has a key coordinating agency oversighting the budgeting process for development programmes and projects ensuring that its according to the financial framework or aid management policy
Related risk areas	1. Lack monitoring and coordination by responsible agencies in oversighting the budget 2. Financial framework and aid management policy exist but not followed 3. Development assistance, donors fund not link to budgeting process for SIG's development programmes
Questions	1. What are the current programmes and projects exist under SIG development budgets that is resulted or related to implementation of the SDGs? E.g. Goal 7 and Goal 9. Are this projects related to development priorities to achieve 2030 Agenda 2. What are the key coordinating agencies to oversee budgeting process for SIG.?
LO 3	**To what extent has the responsible entity secured the resources (including financial, human, ICT, data and statistics) and capacities needed to implement, monitor and report on its priorities in 2030 Agenda?** i. Has the responsible entity identified risks and risk mitigating strategies in securing resources and capacities? ii. Has the responsible entity used innovative methods to secure resources and capacities?
LO 3 Criteria 2.3.1	The responsible entity has a management system, that capture all

	information required including financial data and capacities needed to implement, monitor and report on its priorities in 2030 Agenda
Related risk areas	1. Management System not user friendly 2. Type of data captured not reliable or relevant regarding reporting on 2030 Agenda priorities 3. System not effective or is at its earliest stage
Questions	1. Does the coordinating agency have any plans to secure resources() and capacities to monitor and report on 2030 Agenda development priorities 2. Is there a system in place that able to capture all information required regarding skills, resources, capacities or gap that exist among line ministries 3. Is there a control in the system to identify possible risks that may affect the reliability of data provided regarding SDGs and NDS
LO 3 Criteria 2.3.2	The responsible entity able to identify risks and risk mitigating strategies in securing resources and capacities needed for SIG's implementation of SDGs development priority areas at the national level.
Related risk areas	1. Unavailability of information required 2. lack policies or strategies/human resources needed to secure resources 3. unclear structure or policies therefore not able to identify possible risk or gaps at the national level
Questions	1. Is there a mechanism to identify risk and mitigating measures to secure required resources and capacities for SIG NDS or SDG? 2. Has innovative method use is adequate? 3. Is there any parties involve or assist the coordinating agency in using their reporting framework to implement and monitor NDS or SDGs priorities.
Objective 3	Has SIG established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?
LO 1	Has the government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?
LO 1 Criteria 3.1.1	SIG has a responsible agency to monitor, follow up, review and report on the progress towards the implementation of strategic plans and programs related to the country's sustainable development plan
Related risk areas	1. No mechanism established to monitor , follow-up and report on the progress of NDS and SDGs priorities 2. Lack data available for fair reporting 3. Unclear responsibilities by coordinating agency
Question	1. Is there a mechanism/framework established for the coordinating agency? 2. What types of data available to report on? 3. What is the roles of the coordinating agency on NDS and SDGs in terms of monitoring, follow-up and reporting
LO 1 Criteria 3.1.2	SIG has a national monitoring, follow-up, review and reporting framework that involves stakeholders in data collection and reporting on related SDGs programs
Related risk areas	1.There is no monitoring , follow-up, review and reporting framework 2. the framework may not involve stakeholders 3. Stake holders have their own monitoring system and reluctant to

	disseminate data 4. Lack data
Questions	1. Is there a reporting framework? 2. IS the reporting framework involve stakeholders to provide and centralise data collection efforts 3. Is the reporting framework effective and efficient for monitoring and reporting on SDGs
LO 2	Has SIG identified performance indicators and baselines and set milestones to monitor and report on the implementation?
LO 2 Criteria 3.2.1	The responsible ministry has identified key performance indicators and baselines and set milestones relevant to SIG development priorities and targets to monitor and report on the progress of implementation on 2030 agenda
Related risk areas	1. No indicators, baselines in NDS or SDGs to monitor and report on 2. Indicators, baseline and targets not clear on national strategies and priorities 3. Poor policies/strategy developed that lacks indicators or baselines 4. Indicators, baselines and milestone set not measurable
Question	1. Has the coordinating agency identify the key indicators for existing baselines on national strategies and SDG 2. Has targets been set at the national level align to SDG 3. Has the process is efficient to deliver sound understanding of key indicators for sustainable development goal
LO 2 Criteria 3.2.2	SIG has planning and review mechanisms that involve regional/sub regional stakeholders for monitoring progress, identifying gaps and challenges and following up.
Related risk areas	1. Reporting mechanism exist but not effective 2. SIG planning and review mechanism not involve regional/subregional stakeholders 3. Mechanism not able to identify gaps and challenges, data not reliable
Questions	1. Has SIG involve in regional forums in the process of reporting mechanism on SDG Indicators, baselines and milestone. 2. What are the current regional/sub regional forums or partnerships exist on SDG reporting 3. Has the country carried out national review to identify gaps and challenges, relevant indicators on national strategies for their relevancy to 2030 Agenda and SDGs?
LO 3	Has SIG put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?
LO 3 Criteria 3.3.1	SIG has mechanism to ensure there is quality, availability and required level of disaggregation of data to monitor progress, and to assess risks to the sufficiency, reliability and quality of data related to SDG targets and indicators at the national level.
Related risk areas	1. There is no process or planning done for assessing or to ensure data is of quality and reliability 2. No central data base exist for line ministries and development partners 3. Mechanism or framework to ensure data is available, of quality and reliability exist but not effective in monitoring national indicator related to SDG
Questions	1. Is there a process or framework in place to ensure data collected if of

	quality, availability and appropriate? Or is there a plan to develop a framework by the coordinating agency? 2. Is there data related to SDG available to monitor 2030 Agenda 3. What system is in place that store and processing quality data?
LO 4	Have monitoring, follow-up, review and report processes been designed through a participatory process and will these processes enable stakeholder engagement?
LO 4 Criteria 3.4.1	SIG has coordination arrangement designed to enable stakeholder engagement in monitoring , follow-up ,review and report on progress of SDG implementations
Related risk areas	1. Monitoring, follow-up, review and report processes not involve stakeholder 2. Lack coordination between stakeholder and coordinating Agency 3. Lack resources and limited capacities
Questions	1. Has the coordinating agency able to involve stakeholder in the process in monitoring, follow-up, review and reporting of national indicators and processes for implementation of SDG? 2. IS there any collaborative plans exist between stakeholder and coordinating agency for reporting process?

Annex 9. Quality Control Check List

Name of Audit: Performance Audit of Preparedness for Implementation of SDGs

Date: 12.02.2018

Description	Yes	No	N/A	Comments
General Standards				
1.1 Independence a. Did the auditors document the independence considerations, including identifying threats to independence; evaluating the significance of the threats identified, both individually and in the aggregate; and applying safeguards as necessary to eliminate the threats or reduce them to an acceptable level? (Depending on the organization's policies and procedures, the documentation may be centrally maintained or in the individual audit files (ISSAI 3000) b. Taken as a whole, does the audit documentation show that the auditors were independent of the audited entity during the period of the professional engagement? (ISSAI 40, 3000)	YES YES			Declaration forms for independence were signed by each engaging auditor. As above
1.2 Professional Judgement Taken as a whole, does the audit documentation show that professional judgment (that is, the exercise of reasonable care and professional scepticism) was used in planning and performing the audit and reporting the results?	Yes			Not much in planning but this might be used in the performing and reporting stage.
1.3 Professional Competence (standards) a. Did the staff assigned to the audit collectively have adequate professional competence to address the audit objectives and perform the work? (ISSAI 40, 3000) b. Did the audit staff and internal specialists who planned and performed the audit and	YES YES			Competency matrix form was prepared detailing the competency and qualification of the auditors The need of a specialist is required by the audit team, we will continue seek the support of the facilitators through online

reported on the results of the audit meet ISSAI requirements for continuing professional education?(ISSAI 40, 3000)	YES			The specialists were well qualified
c. For external specialists who assisted in performing the audit or internal specialists who provided consultation on the audit, did the auditors determine that the specialist was qualified and competent in their area of specialization? ISSAI 40,3000				
Field Work Standards – Planning				
2.1 Was work adequately planned and documented, as appropriate, to address the audit objectives, scope and methodology, and did the work include:	YES			The planning of the field work was done with the assistance of the specialists
a. Assessing and reducing audit risk to an appropriate level to obtain reasonable assurance that evidence is sufficient to support the auditor's findings and conclusions? (ISSAI 3000, 40)	YES			Risk matrix done
2.2 Did the auditors design the methodology to obtain reasonable assurance that the evidence is sufficient and appropriate to support the auditors' findings and conclusions in relation to the audit objectives and reduce audit risk to an acceptable level? (ISSAI 3000, 40)	YES			See audit plan
2.3 Did the auditors gain an understanding of the nature and profile of the program and the needs of potential users of the audit report to assess audit risk and its significance within the context of the audit objectives? (ISSAI 3000, 40)	YES			As per the audit plan
2.6 When provisions of laws, regulations, contracts, or grant agreements were significant within the context of the audit objectives, did the auditors assess the risk of noncompliance and include procedures to obtain reasonable assurance of detecting instances of noncompliance with provisions of laws, regulations, contracts, and grant agreements? (ISSAI 3000, 40)	YES			As per the audit plan
2.8 In planning the engagement, did the				

auditors: a. Ask management to identify previous reviews that directly relate to the objectives of the audit, including whether related recommendations had been implemented? b. Use this information in assessing risk and determining the nature, timing, and extent of the audit work, including determining the extent to which testing the implementation of the corrective actions was applicable to the audit objectives?		NO No		This is a new audit
2.11 Did the auditors identify the criteria needed that are relevant to the audit objectives and that permit consistent assessment of the subject matter? (ISSAI 3000)	YES			See audit criteria identified
2.12 Did the auditors identify potential sources of information that could be used as evidence; determine the amount and type of evidence needed to obtain sufficient, appropriate evidence; and evaluate whether the lack of evidence and its subsequent impact on internal controls could be a basis for an audit finding? (ISSAI 3000)	YES			Sources of information were identified.
2.13 Did the auditors evaluate whether to use the work of other auditors and specialists to address some of the audit objectives and their related qualifications and independence? (ISSAI 3000, 40)	YES			The work of other auditors/specialists could be evaluated if deem necessary.
2.14 Did the auditors assign sufficient staff and specialists with adequate collective professional competence to perform the audit? (ISSAI 3000, 40)	YES			Management has approved for an additional staff to assist in the audit. No specialist but continuous support through online.
2.15 Did the auditors communicate about planning and audit performance to management, those charged with governance, and others as applicable, including an overview of the objectives, scope, and methodology and the timing of the audit and planned reporting (including any potential restrictions on the report)? (ISSAI 3000, 40)	YES			The plan was discussed with the Head of SAI
2.16 Did the auditors prepare a written plan and update it as needed to reflect any significant changes to the plan? (ISSAI 3000, 40	YES			As per the finalized audit plan