



United Nations World Public Sector Report 2025: Supreme Audit Institutions and the Sustainable Development Goals

United Nations, Division for Public Institutions and Digital Government,
Department of Economic and Social Affairs, New York, 2025, pp. 214
<https://publicadministration.desa.un.org/publications/world-public-sector-report-2025>

Book review by DAGMAR RADIN*
<https://doi.org/10.3326/pse.50.2.6>

* Received: February 23, 2026
Accepted: February 24, 2026

Dagmar RADIN, Ph.D.
Faculty of Political Science, University of Zagreb, Lepušićeva 6, 10000 Zagreb, Croatia
e-mail: Dagmar.Radin@fpzg.hr
ORCID: 0000-0002-8636-9516



This is an Open Access article distributed under a Creative Commons Attribution-NonCommercial 4.0 International License which permits non commercial use and redistribution, as long as you give appropriate credit, provide a link to the license, and indicate if changes were made.

The focus of the World Public Sector Report 2025 is on the role that Supreme Audit Institutions (SAI) have on the implementation of the Sustainable Development Agenda 2030. Given the short period left for the attainment of the goals set by the Agenda, the role of SAIs and their contribution towards achieving them is ever more important. With the enforcement of the Agenda, the International Organization of Supreme Audit Institutions (INTOSAI) was launched as an autonomous and non-political umbrella organization that would provide external support to national supreme audit institutions and play a consultative role for the UN Economic and Social Council (ECOSOC) in the monitoring of the implementation of the Agenda. The present report gives a first of its kind overview of the role, work and influence of SAIs on the success of the implementation of the SDGs. It begins with an overview of the four chosen areas where SAIs have conducted work since 2016, followed by four thematic chapters including the development of SAIs, the challenges they faced, the conclusions and recommendations in their audit reports as well as major contributions of the SAIs in different areas, and offering a prospective outlook on their role.

The first chapter, written by David Le Blanc, focuses on the role of SAIs in national governance explaining how they function to ensure transparency, accountability, accuracy of public accounts and compliance with the law, despite national differences in size and capacity. While their primary mission was initially to ensure financial compliance, over time their scope has expanded to include performance audits to ensure efficiency and effectiveness of public spending, including during the COVID 19 pandemic as well as monitoring the implementation of the 2030 UN Agenda, which is the focus of this report. The chapter notes that the experiences and results of the national audit institutions vary considerably because of the countries' differing capacities and sizes, as well as their independence in interactions with the Executive and the resources available to them. This experience – as also shown by the results of research¹ on anticorruption initiatives – is that the level of independence and resource allocation signals whether governments are committed to the cause. This assessment is based on two sets of data, including the INTOSAI 2023 Global Survey as well as the United Nations Department of Economic and Social Affairs (UNDESA) 2024 Survey of the INTOSAI members. The report shows that while two thirds of SAIs work within environments which to a great extent prescribe their independence, least developed countries (LDCs) and small island developing states (SIDSs) lag behind. Furthermore, when the percent of SAI recommendations adopted is observed, results show that fewer than 5% of countries have adopted them in full, while 45% have adopted them in part, revealing that there is still room for improvement. When it comes to the integration of SDG monitoring in their work, 37% of INTOSAI members claim to have broadly integrated the SDGs while 22% have integrated them in a very limited way. When looking at a broader group of SAIs involved in the wider survey, 50% undertook performance audits on the

¹ Maor, M., 2004. Feeling the heat? Anticorruption mechanisms in comparative perspective. *Governance*, 17(1), pp. 1-28; Brown, A. J. and Heinrich, F (2017). National Integrity Systems – An evolving approach to anti-corruption policy evaluation. *Crime, Law and Social Change*, 68(3), pp. 283-292.

preparedness of governments to implement SDGs while over 55% contributed to the implementation of SDG 16, ensuring peace, justice and promoting strong institutions. What the report noted is that in part, the priorities of activities that the SAIs undertook were guided by specific requests from parliaments or that they focus on certain national priorities. The chapter also reports examples of direct and indirect engagement with SDGs on the positive side, while on the opposite side SAIs more critical of and sceptical concerning their integration. Overall, the SDGs most covered by SAIs globally are 3, 6, and 15, with over 75% of SAIs reporting that they have covered them since 2016, while SDG 10 and SDG 17 are the least covered by SAI audits. To conclude, the role and mission of the SAIs have been growing within the limited contexts in which they operate but the benefits of engaging with the monitoring of SDGs has benefitted both national governments and the SAIs themselves in their greater role as evidenced by the changes in the perceptions of their relationships with other government institutions.

The second chapter, written by Julie Powell, explains the process the SAIs undertook in conducting preparedness audits, the preparation steps, the methodology used, as well as the findings of the audits. The SDG preparedness audits were done as performance audits in the period between 2016 and 2019. The data used in the analysis in this chapter come from a 2019 INTOSAI Development Initiative report, from the INTOSAI 2024 survey as well as from the analysis of performance audits and interviews with SAI representatives. The auditing project was started by UNDESA, which also created a guideline document to support the SAIs in the implementation of the audits to streamline the process and make it more uniform. While the focus later shifted to the implementation audits, the role of the performance audits served to shed more light on the SDG integration as well as to help governments determine where attention was needed to successfully implement the 2030 Agenda. In addition to focusing on the auditing of institutional preparedness, on the adequacy of budgeting and resource allocation as well as the coherence of policies with the SDGs, the SAIs took a “whole government” approach, that is, whether governments included an interministerial coordination mechanism, central planning units and other cross-sector coordination mechanisms, since without proper coordination the implementation of the 2030 Agenda would remain fragmented and limited in its success. The chapter goes on to explain the methodology used in the performance audits, including desk review, interviews and focus groups as well as observations and questionnaires and citizen surveys. Some of the tools used by the SAIs included various analyses including of budget, policy, risk, gap, data, and root cause. A separate section describes the challenges of performing audits including absence and quality of data, taking in categories such as missing baseline data, incompatible databases, insufficient disaggregation, weak IT infrastructure, limited statistical capacity, government resistance and political sensitivity, time and resource constraints and difficulties in ensuring multi-stakeholder engagement. SAIs also experienced enabling factors including (but not limited to): commitment by the SAI staff, auditors experience, INTOSAI priorities, and

collaboration with other SAIs. The key findings of the SAI performance, based on the analysis of the 62 audits, indicate that the results were remarkably similar across both the developed and developing countries. The most frequent categories of audit observations included focus on whether governments had set in place monitoring systems, coordinating structures, budgets and the alignment of planning within their policies. The positive findings indicate that many governments were formally committed to SDGs and had begun integrating them into national development plans, sector strategies and programs, and many consulted stakeholders during planning. However, they also identified partial or selective alignment with SDGs, and examples where SDGs had not been referenced at all in national strategies. When it comes to policies and regulations, some countries issued presidential regulations and embedded SDGs into legal structures, but struggled with the adaptation of policies to local contexts, and had limited resources for policy reform. A major recurring issue in institutional coordination was that in several countries no central SDG coordination body existed, while those that existed were poorly structured and lacked clear mandates. Another major area of weakness is budgeting and resources: audits showed that many countries had no assessment of required financial resources, no long-term resource mobilization strategy, paid insufficient attention to human resource capacity, and that ministries lacked staff competencies. In summary, while most governments showed political commitment to the SDGs, many lacked operational readiness. The last section of the chapter indicates that the audits had a positive impact on both the national government and the SAIs performing the audit. While the governments became more aware of the steps they needed to take to ensure better integration in the preparation phase, the benefits to the SAIs included better communication and reach with other stakeholders throughout government as well as increasing skill-based resources beyond influencing expertise.

The third chapter, written by Aránzazu Guillán Montero, looks at the effects of performance auditing on particular goals and presents the contribution of SAIs to the creation of stronger national budgets and sounder public financial management. SAIs are crucial in providing fiscal oversight through performing public finance audits and their role in ensuring transparent and responsible budgeting. This role has remained important because the effective and efficient use of public funds is fundamental in the successful inclusion and implementation of the SDGs. The data from the audits show significant divergencies between planned and executed public budgets which can have a significant impact on universalistic programs such as health care and education. The most represented categories in public finance audits are emergency spending related to the COVID pandemic and the collection of taxes and revenues, while the least represented is the performance audit of tax policy. The focus on the COVID pandemic is not surprising and is warranted given the large amounts of public funds that were spent under emergency conditions and the potential for their ineffective use. The author of the chapter also visually presents a timeline infographic with milestones reached by

INTOSAI on public debt spanning from 1991 until 2025, given the number of activities and roles SAIs have played over time. The mapping of the SAIs' work on public finance shows that audits focused for the most part on four areas: procedures for managing and monitoring financial allocations, generation, capture and management of performance information, conformity with accounting standards, and quality and reliability of forecasts. In the public debt area, the audits looked at debt management, debt servicing activities and organizational arrangements related to debt. Despite their significant work the audits show that direct reference and links to the SDGs in this segment of audits is scarce, except for a few countries, such as Austria. The chapter describes the methods used in the public finance audits, looking at frequency, type and processes. The chapter notes that the scope of the audits varies significantly given the different objectives and levels of analysis. However, what many of them have in common is the focus on central financial institutions, while some extend to other responsible institutions, and implementing agencies. Audits reveal innovative methodologies and data analytics such as in Indonesia which used big data to analyse and compare planning and budgeting, or in Brazil which conducted a study to assess the best way to automate the audit processes. The chapter lists several challenges and opportunities, as well as strengths identified in the financial management and public debt external audits. It also identifies the top ten limitations in public debt management, with rising debt appearing as, the prime concern. Other weaknesses include incomplete and inconsistent records and weak legal frameworks. It concludes with recommendations and highlights the impacts of SAI audit reports on the public sector thought to provide more effective implementation by enabling stakeholders to strengthen their fiscal responsibility using the findings from the audits.

The core principle of the 2030 Agenda is to leave no one behind (LNOB). Thus, it was not important only to work towards achieving the SDGs, but to also reach out and include particularly those who are the furthest behind. With that in mind, the fourth chapter, written by Lisa Ainbinder, focuses on how SAI external performance audits advance equity, quality and inclusion. It is based on 145 SAI reports covering 34 countries and one territory and multi country audits, as well as literature, and is complemented by a series of interviews with experts conducted between November 2024 and March 2025. The chapter begins with the analysis of the approach and operationalization used in the audit reports, indicating that the role of SAIs in integrating the principles in the audit reports was important, among other things, to forge better trust between governments and marginalized groups. While some SAIs did not see the LNOB principle as a key priority and treated it as a cross-cutting issue with minimal attention, in some others it has been a long-standing priority. Only 31 percent of SAIs have carried out a gender audit with only 21 percent of them having integrated gender mainstreaming into their auditing. This shows that there is much work to be done. Most SAIs carried out an audit on the equity, equality and inclusiveness of the institutions responsible for caring for underprivileged groups and over time

referencing to quality and inclusion has grown in strategic planning, while 40 percent of strategic plans did not address gender at all. Some SAIs, such as those of Thailand, Canada and New Zealand have committed to aligning audit processes in such a way as to include underprivileged groups. The methodology used in these audits followed the general audit methods, both quantitative and geospatial data analysis. Of interest are also the new tools such as the Gender Equality Audit Topic Selection Screening Tool developed by the SAIs of Great Britain and Ireland. Furthermore, some SAIs developed policies and strategies to promote equality, equity and inclusion more broadly such as those in the Maldives, Brazil and Rwanda.

A further consideration in this chapter is the diversity of stakeholders involved in these audits showing that among stakeholders, 38 percent were composed of communities, 28 percent of NGOs, and 14 percent of representatives from academia and research institutions. The challenges of applying LNOB in auditing included lack of experience in many SAIs, staff capacity and responsiveness, and the lack of understanding of government bodies of the need to perform such audits by the SAIs. Inadequate data disaggregation continues to represent a significant constraint, as granular data are necessary to identify populations excluded from public services and those disproportionately affected by inequality. The absence of well-defined national targets, together with weak or underdeveloped progress indicators, further complicates assessments. In mapping out the topics of 145 audits, 31 addressed employment, 23 social protection and 23 education, while disaster services, the environment and sanitation, each had two audits. Poverty, an ever-present issue, was addressed in only six out of 145 audits. Romania is singled out with an audit on access to water and sanitation services by using geographic information system (GIS) to examine access in urban and rural area. When it comes to persons with disabilities, in the 27 audits social protection and education were the most prominent topics. The audits also identified strengths, and these include planning, implementation and monitoring, reporting and follow up as the top three. These three also fall within the challenges commonly identified by the audits. As for the developed vs developing economies divide, more developed economies face challenges of poor planning and gaps in oversight and monitoring than their developing counterparts, while developing economies face much greater challenges in implementation. Finally, which may be of most interest, is what impact the SAIs' audit reports actually had on equity, equality and inclusiveness. They raised awareness of LNOB issues, strengthened analytical practices, and in some cases influenced government action through policy changes, improved service delivery, stakeholder engagement, and public outreach.

The fifth chapter, written by Aránzazu Guillán Montero, examines how SAIs contribute to strengthening government accountability, effectiveness, and policy coherence in addressing climate change (SDG 13). It argues that climate governance presents unusually complex audit challenges because it is cross-sectoral, long-term,

data-intensive, and characterized by uncertainty, multi-level implementation, and substantial fiscal risks. The chapter analysis draws from relevant literature, audit reports (176 reports from 61 countries, in the 2010-2024 period), and recent expert interviews. The initial overview of the role of INTOSAI in climate action auditing presents an infographic timeline with the steps taken from 1992 when the INTO-SAI Working Group on Environmental Auditing was established, until 2024 when the Assembly Resolution on role of SAIs regarding climate change took place.

The analysis shows that, over time, the scope of the SAI audits has expanded to include national climate strategies, policies on adaptation and resilience, allocation of funds for climate action, the analysis of targeted sectoral policies such as transportation and energy, disaster risk reduction and preparedness. The results show that there is a shift in national priorities and top issues identified when it comes to climate problems. For example, while drinking water quality and supply were the top national priority identified until 2014, they were replaced by “climate change” in the period 2024-2026. Similarly, while the top issue in 2018-2020 was protected areas and natural parks, there was a shift towards climate change adaptation in the recent period. This change in focus may reflect changes and advances in the understanding of climate change worldwide on the one hand, but also national priorities as countries are faced with different climate-related challenges. Developing countries were more focused on climate mitigation and adaptation and issues related to agriculture and forests, protected areas and land use, followed by climate finance and disaster risk management, while developed countries were more focused on climate mitigation, energy and climate finance.

Taking into consideration that different countries face different vulnerabilities and priorities with respect to climate change, many SAI reports revealed weaknesses such as institutional fragmentation with weak coordination mechanisms. Measurable indicators and reporting systems were also often missing, compounded by missing and inconsistent financial data. In fact, a major focus of this chapter is on climate finance oversight where SAI audits focused on the review of whether climate funds reached intended programs, the transparency of green budgeting, tracking of mitigation vs adaptation spending, the effectiveness of subsidies and incentives and the risk of waste or misclassification of “green” expenditures. The chapter stresses that climate spending requires strong public financial management and traceability systems. The chapter also identifies the challenges faced by the SAIs in performing the audits, including the shortage of climate experts, the rapidly evolving regulations and technologies, the political sensitivity of the issue that made interaction with stakeholders challenging, and the lack of a standardized methodology.

The concluding chapter, written by David Le Blanc, highlights the key trends of the SAIs and the SDGs since 2016 in terms of their coordination, scope, impact, engagement with stakeholders, and limitations as well as advances in methodologies. It closes with key takeaways from the first review and four thematic chapters.

In summary, the World Public Sector Report 2025 highlights the role of SAIs in the advancement of the 2030 Agenda by showing through four key thematic topics how they proceeded, what challenges they faced, what the results of the audits show in terms of progress made and how much of the journey still remains ahead, as well as how the actual processes of the SAI audits and their findings contributed to progress in the 2030 Agenda.