Accountability for 2030 Agenda implementation

Follow-up and review processes at sub-national, national, regional and global levels are the main mechanisms through which governments have agreed to ensure accountability for implementation of the 2030 Agenda for Sustainable Development. Reporting processes present opportunities to raise awareness of the 2030 Agenda, engage citizens, elected officials and non-state actors, share lessons and good practices, identify gaps, challenges and ways to accelerate action, and ensure accountability.

Key messages

- Governments have not consistently indicated their plans to review progress on the 2030 Agenda to ensure accountability to citizens. Governments should make a transparent commitment to report on progress to advance the agenda at sub-national, national, regional and global levels through their national 2030 Agenda implementation strategies.

- Reviews of progress on the 2030 Agenda and reporting processes should be embedded in existing accountability frameworks and institutions. Integration of the agenda into the work of legislatures, supreme audit institutions, human rights bodies, ombudsperson offices and other independent bodies supports robust accountability.

- Overall, standard practice suggests that reporting processes have yet to live up to their promise of inclusion and participation. There is a need for governments to adopt whole-of-society approaches to reviewing 2030 Agenda implementation, including through multi-stakeholder engagement to assess progress and identify ways to accelerate action based on the outcomes of reporting processes.

Produced in collaboration with:

Introduction

In 2015, world leaders adopted the United Nations' 2030 Agenda for Sustainable Development. The 2030 Agenda, which introduced 17 Sustainable Development Goals (SDGs), sets out a transformative plan for people and planet. It aims to promote shared prosperity, environmental sustainability and progress on sustainable development that leaves no one behind. Realizing the ambitions of the 2030 Agenda requires a whole-of-society approach. Governments, citizens, civil society organizations, academia and the private sector all have roles to play in contributing to sustainable development outcomes.

Nearly four years after the adoption of the 2030 Agenda, many countries have put in place building blocks for its implementation as shown by reviews of government reporting to the United Nations High-level Political Forum on Sustainable Development in 2016, 2017 and 2018. Many countries have integrated the SDGs into policy frameworks. Institutional and governance mechanisms have been established to oversee and evaluate progress on implementation. Partnerships across sectors are forming, while systems for monitoring and evaluation are being put in place. However, progress has been mixed across countries, particularly in terms of the extent to which countries have localized implementation of the 2030 Agenda, integrated its transformative elements into policies and practices, and developed enabling environments that promote whole-of-society contributions to sustainable development.

Follow-up and review

Follow-up and review at the sub-national, national, regional and global levels are the main mechanisms through which governments have agreed to ensure accountability for 2030 Agenda implementation. Thematic reviews are also a part of the agenda's follow-up and review architecture.[1] Reporting processes present opportunities to raise awareness of the 2030 Agenda, engage citizens, elected officials and non-state actors, share lessons and good practices, identify gaps, challenges and ways to accelerate action, and ensure accountability. Reporting is an essential element of the implementation cycle from priority setting to planning, activities, reporting and evaluation, and learning to inform future priorities and efforts.

PRIORITY SETTING

LEARNING

PLANNING

REPORTING AND EVALUATION

ACTIVITIES

This policy brief outlines emerging standard and good practices with respect to accountability for 2030 Agenda implementation with a focus on reporting processes and accountability mechanisms.[2] It is based on a review of countries reporting to the High-level Political Forum over the 2016–18 period through Voluntary National Review (VNR) reports, which collectively serve as a key element of international follow-up and review of 2030 Agenda implementation. Also, interviews were conducted with 16 civil society organizations in 14 countries[3] to complement and validate information presented in VNR reports. The brief provides an overview of emerging practices along with recommendations on how governments can improve their efforts. An annex with detailed information on the specific good practices highlighted in this brief serves as a useful resource for governments and other stakeholders that are keen to adopt and promote good practices for 2030 Agenda implementation.

What is a good practice?

TRANSFORMATIVE ELEMENTS OF THE 2030 AGENDA

A good practice is an activity or approach that demonstrates incorporation of one or more of the transformative elements of the 2030 Agenda. The agenda is human rights-based and focuses on the inclusion of, and change for, the poorest and most vulnerable by promoting their inherent dignity and human rights through efforts to leave no one behind. Efforts are informed by inclusivity, solidarity and participation. The 2030 Agenda is universal in that it applies to all countries and people. The economic, social and environmental pillars of the 2030 Agenda are of equal importance, with the SDGs being integrated and indivisible—achievements under any one goal are linked to progress on others. Implementation of the

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1   See the guidance note on data and monitoring for the 2030 Agenda prepared by the United Nations Development Programme for an overview of the review architecture at global, regional and national levels. The guidelines to support country reporting by the United Nations Development Group provide similar information.

2   This brief focuses on processes and mechanisms. It was outside the scope of this review to carry out a detailed comparison of the content of progress reports prepared at sub-national, national and regional levels. Good practice in reporting at the global level in terms of report content is included because VNR reports are the main source of data that informs this policy brief.

3   Interviews were carried out with civil society organizations from the following countries: Bahrain, Belgium, Bhutan, Canada, Denmark, Finland (two interviewees), Hungary, Indonesia, Lebanon, Nepal, Nigeria, Portugal, Uganda, and Vietnam (two interviewees). This brief also includes a number of good practices based on VNR reports for other countries, but it should be noted that information for these countries could not be validated beyond additional Web-based searches.

agenda should occur with respect for planetary boundaries and inter-generational responsibility, recognizing the need to protect the planet's resources now and for future generations. Importantly, good practices respect the aspirational nature of the 2030 Agenda, demonstrably moving beyond standard practices or business-as-usual approaches. Finally, the 2030 Agenda is grounded in commitments to transparency and accountability.

HUMAN RIGHTS-BASED APPROACH

LEAVING NO ONE BEHIND

INTEGRATED AND INDIVISIBLE

INCLUSIVITY AND PARTICIPATION

PROGRESS WITHIN PLANETARY BOUNDARIES

INTERGENERATIONAL RESPONSIBILITY

ASPIRATIONAL

TRANSPARENCY AND ACCOUNTABILITY

Good practice is reporting on progress in realizing the transformative elements of the 2030 Agenda, such as efforts to leave no one behind, in addition to progress on the SDGs. By adopting the 2030 Agenda, governments agreed to several principles for follow-up and review mechanisms that reflect transformative elements.

UNIVERSAL AND ITERATIVE

The commitment to voluntary, country-led and nationally owned reporting applies to all countries and should involve relevant stakeholders. Governments committed to regular and inclusive reviews at the national and sub-national levels, with regional-level reviews

providing an opportunity for peer learning, sharing good practices and discussion of shared challenges and solutions. Reporting at the global level contributes to accountability for progress globally.

INTEGRATED AND INDIVISIBLE

The integrated and indivisible nature of the 2030 Agenda requires reporting on all aspects of sustainable development and providing information on progress against all SDG targets. Governments have also agreed to build on existing platforms and review processes. Good practice is linking review processes to national and international human rights commitments and review mechanisms, in addition to other relevant frameworks that support the transformative elements of the 2030 Agenda such as conventions on the environment. Linking 2030 Agenda implementation to existing accountability mechanisms and reporting processes can also reduce reporting burdens.

OPEN AND INCLUSIVE

Governments agreed to ensure that follow-up and review processes are participatory, inclusive and transparent. Indeed, the Handbook for the Preparation of Voluntary National Reviews provides guidance to governments and other stakeholders on how to effectively carry out inclusive multi-stakeholder review processes to inform reporting to the High-level Political Forum. Good practice in reporting should respect the ambition for a whole-of-society approach to implementation that leaves no one behind.

TRANSPARENT AND INFORMED

Good practice is being transparent about when and how reporting will occur. The schedule for reporting at local, national, regional and global levels should be transparent and set in advance, with enough time for stakeholder engagement. Stakeholders should also understand how and when they will have opportunities to engage, informed by the objectives and outcomes of reporting processes.

EVIDENCE-BASED

Governments agreed that follow-up and review processes should be evidence-based, informed by country-led high-quality data with appropriate levels of disaggregation. Good practice is investing in high-quality disaggregated data, ensuring that national statistical offices and other official data producers have the necessary mandates, resources and capacities to collect, analyze and disseminate data for reporting on the SDGs.[4] Good practice is also ensuring that monitoring efforts and reporting reflect the needs and priorities of historically marginalized communities and provide evidence on progress to leave no one behind.

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4   The policy brief on monitoring in this series includes a discussion of good practices as they relate to ensuring high-quality data to inform 2030 Agenda implementation, including investing in national statistical systems.
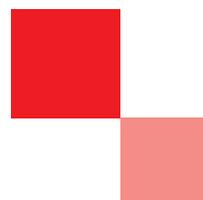
ACCOUNTABILITY THROUGH ELECTED OFFICIALS

As noted by the United Nations Development Programme, Global Organization of Parliamentarians Against Corruption and Islamic Development Bank, legislatures support 2030 Agenda implementation through law-making, annual budgeting, monitoring progress and ensuring that priorities represent the views of constituents. By strengthening accountable and inclusive institutions, they support SDG 16 on peace, justice and strong institutions. They can promote accountability for implementation in ways like calling on responsible ministers to discuss progress, and discussing the 2030 Agenda at ad hoc and standing committees as well as in plenary debates.[5] Good practice is integrating reporting on progress into legislative oversight mechanisms and local accountability mechanisms. This approach helps to promote accountability for progress among elected officials. It provides citizens with a direct means to engage with their representatives on the 2030 Agenda, including in terms of holding representatives to account for progress

HARNESSING EXISTING ACCOUNTABILITY MECHANISMS

Good practice is including progress on 2030 Agenda implementation as a part of existing accountability mechanisms. According to the International Organization of Supreme Audit Institutions, supreme audit institutions can contribute to accountability for 2030 Agenda implementation by carrying out audits and reviews that assess national government preparedness for implementation and performance audits.[6] Good practice is integrating the 2030 Agenda into the work of other independent bodies, such as environmental commissions, ombudsperson offices, human rights councils or commissions, and anti-corruption bodies. The SDGs offer targets and indicators that can also be referenced in the work of independent bodies.

VNR REPORTS

In addition to the mentioned good practices that apply to reporting at local, national and global levels, good practice in reporting at the global level is following the United Nations secretary-general's voluntary common reporting guidelines for VNR reports at the High-level Political Forum. Respecting the principles of openness and inclusivity, VNR reports should be prepared in a participatory manner and present whole-of-society contributions to sustainable development. They should showcase efforts beyond national governments and how 2030 Agenda is occurring according to its transformative elements. Making use of VNR reports to promote accountability at all levels is also a good practice..

Standard practices

VNR reports reveal a range of approaches to reporting on progress, but not standard practices in terms of the frequency of reporting or the form that reporting takes. For example, 29 of 91 countries reporting to the High-level Political Forum in 2018 and 2017[7] said that they would report regularly, though only 17 promised to report annually or more frequently. Over 2017–18, only 17 of 91 government VNR reports highlighted the creation of a Web portal to report on progress. Reporting to legislatures was noted by eight governments. Eight governments highlighted the use of departmental reports. VNR reports provide limited examples of linking the 2030 Agenda to independent bodies that can support accountability for 2030 Agenda implementation including supreme audit institutions and human rights councils or commissions. There does not appear to be an emerging standard practice in terms of linking review processes to national and international human rights commitments and review mechanisms or other relevant accountability mechanisms.

VNR reports do not provide information on reporting efforts by non-state actors or sub-national governments as a general rule, nor do they refer to regional accountability mechanisms and peer learning. As such, additional desk-based research was conducted to identify good practices in these areas. Forus, a global civil society network, found that there are limited resources to support civil society organizations to self-organize and participate in regional follow-up and review mechanisms related to 2030 Agenda implementation. Opportunities for diverse stakeholders to participate in exchanges and learning at the regional level are also limited.

VNR reports follow the United Nations secretary-general's voluntary common reporting guidelines as a general rule, but there is under-reporting on efforts to leave no one behind, structural issues that impact implementation and the full set of global SDG indicators. Reporting on all 17 SDGs is a standard practice. VNR reports tend to be government reports rather than national reports that showcase whole-of-society contributions to 2030 Agenda implementation.

Overall, standard practice suggests that VNR reports have yet to live up to their promise of inclusion and participation. In 2018, Action for Sustainable Development conducted a survey on engagement in 2030 Agenda follow-up and review processes with civil society organizations. The report on the survey results shows that there have been limited resources to support civil society participation in VNR reports and there is a need for training and other capacity

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5   See Engaging parliamentarians on the 2030 Agenda and the SDGs: representation, accountability and implementation for a more detailed discussion of accountability mechanisms through legislatures.

6   The International Organization of Supreme Audit Institutions also aims to contribute to SDG 16 by supporting effective, accountable and transparent institutions and identifying ways in which supreme audit institutions can serve as models for transparency and accountability.

7   In 2017, 43 VNR reports were submitted to the High-level Political Forum. The report for the Netherlands included Aruba, Curaçao and Sint Maarten. The report for Belarus was only available in Russian and, as such, was not assessed. As such, reporting by 45 governments was assessed.

development activities to strengthen the engagement capacities of national stakeholders. Moreover, civil society organizations have seen insufficient attention to leaving no one behind in national-level reviews, including in terms of ensuring that the voices of communities at risk of being left behind are heard in review processes and that the outcomes of review processes are reported back to them. Civil society reporting is not featured alongside official VNR reports to the High-level Political Forum, which undermines the commitment to a whole-of-society approach to 2030 Agenda implementation. Moreover, regional review processes are not well connected to the High-level Political Forum. These are issues that should be addressed as governments review the format and organization of the High-level Political Forum in 2020. In any case, civil society organizations see the global review process as more inclusive than national and regional review mechanisms.

Good practices

A transparent commitment to report regularly on the 2030 Agenda is good practice. By establishing a clear timetable for reporting, citizens, legislatures, government institutions and non-state actors can be prepared to engage in reporting processes. In terms of frequency of reporting, emerging good practice suggests that reporting at the national level should occur every one to two years. Although examples of local reporting on the 2030 Agenda are limited, New York City in the United States has set a high standard through its commitment to report annually. At the global level, reporting to the High-level Political Forum should occur at least three to four times between 2016 and 2030. The use of national reporting platforms is also a good practice that provides stakeholders with up-to-date information about the latest progress on 2030 Agenda implementation between official reports on progress. Good practice is ensuring that metadata are available and portals are open, accessible, and allow for user interaction. Such platforms offer opportunities for interim reporting that can complement official progress reports.

With respect to accountability processes, regular reporting to a legislature with time allotted for a dedicated discussion on progress are good practices. While the 2030 Agenda is a non-binding resolution, a good practice for ensuring national-level accountability is legislative endorsement of the agenda and inclusion of the SDGs in budgets. Integration of the 2030 Agenda into the work of legislative committees, which ensures ongoing engagement with elected officials, is also a good practice.

Making use of reports by supreme audit institutions and other independent bodies as a means to promote accountability for progress on 2030 Agenda implementation is a good practice. Supreme audit institutions around the world are assessing government preparedness to implement the 2030 Agenda and conducting performance audits. Reports are often submitted to legislatures for discussion and complement other forms of official reporting. Good practice is also referring to key findings of auditing processes in government reporting on the 2030 Agenda and taking appropriate steps to address concerns raised by auditors.

Good practice is linking 2030 Agenda implementation to sub-national, national and international institutions that have an oversight function such as environmental commissions, ombudsperson offices, human rights councils or commissions and anti-corruption bodies. Reporting by these institutions provides an opportunity to examine progress in greater depth on relevant parts of the 2030 Agenda and promote coherence in implementation with other existing legal commitments that relate to sustainable development including on human rights and the environment.

Good practice is engaging non-state actors and citizens in reporting processes and discussions about report findings. This engagement includes working with non-state actors to carry out independent assessments and consulting with them during official reporting processes. Good practice is including unofficial data to fill data gaps in official reporting, including data from historically marginalized communities. Working with the media and other stakeholders to engage citizens on key findings of reporting processes, promote accountability and spur action to advance progress are good practices.

Also, good practice is following the steps outlined in the United Nations' handbook for carrying out VNR processes. Good practice is the use of inclusive multi-stakeholder committees and consultation processes as well as soliciting approval by national legislatures before VNR reports are submitted to the High-level Political Forum. Good practice is reporting on trends in progress, the transformative elements of the 2030 Agenda, and domestic and global contributions to sustainable development including from non-state actors. Inclusion of non-state actors and members of the legislature as part of official delegations to the High-level Political Forum also demonstrates a commitment to whole-of-society participation in implementation. Supporting their engagement in regional review mechanisms is also a good practice. Finally, good practice is ensuring that VNR reports feed back into actions at national and sub-national levels as part of an iterative process to accelerate progress on 2030 Agenda implementation through the identification of follow up on gaps and priorities identified through VNR processes.
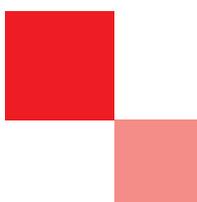
ITERATIVE, TRANSPARENT AND INFORMED

Some countries have demonstrated their commitment to the universal nature of the 2030 Agenda by outlining reporting plans at national or international levels. They include **Belgium**, **Benin**, **Denmark**, **Ethiopia**, **Finland**, **Germany**, **Ireland**, **India**, **Italy**, **Malta**, **Peru**, **Romania**, **Slovenia**, **Spain** and **Sweden**. Two of these countries provided information on reporting at both national and international levels. **Ireland's** VNR report committed to national reporting every two years. The government also plans to submit VNR reports to the High-level Political Forum in 2022, 2026 and 2030. Over 2018–30, the government plans to produce seven national reports and four VNR reports. **Spain** will report on an annual basis to its national legislature. The government plans to submit VNR reports to the High-level Political Forum in 2020–21, 2025 and 2030.

At the local level, the Institute for Global Environmental Strategies is working to create an ecosystem of Voluntary Local Reviews. In 2018, New York City in the United States was the first city to submit a Voluntary Local Review to the United Nations. It developed a set of key performance indicators that are publicly reported on an annual basis. The city publishes two reports each year that provide insights into the indicators on which it reports. Voluntary Local Reviews were also prepared for Kitakyushu City, Shimokawa Town and Toyama City in **Japan**, though they did not include commitments to future reporting. In **Finland**, the City of Helsinki committed to submitting a Voluntary Local Review in 2019.

In addition to transparent reporting timetables, good practice is the establishment of national reporting platforms that can provide regular, up-to-date information on progress against SDG targets and indicators. The United Nations Economic Commission for Europe established a Task Force on National Reporting Platforms. It created a practical guide to assist governments in establishing platforms and put together examples of country case studies.

Examples of national reporting platforms

Armenia	Italy	Slovakia
Bangladesh	Lithuania	Slovenia
Canada	Mexico	Switzerland
Colombia	Nepal	United Kingdom
Denmark	Philippines	United States
France	Poland	
Ireland	Portugal	

At the local level, **Brazil's** Municipal Vulnerability Atlas presents the Social Vulnerability Index. It can map exclusion and social vulnerability in 5,565 municipalities and maps the main metropolitan regions of the country. The City of Winnipeg in **Canada** has Mypeg, an initiative that reports on community well-being. In **Denmark**, Local Government Denmark is working with Statistics Denmark to integrate local monitoring on SDG achievement into their portal.

At the regional level, the Asia-Pacific SDG Partnership and European Union, for example, have created data portals. The United Nations manages a global database. The United Nations Human Settlements Programme developed the City Prosperity Initiative, which looks at different dimensions of prosperity through an index for over 400 cities and includes a data portal.

ACCOUNTABILITY THROUGH ELECTED OFFICIALS

Legislatures in **Ethiopia**, **Greece**, **Malta** and **Spain** have annual discussions on progress on the 2030 Agenda. In **Denmark**, the national legislature discusses progress every four years. **Argentina** established a legislative SDG observatory. **Bhutan** and **Mali** adopted resolutions on the 2030 Agenda to promote the role of legislatures in ensuring accountability. **Bhutan**, **Greece**, **Lebanon**, **Mali**, **Mexico**, **Nigeria**, **Spain** and **Thailand** established legislative committees to monitor progress on the 2030 Agenda. Through legislative committees, Nigeria coordinates the budgetary process for 2030 Agenda implementation. To support the role of members of the legislature, **Mali** developed an action plan to ensure effective monitoring by its national legislature.

HARNESSING EXISTING ACCOUNTABILITY MECHANISMS

Several countries have carried out audits related to 2030 Agenda implementation. VNR reports do not tend to showcase the work of supreme audit institutions. Out of the eight countries reporting in 2018 to the High-level Political Forum whose supreme audit institutions have been auditing aspects of 2030 Agenda implementation, only **Jamaica**, **Paraguay** and **Sri Lanka** referred to the work of their institutions in their VNR reports. **Jamaica's** supreme audit institution audited the government's preparedness to implement the 2030 Agenda. **Paraguay's** supreme audit institution is assessing preparedness to implement specific SDGs, while **Sri Lanka's** supreme audit institution is looking at how to incorporate the SDGs into the auditing process.

Hungary's Office of the Commissioner for Fundamental Rights plans to monitor progress on the 2030 Agenda in light of the country's existing human rights monitoring systems. Its Ombudsman for Future Generations has an overarching mandate to protect

the interests of future generations. The ombudsman has made recommendations for SDG implementation and is set to play an important role in implementation to support inter-generational equity. **Malta's** Guardian for Future Generations has a legislated mandate to safeguard inter-generational and intra-generational sustainable development. The four-member board audits sectors that contribute to sustainable development and proposes actions that government institutions could take.

OPEN, INCLUSIVE WHOLE-OF-SOCIETY REPORTING

As noted in the policy brief on partnerships in this series, one way that governments and non-state actors have supported a whole-of-society approach to 2030 Agenda implementation is through commitments by individual stakeholders. **Finland's** Society's Commitment to Sustainable Development requires that participants from government institutions, civil society, the private sector and others report annually on the commitments that they have made.

Some governments are supporting non-state actors to participate in reporting through third-party assessments of progress on the 2030 Agenda. In 2019, an independent evaluation of **Finland's** progress on sustainable development was released. Commissioned by the prime minister's office, the evaluation was conducted by research institutions with different ministries participating in a steering group. In 2016, **Spain** launched the SDG Observatory to monitor implementation of the SDGs both domestically and internationally. The observatory aims to provide independent assessments for Spain and Latin America, including in participation with academic and scientific communities.

Whole-of-society reporting can also occur through national reporting. The Netherlands launched its first SDG national annual report in 2017. The second report published in 2018 was based on an extensive consultation with government and non-state actors. Supplementary indicators were added to the second report, which presents data from outside the national statistical office.

In addition to these processes, civil society organizations are preparing independent reports and supporting community-generated data. Action for Sustainable Development links national civil society platforms that are working to advance the 2030 Agenda. Among others things, it promotes participation by civil society organizations in review processes at local, national, regional and global levels. To promote accountability, it prepared a toolkit for carrying out independent reviews of national progress on sustainable

development. It compiled over 55 civil society monitoring reports for 2016–18. **Sri Lanka's** voluntary peoples review serves as an example of a comprehensive, inclusive civil society report of progress on the 2030 Agenda. The report is based on contributions from over 500 experts, activists and researchers as well as representatives of over 100 organisations. It includes a report card that assesses implementation of the SDGs through a traffic light system. In **Vietnam**, civil society organizations were supported by the United Nations and government of **Germany** to carry out their own independent reporting. Civil society organizations and others have also been supporting efforts by local communities to report on sustainable development. For example, Community Foundations of Canada's Vital Signs initiative reports on well-being across communities in **Canada**.

A challenge for 2030 Agenda reporting is the ability to join-up official data from national statistical systems and unofficial data sources to present a coherent narrative on progress. The Global Partnership for Sustainable Development Data has been working to improve data interoperability to inform reporting on sustainable development.[8] **Canada** is supporting an initiative to examine how data interoperability might work in the Canadian context, which will contribute to whole-of-society reporting on the 2030 Agenda and can inform approaches taken by other countries and at the global level.

ENGAGEMENT ON REPORTING

Engagement with the media is an important way to ensure that reporting is transparent and informed. In its guidance[9] on country-led review processes, the United Nations Development Group stresses the importance of developing an advocacy plan in relation to reporting. Advocacy plans can support the promotion of consultations, dissemination of report results and implementation of key recommendations.

In **Denmark**, the legislature established an All-Party Group—the 2030-Network—to raise awareness of the 2030 Agenda, promote the SDGs as a priority for the country, and monitor domestic and international implementation. The nine political parties in Denmark's legislature are represented, supported by an advisory board which includes representatives of the private sector, civil society, trade unions, consumers, academia, municipalities and other sectors. The advisory board supports monitoring efforts through evidence-based reports. The 2030-Network hosts an annual multi-stakeholder forum that engages diverse stakeholders on progress.

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8   The Global Partnership for Sustainable Development Data defines interoperability as "the ability to access and process data from multiple sources without losing meaning and then integrate that data for mapping, visualization, and other forms of analysis. In essence, it is the ability to 'join-up' data from different sources to help create more holistic and contextual information for simpler, and sometimes automated, analysis, better decision-making, and accountability purposes." The partnership has produced a practical guide to assist organizations in joining-up data.

9   The guidance document outlines building blocks for inclusive processes. National review processes should foster mutual accountability, promote cooperation and collaboration between government institutions, facilitate comparability across and within countries, develop capacities, include coordination by national statistical offices, and contribute to inclusive national policy dialogue.

Belgium and the **Netherlands** have also used reporting on progress as a way to engage non-state actors. **Belgium's** progress reports are subject to dialogue with non-state actors and members of legislature. During the preparation and review of the **Netherlands'** first progress report, members of the legislature organized a debate about the content of the report on Accountability Day 2017.

VNR REPORTS

Civil society organizations have identified a number of good practices in reporting to the High-level Political Forum through their successive reviews of VNR reports. **Romania** and **Paraguay** took inclusive and participatory approaches through multi-stakeholder working groups to conduct their VNR processes and prepare the reports. **Australia** assessed efforts to leave no one behind through a cross-cutting approach in the analysis of each SDG in its report, while **Kenya** and **Ethiopia** included detailed discussions in dedicated chapters of their reports. Among others, **Canada** and the **Netherlands** provided consistent reporting on their national and global efforts to realize the 2030 Agenda in their VNR reports. A number of governments, including those of **Egypt** and **Jamaica**, prepared VNR reports that showcased efforts by a range of stakeholders beyond government. **Egypt** and **Switzerland** indicated the status of progress on 2030 Agenda implementation in their second reports to the High-level Political Forum. **Laos** and **Latvia** included trends on available indicators. **Denmark** included members of the legislature and non-state actors as part of the official delegation to the High-level Political Forum.

Recommendations

This policy brief examines good practices to promote accountability for 2030 Agenda implementation with a focus on reporting processes and accountability mechanisms. A number of recommendations arise.

Make a transparent commitment to report on progress to advance the 2030 Agenda at sub-national, national, regional and global levels.

Preparing public timetables to review progress at sub-national, national, regional and global levels promotes accountability. Timetables help to ensure that reporting is timely, transparent, informed (including by reporting processes related to sustainable development) and iterative.

Ensure accountability for 2030 Agenda implementation through oversight and participation by legislatures.

There is a need to integrate the 2030 Agenda into legislative oversight mechanisms and committee work. As citizens' representatives, elected officials promote debate on priorities and actions to support sustainable development and ensure accountability for progress.

Reinforce accountability for 2030 Agenda implementation through official auditing processes and reporting by independent bodies, such as human rights councils or commissions, environmental commissions, ombudsperson offices, and anti-corruption bodies.

Establishing linkages between the 2030 Agenda and existing voluntary and legal commitments supports policy coherence and integrated approaches to implementation. Existing reporting processes and accountability mechanisms can complement official reviews of 2030 Agenda implementation, reinforce accountability and reduce reporting burdens.

Take a whole-of-society approach to reviewing 2030 Agenda implementation, including efforts to leave no one behind.

Governments should review progress through a multi-stakeholder process that includes historically marginalized communities and a focus on progress to leave no one behind. A whole-of-society approach to follow-up and review also includes incorporation of unofficial data and information on contributions from non-state actors in official reports, support for independent reporting and engaging non-state actors, the media and citizens on the outcomes of reporting processes.

Include information on trends in progress and sub-national, national and global contributions to sustainable development in reporting at all levels.

Reporting at sub-national, national, regional and global levels should be grounded in good practices identified by the United Nations, civil society organizations and others. Beyond ensuring inclusivity and participation in review processes, good practices include reporting progress against national and global targets, assessing domestic and global contributions to sustainable development, and reporting on the transformative elements of the 2030 Agenda.

Strengthen sub-national, national, regional and global accountability for 2030 Agenda implementation by ensuring access to accountability mechanisms for non-state actors and supporting their engagement.

Non-state actors require capacity development to engage in review processes, including in terms of submitting independent evidence and reports, resourcing, and establishing opportunities for peer learning and exchange. Such efforts can contribute to improved accountability for implementation as well as the identification of areas for collective action to accelerate progress.

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