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SENT VIA E-MAIL

To whom it may concern:

RE: Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-
Related Programs in their Annual Audit Plans

On behalf of The IIA's Global Board of Directors, I would like to thank you for the opportunity to comment on the work of the WGVBS. We commend the group for its efforts in producing this guidance for SAIs on this important issue of Sustainable Development Goals (SDGs).

The IIA encourages the Group to consider the potential support of internal auditors toward the same goal. The recommendations made to SAIs to consider SDGs in their planning can be made equally to internal auditors working in government entities. Internal auditors and SAIs conform to comparable standards in delivering risk-based audits and share similar requirements for independence and objectivity. In an era when much is expected and resources are scarce, we feel it is crucial to seek close cooperation and collaboration toward achieving better transparency, accountability, effectiveness, economy, and efficiency.

Our specific comments are given below:

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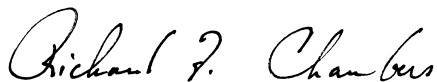
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Line number	Comment / Feedback / Opinion
284-288	<p>The paper overlooks the opportunity to draw upon internal auditors working in government entities to support the efforts of SAIs in respect of SDGs. Up to 80,000 IIA members work in the government sector, representing a significant resource that is expert in governance, risk, and control, process analysis, risk management and analysis, operating to comparable standards for independence, objectivity, quality, evidence, and so on. The recommendations made to SAIs to consider SDGs in their planning can equally be made to internal auditors working in government entities. By establishing a dialogue between the SAI and internal audit functions there is scope for the work of internal auditors to be directed towards areas of mutual concern that also contributes to the implementation of SDGs. Potential roles for internal audit include:</p> <ul style="list-style-type: none"> o As stakeholders in good governance to join steering groups and participate in monitoring mechanisms o As educators and ambassadors for SDGs within government entities o As contributors to efforts to tie together a fragmented local picture into an aggregated national picture of preparedness for SDG implementation o In validating data and reports coming out of government entities o As partners for achieving policy coherence and integration and in breaking down silos

Please do not hesitate to reach out to Francis Nicholson, my Global Advocacy Managing Director (francis.nicholson@theiia.org) should you have any questions in this regard. I am happy to offer any support to the Group in developing related guidance and resources that may be of assistance to you.

Best regards,



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