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AUDITOR GENERAL'S OFFICE

Strengthening the capacity of Supreme Audit Institutions in Small Island Developing States to audit the implementation of the SDGs

United Nations Department of Economic and Social Affairs (UN DESA)

and

Auditor General's Office of the Maldives

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The present document is the report of the technical symposium entitled “Strengthening the capacity of Supreme Audit Institutions in Small Island Developing States to audit the implementation of the SDGs”, held from 3 to 5 August 2026 in Ukulhas, Maldives. The meeting was organized by the Division for Public Institutions and Digital Government (DPIDG) of the United Nations Department of Social and Economic Affairs (UN DESA) and the Auditor General’s Office of the Maldives.

For more information on the meeting, please consult:
<https://publicadministration.desa.un.org/events/strengthening-capacity-supreme-audit-institutions-sais-sids-audit-implementation-sdgs>

The opinions expressed in this report are those of the participants and do not necessarily reflect the views of the United Nations.

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Context and objectives

In May 2024, Small Island Developing States (SIDS) reaffirmed their commitment to the implementation of the 2030 Agenda and the Sustainable Development Goals (SDGs) as a pathway to sustainable development and resilient prosperity. The Antigua and Barbuda Agenda for SIDS (ABAS) underscores the importance of building effective, accountable and inclusive institutions; enhancing transparency and accountability; ensuring sustainable debt management; addressing climate change impacts and creating enabling environments for digital transformation. It also highlights the role of multi-stakeholder partnerships, SIDS-SIDS cooperation, knowledge sharing and capacity building in addressing sustainable development challenges.¹

Supreme Audit Institutions (SAIs), given their mandates in national accountability systems, are uniquely positioned to provide evidence-based insights and recommendations that support ABAS implementation and accelerate progress towards the SDGs - a role recognized in several United Nations General Assembly resolutions² and prioritized by the International Organization of Supreme Audit Institutions (INTOSAI) in two successive strategic plans (2017-2022 and 2023-2028).



Address by H.E. Dr. Mohamed Muizzu, President of the Republic of Maldives, during the closing ceremony

¹ United Nations, “Report of the fourth International Conference on Small Island Developing States” (New York, A/CONF.223/2024/6). Available at https://sdgs.un.org/sites/default/files/2024-07/EN_%20A_CONF_223_2024_6_0.pdf

² A/RES/66/209; A/RES/69/228; A/RES/79/231.

UNDESA's World Public Sector Report (WPSR) 2025 focused on the contribution of SAIs to the implementation, follow-up and review of the SDGs.³ It provides a global picture of SAIs' contribution to SDG implementation both in general and in selected SDG areas and examines how the positioning of SAIs vis-à-vis the SDGs has evolved since 2016. The report highlights the valuable contributions of SAIs in SIDS to SDG auditing, including examples of positive impacts on strengthening SDG implementation.

In SIDS, SAIs have prioritized SDG audits but continue to face capacity and resource constraints. Supporting SAIs in SIDS to exchange experiences - both among themselves and with other stakeholders- is essential to accelerate capacity building for auditing sustainable development and the SDGs.

Against this backdrop, the Auditor General's Office of the Maldives and DPIDG/UNDESA co-organized a technical symposium to foster knowledge sharing on auditing SDGs. The symposium was held back-to-back with the Global Summit on SIDS organized by the INTOSAI Development Initiative (IDI) (August 6-7, 2026).

The objective of the symposium was to disseminate key findings and lessons from the WPSR 2025, highlighting the role of SAIs in advancing the implementation of the SDGs in SIDS. The symposium facilitated dialogue among SAIs, governments and stakeholders on the role of SAIs in supporting ABAS and SDG implementation and promoted the sharing of experiences among SAIs in SIDS on approaches to auditing sustainable development, climate adaptation and climate finance, and on strengthening fiscal sustainability, considering the distinct institutional contexts, capacities and challenges in SIDS countries. The symposium gathered representatives from SAIs, INTOSAI bodies and regions, government officials from the Maldives, experts and representatives from parliament, civil society, the UN system, and other stakeholders. The list of participants is included in Annex 1.

The detailed agenda of the meeting is included in Annex 2. The workshop sessions were organized around four thematic areas aligned with ABAS and reflected in the WPSR 2025: (i) Achieving the SDGs. Breaking barriers to sustainable development in SIDS. (ii) Sustainable debt management and fiscal sustainability. (iii) Unlocking climate finance for climate change adaptation. (iv) Digital transformation and the role of artificial intelligence (AI). Two sessions were organized under each theme: one initial session aimed at providing an overview of the theme in SIDS and to identify entry points for SAIs, and the second session focused on the exchange of experiences among SAIs. During the final day of the workshop, participants identified capacity gaps and needs related to the four thematic areas and reflected on the main strategic priorities emerging from the discussions.

The remainder of the report elaborates on the issues discussed during the symposium. It is organized by themes, including two sessions under each theme. The key strategic priorities and messages agreed upon by participants are presented in the last section.

Some themes and issues that were mentioned in more than one session are reflected only once to avoid repetition.

³ Available at <https://publicadministration.desa.un.org/publications/world-public-sector-report-2025>

Theme 1. Sustainable development challenges and achieving the SDGs in SIDS

Sustainable development challenges in SIDS and entry points for SAIs

In the Caribbean region, SAIs have identified key challenges to advancing sustainable development and achieving the SDGs, including weak legal frameworks, capacity constraints related to human resources, and weak planning processes, which have significant effects on the implementation of policies and programmes. These effects include limited mainstreaming of the SDGs into development plans and significant challenges in linking SDG implementation and development plans at the national level.

The scale and complexity of the implementation of the SDGs also presents significant challenges for Pacific SIDS. Some of the main challenges that have been identified through the work of SAIs



Opening remarks by Mr. Hussain Niyazi, Auditor General of Maldives

include skills shortages in sectors such as education, health or engineering, among others, high levels of public debt and a constrained fiscal space in most countries, and lack of coordination across government agencies and levels of government (community, provincial, national) as well as mismanagement in public administration.

African SIDS face specific sustainable development challenges, while some other challenges are shared with countries across the continent. Vulnerabilities and challenges include the impact of climate

change and how to strengthen climate adaption across sectors, limited public investments in essential public services, fiscal pressures and the difficulty to mobilize funding, including for SAIs in SIDS. Another significant challenge is measurement of progress in SDG implementation since significant data gaps in the region undermine progress reporting and the design of targeted policy interventions. Weak institutional capacity and capacity constraints also affect both government entities and SAIs, with the latter often struggling to prioritize the topics to be audited.

Governments recognize similar challenges to those identified by SAIs. In the case of the Maldives, ABAS and the SDGs provide an opportunity to advance more integrated planning processes, as reflected in the ongoing formulation of the National Development Plan. The various international frameworks are well aligned, and SIDS can harness technology and innovation to advance sustainable development priorities. However, challenges remain. In the case of the Maldives, as the country transitions from programmatic towards results-based budgeting, budget tagging and linking results to specific budget allocations continues to be a challenge. Similarly, as service delivery and project implementation costs are higher in SIDS, investment and financing needs are larger and place significant constraints on SIDS fiscal space. Capacity constraints, the integration of SDG and ABAS indicators into national frameworks, including sectoral systems, and a whole of government approach to ABAS and SDG implementation are other challenges.

In this context, SAIs can leverage their mandates to contribute to addressing sustainable development challenges, taking advantage of the existing international frameworks including ABAS and the 2030 Agenda. Performance auditing opens entry points for SAIs in the Caribbean and the Pacific to contribute sustainable development, while some SAIs in the African region face limitations as their mandate only allows them to conduct compliance and financial audits.

The positive impacts of SDG auditing in SIDS

Despite the challenges, collective work and cooperation across SAIs has had significant impact and contributed to elevating SAIs' voices in sustainable development discussions. Moreover, audits in the Pacific SIDS have been able to reflect the experiences of local communities, their needs and vulnerabilities, and have contributed to actions being taken to address those needs. Parliamentary engagement was highlighted as critical to following up on audit reports and ensuring that audit observations are effectively implemented.

SDG audits conducted by SAIs have had positive impacts in many countries, as highlighted with several examples from the Caribbean. SDG audits in Belize identified governance, coordination, and data management gaps while promoting stronger accountability and more effective SDG implementation. The performance audit on the sustainable procurement of tablets by the Ministry of Education (2020-21) provides a good example. Audit findings contributed to improvements in national SDG preparedness, strengthened data systems and monitoring, enhanced the institutional capacity of the Audit Office and government entities, and supported the integration of the SDGs into the Medium-Term Development Strategy (2022-26). The audits also encouraged broader stakeholder engagement and more evidence-based decision-making, resulting in improved SDG reporting and more coordinated and inclusive development planning processes.



In Saint Lucia, SDG audits helped identify weaknesses and contributed to improvements in implementation, monitoring, and reporting arrangements across government entities. Audit recommendations strengthened follow-up mechanisms, promoted greater collaboration, and reinforced the need for a whole-of-government approach to SDG implementation. The audits also supported key national processes, including the completion of a Rapid Integrated Assessment developed by UNDP to support SDG mainstreaming, preparation of the Voluntary National Review, and the development of a medium-term development strategy. In addition, the audit process led to methodological improvements within the SAI, including enhanced stakeholder engagement and collaboration with public institutions. SDG audits have prompted earlier engagement with auditees and stakeholders in the audit process and improved the implementation of audit recommendations as they enabled a systematic process for follow up agreed with the auditees. As in the case of Belize, SDG audits contributed to stronger accountability, improved coordination among government actors, more evidence-based decision-making, and strengthened institutional capacity for SDG implementation.

SAI Jamaica does not have a separate stream of SDG audits as such. Rather, the SDGs and Vision 2030 Jamaica (the national development plan into which the Goals are domesticated) are mainstreamed into all non-assurance audits: performance, special and, most recently, budget credibility audits. This helps keep every audit relevant to citizens' experience of public services and anchors every finding to national development priorities as identified in national plans linked to international commitments. There are numerous illustrations of this approach across the audit portfolio, including energy diversification audit (SDG 7), the INTOSAI ClimateScanner assessment and a performance audit of climate change adaptation (SDG 13; Paris Agreement), and SAI Jamaica's first budget credibility audit related to the National Water Commission's capital projects (SDG 6).

One relevant feature of these audits conducted by SAI Jamaica is the engagement of national stakeholders across the audit cycle through several channels, including on the strategic audit plan; focus group discussions with relevant stakeholders during performance audits; ongoing engagement with management; and reports designed for ease of understanding by the legislature, civil society, media and the public. This engagement has had positive effects and improved auditing processes, helping redirect some audit reports to make them more relevant and valuable for stakeholders.



Discussion highlighted that effective SDG implementation requires collaboration among key accountability actors, including SAIs, government, national statistical offices (NSOs), parliaments, and civil society, each contributing distinct strengths to support evidence-based decision-making, oversight, and sustainable development outcomes. Collaboration between SAIs and NSOs is crucial, as NSOs are users of information produced by SAIs. The timeliness of audits reports is important to enable NSOs work. Moreover, SAIs can shed light on some of the challenges faced by national statistical systems related to data gaps and fragmentation, disaggregation and publication of data by entities.

SDG audits have prompted important methodological changes within SAIs, including a stronger focus on policy coherence, institutional coordination, and sustainable development outcomes. This approach has helped foster greater implementation of audit recommendations, encouraged the development of a common language between auditors and policymakers, and stimulated the use of innovative communication tools to make audit findings more accessible to decisionmakers and the public. Anchoring audits within national development frameworks and SDG commitments has further increased the relevance and uptake of audit results.

Experience also shows the importance of formulating recommendations that are specific, measurable, time-bound, and linked to responsible entities. At the same time, SAIs have progressively built capacity by integrating SDG considerations across their audit portfolios, drawing on methodologies and tools developed through international and regional initiatives. By aligning audit work with national priorities and demonstrating its value to parliaments,

governments, civil society, and citizens, SDG audits have reinforced the strategic contribution of SAIs to sustainable development.

Finally, successful SDG auditing has highlighted the importance of motivating audit staff through a strong sense of public purpose and visible impact. Auditors are more likely to embrace innovation and invest in developing new competencies when they see how their work contributes to national development objectives and informs decision-making. In this way, SDG auditing not only strengthens accountability for sustainable development but also reinforces the strategic relevance of SAIs within national governance and accountability systems.

Theme 2. Resource mobilization, budgeting, and sustainable debt management in SIDS

Strengthening public finances for the SDGs

Small Island Developing States (SIDS) face a combination of structural vulnerabilities, climate-related shocks, and constrained fiscal capacity that can undermine long-term development progress. Over the past 25 years, climate-related disasters have generated an estimated US\$57



billion in economic losses across SIDS, while continued exposure to hurricanes, cyclones, floods, and droughts has increased the need for recovery and reconstruction spending. Limited domestic resource bases have often led governments to rely on borrowing, contributing to rising debt and debt-servicing costs. This dynamic can create a vicious cycle in which scarce public resources are diverted from investments in health, education, infrastructure, and other sustainable development priorities toward recovery

efforts and debt repayment, limiting progress towards the SDGs. Furthermore, based on data from the International Monetary Fund (IMF) and specialized literature (Tiedemann et al. 2021), 14 of the 37 SIDS are currently assessed as being in, or at high risk of, debt distress, while achieving the SDGs is estimated to require additional public spending equivalent to 6.6 per cent of GDP by 2030.

Addressing these challenges requires measures to strengthen both financial and climate resilience. Proposed actions include expanding credit guarantee mechanisms for SIDS, improving credit rating and debt sustainability methodologies to better reflect vulnerability, reforming development financing eligibility criteria through a broader “income-plus-vulnerability” approach, and scaling up debt-swap instruments to reduce financing costs and create greater fiscal space for sustainable development investments.

In this context, strong public financial management (PFM) systems are critical to improving resilience and supporting sustainable development in SIDS. PEFA assessments conducted across SIDS indicate persistent challenges in areas such as procurement, public investment management, performance information for service delivery, debt management, external audit, and legislative scrutiny of audit reports. Addressing these weaknesses can strengthen fiscal discipline, improve

the efficiency and transparency of public spending, and enhance governments' capacity to manage risks and respond effectively to external shocks.

Effective oversight and accountability institutions, including SAIs and legislatures, play a central role by promoting sound financial governance and ensuring that public resources are aligned with national development priorities. Sound audit and oversight systems, combined with resilient PFM frameworks, can support better decision-making, improve accountability for public expenditures, and help government manage fiscal risks more effectively in SIDS. Public participation is equally important in this regard. Citizens and civil society have first-hand knowledge of service delivery challenges and can play a role in monitoring government performance and advocating for the implementation of audit recommendations. Creating space for public engagement and dialogue can help strengthen accountability and the responsiveness of PFM systems.

Building resilience also requires the effective use of a range of financial instruments that can help governments respond to shocks without undermining long-term sustainable development. SIDS increasingly have access to mechanisms such as sovereign risk insurance and other pre-arranged instruments that can provide a liquidity cushion following disasters, support the rehabilitation of infrastructure and public services, and reduce pressure on public finances. However, the effectiveness of these instruments depends on the capacity of governments to plan, allocate and manage resources strategically.



Attention should be given to improving the reliability of the budget (SDG16.6 target). PFM is an interconnected system, and weaknesses in one area can undermine overall performance and service delivery. Strengthening the links between budgeting, expenditure management, service delivery and development outcomes is essential. For citizens, the credibility of the budget is measured not only by the gap between budget allocation and execution but also by whether public services are delivered effectively. Greater participation in budget

formulation can help ensure that the needs and priorities of marginalized voices are reflected in public spending priorities. Moreover, enhanced transparency in procurement and PFM processes can contribute to increased public trust in institutions.

A comprehensive understanding of risks across PFM processes can help efforts to enhance resilience. Audit findings can provide valuable information on systemic weaknesses and recurring challenges that affect the achievement of development objectives. Analyzing patterns across audit reports can help identify areas with the greatest potential impact. Strategic priorities include advancing the use of budget tagging tools, conducting studies across sectors of the returns on resilience investments, and supporting efforts to improve access to affordable financing mechanisms. These measures can strengthen fiscal resilience while helping ensure that limited resources are directed towards the areas where they can generate the greatest developmental benefits.

Auditing public finances and debt in SIDS

Fiscal sustainability in SIDS requires strong oversight of public finances, debt management, and fiscal risks. Experience from the Maldives highlights how persistent fiscal deficits, rising debt levels, increasing debt-servicing pressures, and growing reliance on domestic borrowing can create concerns regarding budget credibility and long-term fiscal sustainability. Audit work in this area has contributed to greater attention being paid to fiscal rules, debt ceilings, medium-term fiscal planning, debt transparency, and the management of contingent liabilities and fiscal risks. It has also reinforced the importance of parliamentary scrutiny and informed public debate on fiscal consolidation and expenditure prioritization.

Effective auditing of public finances in SIDS requires approaches that are adapted to long-term fiscal vulnerabilities and external shocks. Practices such as risk-based audit planning, the use of medium-term perspectives, scenario and sensitivity analysis, data triangulation, follow-up audits, and clear communication of findings can help auditors assess not only current fiscal conditions but also emerging risks.

The experience of Jamaica illustrates how audit institutions can support fiscal transparency even during periods of crisis. During the COVID-19 pandemic, the suspension of fiscal rules under established legal provisions was accompanied by independent validation of emergency spending programmes through real-time audits. This demonstrated the value of concurrent auditing in providing timely assurance during exceptional circumstances. In the area of public-private partnerships and state-owned enterprises, robust audit oversight is particularly important given the potential for significant contingent liabilities and fiscal risks to accumulate outside the core government budget framework. Audit findings also highlighted the importance of budget credibility, particularly in relation to capital investment planning, realistic financing assumptions, and the monitoring of fiscal risks beyond central government accounts.

A recurring lesson from SAIs' experiences is that the effectiveness of audit recommendations in this area depends not only on the quality of audit findings but also on accountability mechanisms. Recommendations that clearly identify responsible entities, establish measurable and time-bound actions, and are formally accepted by management facilitate parliamentary scrutiny and follow-up. Their impact is further strengthened when supported by transparent and balanced reporting, legislative oversight processes, and public monitoring by civil society.

Theme 3. Climate adaptation and unlocking climate finance in SIDS

Climate adaptation and unlocking climate finance

The keynote address by the Minister of Climate, Environment and Energy of the Maldives highlighted the centrality of climate resilience to national development planning. The geographic characteristics of the Maldives and the country's high exposure to climate-related risks create adaptation challenges that differ from those faced by many other SIDS. Those challenges require infrastructure, connectivity and other public investments to serve simultaneously as development interventions and climate resilience measures.

Building resilience is an integral component of sustainable development that requires long-term investment, despite the constrained fiscal environments faced by many SIDS. Dependence on imported goods and services amplifies the effects of external shocks, reinforcing the importance of economic diversification, innovation and the development of sustainable economic



Keynote address by H.E. Mr. Ali Shareef, Minister of Climate, environment and energy of the Republic of Maldives

opportunities. Efforts to promote technological innovation and stronger frameworks for public-private collaboration can support environmental protection while generating economic value.

Challenges associated with the international climate finance architecture were highlighted, including the complexity of accessing adaptation finance and meeting reporting requirements. Conventional measures used in development

finance and economic assessments do not always adequately reflect the vulnerabilities, exposure and adaptation needs of SIDS. The address stressed the importance of strengthening international financing instruments and assessment frameworks to better account for multidimensional vulnerability and climate risk, while recognizing the challenges faced by SIDS in demonstrating the efficiency of adaptation outcomes versus the investments, given the small number of the beneficiaries. Investment in local institutional and technical capacities are critical enabling factors for improving resilience and ensuring effective implementation of climate adaptation measures.

Climate adaptation in SIDS is increasingly shaped by the interaction between climate vulnerability, fiscal constraints and access to finance. SIDS face disproportionately high exposure to climate-related hazards, including increasingly frequent and intense disasters, with significant implications for economic stability, public finances and long-term development. The cumulative impacts of climate shocks contribute to rising debt burdens, fiscal pressures, revenue volatility and reduced fiscal space for adaptation investments, creating challenges for building resilience while maintaining sustainable public finances.

The concept of “false affordability” was used to illustrate how fiscal and debt constraints can limit investments in resilience, even where adaptation needs are widely recognized. High levels of climate vulnerability can increase borrowing costs, weaken sovereign credit ratings and divert public resources towards disaster recovery and debt servicing rather than preventative adaptation measures. These dynamics may result in underinvestment in resilience, despite the growing costs of climate impacts and recovery.

These fiscal challenges have implications for the prioritization of adaptation efforts. Adaptation priorities in SIDS include strengthening the resilience of settlements, infrastructure, water and food systems, ecosystems and climate-dependent economic sectors, particularly tourism. The resilience of coral reefs and coastal ecosystems is especially important given their role in supporting livelihoods, economic activity and environmental protection. Given the limits of adaptation efforts in the context of accelerating climate change, addressing loss and damage is critically important.

Addressing these adaptation priorities requires sustained and accessible financing, but important constraints remain. Although official development assistance and climate-related support to SIDS have increased in recent years, financing remains below estimated adaptation needs in many countries. The increasing reliance on concessional loans rather than grants may contribute to debt accumulation in highly vulnerable economies. In addition, the real value of development assistance has been affected by global inflation, reducing the purchasing power of resources for climate-related investments.

A central challenge for SIDS is the gap between adaptation needs and available resources. Constrained fiscal space, high debt levels, complex access procedures and limited administrative capacity continue to hinder access to climate finance. Greater predictability, flexibility and accessibility of financing, including direct access modalities and direct budget support, were identified as important priorities. Financing frameworks should better reflect the multidimensional vulnerabilities of SIDS. Conventional indicators such as GDP do not fully capture climate exposure, disaster risk and resilience needs. Efforts aimed at incorporating climate vulnerability, debt sustainability, currency risks and broader measures of natural, social and environmental capital into financing frameworks are critical to improve access to finance and attract investment for resilience-building.

Improving access to finance also depends on having robust information systems and evidence. Climate data, monitoring systems and evidence-based assessments provide essential foundations for improving adaptation planning and climate finance management. Better climate information and tracking systems can support more informed decision-making, demonstrate results and help strengthen access to finance.

Initiatives such as ClimateScanner, led by the Federal Court of Accounts of Brazil (TCU), were highlighted for their potential to help countries identify gaps in governance, planning and finance, establish baselines and prioritize areas for action. ClimateScanner is a standardized assessment tool that enables SAIs to evaluate government climate action across three dimensions: governance, public policies and climate finance. In 2025, assessments were conducted in 103 countries, including 26 SIDS, providing a basis for national, regional and global analysis of climate governance and implementation frameworks.



Consolidated findings from SIDS assessments identified significant gaps in climate finance management, adaptation planning and monitoring systems. Results indicated that many SIDS lack mechanisms to identify and monitor climate-related expenditures, limiting their ability to assess whether resources are being directed toward priority climate objectives. Weaknesses were also observed in climate adaptation planning, monitoring frameworks and the use of performance information to inform policy decisions. In many cases, adaptation strategies lack clear implementation, measurable indicators or mechanisms to track progress and outcomes.

The findings highlighted opportunities for strengthening PFM systems to support climate action. These opportunities include advancing climate budget tagging, expenditure tracking, monitoring and reporting, and the integration of climate considerations into planning and budgeting processes. Adaptation measures also need to address the needs of vulnerable populations and make better use of evidence and monitoring data for policy design and implementation. These measures are important foundations for improving accountability, transparency and the effectiveness of climate adaptation in SIDS.

Tools like ClimateScanner show that SAIs can play an important role in strengthening accountability and supporting effective climate action. Potential contributions include assessing whether climate finance reaches the intended beneficiaries, examining the efficiency and effectiveness of adaptation investments, identifying duplication and coordination challenges, and documenting adaptation outcomes. Integrating audit findings into national planning processes and strengthening collaboration among SAIs, governments, climate institutions and development partners are important for addressing systemic barriers and improving the effectiveness of adaptation efforts in SIDS.

SAIs' contribution to climate adaptation action

Climate change adaptation is a critical priority for SIDS, as rising sea levels, coastal erosion, extreme weather events, water insecurity, and pressures on climate-sensitive sectors increasingly affect development outcomes and fiscal sustainability. While many countries have adopted climate adaptation plans, a recurring challenge is ensuring that these plans are supported by adequate financing, clear institutional responsibilities, implementation mechanisms, and measurable results. Linking adaptation plans to the budget, implementation arrangements and accountability mechanisms is critical to ensure that adaptation efforts effectively strengthen resilience.

Supreme Audit Institutions (SAIs) play an important role in assessing whether climate adaptation plans and policies are appropriately designed, adequately financed, effectively implemented and capable of achieving intended outcomes. Climate adaptation auditing can examine not only compliance and expenditures, but also whether adaptation investments address priority risks, reach vulnerable populations, and contribute to resilience. The WPSR 2025 identified climate change as the most frequently audited environmental topic globally and documented a substantial body of climate-related audit work covering adaptation, climate finance, disaster risk management, infrastructure and land-use. This growing audit portfolio illustrates the strategic role of SAI in promoting climate accountability and supporting the implementation of climate and sustainable development commitments.

Experiences from the cooperative audit on Climate Change Adaptation Actions (CCAA) undertaken by Pacific SAIs revealed common challenges across countries. Audit findings pointed to difficulties in securing financing and technical expertise, weaknesses in risk-based planning, data limitations, insufficient vulnerability assessments, fragmented implementation arrangements, and limited monitoring of adaptation outcomes. The audits also highlighted the importance of coordination across government institutions and the inclusion of communities in adaptation processes to ensure that measures respond to local needs and long-term climate risks. At the same time, the cooperative approach of the audit was found to strengthen audit capacity, promote peer learning, and provide a stronger collective voice on climate adaptation issues affecting the region.

The experience of the Office of the Auditor General of Fiji illustrated how performance audits can identify implementation gaps in national adaptation efforts. The audit found weaknesses in the implementation and monitoring of the National Adaptation Plan (NAP), including incomplete adaptation infrastructure projects, challenges associated with community relocation initiatives, insufficient quality assurance processes, unclear institutional responsibilities, financing constraints, and the absence of a comprehensive monitoring and evaluation framework. Recommendations focused on strengthening governance arrangements, improving documentation and quality reviews, developing measurable indicators, and enhancing monitoring and reporting systems. Follow-up actions included efforts to strengthen the NAP through monitoring mechanisms and performance measurement.

The experience of the Office of the Auditor General of Vanuatu, undertaken through the IDI cooperative audit on Climate Change Adaptation Actions (CCAA), assessed institutional arrangements for strengthening climate resilience and water security. The audit found that, despite the existence of relevant policies and adaptation strategies, implementation at community level was limited, and coordination and gaps in data management constrained effective action. Recommendations focused on strengthening planning frameworks, improving community-level resilience measures, enhancing collaboration among government entities and stakeholders, and improving monitoring and information systems. The audit highlighted that climate adaptation requires a whole-of-government approach that integrates environmental management, public service delivery and long-term resilience.



The application of the ClimateScanner methodology by the Tribunal de Contas de São Tomé e Príncipe demonstrated the value of rapid climate governance assessments in identifying strengths and gaps in national climate frameworks. While the assessment found relatively strong policy commitments, legal frameworks and transparency mechanisms, it identified significant weaknesses in climate finance, monitoring systems, institutional coordination and adaptation planning. The absence of dedicated domestic climate finance mechanisms and limited systems for tracking climate-related expenditures emerged as major constraints. The assessment informed recommendations to strengthen governance structures, finalize the NAP, improve monitoring and reporting systems, and establish mechanisms for tracking climate finance. Government responses included commitments to accelerate adaptation planning and strengthen climate institutional arrangements.

Regional findings from climate assessments and audits showed that while legal and policy frameworks for climate action are generally in place, recurring weaknesses persist in climate finance management, expenditure tracking, monitoring systems and implementation capacity. Significant gaps were identified in relation to mobilizing, managing and tracking climate-related resources, while weak monitoring systems often limited the ability to assess outcomes and demonstrate results. Strengthening public financial management systems, establishing climate budget tagging and expenditure tracking mechanisms, and improving transparency and reporting

were identified as important areas where SAIs can contribute to greater accountability and more effective climate action.

Another recurring theme was the need for stronger coordination across institutions and stakeholders involved in climate adaptation. Coordination gaps were identified as a common factor reducing the effectiveness of adaptation measures. In this context, SAIs can contribute by assessing governance arrangements, institutional collaboration and accountability mechanisms, and by identifying opportunities to strengthen whole-of-government and whole-of-society approaches.

Monitoring and evaluation emerged as another critical area for improving climate adaptation outcomes. Stronger monitoring systems, clear performance indicators and regular assessment of results are essential for determining whether adaptation actions are achieving their intended objectives. SAIs can support this process through performance audits that assess progress, identify implementation constraints and promote more outcome-oriented approaches to climate action.

The discussion also highlighted the importance of effective collaboration among SAIs, governments, parliaments, development partners and communities to ensure that audit findings inform policy, financing and implementation decisions. Trust, stakeholder engagement and clearly defined accountability relationships were identified as important foundations for the uptake of audit recommendations.

Regional cooperation, capacity development and innovation help strengthen climate oversight in SIDS. Many SAIs continue to face constraints, including limited human and technical resources, limited climate expertise, data challenges and competing priorities. Existing initiatives by the INTOSAI Working Group on Environmental Auditing (WGEA), including tailored guidance, peer learning, coordinated audits, audit clinics and the ClimateScanner initiative provide practical support for strengthening SAIs' capacity. The use of digital tools, geospatial technologies, remote sensing and data analytics is also expanding opportunities to enhance audit evidence and oversight of climate-related programmes and investments. These approaches enable SAIs to contribute to more accountable, transparent and effective climate adaptation systems in SIDS.

Theme 4. Digital transformation and AI in public sector governance and auditing in SIDS

Digital transformation and AI in the public sector in SIDS

Digital transformation is a strategic imperative for SIDS, given the unique challenges posed by geographic dispersion, small populations and limited administrative capacities. The experience of the Maldives demonstrated that sustained investment in ICT infrastructure can provide a strong foundation for digital government and emerging technologies. While AI readiness assessments indicate significant progress in digital infrastructure and connectivity, challenges remain in the Maldives, including fragmented data systems, limited interoperability, the absence of comprehensive governance frameworks, and nascent mechanisms for AI ethics, accountability and oversight.

Digital transformation efforts require supportive legal and institutional frameworks. Reference was made to the Maldives' digital transformation agenda, which includes the development of legislation on digital transformation, cybersecurity and digital identity, as well as the development of a framework on responsible AI and digital trust (all currently under legislative discussion).

Oversight mechanisms need to evolve alongside technological change, particularly in areas such as data governance, cybersecurity and the responsible use of AI. These areas were identified as



important entry points for public sector oversight and accountability institutions, including SAIs.

The importance of strengthening digital governance was underscored by evidence showing that many SIDS continue to face significant gaps in AI and data readiness. More than 70 per cent of SIDS lack quality data for AI applications, 43 per cent lack data governance research frameworks and approximately half have no official initiatives on AI. Strengthening data

governance, interoperability, access to information and accountability frameworks is essential to support responsible digital transformation and AI adoption.

Capacity development emerged as a critical factor. Common challenges include limited digital and AI-related skills, weak data management practices and institutional barriers to innovation. Strengthening digital competencies across the public sector, while also promoting digital literacy among citizens, is necessary to ensure that digital transformation is inclusive and capable of delivering sustainable development outcomes. International support initiatives, including competency frameworks, training programmes and guidance on AI ethics and data governance, provide practical tools to support these efforts.

The role of SAIs in promoting accountable and trustworthy digital transformation is fundamental. AI presents a governance challenge rather than a mere technological one, requiring effective oversight throughout the lifecycle of AI systems. It is essential to ensure clear governance arrangements, reliable and secure data, performance measurements against policy objectives, and continuous monitoring of AI systems after deployment. Existing audit functions in areas such as governance, risk management, procurement, data quality, cybersecurity and performance assessment provide practical entry points for integrating AI considerations into public audits.

In the context of SIDS, where technical capacity and resources may be constrained, adaptable governance frameworks, collaboration among SAIs, and the sharing of methodologies and lessons learned can support responsible AI adoption without requiring extensive specialized expertise. Strong oversight, together with effective data governance, cybersecurity, digital trust and public digital literacy, are essential to ensuring that digital transformation contributes to transparency, accountability and public confidence in government institutions.

Inclusive digital transformation requires attention not only to connectivity and access, but also to affordability, language diversity, digital skills and the equitable distribution of benefits. Progress should be assessed through indicators that capture who benefits from digital services and AI-enabled solutions, particularly among vulnerable and underserved populations, rather than through connectivity metrics alone. Digital service delivery should remain people-centred and supported by multiple access channels, recognizing that AI-enabled systems may not be suitable or accessible for all users.

Effective digital transformation depends on complementary investments in institutional capacity, regulatory frameworks, data systems and citizen engagement. Clear incentives for the uptake of digital public services are important, while implementation approaches should respect existing institutional mandates and responsibilities. Ensuring that citizens possess the skills and confidence to engage with digital services is equally important to realizing the benefits of digitalization.

AI governance requires robust accountability arrangements, including transparency regarding the use of AI systems, clear human responsibility for AI-supported decisions, and mechanisms through which decisions can be reviewed, challenged or reversed where necessary. Public registries of AI applications, contractual provisions addressing accountability and exit arrangements, and safeguards against bias and discrimination can help strengthen trust and oversight. Consideration should also be given to the effects of AI on human rights, participation, freedom of expression and the risk of exacerbating existing forms of exclusion.

The economic and strategic dimensions of AI adoption are particularly relevant for SIDS. Assessments of AI initiatives should consider not only technological feasibility but also value for money, long-term sustainability and the distribution of benefits. Risks associated with vendor lock-in, dependence on external providers, erosion of in-house capacities through outsourcing, cybersecurity vulnerabilities and reliance on proprietary data, models and computing infrastructure require careful management. Questions of digital sovereignty, access to foundational technologies and the environmental costs associated with AI infrastructure are becoming increasingly important elements of national digital governance strategies.

Strong oversight across the entire digital and AI lifecycle remains essential. This includes scrutiny of technology selection, procurement arrangements, implementation, reuse, contestability of decisions and exit strategies. SAIs are well positioned to support accountability by assessing fairness, transparency, value for money and governance arrangements, while facilitating collaboration, the exchange of expertise and the development of shared audit methodologies and practical oversight tools for AI and digital technologies.

Leveraging digital transformation for auditing

Digital and AI-enabled tools are helping SAIs improve audit efficiency, including through the automation of recommendation tracking, audit management and data analytics. Emerging applications demonstrate the potential of technology to strengthen follow-up processes and support evidence-based auditing. However, digital transformation in auditing goes beyond the adoption of new technologies and requires corresponding investments in governance, methodologies, infrastructure and human capacity.

The experience of the Auditor General's Office of the Maldives illustrated the growing integration of information systems within the broader audit function. Efforts include the development of methodologies to audit information systems, the incorporation of IT general controls testing into financial and compliance audits, and the use of data analytics to identify anomalies and potential fraud risks. Data analytics applications have strengthened risk identification and supported more targeted audit work, while cybersecurity maturity assessments are being used to evaluate the preparedness of public institutions and inform future cybersecurity audits. The presentation also highlighted the importance of build institutional capacity in these areas through collaboration with peer SAIs and development partners.

Digital transformation approaches should be tailored to the specific context and needs of each SAI,



supported by appropriate governance frameworks, policies and safeguards. AFROSAI-E has designed a regional audit management platform to support audit planning, execution, quality management, reporting and recommendation tracking, while allowing customization to the needs and processes of individual SAIs. Success depends on leadership commitment, strong ICT and information security arrangements, adequate infrastructure, and alignment with established audit methodologies. Experience from

implementation demonstrated that capacity development, pilot implementation, change management and ongoing user support are critical to sustainable adoption of technology. Digital tools can enhance audit effectiveness, but they complement rather than replace professional judgment and sound audit practices.

The Federal Court of Accounts of Brazil (TCU) has undertaken a long-term digital transformation journey. Successive investments in digital systems, integrated databases and data laboratories have enabled the SAI to move towards continuous monitoring and risk-based oversight. The use of machine learning to support the review of large volumes of government transactions and records has helped prioritize high-risk cases, while generative AI tools are being used to assist staff with research, analysis and administrative tasks. Additional initiatives include the use of geospatial technology, support for technology-enabled auditing across the region, and the sharing of digital tools and source code with other institutions. The experience demonstrated the value of treating data as a strategic asset and fostering collaboration among SAIs to accelerate innovation and knowledge sharing.

The Accountability State Authority of Egypt emphasized the importance of institutional readiness as the starting point for digital transformation. SAIs should focus on assessing ICT maturity, governance arrangements, infrastructure and skills before investing in technology solutions. For SAI Egypt, integration with national digital platforms and government financial management systems have enabled access to real-time and traceable audit evidence, creating opportunities for more data-driven oversight. The use of analytics dashboards and automated monitoring tools has supported the identification of anomalies, spending patterns and emerging risks. Key lessons include allowing audit needs to drive technology investments, leveraging government digitalization efforts to strengthen audit evidence, and using data analytics for anticipatory and preventive oversight.

Following the presentations, participants engaged in group discussions on digital transformation strategies, governance and organizational arrangements, AI and data analytics applications, skills and readiness, and enabling environments for digital auditing. A recurring theme across all groups was that digital transformation should be guided by clear institutional strategies aligned with the mandate, priorities and operating context of each SAI. Alignment between the digital maturity of SAIs and that of audited entities was considered particularly important to enable efficient access

to information and maximize the benefits of technology-enabled auditing. Given the rapidly evolving nature of digital technologies, SAIs need flexible and regularly updated roadmaps.

Discussions on AI and data analytics highlighted the growing use of AI tools for supporting audit



planning, sampling, document analysis and report drafting. Several participants reported early experimentation with generative AI tools and recognized the need for SAI policies, guidance and training to promote responsible and effective use. Experiences shared during the session suggested that significant benefits can be achieved through simple and targeted applications, including institution-specific AI solutions adapted to audit contexts and local requirements.

Skills development is critical for digital transformation. Participants emphasized the need for strong leadership, change management and organizational buy-in, together with investments in data analytics, information technology and AI-related competencies. Capacity-building efforts at all levels of the SAI should be accompanied by policies, methodologies and governance arrangements that support responsible technology adoption. Maintaining human oversight over AI-supported processes is an important principle.

The discussions identified several enabling factors and challenges for digital auditing in SIDS. Access to reliable government data and digital platforms is fundamental for effective use of analytics and AI. At the same time, there are concerns regarding data quality, fragmentation, confidentiality and legal frameworks governing access to information. Infrastructure, cybersecurity, data storage capacity and sustainable investment in technology are important prerequisites for further digitalization. Collaboration among SAIs and sharing tools and methodologies were identified as important means of addressing common challenges and accelerating progress toward more data-driven audit institutions in SIDS.

Capacity needs and strategic priorities for SAIs in SIDS

Capacity gaps

The session on capacity gaps and needs provided an opportunity for participants to reflect on the challenges faced by SAIs in SIDS and to identify practical approaches for strengthening auditing of the SDGs and sustainable development.

SAIs play a critical role in promoting accountability and ensuring that public resources are used effectively. However, many SIDS operate in increasingly complex environments characterized by climate change impacts, high levels of public debt, fiscal constraints, and rapid digital transformation. These pressures, combined with national development priorities and commitments under the SDGs and ABAS, place significant demands on public institutions. Although SAIs remain strongly committed to implementing international auditing standards, they often face structural and systemic barriers that limit their effectiveness.

The INTOSAI Capacity Building Committee highlighted research involving 37 SAIs and regional and international partners. The findings showed that the main challenges are related to systemic



issues. Four key areas were identified: shortages of specialized skills and difficulties in retaining qualified staff; challenges in applying increasingly complex auditing standards; limited funding and institutional capacity; and constraints related to infrastructure and digital capabilities. Examples included difficulties in maintaining institutional knowledge due to staff turnover and limited access to technology and equipment needed to support audit work.

However, the research also highlighted the resilience and innovation of SAIs.

Across regions, SAIs are addressing constraints by developing practical solutions through collaboration, peer learning, knowledge sharing, mentorship, and the use of technology. Capacity development initiatives should be tailored to the specific circumstances of SIDS and focus on strengthening both institutional and individual capabilities. Proposed responses included expanding collaboration among SAIs, providing practical implementation support, building institutional capabilities, and promoting context-responsive solutions.

During the group discussions, participants reflected on how these findings resonated with their own experiences and identified priority capacity gaps and needs for SAIs in SIDS. Participants met in four thematic groups on public finances, digital transformation, SDG implementation, and climate change to identify key capacity gaps and priorities for strengthening the role of SAIs in SIDS. Across all groups, participants emphasized that resource constraints, skills shortages, and limited access to data and technology continue to affect their ability to respond to increasingly complex audit demands.



The *SDG implementation* group emphasized that limited awareness and understanding of the SDGs among government officials and the wider public can hinder effective implementation and oversight. Participants also pointed to policy incoherence, limited civil society engagement, a lack of practical audit guidance for specific SDG areas, and challenges in accessing data. Addressing these gaps will require stronger awareness-raising efforts, improved coordination across government entities, and more practical tools to support SDG-related audits.

In the *public finances* group, participants highlighted challenges related to understanding complex macroeconomic issues, competing priorities that limit investments in professional development,

difficulties in attracting and retaining qualified staff, and limited access to specialized capacity-building opportunities. Participants called for more standardized audit methodologies and analytical tools, along with stronger regional collaboration, knowledge sharing, and support from development partners to strengthen fiscal oversight and accountability.

The *climate change* group underscored the technical and institutional challenges associated with climate auditing. Participants noted that climate change is often not treated as a cross-cutting issue and that many SAIs lack the specialized expertise, resources, audit frameworks, and data needed to undertake climate-related audits effectively. Priorities identified included developing audit approaches tailored to SIDS, building climate-related competencies over the long term, strengthening quality assurance processes, and expanding opportunities for peer learning and collaboration among SAIs facing similar challenges.

The *digital transformation* group identified infrastructure and budget constraints, fragmented software systems, continued reliance on manual data management, and uneven digital skills as key challenges. Participants also discussed emerging risks and opportunities associated with AI, noting the need for clear institutional policies to govern AI use, address data security concerns, and guide auditors in the responsible use of AI tools. Greater collaboration on audit management systems and investment in digital skills were highlighted as priorities.

A common message across all groups was the importance of sustained and context-sensitive capacity development. Participants stressed the value of regional cooperation, peer-to-peer learning, shared methodologies, and long-term partnerships to help SAIs build the skills, systems, and institutional capacities needed to support accountability and sustainable development in SIDS.

Table 1. Thematic group discussions: Capacity gaps and needs

Thematic area	Key capacity gaps	Priority capacity needs and approaches
Sustainable Development Goals (SDGs)	Limited understanding of the SDGs among government officials and broader society; policy incoherence across sectors; insufficient participation of civil society organizations; limited practical guidance for auditing specific SDG areas; and challenges accessing entities and obtaining reliable data.	Greater awareness and understanding of SDG implementation across government; practical guidance and audit tools for SDG-related audits; stronger stakeholder engagement; improved access to data; and mechanisms to support policy coherence and whole-of-government approaches to sustainable development.
Public finances	Limited technical expertise to address complex macroeconomic and public finance issues; competing priorities that constrain investment in learning and professional development; challenges in attracting and retaining qualified staff; and limited access to relevant capacity development opportunities.	Development of standardized analytical tools and methodologies for public finance audits; stronger regional collaboration and sharing of systems and approaches; increased awareness of available support; training and professional development delivered through partners; improved alignment between regional realities, available resources, and SAI priorities; and stronger national accountability, assurance, and transparency systems.

Thematic area	Key capacity gaps	Priority capacity needs and approaches
Climate change	Climate change not consistently treated as a cross-cutting policy issue; limited staff capacity for technically complex climate audits; lack of audit frameworks and audit questions tailored to SIDS contexts; insufficient climate-related audit skills; limited funding for capacity development; weak availability and quality of climate finance and environmental data; and varying degrees of institutional readiness for climate auditing.	Development of fit-for-purpose climate audit frameworks for SIDS; sustained capacity building rather than one-off training initiatives; peer learning and networking among SAIs facing similar challenges; long-term partnerships with technical experts and development partners; strengthening quality assurance processes; building competencies in climate finance and sustainability reporting audits; and improving communication of audit findings and their impact on the public.
Digital transformation	Limited access to appropriate software; lack of interoperability between systems; insufficient coordination across departments; infrastructure and budget constraints; continued reliance on manual data management in government entities; gaps between digital solutions and national legal requirements; uneven digital skills among auditors; absence of policies governing AI use; cyber security and data leakage risks; inadequate system assurance; and weak data backup practices.	Enhanced digital literacy among auditors; development of AI governance frameworks and policies; investment in infrastructure and secure data management; greater collaboration in the development and use of audit management software; and solutions adapted to local contexts, including software available in local languages.

Strategic priorities for SAIs in SIDS

In the final session of the symposium, participants identified eight strategic priorities to guide practical actions by SAIs in SIDS going forward. These strategic priorities were conveyed to IDI's Global Summit, where participants further discussed practical ways to operationalize them in collaboration with stakeholders. The eight strategic priorities are presented below:

1. Strengthen the presence of SAIs in SIDS within the accountability ecosystem in their national contexts.

Position SAIs in SIDS as active actors within national accountability ecosystems, ensuring their role is recognized, understood and reinforced alongside other accountability actors, given the urgent sustainable development challenges that SIDS face.

2. Demonstrate the value added by SAIs to advance sustainable development and resilience in SIDS.

Facilitate and measure the impact of audits conducted by SAIs in SIDS on sustainable development, including across the Sustainable Development Goals and other agendas such as ABAS, positioning SAI audits as drivers of accountability and institutional learning, and framing this impact in terms of resilience and the sustainable development priorities that are part of the SIDS agenda.

3. Enhance SAIs' contribution to debt accountability and fiscal sustainability in SIDS.

Within the scope of SAIs' mandate, advance audit work by SAIs on debt accountability and fiscal sustainability, an area of particular urgency given the high debt vulnerability, risk to economic shocks, and climate-related financing pressures characteristic of SIDS economies.

4. Build strong, sustainable institutional foundations for SAIs in SIDS.

Invest in and continue building the capacities of SAI systems and personnel, ensuring capability gains are durable and tailored to the realities of SIDS.

5. Ensure applications for SAIs in SIDS are purpose- and context-specific.

Contextualize audit methodologies, tools, resources and conclusions to the specific environmental, economic, and institutional realities of SIDS, using reporting to raise awareness among SIDS stakeholders and the public.

6. Foster multi-stakeholder collaboration for the capacity building of SAIs in SIDS.

- *External stakeholders:* Deepen engagement between SAIs in SIDS and the broader accountability ecosystem — CSOs, national statistical offices, parliaments, and development partners — to widen impact and reinforce follow-up of audit recommendations in island state contexts.
- *Peer-to-peer:* Create and sustain a dedicated SIDS SAI network to foster collaboration among SIDS SAIs facing shared structural and resource constraints.

7. Leverage digitalization and AI as a force multiplier for SAIs in SIDS.

Given the pronounced resource constraints facing SAIs in SIDS relative to larger jurisdictions, adopt digital and AI tools to expand audit capabilities without proportionally expanding staff or budget, enabling SIDS SAIs to do more and deliver meaningful audit work with limited means.

8. Strengthen networking and pooled resource-sharing among SAIs in SIDS.

Establish shared platforms and resource pools (knowledge repositories, technical tools, training materials, and expert rosters) accessible across the SIDS SAI network. This facilitates mutual support among SIDS institutions, reduces duplication of effort across SAIs with limited individual capacity, and enables smaller SAIs in SIDS to access to tools and expertise that would otherwise be out of reach.



Annex 1. List of international participants

Name	Country	Organization
Adriano Martins Juras	Brazil	IDI
Ajaree Chummanon	Thailand	State Audit Office of the Kingdom of Thailand
Anne Rasmussen	Samoa	AOSIS
Archana Shirsat	India	IDI
Benjamin Joseph Franquez Cruz	United States of America	Guam Office of Public Accountability
Brenda Neely	Bahamas	Office of the Auditor General
Carlos E. Lustosa da Costa	Brazil	Federal Court of Accounts
Dean Evanson	Antigua and Barbuda	Office of the Director of Audit
Einar Gorrissen	Norway	IDI
Gary Walters	Grenada	Government of Grenada
Godwin Matte	Uganda	IDI
Helani Galpaya	Sri Lanka	LIRNEasia
Jessica Chau Du	United States of America	U.S. GAO/ International Journal of Government Auditing
Kahoto Jehovi Yephthomi	India	Comptroller & Auditor General of India
Kareem Ismail	Egypt	Accountability State Authority - Egypt
Karma Tenzin	Bhutan	IDI
Keatlegile Patience Ndimande	South Africa	Auditor General of South Africa
Leonardo Naves	Brazil	Federal Court of Accounts

Maria Rodriguez	Belize	Office of the Auditor General
MÁRIO JOÃO DOS SANTOS	São Tomé and Príncipe	Tribunal de Contas de São Tomé e Príncipe
Martha Malegama Rebecca Nkau	South Africa	AFROSAI-E
Martina Dowers Primus	Saint Vincent and the Grenadines	SAI SVG
Mercy Tamara Seth	Vanuatu	Vanuatu National Audit Office
Michael Scott	New Zealand	Pacific Association of Supreme Audit Institutions
Mohammed Fared	Egypt	Accountability State Authority - Egypt
Monthien Charoenpol	Thailand	State Audit Office of the Kingdom of Thailand
Narunat Inkonglad	Thailand	State Audit Office of the Kingdom of Thailand
Nicanor Thompson	Bahamas	Office of the Auditor General Bahamas
Pamela Dawn-Marie Monroe	Jamaica	Auditor General's Department of Jamaica
Patrice Ferguson	Bahamas	Office of the Auditor General Bahamas
Ratu Risiata Baba	Fiji	SAI Fiji
Ricardo Bruno Godinho Gomes	Guinea Bissau	PALOP-TL Regional Economic Governance Programme
Ricardo Gaban	Brazil	Federal Court of Accounts
Subhashini Abeysinghe	Sri Lanka	Verite Research
Sutthi Suntharanurak	Thailand	State Audit Office of the Kingdom of Thailand
Yvonne James	Saint Lucia	Office of the Director of Audit

Annex 2. Agenda

Time	Session	Speakers
Day 1: Achieving the SDGs and advancing fiscal sustainability in SIDS		
08:00 – 08:30	Registration	
08:30 – 09:00	Opening session - Welcome and opening remarks. - Objectives and expected outcomes. - Housekeeping. Objective: Set purpose of the workshop, link to IDI Global Summit (differences and complementarities in expected outcomes), introduce WPSR, agree on ways of working. Expected output: Shared objectives, expected outcomes and success criteria; agreed agenda.	Mr. Hussain Niyazi, Auditor General of the Maldives. Ms. Aránzazu Guillán Montero, Senior governance and public administration officer, UNDESA.
09:00 – 10:15	Session 1: Addressing challenges to sustainable development and to achieving the SDGs in SIDS - Framing presentation. - Panel discussion. - Q&A. Objective: Identify top constraints for SDG implementation in SIDS (e.g., scale, data, financing, capacity, shocks) and SAI contribution pathways. Expected output: Map of SDG challenges in SIDS (top obstacles) and SAI entry points.	Ms. Aránzazu Guillán Montero, Senior governance and public administration officer, UNDESA. Ms. Aishath Saadh, Deputy Director General, Department of Planning of the Maldives. Regional SAI organizations: - Ms. Pamela Monroe-Ellis, Auditor General of Jamaica and Secretary of CAROSAI. - Mr. Mike Scott, Acting Deputy chief executive officer, PASAI. - Ms. Meisie Nkai, Chief executive officer, AFROSAI-E. Moderator: Ms. Khadheeja Sama, Senior auditor, Auditor General's Office of the Maldives.
10:15 – 10:30	Coffee Break	
10:30 – 12:00	Session 2: Strengthening SDG auditing and SAI contribution to sustainable development in SIDS - Examples of impactful SDG audits. - Panel discussion. - Q&A. Objective: Identify practical steps to improve SDG auditing and opportunities for using audit information to inform SDG follow-up and review in SIDS. Expected output: List of SDG audit improvements to maximize impact and map entry points for strengthening use of audit findings in follow-up processes.	Ms. Aishath Hassan, Chief statistician, Maldives Bureau of Statistics. Ms. Yvonne James, Auditor General, St. Lucia. Ms. Maria Rodriguez, Auditor General, Belize. Ms. Pamela Monroe-Ellis, Auditor General, Jamaica. Mr. Benjamin Cruz, Public auditor, Office of Public Accountability Guam.

		Mr. Adriano Juras, Programme manager, IDI. Moderator: Ms. Jessica Du, Vice-president International Journal of Auditing, US GAO.
12:00 – 13:30	Lunch	
13:30 – 15:00	Session 3: Strengthening public finances for the SDGs. Resource mobilization, budgeting, and sustainable debt management in SIDS • Expert presentation. • Moderated discussion. • Q&A. Objective: Examine challenges and opportunities in resource mobilization, finance and debt management for SDGs in SIDS and SAI's role in auditing performance, integrity, and value-for-money. Expected output: Identification of audit focus areas (e.g., tax expenditure, PPPs, transfers, debt information) and risks.	Mr. Ahmed Saaïd Musthafa, Deputy Minister of Finance and Public Enterprises. Mr. Srinivas Gurazada, World Bank PEFA. (Virtual) Ms. Emily Wilkinson, Director of resilient islands initiative, ODI Global. (Virtual) Ms. Subashini Abeysinghe, Research director, Verite Research. Moderator: Ms. Yvonne James, Auditor General, St. Lucia.
15:00 – 15:15	Coffee Break	
15:15 – 16:30	Session 4: Effective, transparent and sustainable fiscal systems. Auditing public finances and debt in SIDS • Inputs from WPSR 2025. • Audit cases and examples (two experiences). • Panel discussion. Objective: Connect debt and fiscal sustainability to SDG implementation and share SAI experiences in public finance/debt /fiscal sustainability auditing. Expected output: Checklist for public finance and debt audits in SIDS and principles for engaging stakeholders.	Mr. Ahmed Azaam Marzooq, Member of Parliament, Public Accounts Committee. Ms. Pamela Monroe-Ellis, Auditor General of Jamaica. Mr. Mohamed Shan, Director General, Revenue, debt and fiscal audit, Auditor General's Office of the Maldives. Ms. Aránzazu Guillán Montero, Senior governance and public administration officer, UNDESA. Moderator: Ms. Maryam Nuha, Senior auditor, Revenue, debt and fiscal audit, Auditor General's Office of the Maldives.
16:30– 16:45	Closing of day 1 • Housekeeping and closing.	Facilitator.
	Official picture	
Day 2: Unlocking climate adaptation and finance and leveraging digital transformation		
08:30 – 08:45	Recap and setup • Facilitator recap. • Interactive poll. Objective: Review day 1 outputs and link with day 2 focus.	Facilitator.

	Expected output: Validated outputs and poll results.	
08:45 – 10:15	Session 5: SAIs’ contribution to climate adaptation action • Input from WPSR 2025. • Country case lightning talks. • Facilitated discussion. Objective: Share concrete audit findings and trace opportunities for impact. Expected output: Identification of common elements and differences (topics, methods, indicators, examples of impact).	Ms. Aránzazu Guillán Montero, Senior governance and public administration officer, UNDESA. Mr. Sutthi Suntharanurak, Inspector General, State Audit Office of the Kingdom of Thailand, Secretary General of WGEA. Mr. Mike Scott, Deputy chief executive officer, PASAI. Mr. Ratu Risiata Baba, Senior manager, SAI Fiji. Ms. Mercy Tamara Seth, Auditor manager, Vanuatu National Audit Office. Mr. Ricardo Godinho Gomes, Head of Partnerships and Chief Technical Advisor, UNDP EU-funded Pro PALOP-TL Programme. Mr. Mario dos Santos, Chief of Cabinet, Court of Accounts of Sao Tome and Principe. Moderator: Ms. Aminath Muaza, Audit manager of environmental audit, Auditor General’s Office of the Maldives.
10:15 – 10:30	Coffee Break	
10:30 – 12:00	Session 6: Climate adaptation and unlocking climate finance in SIDS • Keynote. • Expert inputs. • Panel discussion. • Q&A. Objective: Understand access to adaptation finance and oversight and assurance requirements. Expected output: Identification of climate finance audits entry points and challenges.	H.E. Mr. Ali Shareef, Minister of Climate change, Environment and Energy. Ms. Aishath Aileen Niyaz, Director of Climate Change Department, Ministry of Climate change, Environment and Energy. Ms. Ritu Bharadwaj, Director Climate Resilience, Finance and Loss & Damage, Intergovernmental Panel on Climate Change (IPCC) Lead Author, International Institute for Environment and Development (IIED). (Virtual) Ms. Anne Rasmussen, Climate lead, Alliance of Small Island States (AOSIS).

		Mr. Carlos E. Lustosa, Senior specialist, ClimateScanner, Federal Court of Accounts of Brazil. Moderator: Ms. Aránzazu Guillán Montero, Senior governance and public administration officer, UNDESA.
12:00 – 13:30	Lunch	
13:30 – 15:00	Session 7: Digital transformation and AI in public sector governance in SIDS - Framing presentations. - Fireside chat. - Q&A. Objective: Explore digital transformation/AI trends in government and oversight implications for SAIs in SIDS. Expected output: Digital transformation oversight checklist for SAIs (e.g., governance, transparency, algorithmic accountability, cybersecurity, procurement of digital systems).	Dr. Mohamed Kinaanath, Minister of State for Homeland Security, Labour and Technology. Ms. Helani Galpaya, CEO LIRNEasia. Mr. Mohamed Shareef, Former Minister of State for Environment, Climate change and Technology. Mr. Guilherme Canela, Director digital inclusion and digital transformation division, UNESCO. (Virtual) Mr. Stephen Sandford, Strategic Planning and External Liaison Managing Director, U.S. GAO. (Video) Moderator: Ms. Archana Shirsat, Deputy Director General, IDI.
15:00 – 15:15	Coffee Break	
15:15 – 16:45	Session 8: Leveraging digital transformation for auditing in SIDS - SAI experiences. - Breakouts. Objective: Identify SAI feasible digital approaches suited to SIDS contexts. Expected output: Digital transformation and audit capability “roadmap” for SIDS SAIs.	Mr. Ibrahim Fazeel, Assistant Auditor General of the Maldives. Ms. Meisie Nkau, Chief executive officer, AFROSAI-E. Mr. Leonardo Naves Sousa, Deputy head of International Relations, Federal Court of Accounts of Brazil. Mr. Kareem Ismail, Audit team leader, Accountability State Authority of Egypt and representative of INTOSAI WGISTA. Facilitators/rapporteurs. Moderator: Ms. Haleemath Aroosha, Auditor, Auditor General’s Office of the Maldives.
16:45 – 16:50	Closing of day 2 Housekeeping and closing.	Facilitator.
Day 3: Identifying capacity building needs and key messages		
09:30	Participants arrive at the venue	
10:00 – 11:30	Closing of the Symposium Opening of Global Summit Presidential address	
11:30 – 12:00	Refreshments	

12:00 – 12:45	Session 9: Mapping capacity gaps and needs • Presentation on capacity gaps research. • Breakout groups by theme. Objective: Identify capacity gaps at institutional, organizational, and individual levels, and potential support. Expected output: Capacity needs matrix/table (per theme) prioritized and support modalities/options.	Ms. Tsakani Maluleke, Auditor-General of South Africa, Chair of the Capacity Building Committee (CBC). (Video message) Ms. Keatlegile Ndimande, Senior manager, INTOSAI CBC Secretariat. Group facilitators/ rapporteurs. Plenary discussion. Facilitator: Ms. Aránzazu Guillán Montero, Senior governance and public administration officer, UNDESA.
12:45 – 14:15	Session 10: Consolidating key messages • Breakout groups by theme. • Plenary validation. Objective: Craft clear messages based on the discussions to inform the summit's deliberations. Expected output: List of key messages (8-10).	Group facilitators/ rapporteurs. Plenary discussion. Facilitator: Ms. Jessica Du, Vice-president, International Journal of Auditing, US GAO.