

Accountability for 2030 Agenda implementation in Canada

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

- The Government of Canada and provincial, territorial and municipal governments should make a transparent commitment to report on progress to advance the 2030 Agenda. Canada's 2030 Agenda National Strategy should include a timetable for reporting at national and global levels.
- Accountability for 2030 Agenda implementation should be embedded in existing reporting processes, accountability frameworks and institutions. This embedding includes integrating the 2030 Agenda into departmental reporting as well as the work of Parliament and provincial and territorial legislatures, offices of the federal and provincial auditors general, national and sub-national human rights bodies, ombudsperson offices and other independent bodies.
- Reporting on 2030 Agenda implementation should occur through a whole-of-society approach that includes multi-stakeholder engagement to assess progress, incorporates unofficial data and analyses to fill information gaps, and contributions from non-state actors. Reports should be made widely available and used as a means to engage citizens, elected officials and non-state actors to identify ways to accelerate action based on the outcomes of reporting processes.



This policy brief is part of the Good Practice in 2030 Agenda Implementation Series produced by the British Columbia Council for International Cooperation (BCCIC) and Canadian Council for International Co-operation (CCIC) and funded in part by the Government of Canada's Sustainable Development Goals Program.

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.



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 with the aim of informing Canada's approach. It is based on a review of country 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 countries² to complement and validate information presented in VNR reports. In addition to identifying emerging practices, the brief provides an overview of key considerations for the Canadian context and concludes with recommendations for Canada. An annex with detailed information on the specific good practices highlighted in this brief serves as a useful resource for the Government of Canada and other stakeholders interested in the adoption and promotion of 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

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 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.³ 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.

³ 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.⁴ 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.⁵ 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 2017⁶ 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

⁴ See [Engaging parliamentarians on the 2030 Agenda and the SDGs: representation, accountability and implementation](#) for a more detailed discussion of accountability mechanisms through legislatures.

⁵ 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.

⁶ 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 other 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.⁷ **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](#)⁸ 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.

7 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.

8 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.

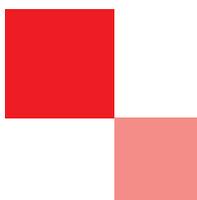
VNR REPORTS

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.

Accountability for sustainable development in Canada

Canada's [2030 Agenda National Strategy](#), which is currently under development, presents an opportunity for the Government of Canada to outline a timetable for reporting on the 2030 Agenda and how the agenda will link to existing and new accountability mechanisms. The discussion guide for the consultation on the 2030 Agenda National Strategy includes questions related to accountability, transparency and reporting.



Accountability, transparency and reporting questions in Canada's discussion guide for the consultation on the 2030 Agenda National Strategy⁹

- What are the best tools for reporting to Canadians on Canada's progress against the SDGs?
- How frequently should the 2030 Agenda National Strategy be reviewed and updated?
- What accountability and transparency mechanisms could be built into Canada's reporting structure?
- Who should report on Canada's progress on the SDGs [governments, civil society, private sector, academic institutions, etc.]?
- Should Canada report on more holistic and intersectional indicators of progress [happiness index, wellbeing index, etc.]?
- How should civil society feed results into the 2030 Agenda National Strategy?

ITERATIVE, TRANSPARENT AND INFORMED

Canada's [2018 VNR report](#) did not include a transparent commitment to regular reporting on the 2030 Agenda domestically or to the High-level Political Forum. Nevertheless, Canada is a member of the [Task Force on National Reporting Platforms](#) and established a [SDG data portal](#). Regular reporting by Statistics Canada includes reference to the 2030 Agenda.

ACCOUNTABILITY THROUGH ELECTED OFFICIALS

To date, the 2030 Agenda has not been formally incorporated into the work of legislatures in Canada through resolutions, committee work or official reporting processes. At the federal level, the Parliament of Canada is engaged on issues related to sustainable development. A [Federal Sustainable Development Strategy](#) is prepared regularly every three years for parliamentary approval, though it has historically focussed on environmental sustainability. The [Federal Sustainable Development Act](#) requires the responsible minister to report to Parliament on progress at least once every three years. The current [strategy](#) is under development and included an extensive consultation process. Recently, the Government of Canada agreed to [strengthen this legislation](#), creating an obligation for federal institutions to contribute to a report and for the report to be referred to standing committees (in both the House of Commons and the Senate) that consider issues related to the environment. In addition, revisions will require over

90 federal government institutions to prepare their own sustainable development strategies that comply with and contribute to the Federal Sustainable Development Strategy. They will each produce a report on their progress that will be tabled in Parliament at least once in each of the two years that follow the submission of their sustainable development strategies to Parliament. The commissioner of the environment and sustainable development, who is part of the Office of the Auditor General of Canada, monitors and reports on progress by federal government institutions.

Canada's [Official Development Assistance Accountability Act](#) requires the minister of international development to annually report to Parliament on Canada's official development assistance. The act requires that Canada's official development assistance contributes to poverty reduction, considers the perspectives of the poor and is consistent with international human rights standards. Importantly, Global Affairs Canada developed [indicators](#) to assess progress on Canada's [Feminist International Assistance Policy](#). The indicators are linked to specific SDGs.

HARNESSING EXISTING ACCOUNTABILITY MECHANISMS

Canada has existing accountability mechanisms that can support 2030 Agenda implementation. The Office of the Auditor General of Canada reported on Canada's [preparedness to implement the 2030 Agenda](#) in 2018 and plans to incorporate the agenda into performance audits. While independent bodies at federal, provincial and territorial levels, including human rights councils, have yet to engage on the 2030 Agenda, engagement with these bodies could improve Canada's accountability for 2030 Agenda implementation and ensure policy coherence in terms priorities, actions and reporting at national and global levels. For example, Canada submitted a [Universal Periodic Review](#) report to the [United Nations Human Rights Council](#) in 2018. The [report](#) examined Canada's challenges and progress related to realizing the rights of historically marginalized communities in the country, including Indigenous peoples, women, LGBTQ2S+ communities and others. Although it does not specifically mention the 2030 Agenda or leaving no one behind, the report addressed issues related to hunger, gender equality, water quality, justice and effective institutions.

In addition to departmental reporting under Canada's Federal Sustainable Development Act, government institutions at federal, provincial, territorial and municipal levels report on their operations. Their reports could also provide an opportunity for regular reporting on the contributions of individual government institutions to realizing Canada's 2030 Agenda National Strategy.

⁹ The discussion guide is available by emailing Programme2030-2030Agenda@canada.gc.ca between March 15 and May 15, 2019.

OPEN, INCLUSIVE WHOLE-OF-SOCIETY REPORTING

As mentioned, Canada has initiatives that report on community well-being such as MyPeg and Vital Signs. Community Foundations of Canada is working to integrate the 2030 Agenda into Vital Signs reporting. The International Institute for Sustainable Development is working to expand local [tracking](#) and reporting that supports 2030 Agenda implementation. The Sustainable Development Solutions Network Canada is developing an [index](#) to track SDG progress in cities across the country.

Improving the accessibility of information on how government institutions and other funders are contributing to the 2030 Agenda can help to ensure whole-of-society reporting, including contributions from civil society organizations. In 2016–18, the Government of Canada's [Open Government Action Plan](#) included a commitment to make data on grants and contributions publicly available. [Powered by Data](#) has [piloted](#) how such information could be used to provide an indication of efforts by non-state actors to contribute to sustainable development. Efforts to collate data and code them to the SDGs could be an important aspect of how the Government of Canada reports on contributions to the 2030 Agenda by non-state actors as well as how it supports a whole-of-society approach. Similarly, provincial, territorial and municipal governments are part of the open government movement. Their data could be harnessed to report on contributions to sustainable development, complementing reporting on trends in progress against domestic and global targets.

Similarly, data on contributions by academic institutions could be harnessed to showcase their support to the 2030 Agenda. The Sustainable Development Solutions Network Canada and CCIC have been working to update information on professors and other researchers who are supporting the 2030 Agenda through the [Next Generation](#) project database, an initiative of CCIC and the Canadian Association for the Study of International Development. The database provides information on the work of Canadian researchers related to international development and humanitarian aid. It is being expanded to include a wider range of researchers and coded to the SDGs. The database could serve as a useful resource for reporting on the contributions of researchers in Canada to the 2030 Agenda.

The University of Waterloo has worked to [link its approach to sustainable development](#) directly to the 2030 Agenda. The university has mapped research contributions to the SDGs as part of its reporting on sustainable development, providing an example of what reporting by academic institutions might look like on the 2030 Agenda. A challenge in this context is that researchers do not

necessarily see their work as sustainable development-related—the scope of the 2030 Agenda moves beyond the environment and engages individuals and organizations that may historically have viewed their work as outside of sustainable development. Lack of awareness about the 2030 Agenda is a challenge that needs to be addressed going forward.

Annual reporting by the private sector could also be harnessed to report on actors' contributions to the 2030 Agenda. Harnessing includes making use of data that are already available through annual reports and efforts by the private sector to integrate the SDGs into [reporting](#). As mentioned with respect to grants and contributions, data on procurement could also be used to show how the private sector is contributing to progress on the SDGs.

Finally, independent reporting is a key part of accountability for 2030 Agenda implementation. BCCIC has produced [civil society reports](#) about Canada's progress on the 2030 Agenda. There is a need to consider how historically marginalized communities in the country, including Indigenous peoples, would like to be engaged in reporting on the 2030 Agenda, including in terms of making use of reporting by them and existing accountability mechanisms that have been effective in advancing their priorities.

Making use of ongoing reporting by non-state actors will likely require some level of coordination by the Government of Canada. Reporting on the 2030 Agenda National Strategy should include mention of initiatives by others, but also seek to incorporate the content and data non-state actors are producing to provide a full picture of progress on sustainable development in Canada and fill gaps in official data.

ENGAGEMENT ON REPORTING

As noted in [Generation SDG](#), a Blueprint on key actions needed by Canada to accelerate 2030 Agenda implementation prepared by the Waterloo Global Science Initiative, the media play a critical role in ensuring transparency and accountability. Media engagement and partnerships have potential to raise awareness of the 2030 Agenda and support engagement with citizens in progress reporting. According to the Blueprint, there is a need to address the key challenges facing local media in contributing to the 2030 Agenda, including lack of resources for independent media, through efforts such as the establishment of “new frameworks that allow money to flow more easily into non-profit or trust structured local journalism outfits” or “direct government investment into or support for local news.”

Discussion of progress on the 2030 Agenda in legislatures and municipal councils in Canada is an important option for promoting

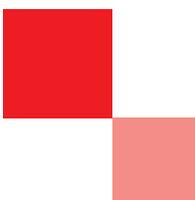
public engagement on the 2030 Agenda through reporting processes. In addition, national, provincial, territorial and local events could be supported to bring together a range of stakeholders to discuss progress on the 2030 Agenda when reporting occurs. The [Together conference series](#) presents one opportunity. There is also a need to ensure that national and localized discussions include and raise the voices of communities who have historically been left behind in the country. Engagement on reporting should occur in partnership with coalitions (such as [Alliance 2030](#)) and local communities to ensure that feedback loops are grounded in local priorities and experiences.

VNR REPORTING

Canada's 2018 VNR report showed good practice in a number of areas. It included information on efforts by multiple levels of government and non-state actors throughout, consistently reported on efforts to leave no one behind across SDG areas, and provided information on national and international contributions to sustainable development. It also included a comprehensive statistical annex. Nevertheless, the report was not approved by Parliament before submission to the High-level Political Forum and could have been prepared through a more inclusive consultative process.



Photo: CCIC





Recommendations

This policy brief examines good practices to promote accountability for 2030 Agenda implementation in Canada 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 municipal, provincial, territorial and global levels.

While Canada's SDG data portal is already a good practice in terms of providing Canadians with the latest data on SDG implementation, a timetable for more comprehensive reporting at national and global levels will be an important part of the 2030 Agenda National Strategy going forward. Provincial, territorial and municipal governments in Canada should be encouraged to establish public timetables for reporting on the 2030 Agenda. Timetables help to ensure that reporting is timely, transparent, informed (including by reporting processes related to sustainable development) and iterative.

Report on progress against the 2030 Agenda National Strategy every two years, with reporting to the High-level Political Forum every four years.

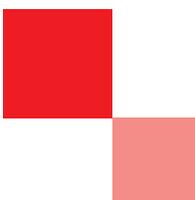
International good practice indicates that Canada should report on progress at the national level every two years at minimum. Existing reporting processes, such as reporting on official development assistance, the Federal Sustainable Development Strategy and other reporting by government institutions, can complement national reviews by incorporating progress on relevant aspects of 2030 Agenda implementation. Canada should plan to present three VNR reports to the High-level Political Forum, for which national reports would provide the basis. Following Canada's 2018 VNR report, reports should be produced in 2022, 2026 and 2030.

Review the 2030 Agenda National Strategy in 2025 and 2030.

Regular reporting on the 2030 Agenda should inform policies and offer opportunities to accelerate actions and change course as needed during implementation. There is also a need to conduct comprehensive reviews of the 2030 Agenda National Strategy to identify new priorities, actions to accelerate progress in consultation with all levels of government and non-state actors, and lessons to inform future efforts. A comprehensive review could be carried out in 2025 for this purpose, leading to a revised 2030 Agenda National Strategy. In 2030, a final review could take stock of progress since 2015 with a focus on lessons learned and Canada's approach to sustainable development after 2030.

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

Legislatures and municipal councils in Canada already engage on issues related to the 2030 Agenda. There is a need to more directly integrate the 2030 Agenda into their work and oversight processes. 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 in Canada and reporting by independent bodies, such as human rights councils.

The Office of the Auditor General of Canada is already supporting accountability for progress on the 2030 Agenda. Provincial auditors general could be similarly engaged as well as independent reporting bodies at federal, provincial and territorial levels. 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 that engages communities most at risk of being left behind, including Indigenous peoples.

Governments across Canada should review progress through a multi-stakeholder process that includes historically marginalized communities, notably Indigenous peoples, 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, and support for independent reporting. Initiatives by non-state actors that monitor and report on progress on sustainable development should inform official reporting and complement official data, with their contributions coordinated by the Government of Canada. Moreover, reporting should be used to engage non-state actors and citizens on progress, including through engagement with national and local media, dedicated online presence, and national and local events geared at engaging diverse stakeholders.

Support non-state actors to report on their contributions to the 2030 Agenda.

A whole-of-society approach to implementing the 2030 Agenda includes promoting whole-of-society reporting. In addition to including existing reporting efforts in official reporting processes, the

Government of Canada can facilitate reporting for a broader range of stakeholders by working with partners to establish tools and build capacities to monitor and report on their contributions to sustainable development. At the same time, governments across Canada and other funders have data, much of which have been made open, that can be coded to the SDGs to better understand contributions by civil society, the private sector and others. Canada's planned roadmap to data interoperability will likely play an important role in this context.

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

Reporting at sub-national, national 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.

There is a need to support non-state actors to engage in review processes, including in terms of reporting on the 2030 Agenda through local media, 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.