

Finally, it is worth mentioning that the course is not designed exclusively for auditors. It can be taken by anyone interested in the subject who wants to learn more about the 2030 Agenda and about the contribution of SAIs to the effective implementation of SDGs. In the beginning of 2019, the MOOC will be available in Portuguese, Spanish, and English and can be accessed from anywhere. Participant can take the course according to their personal availability.

The SDG MOOC is a didactic, interactive, and interesting tool that adds to the public goods available to the global SAI community.

For more information on this initiative, please send an e-mail to **ccc@tcu.gov.br**







Implemented by





SDG MOOC



The Sustainable Development Goals are an integral part of the 2030 Agenda (SDGs), adopted in 2015 by 193 United Nations Member States

Supreme Audit Institutions (SAIs) play a key role in the functioning of effective, accountable, and inclusive public institutions which are necessary to achieve sustainable development. They can also give essential support to implementation of the 2030 Agenda. Through their oversight function, SAIs can effectively strengthen responsibility of governments in achieving the SDGs, as well as help ensure that financial resources mobilized to implement the SDGs are spent in an efficient, effective, and transparent way. In addition, external auditors can provide independent information regarding results and



impacts of the programs and policies aimed at implementing the SDGs, highlight critical risks and challenges faced, and good practices in the creation of the governance systems needed to succeed in the achievement of the SDGs.

The Organization of Latin American and **Caribbean Supreme Audit Institutions** (OLACEFS) shares the enthusiasm showed by several forums of the International Organization of Supreme Audit Institutions (INTOSAI) and in other multilateral organizations regarding the role of SAIs in the implementation of the 2030 Sustainable Development Agenda. In line with INTOSAI Strategic Plan 2017-2022, which states that the implementation of the SDGs is one of the five fundamental crosscutting topics for cooperation in the area of external control, OLACEFS elected the follow-up of the Agenda 2030 as one of the most important focuses of work.

It was in this spirit that the OLACEFS Capacity-Building Committee and the Special Technical Committee on the Environment, with the support of the German Cooperation Agency (GIZ), decided to create an on-line course about the Agenda 2030 and the role of SAIs in the implementation of the SDGs. The objective is to build the capacity of auditors so

they are able to understand the concept and main principles of the Agenda 2030 in general and of the SDGs specifically, as well as provide information that will help in the performance of audits within the framework of the SDGs. That is, audits that take into consideration Agenda 2030 principles such as transversality, integration, indivisibility, and inclusion.

The initiative will be offered as a Massive Open Online Course (MOOC) that provides free access to all interested parties, without a limitation of the number of participants.

Furthermore, since it does not require necessarily the participation of a tutor in the learning process, the SDG MOOC has innovative pedagogical technologies, such as avatars, videos, gamification, storytelling, educational games, and peer review. At the end of the course, the participant will be capable of identifying the role of SAIs in overseeing Public Administration with regard to the achievement of the SDGs, explain the main SDG characteristics, identify the role of national governments in executing this agenda, and discuss and apply audit methodology to assess the preparedness level of national governments in SDG

implementation.

