



AUDIT

OF

SUSTAINABLE DEVELOPMENT GOALS (SDG)

DATA MANAGEMENT

Report No. 2164

Issue Date: 27 September 2019

Report on the Audit of Sustainable Development Goals (SDG) Data Management Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of Sustainable Development Goals (SDG) data management from 10 June to 16 July 2019. The overall objective of the audit was to assess whether UNDP had adequate governance/control mechanisms (focusing on the collection, quality assurance, and dissemination of the SDG indicators) to ensure that data reported on the SDGs is relevant and reliable. It also assessed the extent to which UNDP can use the data collected by governments to measure their contribution to SDG achievement, as well as whether stakeholders can use the data to measure the overall progress toward attaining the SDGs.

Audit areas/sub-areas reviewed:

1. Governance and risk management
2. Data definition and data collection
3. Quality assurance process and controls

The audit team did not conduct testing to provide assurance over the SDG indicators and SDG reporting contained in UNDP's Annual Report and Integrated Results and Resources Framework.

The audit covered UNDP's SDG data management activities from 1 January 2018 to 30 June 2019.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Overall audit rating

OAI assessed the process as **partially satisfactory/some improvement needed**, which means, "The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area."

Key recommendations: Total = 4, high priority = 0

The audit did not result in any high (critical) recommendations. There are four medium (important) priority recommendations, which means "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to improve the governance and systems around SDG data collection and reporting.

The four recommendations aim to ensure the achievement of the organization's strategic objectives.

Management comments and action plan

BPPS accepted all recommendations and is in the process of implementing them. Comments and additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', enclosed in a rectangular box.

Helge S. Osttveiten
Director
Office of Audit and Investigations