

The four approaches is a way to systemise how INTOSAI can approach the SDGs and how it can assist SAIs in their contributions to the SDGs:

**Approach 1:** Assessing the preparedness of national governments to implement, monitor and report on progress of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;

**Approach 2:** Undertaking performance audits that examine the economy, efficiency and effectiveness of key government programs that contribute to specific aspects of the SDGs;

**Approach 3:** Assessing and supporting, as appropriate, the implementation of SDG 16, which relates in part to efficient, transparent and accountable institutions;

**Sustainable Development Goal 16:** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

[W ramach tego podejścia na Kongresie w Abu Dhabi zaprezentowane zostało wypracowane w NIK narzędzie do analizy wyników kontroli, tzw. Cube.]

**Approach 4:** Being models of transparency and accountability in their own operations, including auditing and reporting.