



POVERTY
AUDIT
NETWORK

AUDITING MULTIDIMENSIONAL POVERTY:

PROJECT
SNAPSHOT



Auditing Multidimensional Poverty: Project Snapshot

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PART I

1. Background

Poverty remains one of the world's most persistent development challenges. However, poverty cannot be fully understood through income measures alone. Individuals may experience multiple and overlapping deprivations related to education, health, housing, employment, living conditions, and access to essential services.

The Multidimensional Poverty Index (MPI) has emerged as one of the most widely used tools for capturing these overlapping deprivations and identifying the populations most affected by poverty.

For Supreme Audit Institutions (SAIs), multidimensional poverty presents an opportunity to strengthen the assessment of public policies and programs aimed at improving citizens' well-being. Multidimensional poverty measures can support auditors to understand whether public interventions contribute to reducing deprivations and improving outcomes for vulnerable populations.

In 2024, SAI Brazil elevated multidimensional poverty as a strategic topic within both INTOSAI and the G20, promoting discussions on how Supreme Audit Institutions can contribute to addressing poverty beyond traditional income-based measures. Technical debates highlighted the need for broader approaches to assessing public policies and their contribution to improving people's lives. These discussions helped establish multidimensional poverty as an important emerging topic for the international audit community.

Building on this momentum, the Brazilian Federal Court of Accounts (TCU), together with the INTOSAI Working Group on the Evaluation of Public Policies and Programs (WGEPPP) and international partners, launched the INTOSAI Initiative on Multidimensional Poverty Auditing. The aim is to promote a practical approach to multidimensional poverty auditing.

The initiative is structured around three complementary phases.

Phase 1: Knowledge Development

Phase 2: Guidance Development

Phase 3: Validation and Global Outreach

Through this collaborative effort, the project aims to offer audit guidelines and reinforce the contribution of public auditing to improved outcomes for people experiencing multidimensional poverty.

2. Participating SAls and Partners

The guide drafting group includes SAls from Brazil, Colombia, Costa Rica, Egypt, India, Madagascar, the Maldives, Thailand, Uganda, and the United States. Additional review and quality assurance support has been provided by the SAls of Morocco and Poland and the European Court of Auditors.

Contributions from the Oxford Poverty and Human Development Initiative (OPHI), United Nations Development Program (UNDP), United Nations Children's Fund (UNICEF), Economic Commission for Latin America and the Caribbean (ECLAC), and the Organization of American States (OAS) have helped strengthen the methodological and policy foundations of the project. Academic expertise has been provided through collaboration with Aarhus University, particularly in the area of impact evaluation methodologies.

3. Development of the MPI Audit Guidelines

3.1 Technical Discussions

Between May and June 2026, the Poverty Audit Network conducted a series of technical discussions addressing key aspects of multidimensional poverty auditing.

Topics included the foundations of multidimensional poverty measurement, data systems and targeting challenges, multidimensional child and youth poverty, public spending and outcomes, and practical approaches to auditing multidimensional poverty.

These discussions helped identify recurring audit challenges and emerging good practices across countries.

3.2 Partner Presentations

Technical discussions were enriched by contributions from international partners, including OPHI, UNDP, UNICEF, ECLAC, OAS, and Aarhus University.

These presentations provided expertise on multidimensional poverty measurement, policy applications of MPI, child poverty, impact evaluation methodologies, and the use of multidimensional evidence to support public decision-making.

3.3 Audit Case Studies

Participating SAls shared audit experiences covering a wide range of poverty-related topics, including social protection, health, education, targeting systems, service delivery, governance, and public spending effectiveness.

Cases from Brazil, Costa Rica, Egypt, India, Madagascar, the Maldives, Thailand, Uganda, and United States highlighted common challenges such as fragmented data systems, weak

coordination mechanisms, targeting errors, and the need to assess outcomes and impacts rather than focusing solely on inputs and outputs.

3.4 Scoping Papers

Fourteen scoping papers were submitted by participating SAIs to document national experiences, available data sources, institutional arrangements, methodological challenges, and audit opportunities. The papers revealed common themes across countries, including data quality limitations, fragmented governance arrangements, difficulties in measuring outcomes, and the importance of focusing on vulnerable populations and the principle of leaving no one behind.

3.5 Drafting Process

Drawing on the technical discussions, partner contributions, audit case studies, and scoping papers, participating SAIs established thematic drafting groups responsible for different sections of the guidelines. The drafting process included collaborative development, peer review, and external input from partner organizations. A first draft will be validated through pilot audits and further consultations before finalization.

3.6. Pilot audits and next steps

The guidelines are expected to be officially launched in November 2026 during an international workshop hosted by SAI Brazil. Immediately following the launch, participating SAIs will take part in the Pilot Multidimensional Poverty Audit Planning Workshop, a hands-on planning exercise designed to transform the draft guidance into concrete audit projects.

In 2027, participating SAIs will conduct pilot audits in their respective countries, applying the guidelines in diverse institutional and socioeconomic contexts.

This work will culminate in a final international seminar, where audit results, lessons learned, and recommendations for the future development of the guidelines will be presented and discussed.

PART II

4. The MPI Audit Guidelines: An Overview



People-centered



Whole-of-government



Impact-oriented



Leave No One Behind

The MPI Audit Guidelines present a practical guidance for auditing poverty as a multidimensional phenomenon characterized by overlapping deprivations affecting people's well-being, opportunities, and quality of life.

This perspective places people and their lived experiences at the center of the audit process and

encourages a broader examination of how public policies, programs, and institutions contribute to reducing deprivations.

The guidelines are structured in four parts. Across all four parts, the guidelines promote a people-centered, outcome-oriented, and whole-of-government approach to auditing. Poverty is understood as a complex challenge that cannot be fully examined through a single program, institution, or indicator. By combining multidimensional evidence with established audit practices, SAls can generate valuable insights into how public action influences people's lives and how governance systems can better focus on not leaving anyone behind.

Part	Focus
I	Context & Foundations
II	Strategic Planning
III	Value & Impact
IV	How to Audit

Part I. Context and Foundations

Multidimensional poverty reflects the reality that people often experience several deprivations simultaneously. A household may have income above a poverty threshold while still lacking adequate housing, access to education, healthcare, sanitation, or other essential conditions for well-being.

Viewing poverty through a multidimensional lens encourages auditors to adopt a more outcome-oriented and, where appropriate, whole-of-government perspective when examining how public policies contribute to reducing poverty and deprivation.

Multidimensional poverty indices offer a useful way to identify:

- who is experiencing poverty
- how poverty is distributed, and
- which deprivations contribute most significantly to poor outcomes.

Multidimensional poverty is closely linked to concepts such as vulnerability, social exclusion, inequality, and the commitment to Leave No One Behind. Certain population groups may face structural barriers that limit access to opportunities, services, and public programs. Understanding these barriers helps auditors assess whether services are being delivered, and whether they are reaching those who need them most.

Since multidimensional poverty is a complex phenomenon, the guide presents a structure that helps auditors translate poverty evidence into audit topics:

- **Measurement:** whether poverty data and indicators are reliable and useful.
- **Governance:** whether institutions coordinate effectively.
- **Application:** whether poverty information is used in decisions and resource allocation.
- **Results:** whether interventions reduce deprivation and improve lives.

Auditing multidimensional poverty does not require a new audit mandate and fits naturally within existing performance, and to some extent, compliance audit work.

Part II. Using the MPI as a Strategic Planning Tool

Information on multidimensional poverty can strengthen both strategic and annual audit planning, moving from isolated audits toward a coordinated portfolio of complementary audits over time. A MPI is not only a statistical indicator, but it can also be a valuable planning tool.

The SAI can improve the quality and impact of their multidimensional poverty audit by having a plan to build their capacities. This includes a multidisciplinary team, data science and statistical capabilities and stakeholder engagement mechanisms.

Patterns of deprivation help identify communities, population groups, territories, and policy areas facing the greatest challenges, highlighting where audit work may generate the greatest public value.

Poverty profiles can reveal disparities between regions, inequalities among population groups, gaps in service provision, and persistent areas of deprivation. These insights can support the identification of audit topics, the selection of audit priorities, and the development of audit portfolios that address interconnected public policy challenges.

Multidimensional poverty information can also help SAIs assess policy coherence, coordination, and alignment across sectors and levels of government. Deprivations related to education, health, housing, employment, nutrition, and social protection often interact and

reinforce one another. Examining these relationships can help auditors move beyond isolated program assessments and develop a more comprehensive understanding of public sector performance.

The use of multidimensional poverty information is adaptable to different national contexts. The objective, however, remains the same: directing audit resources toward issues that matter most for people's well-being and public outcomes.

Part III. Generating Value and Impact

The value of multidimensional poverty audits extends beyond the production of reports and recommendations. Audit work contributes to change when findings are used to improve policies, strengthen institutions, enhance accountability, and support better decisions affecting populations experiencing deprivation.

To better understand how audits generate value, SAIs can use an Audit Value and Impact Chain, linking audit capacities, processes, outputs, outcomes and longer-term impact.

1. Outputs comprise the products generated through audit activities, including reports, recommendations, briefings, presentations, and stakeholder engagement activities.
2. Outcomes are the institutional and behavioral changes these products help generate, such as improvements in policy design, stronger coordination among agencies, better targeting mechanisms, enhanced information systems, and more effective resource allocation.
3. Impact refers to longer-term changes in the conditions affecting people experiencing multidimensional poverty, including reductions in deprivation and improved access to opportunities and services.

Theory of Change helps explain how MPI audit activities may contribute to these results. The pathway from audit work to poverty reduction is rarely direct. Audits influence decision-making, accountability, policy implementation, and institutional performance, creating conditions that support better public outcomes over time. Understanding these pathways helps auditors identify assumptions, stakeholders, risks, and opportunities that may affect the achievement of results.

Part IV. How to Audit Multidimensional Poverty

A multidimensional poverty audit starts from the people and deprivations affected by a problem and then considers the policies, institutions, and governance arrangements responsible for addressing it, rather than focusing exclusively on the government's administrative structure.

The MPI may itself become the audit object, for example when assessing its methodology, governance, data quality, or use in policymaking. Alternatively, it may serve as a tool for selecting other audit objects, such as policies, program, territories, or governance arrangements.

Planning a multidimensional poverty audit involves a sequence of interrelated decisions: understanding the problem, assessing materiality, defining the audit object, setting objectives, selecting the audit approach, establishing criteria, identifying risks, and consolidating a people-centered and feasible audit design. These decisions are iterative and may be refined as new evidence emerges.

Auditors should consider:

- which deprivations occur simultaneously;
- whether government action is coherent and coordinated; and
- where the audit can contribute most to improved outcomes.

The MPI can support audit planning by identifying priority deprivations, affected populations, territorial disparities, and persistent poverty patterns.

Materiality may be assessed beyond financial terms by considering the incidence, intensity, persistence, and unequal distribution of deprivations across territories and population groups.

Poverty-related challenges often involve multiple institutions operating across different sectors and levels of government. Examining these relationships can reveal coordination gaps, overlaps, inefficiencies, and barriers that affect program effectiveness. A whole-of-government perspective therefore becomes particularly important when addressing complex and interconnected development issues.

The selection of the audit approach should be aligned with the audit objective.

Auditors may adopt a system-oriented or a results-oriented approach. Also combining different audit perspectives can help auditors understand the interrelated causes of multidimensional deprivation and generate more insightful audit findings.

Planning should also consider risks such as persistent deprivation, exclusion of vulnerable populations, territorial inequalities, institutional fragmentation, weak coordination, and failures in program coverage or targeting.

Special attention is given to vulnerable and marginalized populations. Understanding how different groups experience deprivation helps auditors identify unequal access to services, barriers to participation, and situations where public interventions fail to reach intended beneficiaries. Including these perspectives can strengthen audit findings and improve the relevance of recommendations.

Throughout the planning process, audit objectives, questions, criteria, and evidence strategies should remain closely linked to the deprivation or outcome under examination. This helps maintain a clear focus on issues that affect people's lives while ensuring that audit work remains practical and manageable.

Poverty-related information is often fragmented across institutions, sectors, and territories. Data quality, coverage, and consistency may vary considerably. Rather than treating these limitations as barriers to auditing, auditors can strengthen evidence through triangulation, comparison of multiple sources, and careful assessment of data reliability. Information gaps may themselves constitute important audit findings, particularly when they limit decision-making, policy coordination, targeting, or accountability.

Audit reporting should communicate complex findings in a way that is accessible and useful to decision-makers and other stakeholders. Clear explanations, visual representations of data, geographic analysis, and evidence-based narratives can help illustrate the nature, intensity, and distribution of deprivation.

Recommendations should address the causes identified by the audit and support practical improvements in policy design, implementation, coordination, targeting, and monitoring.

Follow-up remains an essential component of multidimensional poverty auditing. Monitoring the implementation of recommendations provides insight into whether institutions have taken corrective action and whether governance arrangements have improved. Where appropriate, follow-up may also examine changes in conditions related to the audited problem, helping assess whether reforms are contributing to better outcomes for populations experiencing deprivation. This longer-term perspective reinforces the connection between accountability, learning, and sustainable improvements in well-being.

Thank you for taking the time to read the summary of the draft Multidimensional Poverty Audit Guidelines.

We kindly invite you to access the complete draft through the QR code and share your comments, suggestions, and observations. Your feedback will help strengthen the guidelines and ensure they are relevant, practical, and useful for Supreme Audit Institutions and other stakeholders.

How to provide feedback

Option 1: Add comments directly in the draft document.

Option 2: Send your feedback by email to: poverty.audit.network@tcu.gov.br

We welcome comments on:

- Content and structure
- Clarity and readability
- Practical applicability
- Any other suggestions for improvement

Thank you for your collaboration and support.



Scan to access the draft guidelines