

# Implementing and Auditing the SDGs in Finland

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# Implementing the SDGs in Finland

- The United Nation's Agenda 2030 implementation is part of all yearly and quarterly policy-setting of the Government.
- The impact of the policy-making is followed regularly also by external independent evaluators.
- The implementation model, including the Society's Commitment to sustainable development, is perhaps one of the World's most participatory ones.
- Finland ranks high on governance and participatory aspects on a global scale but has still a lot to do in climate action, responsible consumption and productions as well as in diversity and equality issues.

# Finland's dual approach to the implementation of the 2030 Agenda

## National Strategy: Society's Commitment to Sustainable Development

- Adopted in 2014, updated in 2016 in the spirit of the United Nations' Agenda2030
- Negotiated by a multi-stakeholder National Commission on Sustainable Development
- Provides long-term sustainable development policy framework (a vision, principles and 8 objectives) for the public administration, civil society and other stakeholders up until 2050
- Provides an implementation tool for anyone in Finland to participate in the implementation of the 2030 Agenda with concrete action

## Government's policies and measures

- The 2030 Agenda included in Government's planning, budgeting, reporting cycles
- Governments' Implementation Plans submitted to the Parliament in 2017 and 2020
- SDG alignment according to the Government priorities
- Policy principles and follow-up and review mechanism beyond Government terms
- Guidelines to line Ministries to integrate SDGs into budgets, planning and reporting on a yearly basis

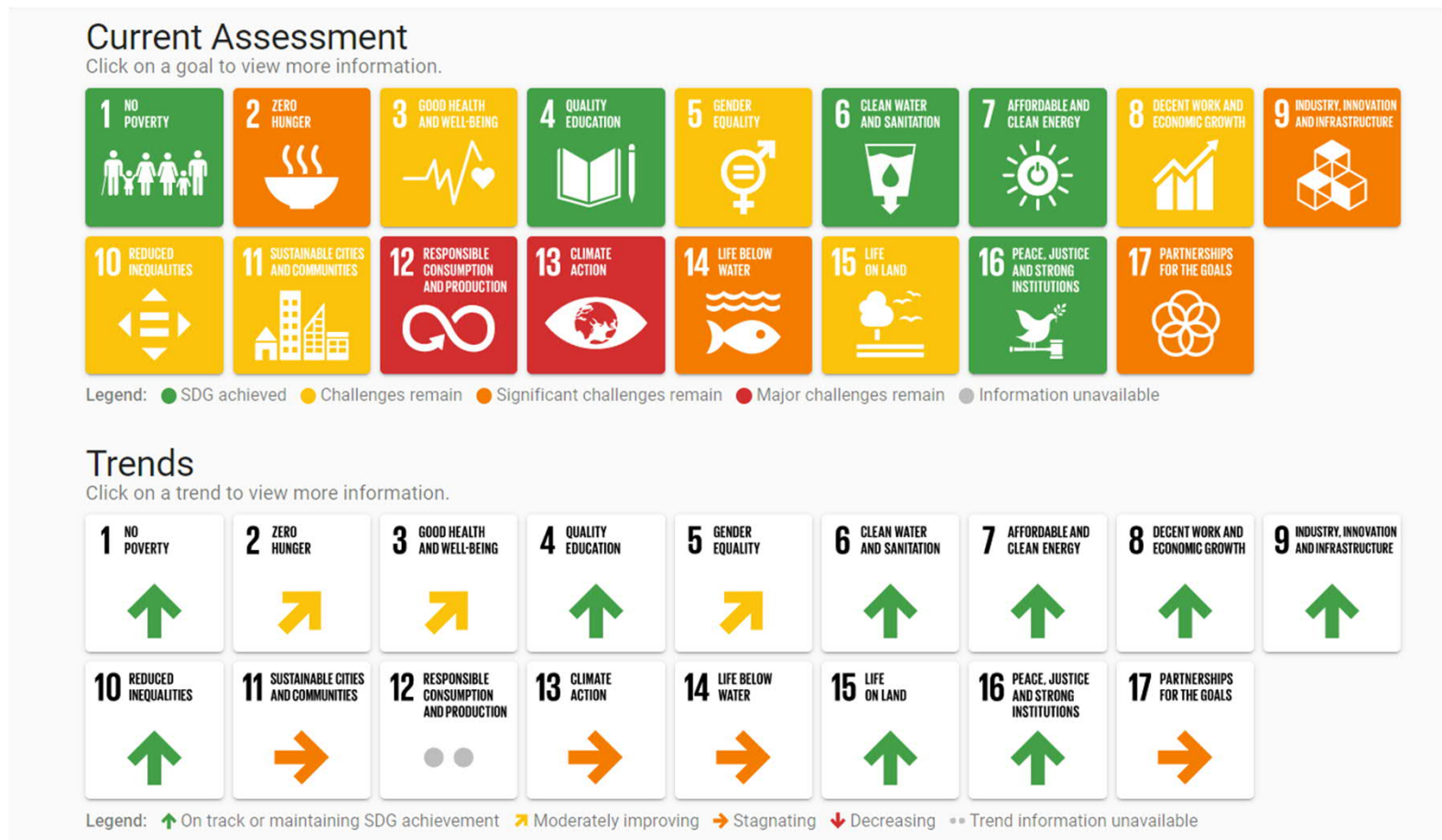
# Recent highlights in the implementation of the 2030 Agenda in Finland

- Voluntary National Review (VNR) 2020. 17 SDGs and targets are assessed by the Government and Civil Society. Participatory follow up mechanisms. Peer review with Mozambique and Switzerland.
- Government Report to Parliament 2020. 17 SDGs, sustainability principles, participatory monitoring
- Annual Government report to Parliament since 2017 includes all ministries reports on the 2030 Agenda
- Integration of SDGs in state budget since 2017. State Budget 2020 includes a consideration of sustainable development appropriations, as well as taxes and environmentally harmful subsidies.
- Establishment of participatory monitoring mechanism since 2017: Follow-up of 50 indicators, online participation of the public to comment, amend and challenge the indicators and trends. Citizen's panel collects citizens' views
- External evaluation on sustainable development, February 2019: Assessment of the achievements of national implementation of the 2030 Agenda, both in domestic and international policies. Next evaluation due in 2023.
- A longer-term SDG Roadmap up until 2030 is under way in cooperation with stakeholders

## Multi-stakeholder Prime Minister -led National Commission on Sustainable Development in operation since 1993

- National Commission on Sustainable Development's mission is to root sustainable development into Finnish policies, measures, budgets and action. 57 members. Chaired by the Prime Minister. The Inter-Ministerial Secretariat covers all Ministries. The Coordination desk is in the Prime Minister's Office.
- Expert Panel for Sustainable Development: 10 professors from different disciplines
- Agenda2030 Youth Group: 20 young people from all around Finland

# Finland ranks high in international benchmark studies but challenges remain (SDG Index 2020)



# Sustainable Development is to be better integrated to policy-making

- The label of the Programme of Prime Minister Sanna Marin's Government 2019 is: Inclusive and competent Finland – a socially, economically and ecologically sustainable society
- Broader concept of sustainable development is however overriding the SDGs. In order to walk the talk, there is much to do, for example in climate, energy or environmental policies and instruments.
- Sustainable development has become a key policy area in budget proposals in recent years, which is a major change, and it is given higher priority in the ministries' work.



# Auditing the Sustainable Development Goals in Finland



- NAOF performance audit report (2019): "Promoting sustainable development" assessed how the Government has planned, steered, monitored and reviewed the efforts to promote sustainable development.
- Key findings:
  - There are references to sustainable development in the budget proposal, but it has not steered economic planning.
  - Ministries attach greater importance to sustainable development, but there is still no clear or coordinated connection between sustainable development and the content of policy preparation in individual ministries.
  - The monitoring and assessment system is comprehensive but only vaguely connected to policy preparation.

# Audit recommendation

Government should present the costs arising from the actions promoting sustainable development and assess their impacts.

The objectives set by the Government should also steer the ministries' activities more effectively.

# Audit planning in the area of SDGs

- National Audit Office of Finland has decided to audit and monitor sustainable development on a long-term basis. The decision is based on the importance of sustainable development to the environment, the economy and the human wellbeing as well as the strategy of INTOSAI (the International Organization of Supreme Audit Institutions).
- National Audit Office of Finland currently reviews the mining policy, conducts an education related audit “Future Workforce 2030” and an audit on the State’s climate funding to the developing countries.
- Currently in development is an approach to integrate the Sustainable Development elements into the planning of all audits.

# National Audit Office of Finland's audit approach

- Sustainable Development Goals are useful as audit criteria and as a methodological tool.
- The concept of sustainable development is broader than the SDGs. The integration of three dimensions of sustainable development (economic, social, environment), the intergenerational perspective and global links stem from a longer discussion on sustainability and are very valuable for auditors.



Thank



You!