

CONTROLLER AND AUDITOR-GENERAL Tumuaki o te Mana Arotake

B.29[21g]

The Government's preparedness to implement the sustainable development goals





The Government's preparedness to implement the sustainable development goals

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Auditor-General's overview

E ngā mana, e ngā reo, e ngā karangarangatanga maha o te motu, tēnā koutou.

In 2015, all United Nations members signed up to *Transforming our world: the 2030 Agenda for Sustainable Development* (the 2030 Agenda). The 2030 Agenda seeks to improve life for current and future generations, particularly for those who are more vulnerable or described by the 2030 Agenda as being "the furthest behind". It sets out 17 sustainable development goals to be achieved by 2030. These goals encompass social, environmental, and economic sustainable development. Each goal has several targets designed to create urgent action. There are 169 targets overall.

The 2030 Agenda is not a legally binding agreement. This means that countries can determine what their commitment to the 2030 Agenda and the sustainable development goals will be. This can include countries setting their own targets for the sustainable development goals to make them relevant to their circumstances.

We carried out a review of how the Government is demonstrating its commitment to the 2030 Agenda. We looked at what arrangements are in place and how the Government is encouraging stakeholders and the public to engage with efforts to achieve the sustainable development goals by 2030.

The 2030 Agenda acknowledges that achieving the sustainable development goals will need to include central government, indigenous peoples, local government, non-governmental organisations, human rights institutions, the private sector, and the public.

New Zealand signed up to the 2030 Agenda in 2015 – nearly six years ago. In my view, the period since then should have been enough time for the Government to have established a foundation from which to achieve the sustainable development goals.

What we found

When the Government signs up to international agreements such as the 2030 Agenda, it should clearly communicate what these commitments mean, what action is needed, and how it will measure progress.

The Government has stated that it intends to achieve the sustainable development goals "through a combination of domestic action, international leadership on global issues and support for developing countries".

The Government produced its first report on New Zealand's progress towards the sustainable development goals in 2019. The report, *He waka eke noa – Towards a better future, together: New Zealand's progress towards the SDGs 2019* highlights

a range of policies and activities that broadly contribute to the sustainable development goals.

Although the report refers to some targets that align with sustainable development goals, such as reducing child poverty and greenhouse gas emissions, it has not specified targets across all the sustainable development goals that New Zealand has committed to achieving by 2030, or whether the country is on track to achieve them. In my view, the Government still needs to clarify:

- whether it will set targets for each of the sustainable development goals New Zealand will work towards and, if so, in which areas;
- what specific actions it will take to implement the sustainable development goals; and
- how it will measure progress.

In my view, after that commitment has been clarified, the roles, responsibilities, and expectations of government agencies need to be more clearly defined. The Government also needs to consider how it will work with Māori to ensure that plans to achieve the sustainable development goals uphold and reflect te Tiriti o Waitangi.

Engagement with stakeholders and the public is also needed to increase awareness of New Zealand's commitment to the goals and to encourage participation across all sectors.

Being clear about targets and transparently reporting on progress are both necessary to enable Parliament and the public to assess the Government's performance and hold it to account.

The Government has improved the data that is available about well-being. I support the Government's efforts in this area. Two monitoring frameworks that assess well-being outcomes have been developed, and these have several indicators that align with the sustainable development goals.

However, improvements are needed if these frameworks are to adequately monitor progress. Although there are efforts under way to address data gaps, and I acknowledge the challenges in this work, I am concerned that these efforts might come too late to help determine New Zealand's baseline data and subsequent progress towards achieving the sustainable development goals' 2030 targets.

In 2020, the United Nations referred to the remaining years to 2030 as the "decade of action" for the sustainable development goals. It is my hope that the Government acts on my recommendations and takes the necessary steps

to define, measure progress against, and ultimately achieve New Zealand's commitments to the sustainable development goals by 2030.

Acknowledgements

I thank the many staff in government agencies who assisted in our review.

I also thank the many people we spoke with, including Māori and Pacific peoples; people working in local government, academia, the business sector, and the community and voluntary sectors; and advocates for human rights, the environment, disabled people, older people, youth, and rural communities.

Many contributors to this report were also involved in Covid-19 recovery efforts during our review, and the time they took to contribute to our work is greatly appreciated.

Nāku noa, nā

IMPUP

John Ryan Controller and Auditor-General 23 August 2021

Our recommendations

We recommend that the Government:

- 1. clearly set out New Zealand's commitment to *Transforming our world: the 2030 Agenda for Sustainable Development* and the sustainable development goals, including identifying which sustainable development targets New Zealand will aim to achieve by 2030. The Government will also need to consider how it will work with Māori to ensure that this commitment also upholds and reflects te Tiriti o Waitangi, and consult with relevant stakeholders;
- 2. carry out and publish a more comprehensive assessment of the extent to which policies and initiatives address the sustainable development goals and targets;
- set clear expectations for how the sustainable development goals are to be incorporated in government agencies' strategic planning and policy work, and how agencies are expected to work together to ensure an integrated approach to achieving the goals;
- 4. identify appropriate governance arrangements to implement the sustainable development goals. These arrangements should include assigning clear co-ordination and implementation responsibilities to government agencies;
- 5. set out its plan to achieve the sustainable development goals and how it intends to monitor progress. The Government will also need to consider how it will work with Māori and consult with relevant stakeholders when developing the plan. Where possible, the plan should identify what can be achieved through existing policies, structures, and monitoring frameworks;
- 6. urgently build on the work started with Ngā Tūtohu Aotearoa Indicators Aotearoa New Zealand and the Living Standards Framework dashboard to ensure that there are appropriate indicators and adequate data to regularly measure progress towards the sustainable development goal targets that New Zealand is aiming to achieve by 2030. The indicators and associated data should be sufficiently disaggregated so they can be used to assess progress for all defined groups, especially those considered the most vulnerable; and
- carry out a review of New Zealand's first Voluntary National Review to identify improvements that can be made for next time, and publicly communicate time frames for the next Voluntary National Review.



Introduction

1.1 In 2015, all United Nations members adopted *Transforming our world: the 2030 Agenda for Sustainable Development* (the 2030 Agenda) and its 17 sustainable development goals (SDGs). The SDGs came into effect on 1 January 2016 with the aim of being achieved by the end of 2030. They cover social, environmental, and economic sustainable development (see Figure 1).

Figure 1

The United Nations sustainable development goals



Source: The United Nations.

- 1.2 The United Nations describes the concept of sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".¹ The 2030 Agenda states that eradicating poverty is the biggest challenge and fundamental for sustainable development.
- 1.3 The United Nations' previous development efforts were focused on developing nations and driven through the eight Millennium Development Goals. The 2030 Agenda builds on the Millennium Development Goals, is ambitious, and requires developing and developed countries to act. The 2030 Agenda seeks to improve life for current and future generations, prioritising those that it describes as being "the furthest behind". These might include indigenous populations, disabled people, children and youth, older people, and migrants.
- 1.4 The 2030 Agenda acknowledges that achieving the SDGs will need to include central government, indigenous peoples, local government, non-governmental organisations, human rights institutions, the private sector, and the public.
- 1.5 The 2030 Agenda states that the SDGs are interrelated. Policies and initiatives need to be cohesive and consider all three "dimensions" (social, environmental, and economic) of sustainable development. For example, a proposal for economic growth should consider how it could also benefit society and the environment, now and in the long term, and how any harmful impacts will be addressed.
- 1.6 The 2030 Agenda includes the pledge that "no one will be left behind".² It also reaffirms previous international agreements, such as the Universal Declaration of Human Rights, the Declaration on the Right to Development, and the Rio Declaration on Environment and Development. The United Nations has subsequently acknowledged that other international agreements, such as the Paris Agreement in the United Nations Framework Convention on Climate Change, are also integral to the success of the 2030 Agenda.
- 1.7 Each SDG has a number of targets, and each target has a set of global indicators to measure progress. Overall, there are 169 targets and 231 indicators for the 17 SDGs. Some targets require a specific and measurable level of improvement (for example, "By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions").³ Other targets are more general or are about implementing or strengthening policies or initiatives (see Figure 2).

- 2 United Nations (2015), Transforming our world: the 2030 Agenda for Sustainable Development, page 3.
- 3 United Nations (2015), Transforming our world: the 2030 Agenda for Sustainable Development, page 19.

¹ This definition of sustainable development was first described in Brundtland, G. (1987), *Report of the World Commission on Environment and Development: Our common future,* United Nations General Assembly document A/42/427, page 16.

Figure 2 Examples of different types of global targets for the sustainable development goals

Goal	Targets identifying a specific level of improvement
No poverty	By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.
Decent work and economic growth	By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
Sustainable cities and communities	By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.
Life below water	By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information.
Goal	Targets identifying general improvement
Clean water and sanitation	By 2030, improve water quality by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.
Industry, innovation and infrastructure	Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020.
Responsible consumption and production	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.
Peace, justice and strong institutions	Significantly reduce all forms of violence and related death rates everywhere.
Goal	Targets focused on policies or initiatives
Good health and well-being	Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.
Reduced inequalities	Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.
Climate action	Integrate climate change measures into national policies, strategies and planning.
Partnerships for the goals	Enhance policy coherence for sustainable development.

Source: United Nations. Targets categorised by the Office of the Auditor-General.

1.8 The 2030 Agenda is not legally binding. This means that countries are free to determine how best to implement it. However, the United Nations expects governments to establish national frameworks to achieve the SDGs. The 2030 Agenda also states that governments might want to set their own SDG targets and indicators that are relevant to their country's circumstances.

- 1.9 Countries that signed up to the 2030 Agenda also committed to producing at least two Voluntary National Reviews (voluntary reviews) that report on a country's progress towards implementing the SDGs. The voluntary reviews are presented at a United Nations High Level Political Forum on Sustainable Development. New Zealand's first voluntary review – *He waka eke noa – Towards a better future, together: New Zealand's progress towards the SDGs 2019 –* was presented at the 2019 United Nations High Level Political Forum.
- 1.10 The Government has stated that it intends to contribute to the SDGs "through a combination of domestic action, international leadership on global issues and support for developing countries".⁴ In its first voluntary review, the Government acknowledged several challenges that New Zealand needs to address to be able to achieve the 17 SDGs. These challenges include:
 - child poverty;
 - mental health and addiction;
 - inequalities of outcomes, particularly for Māori and Pacific peoples, and the need to raise incomes for lower income earners;
 - improving housing quality and affordability;
 - protecting and restoring water ecosystems; and
 - mitigating greenhouse gas emissions.

Why we did this work

- 1.11 The International Organisation of Supreme Audit Institutions (INTOSAI) has encouraged its member countries to conduct a review of their government's preparedness to implement the SDGs.⁵ This includes assessing what their government has done to give effect to its commitment to the 2030 Agenda and the 17 SDGs, as well as how it intends to implement the SDGs.
- 1.12 We considered that it was important to provide an independent perspective on the Government's preparedness to implement the SDGs. We carried out our review just over a third of the way through the United Nations' time frame for achieving the SDGs.
- 1.13 Nearly six years after it adopted the 2030 Agenda, we expected the Government to have established a foundation from which to successfully achieve the SDGs by 2030. There is still time for the Government to respond to our recommendations and progress the planning, implementation, and monitoring needed to achieve the SDGs by 2030.

5 INTOSAI is a global organisation for national government-level audit offices.

⁴ New Zealand Government (2019), *He waka eke noa – Towards a better future, together: New Zealand's progress towards the SDGs 2019*, page 6.

What we looked at

- 1.14 We assessed the Government's preparedness to implement the 2030 Agenda and the SDGs by looking at:
 - how the Government is demonstrating its commitment to the SDGs;
 - the governance, monitoring, and reporting arrangements for the SDGs; and
 - how the Government is encouraging stakeholders⁶ and the general public to engage with and progress the SDGs.
- 1.15 Consistent with the INTOSAI guidelines for preparedness reviews, we did not assess New Zealand's current progress towards achieving the 17 SDGs and the 169 targets.
- 1.16 We looked at several plans, legislation, strategies, policies, and other initiatives. Our focus was on how they relate to the 2030 Agenda and the SDGs. We have not assessed how well they might or might not be achieving their intended outcomes. When determining our future work programmes, we will consider carrying out that assessment.

How we carried out our work

- 1.17 We looked at a range of documents, surveyed 12 central government agencies (agencies), and carried out interviews with staff and stakeholders of some agencies. We also carried out work to understand how well New Zealand measures for well-being align with the global SDG targets and indicators.
- 1.18 We reviewed documents from the United Nations as well as other international documentation, Cabinet papers, briefings, meeting minutes, policies, strategic plans, annual reports, monitoring products, and documents about some initiatives related to the SDGs.
- 1.19 For our survey, we approached the 12 agencies that wrote a chapter about one or more of the 17 SDGs in New Zealand's first voluntary review. For each SDG, we asked the relevant agency about the governance and supporting arrangements for that SDG, as well as the roles and responsibilities for implementing and measuring progress. We also asked these agencies for their views on the SDGs overall, including leadership and co-ordination roles, and what they considered to be the biggest achievements and challenges so far.
- 1.20 We looked at how the Ministry of Foreign Affairs and Trade, the Ministry of Social Development, and the Treasury contributed to one of the SDGs they are working towards. We interviewed staff from these agencies to further discuss some of the findings from the survey and stakeholder interviews. We also interviewed staff

⁶ Stakeholders include central and local government, academia, civil society (including non-governmental organisations and not-for-profit organisations), the private sector, and the general community.

from Statistics New Zealand, the Treasury, and the Ministry of Foreign Affairs and Trade about the monitoring and reporting arrangements for the SDGs.

1.21 We interviewed Māori and Pacific peoples, local government representative bodies, representatives from the business and voluntary sectors, and academics. We interviewed advocates for human rights, the environment, disabled people, older people, youth, and rural communities. Most of these interviews were with national-level organisations.

Structure of this report

- 1.22 In Part 2, we discuss how the Government is demonstrating its commitment to the SDGs.
- 1.23 In Part 3, we discuss the governance, monitoring, and reporting arrangements for the SDGs.
- 1.24 In Part 4, we discuss how the Government is encouraging stakeholders and the general public to engage with and progress the SDGs.

The Government's commitment to the sustainable development goals

2.1 In this Part, we discuss:

- what clarification the Government has given about its commitment to the 2030 Agenda and the SDGs;
- whether the Government's plans and strategies address the SDGs;
- the extent to which agencies are considering the 2030 Agenda and the SDGs when developing policy; and
- resourcing for the implementation of the SDGs.
- 2.2 We expected to see a clear statement from the Government clarifying:
 - New Zealand's commitment to the 2030 Agenda and the SDGs; and
 - what New Zealand is aiming to achieve across the 17 SDGs by 2030, including which SDG targets New Zealand will work towards.
- 2.3 The Government has stated that it intends to progress the SDGs "through a combination of domestic action, international leadership on global issues and support for developing countries".⁷ We therefore expected to see an assessment of the extent to which national plans, sector strategies, and policies align with the 2030 Agenda, address the 17 SDGs and their targets, and identify gaps.
- 2.4 We expected clarity on how the SDGs are to be integrated across agencies and incorporated into their strategic planning. We expected the Government to provide clear guidance for agencies about how to consider the 2030 Agenda and the 17 SDGs and their targets when developing policy or other initiatives.

Summary of findings

- 2.5 Since it adopted the 2030 Agenda, the Government has introduced several important national plans, legislation, policies, and initiatives that have some alignment with the 2030 Agenda, the 17 SDGs, and their targets. Some work has been carried out to see how the Living Standards Framework and the SDGs are aligned at a high level. In our view, this is not enough to properly understand the extent to which policies and initiatives contribute towards the SDGs, or to identify any gaps.
- 2.6 We have not seen evidence of the Government giving directives or guidance to agencies to integrate the SDGs, incorporate them into strategic planning, or assess existing or proposed policy against the 2030 Agenda and relevant SDG targets. This means that opportunities to strengthen the impact of policy on sustainable development outcomes might be missed.
- 2.7 In our view, the Government needs to more clearly describe its commitment to the 2030 Agenda and the SDGs, including identifying what targets New Zealand

⁷ New Zealand Government (2019), *He waka eke noa – Towards a better future, together: New Zealand's progress towards the SDGs 2019*, page 6.

will work towards. Until this is done, it will be difficult to show progress. The Government also needs to consider how it will do this work with Māori and in consultation with non-governmental stakeholders.

The Government needs to clarify its commitment

- 2.8 New Zealand is party to many multilateral international agreements. Some of these are legally binding under international law, such as the Universal Declaration of Human Rights, the Convention on the Rights of the Child, and the Convention on the Rights of Persons with Disabilities.
- 2.9 The 2030 Agenda is not a legally binding agreement, meaning that it is up to the countries' governments to decide how they will give effect to their commitment to the 2030 Agenda and the 17 SDGs.
- 2.10 The Government has stated it is contributing to the SDGs "through a combination of domestic action, international leadership on global issues and support for developing countries".⁸ However, nearly six years after it adopted the 2030 Agenda, the Government has not clarified how this will be achieved.
- 2.11 We would expect the Government to have indicated whether it intends to set specific SDG targets that New Zealand will work towards and, if so, in what areas. Where necessary, this could mean adding to or adapting the targets so they are more relevant to New Zealand.
- 2.12 It would be helpful if the Government clearly explained what it intends to achieve across the 17 SDGs by 2030, any necessary prioritisations or trade-offs that might be required, and how progress will be routinely monitored and reported.
- 2.13 Many stakeholders and agency staff we interviewed expressed a strong desire for the Government to clarify New Zealand's commitment to the 2030 Agenda and the SDGs. As the 2030 Agenda spans multiple government terms, the hope was also expressed to us that all political parties would clearly support and commit to it.
- 2.14 We encourage the Government, working with Māori, and through meaningful engagement with stakeholders, to clarify New Zealand's commitment to implementing the 2030 Agenda and the SDGs.

⁸ New Zealand Government (2019), *He waka eke noa – Towards a better future, together: New Zealand's progress towards the SDGs 2019*, page 6.

Recommendation 1

We recommend that the Government clearly set out New Zealand's commitment to *Transforming our world: the 2030 Agenda for Sustainable Development* and the sustainable development goals, including identifying which sustainable development targets New Zealand will aim to achieve by 2030. The Government will also need to consider how it will work with Māori to ensure that this commitment also upholds and reflects te Tiriti o Waitangi, and consult with relevant stakeholders.

- 2.15 Given the breadth of the SDGs, we expected current national plans, sector strategies, and policies would address several SDGs or their targets. Our work indicates there is some alignment. In our survey (see paragraph 1.19), agencies considered current public sector initiatives to be "fairly" or "very" effective in preparing New Zealand to implement 11 of the 17 SDGs. However, there has been no comprehensive assessment of the alignment of national plans, strategies, and policies to the SDGs.
- 2.16 One of the initial stages of implementing the 2030 Agenda and the SDGs that the United Nations has identified involves reviewing current national plans, sector strategies, and policies to determine how much they already address the SDGs and their targets. This assessment can also identify any gaps where further work will be required to ensure that the SDGs are achieved and their targets are met by 2030. We did not see evidence of the Government carrying out a comprehensive assessment. Only two of the 12 agencies we surveyed said they had assessed the extent to which their policies and initiatives contribute to the 17 SDGs.
- 2.17 The Treasury has carried out a high-level assessment of how the Living Standards Framework and the SDGs align.⁹ However, in our view, this is not enough to fully understand the extent to which New Zealand's policy settings and current or planned initiatives are aligned with and will contribute towards achieving the SDGs. We discuss the alignment of the SDGs with the Living Standards Framework in more detail in paragraphs 3.32-3.50.

Recommendation 2

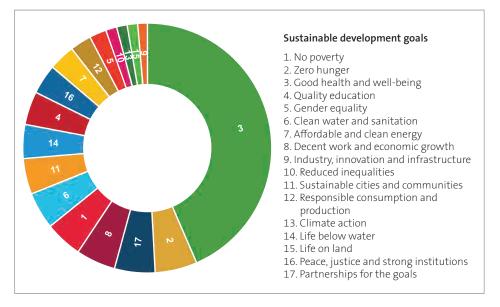
We recommend that the Government carry out and publish a more comprehensive assessment of the extent to which policies and initiatives address the sustainable development goals and targets.

⁹ The Living Standards Framework, developed independently of the Government of the day, is designed to help improve policy advice for sustainable growth and improving living standards, including considering the impacts of policy options on both current and future well-being.

- 2.18 There are tools available to assess the alignment of plans, strategies, and policies with the SDGs. The United Nations Development Programme has produced a Rapid Integrated Assessment toolkit to help with carrying out assessments.¹⁰ We encourage agencies to use this or other tools to assess how national plans, strategies, and policies align with the SDGs and to identify any gaps.
- 2.19 The United Nations Department of Economic and Social Affairs' online tool, LinkedSDGs, could also help assess how much a plan, strategy, or policy addresses the SDGs. LinkedSDGs analyses a submitted document and extracts words related to sustainable development concepts.¹¹ The tool then links those words to specific SDGs, targets, and indicators.
- 2.20 The results are presented visually and are interactive. Figure 3 shows some of the results when we used the tool on *Our Plan: The Government's priorities for New Zealand*. The size of each segment in the graph reflects the strength of alignment between that particular SDG and the document being assessed. *Our Plan: The Government's priorities for New Zealand* shows strongest alignment with SDG 3 (good health and well-being).

Figure 3

The LinkedSDGs assessment of how *Our Plan: The Government's priorities for New Zealand* aligns with the sustainable development goals



Source: Adapted from www.linkedsdg.org.

- 10 The United Nations Development Programme Rapid Integrated Assessment and its tools can be accessed at www.undp.org.
- 11 The LinkedSDGs tool can be accessed at www.linkedsdg.org. We have not verified the accuracy of this tool, but it is endorsed by the United Nations.

- 2.21 The visual tool might also help identify which SDGs have the weakest alignment with the submitted document, which could indicate gaps in the strategies, policies, or plans. When gaps are identified, governments are encouraged to consider what action is needed and what the barriers are.
- 2.22 The United Nations Development Programme has also developed the SDG Accelerator and Bottleneck Assessment tool. It sets out a step-by-step process to help identify potential accelerators (which move progress towards achieving the SDGs) and bottlenecks (where progress could be slowed) and appropriate interventions and solutions, and to produce an implementation and monitoring plan.¹² The bigger accelerators are those that allow for quick progress across a range of connected SDGs or targets, with minimal trade-offs for other SDGs.

There is some alignment with the 2030 Agenda

- 2.23 The Government has introduced several important national plans, legislation, and initiatives that address some aspects of the 2030 Agenda.
- 2.24 In September 2018, the Government introduced *Our plan: The Government's priorities for New Zealand* – a 30-year plan to address complex challenges. This time frame is consistent with the 2030 Agenda's consideration of both present and future needs, and the plan intends to provide for an economy that protects the environment and ensures that all New Zealanders benefit from economic growth.
- 2.25 The 2030 Agenda was based on similar intentions, with a focus on social, environmental, and economic development. However, we did not see evidence that the Government has assessed how much of the plan's priorities and associated actions align with the SDGs and their targets.
- 2.26 The 2019 Wellbeing Budget introduced priorities that were focused on improving the well-being of people, communities, and natural resources, as well as on economic growth. Like the 2030 Agenda, the 2019 Wellbeing Budget acknowledged that effective short- and long-term decision-making requires social, environmental, and economic implications to be considered together.
- 2.27 Budget bids were assessed on how they affected social, environmental, economic, and cultural factors and long-term outcomes. The 2019 Wellbeing Budget included a well-being outlook report for New Zealand as well as the usual economic and fiscal outlooks. Recent legislation encourages a long-term focus for some aspects of sustainable development.

- 2.28 To ensure that future government budgets remain focused on well-being, the Public Finance (Wellbeing) Amendment Act 2020 requires budgets from 2021 to be guided by objectives that support long-term social, environmental, economic, and cultural well-being. The Amendment Act also introduced a requirement for the Treasury to produce a report about the state of well-being in New Zealand at least every four years. The first report is to be presented before the end of 2022.
- 2.29 The Government has acknowledged that quicker progress is needed to achieve meaningful improvement in the well-being of New Zealanders and that single agencies cannot resolve many of the country's long-standing complex issues. The Public Service Act 2020, which replaced the State Sector Act 1988, aims to establish a more flexible and collaborative public service, strengthen the Crown's relationships with Māori, and deliver better outcomes for New Zealanders.

Current child poverty targets align with the sustainable development goals' poverty target

- 2.30 The 2030 Agenda emphasises that eradicating poverty is fundamental for sustainable development.
- 2.31 Amendments in 2018 to the Children's Act 2014¹³ require the Government to create a well-being strategy for children, with a particular focus on children with greater needs. This is aligned with the 2030 Agenda's focus on vulnerable communities. The 2018 amendments also require an action plan for the strategy, and the Government must report annually on its progress, including progress for children with greater needs.
- 2.32 The strategy, called the Child and Youth Wellbeing Strategy, notes that its implementation will strengthen New Zealand's commitment to the SDGs. However, it does not describe how its intended outcomes align with relevant SDGs and targets.
- 2.33 The Child Poverty Reduction Act 2018 requires successive governments to set targets to reduce child poverty. The first targets, announced in 2019, included reducing by more than half the proportion of children living in low-income households and in material hardship by 2027/28. These targets appear to be aligned with the SDG target to halve the proportion of people living in poverty by 2030.¹⁴ The Act requires Statistics New Zealand to report annually on progress towards the targets and on supplementary child poverty measures. These reports include disaggregated data for Māori children and for other groups of children, where suitable data is available.
 - 13 The Children's Amendment Act 2018.
 - 14 The full wording of the SDG 1.2 target is "by 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions".

Climate change obligations and targets have been introduced into legislation

- 2.34 The United Nations has acknowledged that the Paris Agreement, which is part of the United Nations Framework Convention on Climate Change, is integral to achieving the SDGs.¹⁵
- 2.35 In 2019, amendments to the Climate Change Response Act 2002 established climate change reduction obligations and targets for New Zealand. This contributes to the global effort under the Paris Agreement to "limit the global average temperature increase to 1.5° Celsius above pre-industrial levels".¹⁶
- 2.36 The Climate Change Response Act has introduced mandatory emissions budgets to help New Zealand meet its 2050 targets to reduce greenhouse gas emissions and align with global efforts under the Paris Agreement. The Government must implement climate change mitigation and adaption policies and strategies to meet the current emissions budget.
- 2.37 The Climate Change Commission (the Commission) was created through the 2019 amendments to the Climate Change Response Act. The Commission provides independent and expert advice on mitigating, and adapting to, the effects of climate change. This includes producing a national climate change risk assessment at least every six years and monitoring progress towards the emissions reduction and adaptation goals. Consistent with the principles of the 2030 Agenda, the Commission considers the economic, social, environmental, and cultural effects of climate change, and how these effects are distributed across society, including vulnerable groups, Māori, and future generations.
- 2.38 The Commission published *Ināia tonu nei: A low emission future for Aotearoa* in May 2021, providing its advice and recommendations for the Government's first three emissions budgets and emissions reduction plans. The report notes that New Zealand's 2050 greenhouse gas targets are unlikely to be met under current government policies. The Government is to provide its response by 31 December 2021.

Changes to local government legislation align with the sustainable development goals

2.39 The 2030 Agenda emphasises the importance of involving local government and other organisations in implementing the SDGs.

16 Section 5W(a) of the Climate Change Response Act 2002.

¹⁵ The Paris Agreement entered into force on 4 November 2016 and came into effect from 2020. It is the current international accord for climate change. As a signatory to the agreement, New Zealand is required to have an emissions reduction target, regularly report on progress towards the target, plan for New Zealand's climate change adaptation, and support that of developing countries.

- 2.40 The Local Government (Community Well-being) Amendment Act 2019 amended the Local Government Act 2002 by reinstating the purpose of councils to promote social, economic, environmental, and cultural well-being (the four well-beings) of their communities by using a sustainable development approach.
- 2.41 Consistent with the 2030 Agenda, the 2019 amendments included the principle that councils should consider the potential effects of their decisions on each of the four well-beings and resolve any conflicts between these well-beings openly and transparently. The amendments also require councils' long-term plans to identify any significant negative effects that their activities might have on the four well-beings, and that any identified effects be described in councils' annual reports.

New government procurement rules require agencies to consider broader outcomes

- 2.42 The *Government Procurement Rules* (4th edition), which came into force in 2019, require agencies to consider, where appropriate, broader environmental, social, economic, and cultural outcomes that can be attained from their procurement processes.¹⁷
- 2.43 These rules also require agencies to consider the potential costs and benefits to society, the environment, and the economy as well as the cost of their procurement.

There is limited reference to the sustainable development goals in surveyed agencies' corporate documents

- 2.44 To assess the corporate documents of the 12 agencies we surveyed, we looked at the current long-term plans (that is, the agencies' strategic intentions, or four-year plans), 2020 briefings to incoming Ministers, and 2019/20 annual reports for any references to the SDGs. The Public Service Act 2020 now requires government departments to produce independent long-term insights briefings.¹⁸ However, the first of these briefings was not available at the time of our review.
- 2.45 There were limited references to the SDGs in the agencies' corporate documents. SDGs were referenced in only two long-term plans, four briefings to incoming Ministers, and four annual reports. Although this does not necessarily mean

¹⁷ The *Government Procurement Rules* apply to government departments, New Zealand Police, the New Zealand Defence Force, and most Crown entities for procurement worth more than \$100,000 or \$9 million for new construction. Wider State sector and public sector agencies are encouraged to have regard to the Rules as good practice guidance.

¹⁸ The Public Sector Act 2020 requires government departments to produce an independent long-term insights briefing at least every three years, providing information on the medium- and long-term issues and opportunities that New Zealand faces and policy options to respond to these. Public consultation is to be carried out on the topics to be included in the briefings and then on the draft briefings. All briefings will be made publicly available. The first briefings will be presented to Parliament in June-July 2022.

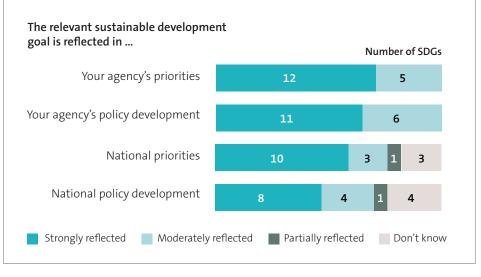
the agencies are not addressing issues relevant to the SDGs, we would expect reference to the SDGs if they were a key consideration.

Themes of sustainable development goals are apparent in some policies

2.46 In our survey (see paragraph 1.19), the 12 agencies were asked to consider how well a particular SDG was reflected in their agency's priorities and policy development, as well as at a national level (see Figure 4). Some agencies were asked about more than one SDG.

Figure 4

Extent to which the 17 sustainable development goals are reflected in priorities and policy development





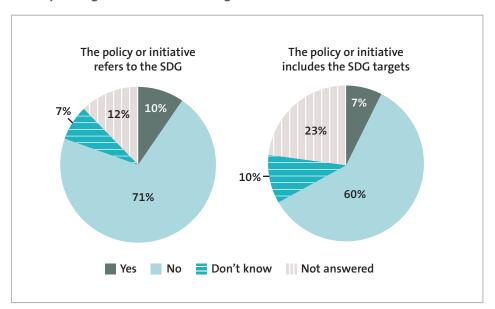
2.47 Eight of the 12 agencies considered that current public sector initiatives have prepared New Zealand to implement the particular SDG or SDGs they were asked about. Altogether, the agencies provided us with more than 120 examples of policies or initiatives that they considered aligned with one or more of the SDGs. Our review of the examples provided by the Ministry for Social Development for SDG 10 (reduced inequalities) supports this (see Appendix 1).

The 2030 Agenda and the sustainable development goals are not usually considered when policy is developed

2.48 Many stakeholders considered there to be generally a low level of awareness of the 2030 Agenda and the SDGs in central government.

- 2.49 Several stakeholders we spoke with are national-level advocates for some of the vulnerable groups that the 2030 Agenda states should "not be left behind". For many of these advocates, the SDGs have not often or have never been discussed in their interactions with agencies. We discuss stakeholder engagement in Part 4.
- 2.50 The 2030 Agenda states the importance of governments incorporating the SDGs into national policy. However, many stakeholders felt that the SDGs were used mostly as a framework to report back to the United Nations, rather than a tool to inform policy and support monitoring and reporting. The agencies we surveyed acknowledged that not many of the policies and initiatives they provided to us explicitly refer to the SDGs or their targets (see Figure 5). We recognise that this does not necessarily mean that those policies and initiatives do not align with the SDGs.

Figure 5



Extent to which sampled policies and initiatives refer to the sustainable development goals or include the targets

Note: The surveyed agencies were asked to identify the policies and initiatives that they considered support the SDG(s) they were asked about. For each policy or initiative they identified, they were asked whether it refers to the SDG and included any SDG targets. Source: Office of the Auditor-General.

2.51 We understand that the 2030 Agenda and the SDGs are not the only drivers for policy decisions. However, the 2030 Agenda and the SDGs could still be useful when policy is being developed. Organisations outside government have used the SDGs to inform their strategies and initiatives. We discuss some of these examples in paragraph 4.15 and Figures 8 and 10 in Part 4.

- 2.52 We also asked agencies whether policies supporting a particular SDG have been assessed to see how they might affect the achievement of other SDGs. For 12 of the 17 SDGs, there had been no work on this, or agencies were not aware of whether work had been done. The United Nations has endorsed a tool developed by the Millennium Institute that helps identify the likely effect proposed policy initiatives will have on the 17 SDGs. The Integrated SDGs Simulation Tool analyses components of a proposed policy or initiative and then shows the likely effects on the 17 SDGs.
- 2.53 Many stakeholders we interviewed commented that SDGs were often referred to in New Zealand's international policy. Our review of the international development examples provided by the Ministry for Foreign Affairs and Trade for SDG 17 (partnerships for the goals) supports this (see Appendix 2).
- 2.54 Concerns were raised with us that other international agreements integral to successfully implementing the SDGs might also not be explicitly considered in policy development. The Chief Human Rights Commissioner told us he is concerned that there are several important human rights treaties that are not taken into account in relevant national and local policy-making processes.
- 2.55 The Children's Commissioner has also made similar and repeated calls for the principles and provisions of the United Nations Convention on the Rights of the Child, particularly for vulnerable children, to be incorporated into policy. We agree with the Chief Human Rights Commissioner and the Children's Commissioner that the implications of our international agreements should be appropriately reflected in policy development, and progress should be monitored and reported.
- 2.56 The United Nations has reiterated the importance of remaining focused on the SDGs during the Covid-19 recovery and ensuring that any progress that had been made before Covid-19 is not undone. Many of the stakeholders we spoke with shared concerns about the effects of Covid-19 on implementing the SDGs.
- 2.57 Many of the groups that the 2030 Agenda defines as vulnerable have been disproportionately affected by Covid-19. The principle of "leaving no one behind" is therefore even more relevant in the Covid-19 recovery environment.
- 2.58 With the drive for rapid recovery, some stakeholders we spoke with felt that policies and initiatives for the Covid-19 recovery are less likely to consider the impacts or opportunities across the three dimensions of sustainable development (social, environmental, and economic). There was a view that, while the environmental and economic dimensions of sustainable development were often considered, there was not as much focus on the social dimensions.

2.59 However, New Zealand's statement to the United Nations' 2020 High Level Political Forum for Sustainable Development acknowledges the particular relevance of the SDGs at this time. The statement also confirms that "New Zealand is committed to adopting a wellbeing approach that reflects the SDGs as we seek to respond, recover and rebuild from Covid-19".¹⁹ We have not assessed whether the SDGs are reflected in the Covid-19 response initiatives that had been implemented at the time of our fieldwork. However, one example provided to us was the \$36 million Community Capability and Resilience Fund. The fund is intended to support community groups' Covid-19 response and recovery initiatives that are focused on priority populations, including initiatives to build economic capability.

There are opportunities to further strengthen sustainable development outcomes

- 2.60 We did not see evidence of the Government issuing any directives or guidance to agencies to integrate the SDGs across agency work programmes, incorporate them in their strategic planning, or assess existing or proposed policy against the 2030 Agenda and the SDG targets. In our view, this means that opportunities to strengthen the quality of policy or other initiatives and their effect on sustainable development outcomes might potentially be missed.
- 2.61 In November 2019, the Treasury published *Information on applying a wellbeing approach to agency external planning and performance reporting*. This fact sheet gave guidance for agencies on how a well-being approach could be incorporated into their strategy, planning, and performance reporting processes. In our view, this fact sheet could include the SDGs. The Treasury has told us it will include reference to the SDGs in the next update of the fact sheet.
- 2.62 Currently, the Living Standards Framework is the policy assessment tool that is most aligned with the SDGs. Developed in 2011 and last revised in 2018, the Living Standards Framework was designed to improve assessment of the extent to which policies consider sustainable growth and improved living standards, and the effect on both current and future well-being.
- 2.63 Consistent with the 2030 Agenda's principles, the Treasury uses the Living Standards Framework to consider the effect of policy options on current and future economic, social, environmental, and cultural well-being domains. It is designed to help identify potential trade-offs and interactions across the domains and how different demographic and geographic groups are likely to be affected.
- 2.64 Agencies have used the Living Standards Framework alongside other tools and information to inform their advice to Ministers about spending priorities and

¹⁹ New Zealand Permanent Mission to the United Nations (2020), High Level Political Forum for Sustainable Development 2020: New Zealand statement, page 2, at sdgs.un.org.

proposals, including how the initiatives in their 2019 and 2020 budget bids would contribute to improved living standards. Although the Treasury told us that agencies are increasingly considering living standards, the Living Standards Framework is not yet routinely applied across central government's policy and initiatives development work.

- 2.65 Although there is some alignment, the Living Standards Framework does not cover all the SDGs. The Treasury has looked at how the Living Standards Framework's 12 domains of current well-being and its four capitals that are key for future well-being map to the 17 SDGs.
- 2.66 The majority of the SDGs mapped to one or more of the well-being domains and capitals. However, the Treasury acknowledges that the links between some of the SDGs and well-being domains or capitals are more ambiguous than others. For example, the well-being domain "housing" corresponds to the much broader SDG 11 (sustainable cities and communities). Six SDGs are focused on the environment, whereas the Living Standards Framework has only one well-being domain on the environment and a "natural" capital.
- 2.67 There is guidance on developing Cabinet papers that asks agencies to consider the implications of their policies for some matters relevant to the SDGs, including human rights, the climate, and implications for a range of different population groups. This guidance also directs agencies to look to the Living Standards Framework dashboard and Ngā Tūtohu Aotearoa – Indicators Aotearoa New Zealand for data to support their assessment.
- 2.68 However, by directly considering the general principles of the 2030 Agenda and the SDGs and their targets during strategic planning and the early stages of policy development, there are further opportunities to ensure that policies have:
 - focused on those who are more vulnerable or furthest behind;
 - taken an inclusive and early consultation and partnership approach to its development;
 - considered how the SDG targets that New Zealand is working towards interact, to improve cross-agency decision-making, and strengthen policy coherence;
 - considered both its current and long-term effects on the three dimensions of sustainable development (social, environmental, and economic); and
 - identified and resolved gaps where the policy was not addressing relevant SDG targets.

- 2.69 In our view, the Government needs to set clear expectations for agencies on how to integrate and incorporate the SDGs in their strategic planning, and consider the 2030 Agenda's principles and the SDG targets that New Zealand is working towards in their policy work.
- 2.70 There are also other tools to help inform policy development for example:
 - the Cabinet Office circulars Te Tiriti o Waitangi / Treaty of Waitangi Guidance and Climate Implications of Policy Assessment Guidance;
 - the Department of the Prime Minister and Cabinet's Policy Quality Framework; and
 - the Ministry for Women's policy analysis tool "Bringing gender in".
- 2.71 In our view, the 2030 Agenda and the SDGs could be mentioned more explicitly in the guidance. If the Government clarifies which targets New Zealand intends to focus on, this could also be incorporated. This would assist the Government in articulating its contribution to the SDGs and could provide a basis to determine which initiatives could be included in reporting on progress – for example, in the next voluntary review.
- 2.72 Alternatively, the Living Standards Framework could be further developed to more explicitly reference the principles of the 2030 Agenda, the SDGs, and SDG targets that are relevant to New Zealand, and be consistently applied across policy development work. We understand that the Treasury intends to review and update the Living Standards Framework in 2021.

Recommendation 3

We recommend that the Government set clear expectations for how the sustainable development goals are to be incorporated in government agencies' strategic planning and policy work, and how agencies are expected to work together to ensure an integrated approach to achieving the goals.

The resourcing needed to implement the sustainable development goals is not clear

- 2.73 Six of the 12 agencies we surveyed commented that funding to implement an SDG is provided through the budget appropriations for initiatives that happen to align with a particular SDG.
- 2.74 Through our survey, it was reported that some work was under way to determine the resourcing required to implement four of the SDGs.

3

Governance and oversight

3.1 In this Part, we discuss:

- the government leadership of the SDGs;
- central government's roles and responsibilities for the SDGs;
- plans to assist implementation of the SDGs and monitoring progress towards achieving them; and
- reporting arrangements for the SDGs.
- 3.2 Because of the significance and broad reach of the SDGs, and the complex issues they address, we expected to see clear leadership within government to drive their implementation. We expected there to be a plan for implementing the SDGs and monitoring progress towards achieving them, which would also describe agencies' roles and responsibilities for individual SDGs and for the SDGs overall.
- 3.3 The 2030 Agenda states that monitoring and reporting is important to track progress towards achieving the SDGs. It also sets out the expectation that, by 2020, data should be sufficiently disaggregated to ensure that progress can be monitored, particularly for vulnerable groups.
- 3.4 We expected to see a set of indicators that define what the Government wants to achieve and that can be used to measure progress for all the SDGs, with disaggregated data available for different population groups.
- 3.5 The Government has agreed to carry out two voluntary reviews of progress before 2030. We expected that the first voluntary review would provide a clear picture of progress towards achieving the SDGs and describe the regular reporting arrangements.

Summary of findings

- 3.6 We could not identify dedicated leadership within central government for the implementation of the 2030 Agenda and the SDGs. In our view, clear leadership would provide greater accountability and momentum for achieving the SDGs and monitoring progress towards achieving them. We also consider that it is important to clearly assign co-ordination and implementation responsibilities to agencies.
- 3.7 The Government has not yet set out its plan for implementing and monitoring progress towards the SDGs. In our view, this will likely slow progress in implementing the SDGs.
- 3.8 There have been significant efforts to increase the quality and availability of New Zealand's well-being data. However, a full set of indicators to establish a baseline and regular monitoring for the SDGs is not yet available. Although there is work under way to address data gaps, including data for different population groups, it might come too late to effectively measure progress in meeting the 2030 SDG targets.

- 3.9 New Zealand's first voluntary review was completed in 2019. The voluntary review highlighted examples of successes and challenges in progressing the SDGs. Although the report refers to some targets that align with an SDG, such as reducing child poverty and greenhouse gas emissions, it does not identify all the SDG targets that New Zealand intends to achieve by 2030 and whether New Zealand is on track to meet them.
- 3.10 The Government has not established reporting arrangements for the SDGs apart from the two voluntary reviews it has committed to producing before 2030. As a result, there is not a clear picture of progress. However, the Government first needs to identify which SDG targets are important for New Zealand to focus on.

Leadership for sustainable development is not clear

3.11 Many stakeholders we interviewed thought there was a lack of political leadership for implementing the 2030 Agenda and the SDGs. They thought Ministerial leadership was needed to signify commitment to, and promote visibility of, the 2030 Agenda and the SDGs. At New Zealand's presentation of its first voluntary review to the United Nations in July 2019, the Executive Director for the Sustainable Business Council commented that:

> ... the New Zealand Government might identify a single Minister to be responsible for the Global Goals in New Zealand, and work with business, the not-for-profit sector, academia and civil society to deliver on our priority areas together.²⁰

- 3.12 To date, the Government has not appointed a responsible Minister for implementing the 2030 Agenda and the SDGs.²¹ However, it has indicated that this decision remains under review.
- 3.13 The 2030 Agenda and the SDGs are far-reaching and interconnected. Therefore, implementing the SDGs requires an integrated approach across agencies, local government, civil society, and academic and private sectors.
- 3.14 None of the 12 agencies we surveyed thought there was clear leadership for implementing the SDGs (including two that did not know and one that did not answer). Many of the agencies indicated that central government leadership would help their efforts with the SDGs.
- 3.15 Stakeholders also commented on the need for central government leadership. As well as co-ordinating work on the SDGs across the agencies, they wanted leadership to be "outward facing". This would provide an easily accessible, visible, and central point of contact for local government and non-governmental groups. Strong leadership could raise awareness of the SDGs, facilitate capability building
 - 20 "Abbie Reynolds' remarks to the United Nations" (18 July 2019), Sustainable Business Council, at sbc.org.nz.

²¹ We note in paragraph 3.60 that the Associate Minister of Foreign Affairs is responsible for working with the Minister of Foreign Affairs to oversee the preparation and planning of the next voluntary review of the SDGs.

across agencies for implementing the SDGs, and promote the development of good practice guidance within and outside of government. This would help shift perceptions that the SDGs are a reporting obligation to an understanding that they are an opportunity to help address New Zealand's complex social, environmental, and economic issues.

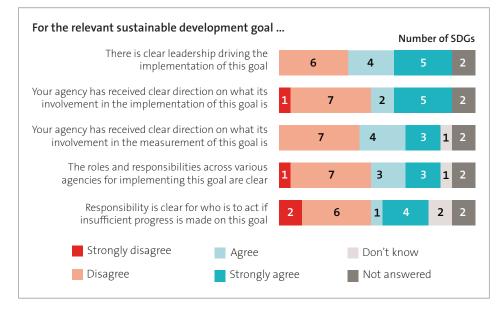
- 3.16 We agree that there needs to be clear central government leadership for implementing the 2030 Agenda and the SDGs. In our view, this would create greater accountability and momentum.
- 3.17 The people we interviewed suggested several leadership models. The most frequent suggestion was for the Government to give an existing agency a lead co-ordination role. That agency would have the mandate to lead and co-ordinate central government's efforts to achieve the SDGs and facilitate collaboration between the Government and stakeholders.
- 3.18 Another model proposed would have leadership sitting in one of the new organisational arrangements enabled by the Public Service Act 2020. It was also suggested that non-governmental groups be included, whether in an advisory or reference group capacity or as a more integral part of the co-ordination role. Whatever form that leadership takes, in our view it needs to consider how the Government will work with Māori (see paragraphs 4.10-4.15).
- 3.19 Some of the stakeholders and agency staff we interviewed commented that, because of the substantial domestic policy components in the SDGs, the lead co-ordinating agency should have a strong domestic focus. It also needs experience in dealing with policy issues that cut across agencies and in working closely with stakeholders.
- 3.20 In Australia, the co-ordinating role is shared between its Department of the Prime Minister and Cabinet for the domestic application of the SDGs and its Department of Foreign Affairs and Trade for the international application.

Responsibilities of individual agencies need to be clarified

- 3.21 We have not seen evidence of any guidance provided to the agencies on the SDGs or SDG targets that they are expected to implement and measure progress against.
- In our survey (see paragraph 1.19), we asked agencies about aspects of the governance and accountability arrangements in place for each of the SDGs.
 Figure 6 summarises their responses. Clear leadership and accountability are not apparent across the SDGs. For only seven of the 17 SDGs the responding agency had received clear direction on what their implementation and monitoring responsibilities were.

Figure 6

Extent to which agencies agreed or disagreed with leadership and accountability statements for the 17 sustainable development goals





- 3.23 Roles and responsibilities across agencies were clear for only six of the 17 SDGs. However, many agencies also noted that their work in delivering the Government's policies contributes to specific SDGs. Stakeholders noted that cross-agency efforts to engage with them on the SDGs were not consistent, and they still experienced siloed approaches from agencies.
- 3.24 Some stakeholders suggested that there should be a lead agency responsible for co-ordinating implementation across relevant agencies and stakeholders for each SDG. This would likely result in greater accountability and improved cross-government engagement with stakeholders, creating more momentum for the SDGs.

Recommendation 4

We recommend that the Government identify appropriate governance arrangements to implement the sustainable development goals. These arrangements should include assigning clear co-ordination and implementation responsibilities to government agencies.

There is no consolidated plan for implementing the sustainable development goals and monitoring progress towards achieving them

- 3.25 The 2030 Agenda does not specify how agencies are to implement the SDGs and monitor progress towards achieving them. Therefore, it is the Government's responsibility to clarify how, and to what extent, the SDGs are to be implemented and progress monitored.
- 3.26 We acknowledge that there might be plans in place for strategies and initiatives that will contribute to the SDGs. However, we were not provided with any evidence of a national implementation and monitoring plan for the SDGs. We encourage the Government to prepare a consolidated plan to provide a basis for monitoring and to establish reporting arrangements. Without this, progress will be difficult for the Government to track and report, and could be affected. When setting out its plan for implementing the SDGs and monitoring progress towards achieving them, the Government can, and in our view should, identify what can be achieved through existing policies, structures, and monitoring frameworks.
- 3.27 An effective implementation and monitoring plan for the SDGs would:
 - clearly reflect the Government's commitment to the 2030 Agenda and describe which SDG targets New Zealand will work towards meeting;
 - describe how relevant plans, legislation, policies, and initiatives are expected to deliver against that commitment;
 - identify where gaps remain and what further work is required;
 - incorporate, where relevant, good-practice components from other countries' implementation and monitoring plans;
 - identify the roles, responsibilities, and actions required to meet New Zealand's commitment for the SDGs overall and for individual SDGs;
 - include arrangements for working with Māori and engagement across agencies and with relevant stakeholders, including representatives of vulnerable groups (we discuss stakeholder engagement and communications strategies for the SDGs in Part 4); and
 - include clear measurement, monitoring, and reporting direction for agencies to routinely assess progress against New Zealand's SDG targets, particularly progress for vulnerable communities.

Recommendation 5

We recommend that the Government set out its plan to achieve the sustainable development goals and how it intends to monitor progress. The Government will also need to consider how it will work with Māori and consult with relevant stakeholders when developing the plan. Where possible, the plan should identify what can be achieved through existing policies, structures, and monitoring frameworks.

Indicators to measure progress towards achieving the sustainable development goals are a work in progress

- 3.28 The 2030 Agenda states that timely and reliable data is needed to measure progress with the SDGs.
- 3.29 The Government has made significant efforts to increase its data, monitoring, and reporting arrangements. However, the Government has not confirmed a full set of domestic indicators for the SDGs that would provide baseline data and allow for regular monitoring of progress.
- 3.30 Some of the global SDG targets might not be relevant to New Zealand. Governments can decide to set their own SDG targets that are relevant to their circumstances. For example, the target to eradicate extreme poverty for all people is currently measured as "people living on less than US \$1.25 [estimated NZ \$1.75] a day".²² This might not be applicable to New Zealand circumstances, but the target could be replaced with something more relevant.
- 3.31 Where global indicators only partially address the associated SDG target, more meaningful measures could be identified to use instead. The Government might also choose to revise the targets for 2030 to ensure that they are challenging but still achievable.
- 3.32 Currently there are two monitoring frameworks that assess well-being in New Zealand:
 - Ngā Tūtohu Aotearoa Indicators Aotearoa New Zealand (IANZ), which was developed in 2019 and is led by Statistics New Zealand; and
 - a dashboard for the Living Standards Framework, which is led by the Treasury.
- 3.33 IANZ has about 100 indicators to measure social, environmental, and economic well-being and sustainable development, and is intended to support strategic decision-making.²³ It is also the main data source for the Living Standards Framework dashboard, which has 65 indicators, 39 of which are drawn from IANZ.

²² United Nations (2015), Transforming our world: the 2030 Agenda for Sustainable Development, page 19.

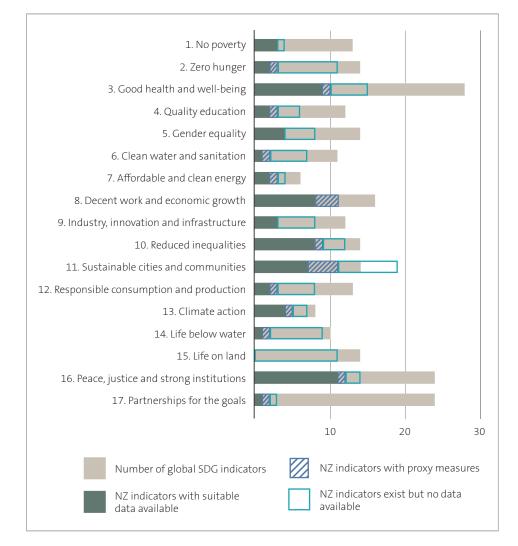
²³ The IANZ count of 114 indicators is based on 109 unique indicators, five of which appear twice in different domains.

The IANZ indicators were developed after consultation with the public to identify factors important to well-being. There are some indicators that do not yet have data, limiting the extent to which well-being can be measured.

- 3.34 Statistics New Zealand has mapped 96 of the IANZ indicators to the SDGs. Of these, 27 directly link to one of the 231 global SDG indicators.
- 3.35 Figure 7 shows the extent to which IANZ currently provides data that can measure progress for each of the 17 SDGs. Of the IANZ indicators mapped to the SDGs, only 49 have suitable data. For 13 indicators, a proxy measure is being used until better data becomes available. The remaining 34 indicators have no data. For example, there is no data yet available for "health equity" (mapped to SDGs 3, 5, and 10), "quality of water resources" (mapped to SDGs 6 and 14), and "harm against children" (mapped to SDG 16).
- 3.36 In our view, IANZ can provide, at best, only a partial measure of progress towards achieving any SDG. Consequently, we do not currently consider either IANZ or the Living Standards Framework dashboard to yet be adequate to assess progress towards the SDGs.
- 3.37 The results of our survey of agencies reinforced this. Agencies indicated that work to establish national indicators is complete or nearly complete for only three of the 17 SDGs, although work has started to establish indicators for six other SDGs.
- 3.38 There have been some international assessments of countries' progress towards the SDGs, including New Zealand, which also provide a partial picture. The Organisation for Economic Co-operation and Development has done some reporting of countries' progress towards the SDGs based on the global SDG indicators, most recently in its publication *Measuring distance to the SDG targets 2019: An assessment of where OECD countries stand.* There was data for New Zealand for 94 of the 169 (56%) SDG targets. Progress on the remaining 44% could not be determined. The international assessments showed similar data gaps in many countries.²⁴
- 3.39 Reasons for these gaps in the data might be that data collection is challenging, or because they relate to SDG targets that the Government feels are less relevant or lower priority. In our view, it is important for the Government to clarify this.
- 3.40 The *Sustainable Development Report 2021* compared countries on how they were progressing on the SDGs. The report calculated a single index score on which countries were ranked. The index draws on 91 SDG-related indicators. Based on the single index score calculated from this data, New Zealand ranked 23rd out of the 165 countries. However, the report notes that even the top three ranked countries face significant challenges in implementing the SDGs.

²⁴ Future editions of the *Measuring Distance to the SDG Targets* reports intend to provide increased data coverage, with the next report planned for early 2022.

Indicators from Ngā Tūtohu Aotearoa – Indicators Aotearoa New Zealand mapped to the global indicators for each sustainable development goal



Note: Some of the 231 global SDG indicators and 96 mapped IANZ indicators repeat over some of the 17 SDGs, resulting in a total of 247 global SDG indicators and 157 mapped IANZ indicators in Figure 7. Goal 11 has more mapped IANZ indicators than global SDG indicators, although many of its mapped indicators do not yet have data. Source: Adapted from the Aligning with Sustainable Development Goals webpage of the Ngã Tūtohu Aotearoa – Indicators Aotearoa New Zealand website.

3.41 The *Sustainable Development Report 2021* considers New Zealand to have achieved the global targets for SDG 7 (affordable and clean energy), but to be facing challenges for the remaining 16 SDGs. For eight SDGs, the challenges are considered significant or major.

3.42 Global progress towards the SDGs is also reported by a number of regional groupings. New Zealand is included in the Pacific region's reporting. In 2017, the Pacific Islands Forum Leaders endorsed 132 sustainable development indicators, of which 127 are drawn from the SDG indicators. The *2018 Pacific SDGs Progress Wheels* assessed progress against 80 sustainable development indicators. New Zealand had achieved the target for 10 indicators (12.5%), was making good progress on nine indicators (11%), and was yet to make progress against 19 indicators (24%). New Zealand did not have available data for 42 of these indicators (52.5%), but we note that some of these might include indicators that are not applicable to New Zealand.

Most data cannot be broken down to assess progress for different groups

- 3.43 The 2030 Agenda states the importance of countries being able to break their data down into different population subgroups. Vulnerable groups can then be identified and their progress tracked to ensure that "no one is left behind" in the nation's sustainable development.
- 3.44 The 2030 Agenda included the intention that, by 2020, disaggregated data (by income, gender, age, race, ethnicity, migration status, disability, and geographic location) would be readily available to help countries to implement the SDGs.
- 3.45 Currently, only 33 of the 96 (34%) IANZ indicators mapped to the SDGs provide some form of disaggregated data. Thirty-five of the 65 (54%) Living Standards Framework dashboard indicators have at least one population breakdown, with less disaggregated data available for disabled people and by family type than for gender and ethnicity.
- 3.46 Some indicators might not be easily disaggregated, or population breakdowns might be less relevant. Low rates of disaggregated data are consistent with agencies' responses to our survey, where work to disaggregate data was nearly or fully complete for only one of the 17 SDGs. Some work had started for only three other SDGs.
- 3.47 Stakeholders we spoke with reiterated that the vulnerable groups for many of the SDGs are often a combination of demographic groups for example, older people with disabilities or Māori with lower incomes. The more disaggregated well-being data is, the clearer the links between vulnerability characteristics become, allowing for more targeted policies and initiatives to help ensure that "no one is left behind".

3.48 There might be other sources of disaggregated data available that could be used for sustainable development. As discussed in paragraphs 2.40-2.41, amendments in 2019 to the Local Government Act 2002 reinstated the expectation that councils will promote the four well-beings in their communities by using a sustainable development approach. Taituarā, Local Government Professionals Aotearoa (previously the Society of Local Government Managers, SOLGM) has created a data warehouse that contains disaggregated well-being indicators from more than 30 organisations. Subscribers can use the data to establish baselines of well-being in communities to inform their strategic planning, outcomes setting, and how they measure progress over time.

Efforts to address data gaps need to be accelerated

- 3.49 There are costs and complexities involved in collecting new data. However, gaps in New Zealand's data systems prevent forming a full picture of well-being, and make tracking progress with achieving the SDGs challenging. The Government's 2019 voluntary review identified the intention to disaggregate data, where possible, in both the IANZ and Living Standards Framework dashboard.
- 3.50 We were told that, as part of its IANZ work, Statistics New Zealand is working with Te Puni Kōkiri, the Treasury, and other government agencies with an interest in developing te ao Māori indicators. A planned refresh of the Living Standards Framework and its dashboard for 2021 also aims to better incorporate te ao Māori and Pasifika worldviews, child well-being, and cultural indicators. New indicators that result from this work could be relevant for monitoring progress towards achieving SDG targets.
- 3.51 A whole-of-government data investment plan is being prepared to identify priorities for improving government data, including the investment that might be required to address data gaps in IANZ. Statistics New Zealand, in its role as the Government Chief Data Steward, is leading this work, which includes carrying out a stocktake of essential data assets. However, we were told that the data investment plan has been delayed until late 2021 as agencies prioritise work related to the Covid-19 response. It is not yet known where addressing data gaps related to the SDGs will sit in the prioritisation of New Zealand's data needs.
- 3.52 In our view, this work needs to be accelerated. At this stage, there is a risk that these efforts might be too late to assess progress with the SDGs and to inform changes in policies and initiatives to help achieve SDG targets.

Recommendation 6

We recommend that the Government urgently build on the work started with Ngā Tūtohu Aotearoa – Indicators Aotearoa New Zealand and the Living Standards Framework dashboard to ensure that there are appropriate indicators and adequate data to regularly measure progress towards the sustainable development goal targets that New Zealand is aiming to achieve by 2030. The indicators and associated data should be sufficiently disaggregated so they can be used to assess progress for all defined groups, especially those considered the most vulnerable.

There are lessons to be learned for the next voluntary review

- 3.53 All countries that committed to the 2030 Agenda also committed to producing at least two voluntary reviews before 2030. By July 2018, all OECD countries except New Zealand and the United States had produced their first voluntary review. New Zealand's first voluntary review (*He waka eke noa – Towards a better future, together: New Zealand's progress towards the SDGs 2019*), published in 2019, provided a high-level assessment of how the Government's priorities and well-being approach aligned with the 17 SDGs, highlighting examples of successes to date and noting some current challenges.
- 3.54 The Ministry of Foreign Affairs and Trade led the overall co-ordination of this voluntary review and, along with 11 other agencies, drafted one or more of the 17 SDG chapters in the voluntary review. It established a reference group of non-government stakeholders to support the voluntary review. The intention was for the group to be involved from the early stages of writing the report. However, because there was limited time to produce the voluntary review, the group's involvement primarily consisted of reviewing the final draft after Cabinet had signed it off. Despite the tight time frames, the Ministry was able to make the final draft of the voluntary review available online for public feedback.
- 3.55 For some stakeholders we spoke with, the voluntary review was the Government's first approach to engaging with them about the SDGs. Stakeholders hoped this would lead to ongoing engagement but this has not happened. We discuss stakeholder engagement for the SDGs further in Part 4.
- 3.56 Of the 12 government agencies involved in drafting the voluntary review, only three (including the Ministry of Foreign Affairs and Trade) provided a link to the report on their website. The Ministry was the only agency to also promote the voluntary review through social media.
- 3.57 Many stakeholders we interviewed commented that the voluntary review reads well. They appreciated a report focused on the SDGs in New Zealand, and were encouraged to see a Māori perspective in a report with an international audience.

- 3.58 However, a number of stakeholders felt it was not possible to gauge from the voluntary review what SDG targets New Zealand has committed to achieving by 2030, and therefore what progress has actually been made. Some stakeholders questioned the transparency and balance of the reporting. They noted that some chapters provided a more positive picture of progress than *The people's report*, an alternative review from a group of civil society representatives. Some stakeholders suggested that a government agency with a domestic focus, but that is not responsible for implementing any of the SDGs, should produce the next voluntary review.
- 3.59 Stakeholders were disappointed at the lack of data in the report to measure progress towards implementing the SDGs. It was initially hoped that the first voluntary review would include performance reporting against a prioritised list of SDG indicators. However, with no prioritised SDG targets, no previous mapping of New Zealand measures to SDGs, and a tight time frame to produce the voluntary review, this was not possible. A link to the IANZ website was provided in the voluntary review, but the data was not presented in a way that allowed readers to gauge progress towards the SDGs. It has been indicated that the second voluntary review will use more data.
- 3.60 In December 2020, the Associate Minister of Foreign Affairs was delegated responsibility for "Working with the Minister of Foreign Affairs to oversee the preparation and planning of the next Voluntary National Review of the Sustainable Development Goals".²⁵ However, as of May 2021, no review of the first voluntary review had been carried out or was planned, and we were not provided with any information that indicated planning was under way for the next voluntary review.

Recommendation 7

We recommend that the Government carry out a review of New Zealand's first Voluntary National Review to identify improvements that can be made for next time, and publicly communicate time frames for the next Voluntary National Review.

3.61 We are not aware of any reporting arrangements for the SDGs aside from the intention to produce two voluntary reviews. If a reporting framework was established for the SDG targets New Zealand is working towards, this could provide better accountability for SDG-related activities, contribute to a more complete picture of progress alongside descriptive narratives, and enable the Government to take action when it appears targets might be missed.

²⁵ Schedule of Responsibilities Delegated to Associate Ministers and Parliamentary Under-Secretaries (2020) available from www.dpmc.govt.nz, page 18.



Stakeholder and public engagement

4.1 In this Part, we discuss:

- the importance of working with Māori in implementing the SDGs;
- how different sectors are using the SDGs to inform and progress their work, and the need for a clear stakeholder engagement strategy; and
- the level of public awareness about the SDGs and the need for a communications strategy.
- 4.2 The 2030 Agenda emphasises that, to implement the SDGs, collaborative partnerships will need to be formed across government, local government, non-governmental organisations, human rights institutions, the private sector, and the public.
- 4.3 In this context, we expected the Government to have had engagement with Māori to agree appropriate working arrangements for implementing the SDGs that uphold and reflect te Tiriti o Waitangi.
- 4.4 We expected a stakeholder engagement strategy or plan that would set out how the Government will engage with stakeholders, communities (especially vulnerable communities), and the wider public about the SDGs.
- 4.5 We recognise that stakeholder engagement usually happens in relation to specific policies or initiatives. However, we expected to see efforts to raise public awareness about the SDGs more generally, including clear communication about ways the public could participate and contribute to achieving the SDGs.

Summary of findings

- 4.6 It was beyond the scope of our review to assess whether effective arrangements are in place to ensure that te ao Māori perspectives are considered across all social, economic, and environmental sustainable development efforts. Some arrangements might exist in relation to specific policies or initiatives relevant to the SDGs. However, some stakeholders we spoke with considered this an area for improvement.
- 4.7 We are aware that there are efforts under way to better reflect te ao Māori in New Zealand's well-being concepts and the Living Standards Framework. However, we did not see any evidence of working arrangements to support planning and implementation for the SDGs as a whole.
- 4.8 We expect that there will be situations where the Government has engaged effectively with stakeholders on specific policies and initiatives that are relevant to the SDGs. However, we heard that engagement with stakeholders often happens in the final stages of policy or initiative development and that there is not enough engagement with vulnerable groups.

4.9 We saw no evidence of a stakeholder engagement or communications strategy for the SDGs as a whole. Despite the fact that SDGs relate to many issues that are important to the public, public awareness of the SDGs is low.

The Government has not clarified how it will work with Māori to achieve the sustainable development goals

- 4.10 The 2030 Agenda explicitly states that work to implement the SDGs needs to involve indigenous peoples, as well as other stakeholder groups. However, Māori we spoke with noted that the 2030 Agenda and the SDGs are rarely mentioned when they engage with the Government, even when the focus of their engagement is clearly aligned to one or more of the SDGs.
- 4.11 Te Puni Kōkiri's 2019 discussion paper *An indigenous approach to the Living Standards Framework* notes that Māori are not always involved as a Tiriti o Waitangi partner in policy development, particularly for social and economic policy development. However, Te Puni Kōkiri and Te Arawhiti told us that the Government's engagement with Māori and its consideration of te Tiriti o Waitangi principles and te ao Māori in its policy work is improving.
- 4.12 In our view, the Government should consider how the principles of te Tiriti o Waitangi will be reflected in all of the sustainable development work it carries out and some consideration should be given to appropriate working arrangements.
- 4.13 The Government has acknowledged that addressing inequalities of outcomes for Māori is one of the main challenges that New Zealand needs to address to achieve the SDGs. In our view, effectively working with Māori is vital to implementing the SDGs.
- 4.14 The Treasury has begun some initial work looking at how to better reflect te ao Māori in New Zealand's well-being concepts. As mentioned in paragraph 3.50, Statistics New Zealand is also working with other government agencies to develop te ao Māori indicators. Te Puni Kōkiri's discussion paper *An indigenous approach to the Living Standards Framework* provides a Māori perspective on well-being and proposes seven well-being domains. These well-being domains are consistent with those in the Whānau Ora outcomes framework, which includes short-, medium-, and long-term aspirational outcomes. The framework is used by the Government and iwi to guide work focused on improving outcomes for Māori.
- 4.15 The Waikato Wellbeing Project, established in 2019, is a regional initiative developed in partnership with local iwi that has used the SDGs as the framework to develop well-being goals and targets for the region to achieve by 2030 (see Figure 8). The project's use of the SDGs is grounded in te ao Māori. The Prime Minister and the Minister of Finance have endorsed the Waikato Wellbeing Project as a potential template for others preparing approaches to achieve well-being outcomes.

How the Waikato Wellbeing Project uses the sustainable development goals for its framework



Waikato Wellbeing Project

The Waikato Wellbeing Project (WWP) is a regional initiative that has used the SDGs as the framework to develop Waikato-specific well-being goals and targets to achieve by 2030.

The Waikato region has the second-highest Māori population in New Zealand. The WWP has ensured that its use of the SDGs is also grounded in te ao Māori. This is acknowledged by a central pou that acts as the cultural compass through the project's goals.

The WWP uses a collective leadership approach that includes regional and local council, iwi, the university, and local trusts. The project consulted with more than 150 local representatives, including iwi, regional and local councils, business, youth, academics, and other community members to help develop the region's goals and targets. The targets, based on the SDGs, have been adapted to reflect challenges specific to the Waikato region.

The WWP has established leaders for each of its targets to guide its work on identifying what currently works in the region, what is missing, and what is needed to address those gaps. A well-attended regional summit provided significant input into this work.

At the time of the review, the WWP was developing its implementation plan to "catalyse the targets into action".

For more information, see www.waikatowellbeingproject.co.nz.

Source: Adapted from material from the Waikato Wellbeing Project.

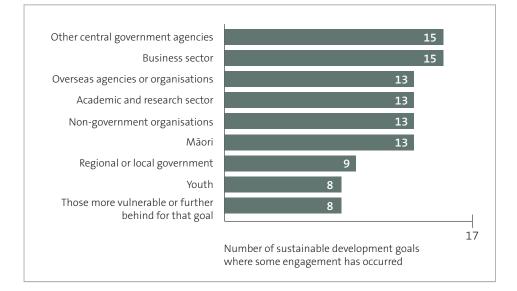
Wider stakeholder engagement needs to improve

- 4.16 The 2030 Agenda states that governments cannot achieve the SDGs without local government, indigenous peoples, human rights institutions, civil society, the private sector, and the public. In the foreword to the first voluntary review, the Prime Minister acknowledges that achieving the SDGs requires co-operation and participation from all sectors.
- 4.17 Many of the stakeholders we interviewed acknowledged that agencies are generally engaging with them more on government priorities, many of which align with the SDGs. However, there is seldom any connection made in this engagement to the 2030 Agenda or the SDGs.
- 4.18 Stakeholders told us that they would welcome the opportunity to regularly engage with the Government to get further clarity, information, and guidance on the 2030 Agenda and the SDGs. Many commented that a central point of contact within Government for the SDGs would help improve engagement and provide a better and more integrated picture of implementation of the SDGs across all agencies. This was consistent with results in our survey (see paragraph 1.19) where only two of the 12 agencies we surveyed felt that there was effective engagement with stakeholders across the SDGs.
- 4.19 Responses to our survey also indicated that, for eight of the 17 SDGs, work was under way to engage with stakeholders who can play a key role in implementing them.

Engagement with vulnerable groups needs particular focus

- 4.20 In our survey, agencies did indicate that some engagement has occurred with a range of stakeholder groups on work relevant to particular SDGs (see Figure 9). Most engagement has been with other central government agencies and the business sector. The stakeholder groups engaged with least were those from vulnerable communities and youth.
- 4.21 The 2030 Agenda identifies children and youth as one of the key population groups to focus sustainable development efforts on. Child and youth advocates we spoke with reiterated that there has been little engagement by the Government with them about the SDGs, despite many youth being highly engaged with sustainable development issues.
- 4.22 Local government's involvement is also important if the goals are to be achieved. Local government representatives we spoke with said that councils might look to use the SDGs as a framework to help set out their community well-being outcomes, responsibilities, and measuring requirements in their long-term plans, and that improved co-ordination between central and local government would strengthen New Zealand's sustainable development outcomes.

Number of sustainable development goals where surveyed agencies have engaged with different stakeholder groups on work relevant to that goal



- 4.23 The United Nations local2030.org website has resources to help familiarise people with and implement the SDGs at a local level. This might help central and local government and other stakeholders' sustainable development efforts. Resources include:
 - Roadmap for Localizing the SDGs: Implementation and Monitoring at Subnational Level; and
 - The Sustainable Development Goals: What local governments need to know.
- 4.24 Representatives of the disability sector we spoke with told us that the SDGs have not been part of the Government's conversations with the disability sector. The 2030 Agenda emphasises that disability issues are relevant to many of the SDGs. Recognising this could help ensure that disability issues in New Zealand are addressed (for example, identifying how to address the needs of disabled people when considering policy and initiatives for poverty, education, decent work, housing, and infrastructure).
- 4.25 The 2030 Agenda recognises that the SDGs are interrelated. To support vulnerable communities, progress will need to be made in a number of areas. Specific groups might be vulnerable in a number of different ways. For example, many of the health issues that vulnerable people face are often due to a combination of

poverty, income, housing, and education challenges. These issues are likely to have been compounded by Covid-19.

- 4.26 The Pacific peoples' representatives we spoke with indicated that the SDGs are being used effectively as a framework in the Pacific region. They saw value in the Government using the 2030 Agenda and the SDGs to frame its engagement and work with Pacific peoples in New Zealand. In particular, the 2030 Agenda's emphasis on "leaving no one behind" would help ensure that the voices of Pacific peoples are not left out of the conversation about issues relevant to the SDGs.
- 4.27 We were not provided with evidence of an overarching stakeholder engagement strategy or plan associated with the SDGs. Although we recognise that there might be engagement on specific policies or initiatives that are relevant to the SDGs, in our view there is benefit in a more co-ordinated approach. This would better reflect the interrelated nature of the goals, the 2030 Agenda's principle of working in partnership, and assist with raising awareness about the SDGs.
- 4.28 We would expect a stakeholder engagement strategy to identify:
 - how it has considered good practice guidelines for stakeholder engagement for the SDGs (for example, the United Nations' Department of Economic and Social Affairs, and Institute for Training and Research's Stakeholder engagement and the 2030 Agenda: A practical guide);
 - stakeholders for each of the SDGs and for the SDGs overall, including representatives for vulnerable groups;
 - how the Government will work with Māori, and regularly engage with relevant stakeholders, including vulnerable groups, to implement the SDGs; and
 - contact points in agencies and across stakeholder groups for the SDGs.

Different sectors are using the sustainable development goals to inform and progress their work

4.29 Many stakeholders from a wide range of sectors are already using the 2030 Agenda and the SDGs as a framework to help progress their sustainable development efforts. In our view, the Government could learn from this work and consider how it might support and promote broader SDG discussions and initiatives. Figure 10 provides some examples across a range of sectors outside of central government where the SDGs are being used to inform and progress work.

Examples of the sustainable development goals being used to inform and progress work across different sectors

Annual national SDGs summits

New Zealand universities host annual multi-sector summits for the SDGs, with the intent to hold these up to 2030. The summits attract educational organisations, Māori, Pacific peoples, local and central government, business, NGOs, youth, and community groups representatives. The summits are to bring people together to increase awareness of the SDGs, grow partnerships, and agree to actions to progress the SDGs. Two have been held so far. A third will be co-hosted by the University of Canterbury and Lincoln University in September 2021, with three online hui leading up to it held during November 2020 to June 2021 (for more information, see www.sustainablechristchurch.org.nz). The overriding theme for the September 2021 summit is "Collaboration for systemic change".

Massey University's Master of Sustainable Development Goals

This recently introduced Masters programme focuses on the theory, practice, and application of the SDGs, including specific focus on indigenous knowledge and approaches, and how to measure progress against the SDGs. The final component of the Masters programme involves working with an organisation to gain experience of and research into how its sustainable development work relates to current SDGs and sustainable development knowledge and practices. Massey University notes this Masters programme is unique in the Southern Hemisphere. It helps address the strong demand for practitioners who can monitor, implement, and assess the SDGs.

The University of Auckland is in the top ten of the SDGs global tertiary institutions rankings

The Times Higher Education's impact rankings is the first global attempt to measure the broader impact of universities. The rankings assess how 1117 universities from 94 countries or regions are delivering on the SDGs, looking across their research, stewardship, outreach, and teaching portfolios.

Otago is a United Nations Regional Centre of Expertise for Sustainability

In early 2020 the United Nations named Otago as one of its Regional Centres of Expertise for Sustainability. The proposal was led by Otago Polytechnic and supported collectively by the region's mayors, Otago Regional Council, University of Otago, Kāi Tahu, businesses, NGOs, and local secondary schools. The Regional Centre of Expertise is to advance the SDGs in the region, including sustainable development education, and to facilitate community action and multi-stakeholder initiatives. This builds on Otago Polytechnic linking the SDGs with its strategic objectives and the University of Otago signing up to the International SDG Accord, where tertiary institutions commit to doing more to deliver the goals, report annually on their progress, and share lessons learned.

Victoria University of Wellington produced the www.sdg.org.nz website as a national resource

The University's School of Government produced a national SDGs website as a public good contribution. The website's intent is to help monitor New Zealand's progress towards achieving the goals, with its work guided by a steering group with representatives from academic, business, public, and NGO sectors. It includes an interactive data model comparing New Zealand's progress on a selection of indicators since 2015 for each of the 17 SDGs, and provides links to webinars, articles, and other resources.

Sustainable Business Council

The Sustainable Business Council provides a forum for its members to work collectively and accelerate progress towards a sustainable future for business, people, and the environment. The Sustainable Business Council helps facilitate this through various activities, including convening projects, providing support and tools, and a collective voice. For a business to remain a member of the Sustainable Business Council it must fulfil member commitments, which increase over time. These commitments include annual reporting on progress in implementing sustainable business practices including the use of relevant frameworks such as the SDGs, reporting on progress in reducing its carbon footprint, and reporting on its sustainable procurement practices and processes. Membership can be revoked if members continually fail to meet their membership commitments.

Sanford seafood company

Sanford is a New Zealand business that is aligning its work with the SDGs. Sanford has identified six SDGs that it can contribute the most towards. Sanford's publicly available annual reports identify its initiatives that contribute to those SDGs and how each of its performance outcome areas contribute to the SDGs.

Westpac

Westpac is also aligning its work in New Zealand with the SDGs. Westpac notes its commitment to the 2030 Agenda and has identified seven SDGs that it believes it can have the most impact on. Westpac's website identifies for each of these SDGs a list of its activities that contribute to it.

Napier Port

Some New Zealand ports are also aligning their work with the SDGs. For example, Napier Port has identified nine SDGs that its current sustainability practices, policies, and programmes align with. Development of the Port's sustainability strategy is being guided by the SDGs, with the Port assessing all 17 SDGs and their targets to determine those that are most relevant to its work in the short and long term, and to prioritise those where the most effective local gains can be made.

Waikato Wellbeing Project

The Waikato Wellbeing Project is the first of its kind in New Zealand where the SDGs have provided the framework for a region's sustainable development aspirations for 2030. Further details about the Waikato Wellbeing Project are included in Figure 8.

Auckland District Health Board

The Auckland District Health Board (DHB) is using the SDGs as a framework for its strategic planning. The DHB recognised it needed to move its sustainability focus from carbon and waste to a wider focus on social, economic and environmental sustainable development. The DHB considers aligning its work with the SDGs is key to its efforts to improve health outcomes, including achieving health equity for Māori and key stakeholders that "leaves no one behind". This led to the DHB integrating the SDGs into its strategy and business as usual operations, with te Tiriti o Waitangi at the centre. To determine those SDGs most important for the DHB, it consulted with multiple stakeholders, including iwi, patients, and staff. Its next stage, at the time of this review, is to determine what will be measured and monitored to assess the DHB's progress against these SDGs.

Note: These examples are drawn from publicly available information. The Office of the Auditor-General has not independently verified the accuracy of the information, and the use of these examples is not an endorsement of the policies or practices of these organisations.

Public awareness of the sustainable development goals is low

- 4.30 For more than 10 years, Colmar Brunton's annual Better Futures surveys have assessed what issues are important to New Zealand adults. In the 2017 Better Futures survey, 28% of adults surveyed had heard of the SDGs. This was an increase from 23% in 2016.
- 4.31 Colmar Brunton's 2020 Better Futures survey also surveyed 13- to 17-year-olds. Results show that a high proportion of adults and youth are concerned with several social, economic, and environmental issues that are relevant to the SDGs. The top concern of adults was the protection of New Zealand children (with 71% of those surveyed concerned), followed by the build-up of plastic in the environment (69%), the cost of living (62%), and violence in society (62%). The survey found that the top concern of youth was suicide rates (with 64% of those surveyed concerned), followed by the build-up of plastic in the environment (61%), and the pollution of lakes, rivers, and seas. More than half of youth respondents were concerned with the impact of climate change (54%) and child poverty (52%).
- 4.32 Raising public awareness of the 2030 Agenda, the SDGs, and the SDG targets could encourage the public to take action themselves to meaningfully contribute to achieving the SDGs. Making the Government's commitments to the 2030 Agenda and the SDGs transparent also allows for the public to better hold the Government to account for progress to meet the SDG targets.
- 4.33 Many stakeholders and some of the agency staff we interviewed felt that the Government was not bringing the SDGs into its conversations with the public, and not routinely communicating how its various activities contribute to the SDGs. This can risk the impression that there is limited government commitment to the SDGs. Some of the people we interviewed considered this a missed opportunity, because the issues the SDGs cover should resonate with the public.
- 4.34 In our view, the Government needs to describe how it will raise public awareness of the SDGs. A communications strategy for New Zealand's implementation of the SDGs could consider:
 - how information on the SDGs and the SDG targets for New Zealand and the progress towards these will be communicated to the public and tailored for different groups;
 - how the public will be encouraged to support the SDGs in their communities; and
 - key contact points for the SDGs that the public can use.

- 4.35 Some examples of guidelines for communicating with the public for the SDGs that might help inform the communications strategy include:
 - the European Sustainable Development Network's *Communication and awareness raising in the implementation of the 2030 Agenda and the SDGs: Activities and challenges;*
 - the Organisation for Economic Co-operation and Development's 10 learning areas for SDG communications; and
 - the United Nations Development Group's Mainstreaming the 2030 Agenda for sustainable development reference guide to UN country teams (section B1).

Appendix 1 Initiatives that align with SDG 10

Below are some examples of initiatives that the Ministry of Social Development is responsible for implementing where the Ministry considers that the intended outcomes align with SDG 10 (reduced inequalities).

The Families Package – improving outcomes for people on lower incomes: 2018

The package provided targeted financial assistance to low- and middle-income families through:

- increasing the Family Tax Credit, the Working for Families payment rates, and its thresholds at which payments reduce;
- replacing the Parental Tax Credit with the Best Start Tax Credit and increased paid parental leave to 26 weeks;
- introducing a Winter Energy Payment for superannuitants, veterans, and beneficiaries;
- increasing financial assistance for carers looking after children; and
- increasing the Accommodation Supplement and Accommodation Benefit.

The intended outcomes are to:

 boost low and middle incomes, reduce child poverty, assist with early years and accommodation costs, and help provide warmer homes.

Better Later Life – He Oranga Kaumātua 2019-2034 – improving outcomes for older people: 2019

The Government's strategy helps older New Zealanders live well and ensure that New Zealand is prepared for our aging population and values their potential. The strategy identifies several SDGs it aligns with. The strategy's action plan and outcomes framework will be produced by the end of 2021. There are five key areas for action:

- achieve financial security and economic participation;
- promote healthy ageing and improve access to services;
- create diverse housing choices and options;
- · enhance opportunities for participation and social connection; and
- make environments accessible.

Intended outcomes are for all older people to:

- have financial security and participate economically;
- age healthily with improved access to services;
- have opportunities to participate and socially connect; and
- live safely in housing of their choice, where possible independently.

Te Pae Tata – Māori strategy and action plan – improving outcomes for Māori: 2019

Focuses on weaving a Māori world view through MSD and its work and prioritising whānau needs. Areas of focus are that:

- Māori have a positive experience when they engage with MSD;
- MSD forms genuine partnerships with Māori for greater impact; and
- MSD supports Māori long-term social and economic development.

Intended outcomes for Māori are:

• to have sustainable employment, sustained financial stability, stable housing, and healthy relationships.

Pacific Prosperity – MSD's strategy and action plan for Pacific peoples – improving outcomes for Pacific people: 2019

This is MSD's first strategy for Pacific peoples. Its objectives are that Pacific families:

- receive dignified and non-judgemental support from MSD;
- are included in matters that affect them; and
- are helped to determine their own solutions and destinies.
- Intended outcomes for Pacific peoples:
- that Pacific peoples, their families and communities in New Zealand are safe, and they thrive and flourish.

Working Matters – the Disability Employment Action Plan – improving employment outcomes for disabled people: 2020

The Disability Action Plan 2019-2023 identifies how 25 work programmes across agencies aim to deliver the outcomes in the New Zealand Disability Strategy 2016-2026. Working Matters is one of MSD's main contributions and aims to ensure that disabled people and people with health conditions have equal opportunities to access work.

Working Matters contributes to the Disability Strategy 2016-2026's intended outcomes that disabled people:

- receive an excellent education and achieve their potential throughout their lives;
- have employment and economic security;
- have the highest attainable standards of health and well-being;
- are treated with dignity and respect;
- have their rights protected and are treated fairly and equitably by the justice system;
- have choice and control over their lives;
- can access all places, services, and information with ease and dignity; and
- · have great leadership opportunities.

Mana in Mahi – Strength in Work programme – improving outcomes for people not working: 2018

This programme supports people getting into work and achieving a qualification or apprenticeship. Employers are paid a wage subsidy for two years and assistance with training-related costs. Employees can earn incentive payments during their first two years as they achieve goals set by their employer. Non-financial support is provided to employees and employers where needed during the programme.

Intended outcomes for people not working:

 young people and others who might need to retrain because of Covid-19 secure meaningful work and receive training that provides valuable skills and life-long employment.

Appendix 2 Initiatives that align with SDG 17

We provide some examples of work the Ministry of Foreign Affairs and Trade (MFAT) has been carrying out or is involved with that aligns with SDG 17 (partnerships for the goals), all of which directly reference the SDGs.

MFAT sustainability integration project: 2018

MFAT commissioned this research project, which, as part of its work, considered how well the United Nations definition of sustainable development and the SDGs applies to MFAT's work, particularly to international development co-operation. The project identified how MFAT can consistently apply these across its work programme's lifecycle, from policy and initiative design to implementation, through to evaluation.

New Zealand's policy and progress status for SDG 17 "partnering for the goals" targets: 2019

In 2019, MFAT assessed New Zealand's status against each of the 19 targets for SDG 17. For each of the targets, the extent to which current New Zealand policy aligns with it was described and rated as either weak, moderate, or strong. Current policy strongly aligned with 13 of the 19 targets, moderately aligned with four targets, with weak alignment for the remaining two targets. A judgement was also made on whether New Zealand is likely to meet the 2030 targets (rated as either yes, no, or uncertain), with a brief comment on what necessary actions are likely required to achieve the 2030 target. MFAT felt that 16 of the 19 targets apply to New Zealand and 11 of the 16 would be met by 2030.

New Zealand's International Cooperation for Effective Sustainable Development – policy statement: 2019

New Zealand aid is mostly focused on developing countries in the Pacific region. MFAT is responsible for New Zealand's Aid Programme, including supporting developing countries through development co-operation. The International Cooperation for Effective Sustainable Development policy statement signals a shift in New Zealand's sustainable development co-operation efforts, which had primarily emphasised economic sustainable development. The International Cooperation for Effective Sustainable Development policy states:

- New Zealand's support for the 2030 Agenda, and commits New Zealand's international aid efforts to "value, invest in, and seek real progress across" the three sustainable development dimensions (social, environmental, and economic);
- New Zealand will direct its aid to support multilateral and regional institutions that are effectively contributing to the 2030 Agenda;
- when allocating New Zealand's Official Development Assistance, particular consideration will be given to supporting the Pacific countries most off track in implementing the SDGs; and
- New Zealand is committed to advancing sustainable development across the country's foreign policy efforts including trade, environment, diplomatic, and security co-operation.

Partnering for impact – a new approach to partnering with non-governmental organisations to deliver international development: 2019

MFAT has introduced a new approach to partnering with non-governmental organisations (NGOs) that have a presence in Pacific and other developing nations. Partnering for impact is guided by the International Cooperation for Effective Sustainable Development policy. It intends to better deliver on New Zealand's aid programme priorities, including the SDGs. It was developed in consultation with NGOs and acknowledges that NGOs can reach the most vulnerable, helping to ensure that "no one is left behind". Partnering for impact consists of three MFAT and NGOs co-invested funding initiatives, with at least 60% focused on the Pacific:

- Negotiated partnerships are multi-year, country, and sector arrangements agreed with New Zealand's typically larger NGOs with an established overseas development work presence. The longer-term funding provides NGOs more certainty for addressing longerterm development challenges.
- Manaaki is a smaller, contestable fund where approved initiatives receive MFAT co-funding of up to \$1.25 million. The NGO-funded activities are to also involve civil society organisations in the nation/s the NGOs are working in and focus on addressing problems that are a priority.
- At the time of this review, an organisational strengthening mechanism was being developed with the intent to help civil society groups in the Pacific and Timor Leste become more self-reliant.

Working with other Pacific nations in developing the Pacific Roadmap for Sustainable Development: 2019

MFAT represents New Zealand on the Pacific Sustainable Development Goals Taskforce, which produced the roadmap. The roadmap sets the path for implementing, monitoring, and reporting on sustainable development in the Pacific region to 2030, in line with the 2030 Agenda. The roadmap identifies the main elements required to plan for and implement sustainable development and the various points that the region will report progress to the United Nations to 2030. 127 of the SDG indicators will help drive the region's sustainable development and inform its reporting, along with five further indicators specifically tailored to the region's context. The SDGs chosen were those considered appropriate for the Pacific region's context, which might be distinct from the SDG priorities or responsibilities of the individual nations.

MFAT Pacific and Development Group Strategic Results Framework: updated 2019

The results framework identifies the measures MFAT uses to track progress against its 10-year outcomes for the Pacific goal in its strategic framework. The framework is strongly linked to the SDGs, with its results indicators including many SDG indicators, along with other indicators. The measures include global development results, which New Zealand's aid programme contributes to, and direct development results that are directly attributable to the aid programme. Of the 49 global development result indicators, 31 are SDG indicators, as are nine of the 63 direct development result indicators.

MFAT Strategic Intentions 2020-2024: 2020

MFAT oversees New Zealand's foreign and trade policy and represents the country's interests in international activities and relations. MFAT's strategic intentions outline its purpose, objectives, intended outcomes, and how it plans to achieve those outcomes. MFAT's purpose was revised in 2020 to include sustainability, acknowledging that the country's future also depends on global action on the sustainability issues that are important to New Zealand. The strategic intentions set out MFAT's seven strategic goals for New Zealand's impact in the world. Of the seven goals, two briefly refer to the 2030 Agenda. Another goal, MFAT's goal for the Pacific, uses three SDG indicators as part of its seven "topline" outcome measures for the goal. Although the strategic intentions are for four years, there was a particular focus on Covid-19 priorities to June 2021, noting that other work will need to be re-prioritised during that time.

MFAT Pacific and Development Group performance system: 2021

This performance system assesses the contribution that New Zealand's development co-operation makes to the Ministry's strategic framework. Within this framework, SDG alignment is focused at the country level. Four-year plans will include long-term goals, and key indicators of success for each goal. The first plan is due to be published in 2021 and MFAT anticipates many of the indicators will be SDG indicators. MFAT also produces "annual statistical snapshots", which include a range of SDG indicators and data relevant to MFAT's thematic focus areas. These snapshots assist with internal planning and prioritisation of four-year plans. As the ability to use SDG data to assess progress against development outcomes will depend on the availability of quality data and statistics in the Pacific, MFAT supports national and regional collection of statistics and data, including for the SDGs.

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