

EVIDENCE AND CHALLENGES IN THE CONTEXT OF AUDITING STATE IMPLEMENTATION OF THE SDG

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Abstract

The adoption in 2015 by the UN member states of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) outlined a new paradigm at the national and international level, configuring the directions of action in order to achieve the ideals of peace and prosperity, of eliminating social inequalities against the background of ensuring increased resilience to climate change, strengthening the role of states as legal guarantors of well-being, viewed from a holistic socio-economic perspective. However, although the objectives are valid for all states, the specific way in which national support is ensured for their achievement is not congruent, there are heterogeneous approaches in this sense, depending on the level of development, political vision, particular national interests, financing. Also, the implementation of the SDGs requires a comprehensive approach, the establishment of a national strategy in this regard, the involvement of various state institutions at different hierarchical levels, a set of judicious regulations, the involvement of civil society in the awareness of the need to achieve these objectives and the establishment of some indicators depending on time horizons, for the specific sizing of the progress made and the adoption of some strategic alternatives. In this context, the Supreme Audit Institutions, thanks to their independence, objectivity and professionalism, are called to bring their contribution in the sphere of measuring the degree of implementation of these objectives, of providing concrete recommendations and actions, but also of ensuring the transparency of Governments' actions, of giving assurances that the mandate offered by citizens to the political level is consistent with their expectations, seen through the lens of the SDGs that form the crucible of ensuring general well-being. Thus, our study aims to analyze how the Supreme Audit Institutions brought their contribution in the sphere of ensuring by the states the premises of SDGs implementation, simultaneously with the foreshadowing of future trends and the new sui generis challenges that they will face in carrying out specific activities aimed at the external audit of the performance of national policies and programs subsumed in achieving the principles governing the UN 2030 Agenda.

Key words: Sustainable Development Goals, Supreme Audit Institutions, external audit