



# GENDER AUDIT GUIDE





# GENDER AUDIT GUIDE



UN Women Europe and Central Asia Regional Office  
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Ermira Lubani, Edita Miftari, Olja Jankovic Lekovic, Erisa Cela, Ivona Paunovich Bishevac, Ivan Vchkov, Linda Sanaja

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Aleksandra Vladisaljevic, Amantia Patozi, Ardiana Gashi, Nadia Peto, Neda Maleska Sachmaroska, Sanja Nikolin

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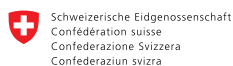
Produced by UN Women Europe and Central Asia Regional Office

Author: Gillian Fawcett

Reviewer: Ermira Lubani

Designer: Nita Hadzihamza Gashi

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# FOREWORD

UN Women is pleased to present this first gender audit guide. As national gender equality strategies and budgets are increasingly being implemented at pace by governments across the region it becomes more important that Supreme Audit Institutions (SAIs) place gender equality at the heart of their audits to help improve gender equality outcomes for both women and men, as well as ensuring public policies and government programmes deliver value for money (VFM).

This Gender Audit Guide is intended to provide a helpful framework, methodologies, and signposts for auditors to use so that they can become familiar with auditing organisational practices, public policies and government programmes by applying a gender lens. The Gender Audit Guide also makes extensive reference to other supporting materials.

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# ABBREVIATIONS AND ACRONYMS

<b>Audited Body</b>	Whole of Government, Ministry, Governmental Body, Public Entity, Institutions
<b>CAAF</b>	Canadian Audit and Accountability Foundation
<b>ECA</b>	European Court of Auditors
<b>EIGE</b>	European Institute on Gender Equality
<b>GRB</b>	Gender Responsive Budgeting
<b>GRPFM</b>	Gender Responsive Public Financial Management Framework
<b>ILO</b>	International Labour Organisation
<b>INTOSAI</b>	International Organisation of Supreme Audit Institutions
<b>IDI</b>	INTOSAI: Development Initiative
<b>ISSIs</b>	International Standards for Supreme Audit Institutions
<b>NAO</b>	National Audit Office, UK
<b>OECD</b>	Organisation for Economic Co-Operation and Development
<b>PEFA</b>	Public Expenditure and Financial Accountability
<b>UN SDGs</b>	United Nations Sustainable Development Goals
<b>SDG 5</b>	Sustainable Development Goal for Gender Equality
<b>SAI</b>	Supreme Audit Institution
<b>WBG</b>	Women's Budget Group
<b>UN Women</b>	United Nations Entity for Gender Equality and Empowerment of Women

# SECTION 1: ABOUT THIS GENDER AUDIT GUIDE

## 1.1 INTRODUCTION

This gender audit guide (the Guide) has been designed to support auditors in Supreme Audit Institutions (SAIs) responsible for auditing gender equality in the Western Balkans. Most governments in this region have made significant commitments to advance gender equality and have introduced initiatives such as gender responsive budgeting (GRB) and made changes to their legislative frameworks and policies. These changes make it even more important that SAIs play a key role in advancing gender equality through their audit reports and recommendations, even if this is only to check whether governments are complying with their own budgetary frameworks. This Guide is intended to provide a structured approach for auditors to be able to assess whether gender equality has been efficiently and effectively mainstreamed in public entities procedures, policies and programmes.

### 1.1.1 AIMS AND OBJECTIVES

The key aims and objectives of this Guide are to:

Provide guidance for auditors that will facilitate an effective performance audit of gender equality within (a) an audited body and/or (b) specific public policies and government programmes

- Provide an easy use Guide which includes some current and emerging practices and audit examples.
- Complement a bespoke training course aimed at auditors to help develop skills for auditing for gender equality.

Whilst this Guide largely focuses on performance audit it is also possible to audit specific aspects of gender equality through compliance and financial audits. Audit guidance for these areas is included in sections 4 and 5 of this Guide.

### 1.1.2 AUDIENCE

The key audience for the development of this Guide are the SAIs in the Western Balkans that are seeking to integrate gender equality into their audits of government programmes and public policies. This will then hopefully spur improvements in integrating gender equality by the public bodies they audit. The auditing frameworks outlined in this Guide can also be applied to the wider SAI community.

### 1.1.3 USING THIS GUIDE

This Guide provides a step-by-step guide for auditors which has been prepared in accordance with relevant ISSAs so that they can easily plan, organize, design, report, and follow-up on gender equality audits. The structure is as follows:

**Section 2:** Outlines useful information to support auditors' understanding of gender equality and the importance of mainstreaming gender in audited bodies, public policies, government programmes, and resource allocation decisions to achieve value for money improvements.

**Section 3:** Sets out in detail audit approaches and methodologies, including a systems wide performance audit framework for assessing how well gender has been mainstreamed in and across audited bodies, as well as an audit methodology for assessing specific public policies and government programmes. Question banks, evidence gathering and signposts to other specific guidance are referenced throughout this Guide.

**Section 4:** Provides guidance and signposts for conducting compliance audits.

**Section 5:** Sets out details on conducting a financial audit.

**Section 6:** Highlights how to deal with the principal challenges and risks that gender equality audits pose, together with mitigation measures.



# SECTION 2: CONTEXT

## 2.1 WHY GENDER EQUALITY IS IMPORTANT

Despite progress made over the last few decades gender inequalities persist around the globe. Advancing gender equality is increasingly seen as important to the governments of the Western Balkans and by nations more widely to close gender gaps in the development of health outcomes, education, employment, unpaid work, and entrepreneurship, as well as in public life and access to decision-making opportunities. The imbalance of power and pay and access to services are also of equal importance.

Gender inequalities do not only affect individuals - they can also change entire economies and governance systems. On paper it may resemble a long list of data and statistics showing an imbalance of power between men and women, but in real terms it is a major challenge for governments around the world. Ignoring gender disparities can stunt economic growth and hinder the development of countries. As many countries have recognised, reducing gender inequalities in government benefits everyone in society.

The quest for a more integrated approach to addressing inequalities is not new. It goes back decades. However, gender inequality across the labour market remains largely unresolved even today, and in some instances the metrics in key areas of human development for women have worsened. A recent report released by UN Women showed that of the 767 million individuals living below the international poverty line of \$1.90 a day, women and girls are more than likely to fare worse because of factors such as income, ownership, control of household assets, and participation in decision-making. This means that the likelihood of women transcending poverty in the countries concerned is minimal.<sup>1</sup>

## 2.2 GENDER EQUALITY IN THE WESTERN BALKANS

The direction of progress for gender equality across the Western Balkans is positive. Gender equality is enshrined in legislative frameworks and tailored to local contexts and needs. Compliance with legislation has to some extent been reviewed by external organisations in some countries, for example, a gender analysis for Bosnia and Herzegovina was undertaken by USAID in 2019.<sup>2</sup> UN Women reviewed GRB progress in Serbia since its adoption into the Budget System Law in 2015<sup>3</sup> and in North Macedonia since 2013. GRB and/or elements of it has been adopted by governments in countries, such as North Macedonia, Serbia and Albania and has been implemented for a few years. They are keen to continually assess how they are complying with mainstreaming gender equality into their budgetary frameworks to improve the situation of women and men in specific sectors and reduce the gender gap, as well improving value for money.

The commitment of countries within the Western Balkan to mainstreaming gender equality is reflected in the national and/or cross-sectional gender strategies and action plans adopted by governments.

## 2.3 GENDER EQUALITY KEY TERMS

*Gender mainstreaming* is a term often used but not always fully understood yet it is core to this Guide. Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, public policies or government programmes, in all areas and at all levels.

1 <https://www.unwomen.org/en/news/stories/2017/11/news-un-women-and-the-world-bank-unveil-new-data-analysis-on-women-and-poverty>

2 [https://pdf.usaid.gov/pdf\\_docs/PAooWG6T.pdf](https://pdf.usaid.gov/pdf_docs/PAooWG6T.pdf) (Accessed, February 22, 2022)

3 [https://serbia.un.org/sites/default/files/2019-08/UNW\\_GRB\\_%202019\\_ENG%20\\_layout%20DIGITAL.pdf](https://serbia.un.org/sites/default/files/2019-08/UNW_GRB_%202019_ENG%20_layout%20DIGITAL.pdf) (Accessed, February 22, 2022)

It is a strategy for making women's, as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that men and women benefit equally, and inequality is not perpetuated. The goal is to achieve gender equality.<sup>4</sup> This Guide provides guidance for assessing how well gender has been mainstreamed into organisations and their systems, policies and programmes.

What do we mean by *gender equality* and how does this differ from *gender equity*? Simply stated by the United Nations (UN), *gender equality* refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. It does not mean that women and men will become the same but that women's and men's rights, responsibilities and opportunities will not depend on whether they are born male or female.<sup>5</sup>

*Gender equity* means fairness of treatment for men and women according to their respective needs. This may include equal treatment or treatment that is different, but which is considered equivalent in terms of rights, benefits, obligations, and opportunities.

The term *gender sensitive* is commonly used to describe how policies and programmes consider particularities pertaining to gender awareness while aiming to eliminate inequalities in government programmes and policies. For example, examples of gender sensitive practices in parliaments could include women and men having equal opportunities to enter parliament and to influence procedures.

A *gender audit* is a tool to assess and check the institutionalisation of gender equality into organisations, including in their policies, programme, projects and/or provision of services etc.<sup>6</sup>

## 2.4. GENDER RESPONSIVE BUDGETING

*Gender responsive budgeting* (GRB) is a way of analysing the budget for its effect on gender equality. It may also include analysis by more than one category, for example, looking at the impact on women from different backgrounds, different income levels or between women living with or without disabilities. The

Organisation for Economic Co-operation and Development (OECD) notes, 'Gender budgeting involves using the tools, techniques, and procedures of the budget cycle in a systematic way to promote equality'. The Council of Europe also defines gender budgeting as 'an application of gender mainstreaming in the budgetary process'. It entails a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring of revenues and expenditures to promote gender equality'.<sup>7</sup>

GRB has been implemented in full or at least some elements across the Western Balkans. For example, GRB is included in the Budget System Laws of Serbia, Albania and North Macedonia. Governments have embarked on reforms over the past few years to improve legal, policy and institutional gender equality mechanisms through national strategies and plans. In line with the report on SDG5c1 indicator that measures proportion of countries with systems to track and make public allocations for gender equality and women's empowerment, Serbia and Albania have been recognized as countries that were successful in GRB institutionalization. Other countries in Europe that have obtained the same mark are Austria, Belgium, Island, Portugal and Ukraine, while countries in Africa are also making progress, e.g. Morocco, and Uganda. The International Monetary Fund (IMF) has reported that many countries across Europe have enjoyed sustained support for gender budgeting, in some cases for over a decade. In a few countries this has led to positive changes in administrative and budget practice.<sup>8</sup> The Public Expenditure and Financial Accountability Programme (PEFA) has also highlighted a range of approaches that countries have adopted for GRB from gender responsive investments to gender responsive budget proposals and circulars.<sup>9</sup>

## 2.5 GENDER AND INTERSECTIONALITY

Gender equality should not be seen in isolation from other equalities characteristics. It is not a binary issue of women versus men and has relevance to organisations that are seeking to create inclusive strategies and cultures by considering *intersectionality* - race, class, ethnicity, disability, sexuality, cul-

4 <https://www.un.org/womenwatch/osagi/pdf/ECOSOCAC1997.2.PDF> (Accessed Jun 10, 2022)

5 <https://www.un.org/womenwatch/osagi/conceptsanddefinitions.htm>

6 <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-audit> (Accessed February 22, 2022)

7 <https://rm.coe.int/1680599885> (Accessed November 17, 2021)

8 <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Europe-A-Survey-of-Gender-Budgeting-Efforts-44148> (Accessed February 12, 2022)

9 <https://www.pefa.org/global-report-2020/en/report/gender-responsiveness/> (Accessed, June 10, 2022)

ture, nationality, and social mobility etc.,<sup>10</sup> which persist social and economic disparities in government operations. Whilst the focus of this Guide is on gender equality, it is important for auditors to understand that in certain circumstances gender inequalities cannot be seen as a separate issue from these other equalities characteristics. Sometimes people are subject to a few forms of discrimination which at times are not sufficiently covered at the policy making stage. For example, a woman living with a disability belonging to an ethnic minority group may have less access to desirable jobs than men. To address these inequalities an intersectional lens would need to be applied to public policy so that effective decisions can be made about how and where to invest resources. This would include having access to disaggregated data which would give more information about the impact of policies on different groups of people.

Auditors are encouraged to adopt an intersectional approach to their work by considering intersectional overlaps to better understand the depths of inequalities and relationships in any given context.

## 2.6 INCLUSION AND DIVERSITY

Gender equality is a key part of an organisation's approach to 'inclusion' and 'diversity'. Both terms mean slightly different things, but it is important to understand how gender links into organisational practice, particularly when assessing what arrangements audited bodies have in place for integrating gender. *Inclusion* is generally understood to be the organisational effort and practices in which different groups of individuals having different backgrounds are culturally and socially accepted.

These differences could be related to gender, religion, ethnicity etc., or be more inherent such as educational background, training experience or personality. Whereas *diversity* is about empowering people by respecting difference and appreciating what makes them different, in terms of, gender, age, ethnicity, disability, sexual orientation etc. Many public and private organisations in developed countries have diversity and inclusion strategies of which gender is a key component. INTO-SAI has recently introduced its forward-looking agenda on promoting diversity, equality, and inclusion, both in its external work and institutionally. A key part of the agenda is gender.<sup>11</sup>

## 2.7 WIDER INTERNATIONAL CONTEXT

Adoption of the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) (1979) was a landmark moment and currently binds 189 nations by its provisions.<sup>12</sup> In its current form it spells out the meaning of equality and how it can be achieved and establishes not only an international bill of rights for women but also an agenda for action by countries to guarantee the enjoyment of those rights.

Subsequently, and more than a decade later, world leaders agreed upon another key commitment, the Beijing Declaration and Platform for Action (1995).<sup>13</sup> This was a visionary agenda for the empowerment of women and remains today one of the most comprehensive global policy frameworks for action and is a current source of guidance to realise gender equality. A timeline for the various instruments and declarations is set out below.

10 <https://www.womankind.org.uk/intersectionality-101-what-is-it-and-why-is-it-important/> (Accessed December 2022)

11 <https://intosajournal.org/journal-announces-new-spotlight-on-diversity-equity-and-inclusion/> (Accessed February 12, 2022)

12 <https://www.ohchr.org/en/professionalinterest/pages/cedaw.aspx> (Accessed November 17, 2021)

13 [https://beijing20.unwomen.org/~media/headquarters/attachments/sections/csw/pfa\\_e\\_final\\_web.pdf](https://beijing20.unwomen.org/~media/headquarters/attachments/sections/csw/pfa_e_final_web.pdf) (Accessed November 17, 2021)

Instruments on Gender Equality	Instruments on GRB
1946 – The Commission on the Status of Women (CSW)	
1948 – Universal Declaration of Human Rights	
1979 – The United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW, 1979)	
1995 – The Beijing Platform of Action (BPFA 12 areas)	
2006 – The European Charter for Equality of women and men in local life	
2009 – Lisbon Treaty and Charter of Fundamental Rights of the European Union (2009)	
2014 – European Convention on preventing and combating violence against women and domestic violence (Istanbul Convention)	Global Partnership for Effective Development Co-operation (Bussan 2014): 10 indicators including indicator 8 on “Gender equality and women’s empowerment”.
2015 – Sustainable Development Goals and Agenda 2030	Addis Ababa Action Agenda Sustainable Development Goals and Agenda 2030 (Indicator 5.c.1)
	2019 – European parliament’s Resolution on Gender Mainstreaming
2020 – European Commission Gender Equality Strategy 2020-2025	

Since these declarations, some progress has been made by countries to address gender equality, but this has not been transformational and has suffered a setback in some countries. There is not a single country in the world that has achieved gender equality which shows there is still a long way to go. As recently as 2020, the UN reported that progress on gender equality remains uneven.<sup>14</sup>

The UN Sustainable Development Goals (SDGs) have taken gender equality further with the adoption of SDG 5 on ‘gender equality and the empowerment of women and girls’ by UN member states in 2015.<sup>15</sup> The SDG framework of 17 goals were a call for action by all countries to promote prosperity while protecting the planet. They sit alongside strategies for building economic growth and address a range of social needs and environmental concerns. In respect of SDG 5, there are 9 target areas supported by a subset of 14 indicators.

These include for example:



**SDG 5:**  
**Achieve gender equality and empower all women and girls**

**Target 5.1:** End discrimination against women and girls

**Target 5.2:** End all violence against the exploitation of women and girls

**Target 5.3:** Eliminate forced marriages and genital mutilation

**Target 5.4:** Value unpaid care and promote shared domestic responsibilities

**Target 5.5:** Ensure full participation in leadership and decision-making

Source: UN, Department of Economic and Social Affairs, Sustainable Development Goal 5

<sup>14</sup> Ibid

<sup>15</sup> <https://www.un.org/sustainabledevelopment/gender-equality/> (Accessed November 17, 2021)

As an example of one of the indicators, SDG 5.c.1, seeks to establish the proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment. It has specific relevance to GRB. Countries will have to demonstrate the relevance of the indicator to their policies and how they measure impact.

Over decades the policy response to gender by governments has been two-fold – a move towards identity-based policies and secondly policy strategies that reflect inclusivity. Under an identity-based approach, policy makers address the specific rights, needs and interests of women and ensure that these are reflected in policy formulation. Inclusiveness on the other hand acknowledges that women’s experience of policy is different and that a false sense of policy homogeneity may further entrench women’s exclusion.

Therefore, the long-standing approach to policy has tended to focus on initiatives designed to address the absence of gender imperatives. In more recent times there has been an emergence of separate women focused ministries in some countries as a response to the issue of women’s role in development. This has subsequently evolved into a more nuanced approach to gender and development concerns that recognises the need for all government departments, be it transport, health, education etc., to appreciate a level of gender mainstreaming into their policy blueprints.

While this has been a positive step towards achieving social justice for women in some countries, it is also important to acknowledge that mainstreaming gender can be challenging. As mentioned earlier in this Guide, policy cannot be reduced to a simple binary of men versus women, because even within this broadly defined socially constructed category intersectionality








exists – where people can have multiple, intersecting social identities that they may mobilise strategically and according to specific contexts and situations. Intersectional *invisibility* can occur when policy makers assume that individuals belong to one collective identity thus ignoring the inequalities they may face within that category. To reiterate, it is important that gender and broader intersectionality issues are considered in specific policy contexts.

## 2.8 AUDITING FOR GENDER EQUALITY

The 2030 Agenda for sustainable development as set out by the UN to ‘leave no one behind’ is one of the key drivers for advancing gender equality across governments, but it is not the only driver. This development has spurred on a few SAIs to audit progress against the SDG targets. Examples are provided in a separate guidance note which accompanies this Guide.

The INTOSAI Development Initiative (IDI) has offered support to SAIs through its SDG Audit Model (ISAM)<sup>16</sup> and support going beyond SDGs in the areas of financial, performance and compliance audits, including a new ‘Equal Futures Audit’ initiative. Equal Futures Audit aims to support SAIs in contributing to inclusion by auditing areas of marginalization like poverty, gender, disability, ethnicity, and their intersections. The IDI recognises the key role of SAIs in holding governments to account for gender commitments made as outlined in its gender strategy (2019-2023).<sup>17</sup> Its strategic priorities are set out below for integrating a gender perspective to advance gender and intersectionality in SAIs as organisations and in their audit work.

### BOX 1: OUR 2 STRATEGIC PRIORITIES

<p><b>1</b> SAIs are gender responsive organisations &amp; conducting audits that contribute to Gender Equality</p> <ul style="list-style-type: none"> <li>Raise Awareness &amp; Advocate for Gender Equality with SAIs </li> <li>Work together with INTOSAI Bodies, Regions &amp; other Stakeholders </li> <li>Integrate Gender into our Support to SAIs </li> </ul>	<p><b>2</b> Lead by example: IDI is a gender responsive organisation</p> <ul style="list-style-type: none"> <li>Build Gender Balanced Human Resources, Gender Expertise &amp; Competence </li> <li>Build Gender Equality into IDI’s Organisational Culture </li> <li>Mainstream Gender in Decision-making </li> <li>Share Knowledge &amp; Communicate on Gender </li> </ul>
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Source: IDI, Gender Policy, March 2021

16 <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam> (Accessed February 12, 2022)

17 <https://www.idi.no/elibrary/idi-administrative/policies/1222-idi-gender-policy-2021/file> (Accessed November 17, 2021)

The IDI's gender policy, strategy and action plans are important documents for helping SAIs to integrate gender considerations into their audits. To date there have been several approaches developed for auditing gender equality, but there is not one widely used or accepted methodology. This is partly because of the complexity of the area and the need to reflect local contexts and commitments. For example, SAIs such as the Canadian Audit Office and the European Court of Auditors (ECA) have developed tailored approaches to auditing for gender equality by bringing in gender expertise to develop an audit methodology and/or adapting tried and tested assessment frameworks from other organisations, such as the European Institute for Gender Equality (EIGE) and applying the OECD's toolkit for mainstreaming and implementing gender equality.<sup>18</sup> Similarly, when it comes to undertaking specific public policy and/or government programme reviews, locally tailored audit approaches have been used. For example, the Austrian Court of Audit used a framework to assess the 'Gender aspects in income tax law with a focus on earnings tax'.<sup>19</sup>

The focus of several recent gender audits has been on measuring progress against the UN Sustainable Development Goal 5 (SDG 5). A notable example is outlined in the recent OLACEF's publication, 'the Ibero-American Audit on Gender Equality, Preparedness of Governments for the Implementation of Sustainable Development Goal 5'.<sup>20</sup> It focused the core audit on three objectives as follows:

### SPECIFIC OBJECTIVES OF THE COORDINATED AUDIT

In light of the above-mentioned general objective, 3 specific objectives were defined:

1. Verify that the governments evaluated have taken actions to adapt SDG 5 to the national context;
2. Verify that governments have identified and guaranteed the resources and capacities (means of implementation) necessary to achieve the goals of SDG 5; and
3. Verify that governments have established mechanisms to follow up, examine and submit progress reports on the implementation of SDG 5 in their countries.

Source: Ibero-American Audit on Gender Equality: Preparedness of governments for implementing Sustainable Development Goal 5, 2019

Underpinning these objectives were the following evaluation components:

#### BOX 2: AXES AND COMPONENTS EVALUATED

##### Axes Components

Planning	<ul style="list-style-type: none"> <li>• Commitments Acquired</li> <li>• Existence and Articulation of National Mechanisms</li> <li>• Mechanisms for intersectoral and subnational coordination</li> <li>• Integration into the National Development Plan (NDP)</li> <li>• Public awareness and stakeholders promotion</li> </ul>
Financing	<ul style="list-style-type: none"> <li>• Resource Estimation</li> <li>• Stakeholders' participation</li> <li>• Cooperation Opportunities</li> <li>• Risks and Strategies Identification</li> </ul>
Follow-Up	<ul style="list-style-type: none"> <li>• Definition of responsible actors</li> <li>• Participation in process design</li> <li>• Performance indicators and defined baselines</li> <li>• Production process and quality data collection</li> <li>• Communicating results and accountability</li> </ul>

Source: Ibero-American Audit on Gender Equality: Preparedness of governments for implementing Sustainable Development Goal 5, 2019

Each of the components was scored using a four-point scale ranging from 1-4 ((1) worst case, (2) not implemented, (3) training required, (4) in development or optimized). Within the framework of this activity, auditors carried out various actions aimed at involving the auditing teams and providing them with tools to understand the relevance of incorporating a gender perspective, both for their daily activities and in this specific audits.

## 2.9 GENDER EQUALITY REVIEWS BY OTHER STAKEHOLDERS

Auditors should also be aware that a few organisations in both the corporate and public sectors carry out gender equality assessments of one form or another. A notable example is the OECD's, 'toolkit for mainstreaming and implementing gender equality'. It focuses on improving the gender responsiveness of public policy, proposes looking beyond the national budget to promote gender equality and women's empowerment and identifies four pillars of action including institutional and governance

<sup>18</sup> <https://www.oecd.org/gov/toolkit-for-mainstreaming-and-implementing-gender-equality.pdf>

<sup>19</sup> [https://www.rechnungshof.gv.at/rh/home/home/Genderaspekte\\_im\\_Einkommensteuerrecht\\_Lohnsteuer.pdf](https://www.rechnungshof.gv.at/rh/home/home/Genderaspekte_im_Einkommensteuerrecht_Lohnsteuer.pdf)  
[https://www.rechnungshof.gv.at/rh/home/home\\_2/Gender\\_Aspects\\_in\\_Income\\_Tax\\_Law\\_with\\_a\\_Focus\\_on\\_Earnings.html](https://www.rechnungshof.gv.at/rh/home/home_2/Gender_Aspects_in_Income_Tax_Law_with_a_Focus_on_Earnings.html)

<sup>20</sup> [https://www.intosai.org/fileadmin/downloads/focus\\_areas/SDGs\\_and\\_SAIs/regions\\_reports\\_activities\\_sdgs/SDGs\\_no05\\_2019\\_OLACEF\\_EN.pdf](https://www.intosai.org/fileadmin/downloads/focus_areas/SDGs_and_SAIs/regions_reports_activities_sdgs/SDGs_no05_2019_OLACEF_EN.pdf)

frameworks for gender equality and mainstreaming, gender-sensitive practices in parliament, public employment systems, and the judiciary.<sup>21</sup>

The European Institute of Gender Equality (EIGE) also performs assessments of countries within the European Union measuring their progress in mainstreaming gender equality across six core areas of work, including health, power, money, time, knowledge, violence against women and intersecting inequalities. The results of assessments are presented in a 'Gender Equality Index'. Its latest findings were published in 2020 and Sweden and Denmark were highlighted as top performing countries in advancing gender equality.<sup>22</sup> Albania, North Macedonia and Serbia also measure themselves against an Equality Index.<sup>23</sup> Bosnia and Herzegovina is developing a partial<sup>24</sup> Gender Equality Index that will be published by the end of 2022, in line with EIGE methodology.

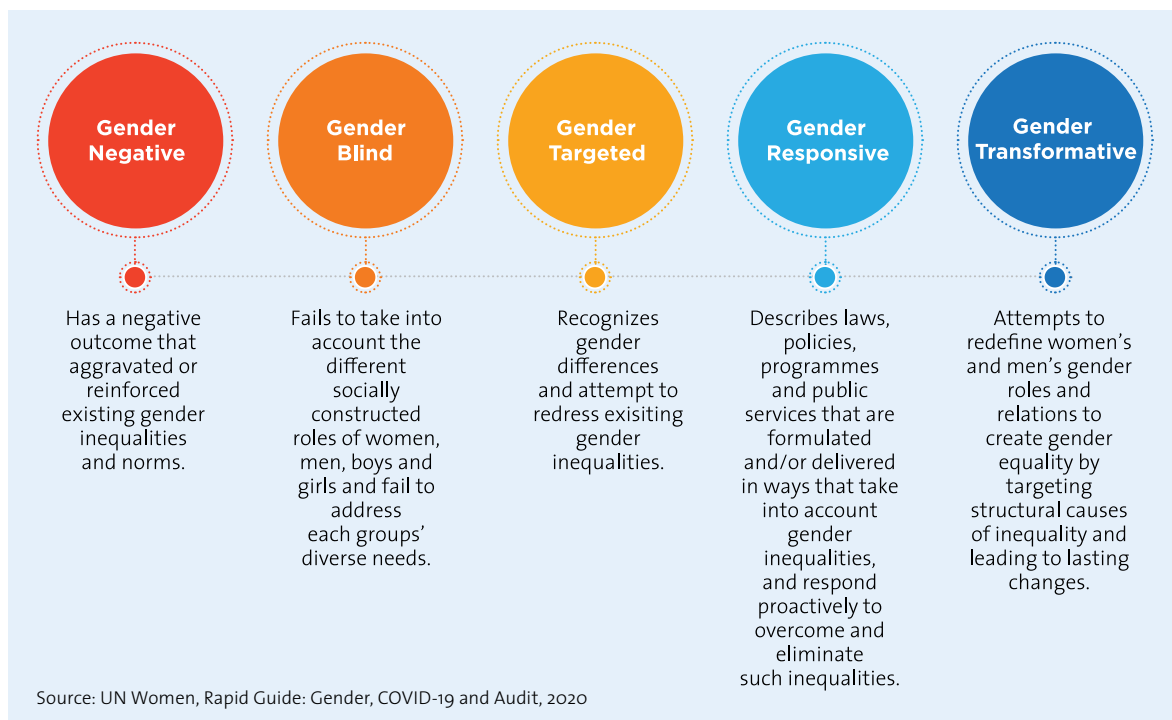
UN Women has also recently developed a framework for Internal Auditors to audit for the implications of COVID-19 on gender, the 'Rapid Guide: Gender, COVID-19 and Audit'.<sup>25</sup> It considers relevant risks

and key considerations to be taken into account by internal auditors when planning, conducting and reporting their audits so that they are able to judge how gender progress has impacted on a 'gender effectiveness scale' as highlighted below.

External auditors have a responsibility to consider the work of internal audit when planning their audits so to avoid any overlap of work. In some circumstances they can use the work of internal auditors to inform the scope of their own work and/or undertake joint reviews. Therefore, as part of the audit planning process it is important to understand what audits have been undertaken by internal audit in respect to gender equality to provide for an efficient and effective audit and avoid duplication. It is also important to understand what other assessments have been undertaken by bodies such as PEFA to help inform the scope of the audit. See section 2.4 for more details about PEFA.

There are many other examples of gender audit/assessment tools and guidance, and these have been highlighted in Appendix 4.

**BOX 3:**  
**GENDER RESULTS EFFECTIVENESS SCALE**



21 <https://www.oecd.org/gov/toolkit-for-mainstreaming-and-implementing-gender-equality.pdf> (Accessed November 17, 2021)

22 <https://eige.europa.eu/publications/upward-convergence-gender-equality-how-close-union-equality> (Accessed November 17, 2021)

23 <https://eige.europa.eu/gender-equality-indices-western-balkans-and-turkey> (Accessed June 10, 2022)

24 The Index will provide information for two full domains, namely Knowledge and Power, and two partial domains, Work and Health, out of a total of six domains envisaged by the EIGE methodology.

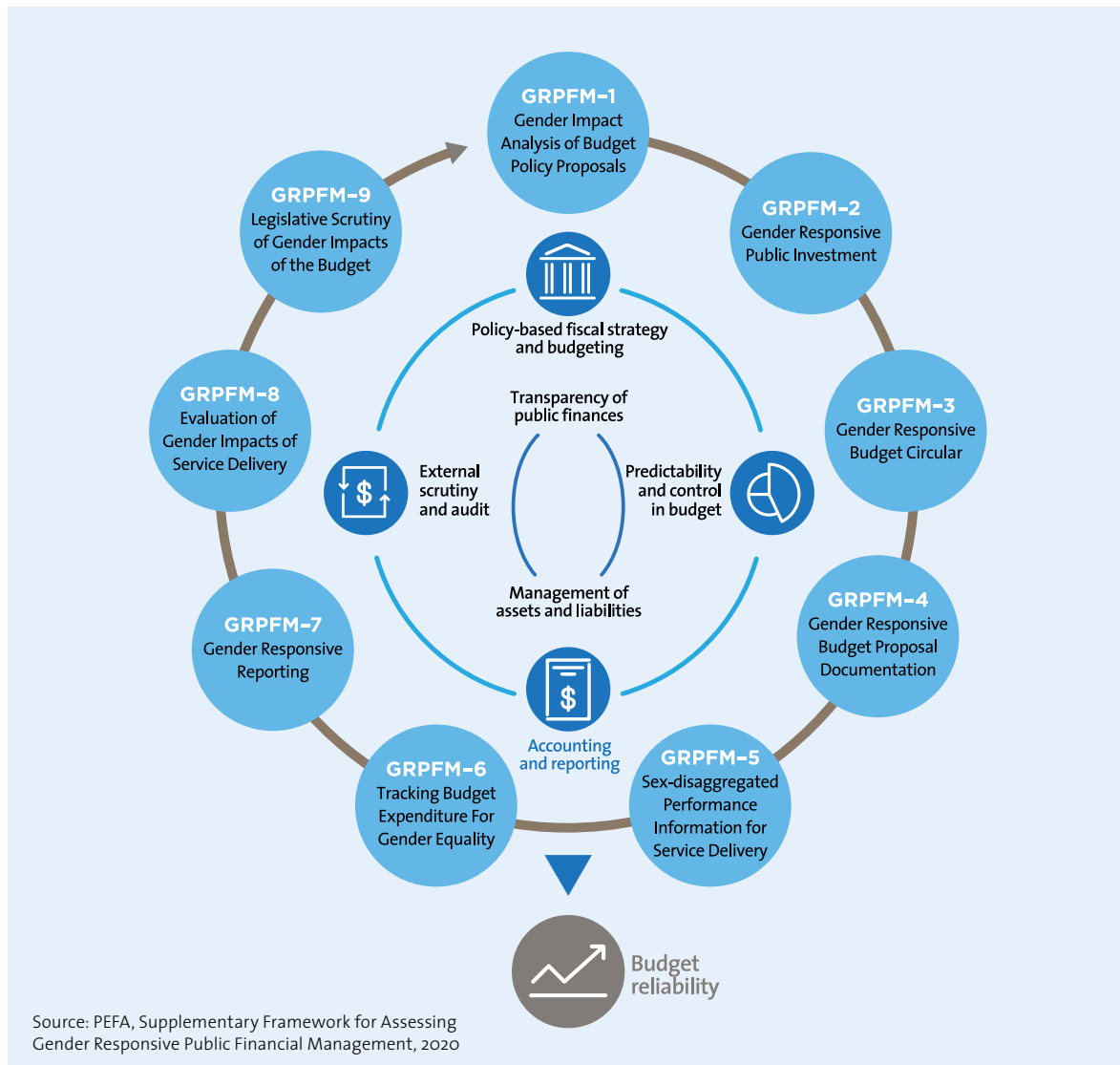
25 <https://www.unwomen.org/en/digital-library/publications/2020/04/brochure-rapid-guide-gender-covid-19-and-audit> (Accessed November 17, 2021)

## 2.10 OTHER DEVELOPMENTS

In relation to other international developments, this Guide draws auditors' attention to PEFA's Supplementary Framework for Assessing Gender Responsive Public Financial Management.<sup>26</sup> It is one of many other developments, but perhaps one of the most relevant to auditors. As highlighted below, this framework has a set of nine indicators that measure the degree to which a country's PFM systems address the government's goals about acknowledging different needs of men and women, and different subgroups of these categories, and promoting gender equality.

To date thirteen countries globally have applied the gender responsive public financial management framework and have had their results reported, but not always publicly. It should be noted that an important part of the PEFA assessment is a review of how well gender responsive PFM is evaluated and scrutinised by SAs and the legislature. This framework is helpful for undertaking a comprehensive review of GRB.

### BOX 4: PEFA'S NINE GRPFM INDICATORS



26 <https://www.pefa.org/gender> (Accessed November 15, 2021)



# SECTION 3: PERFORMANCE

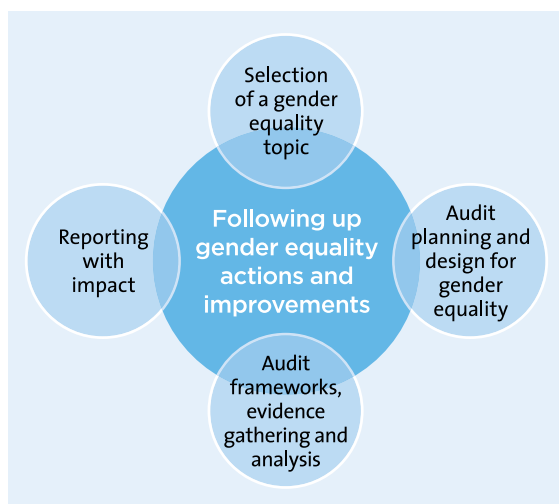
## AUDITING GENDER EQUALITY

### 3.1 INTRODUCTION

This section sets out in detail how auditors can select a gender equality audit topic, plan, and apply performance audit methodologies to effectively audit how (a) gender equality has been mainstreamed across and within organisations and (b) specific government policies and programmes.

Key audit stages are set out in the diagram below.

#### BOX 5: KEY AUDIT STAGES



The advantage of examining gender equality through a performance audit opposed to compliance audits is that it can determine:

- the degree to which the whole of government, ministries and/or more widely public bodies (audited bodies) implement national and international commitments and obligations to gender equality or equity, legislation, policy, and action plans;
- identify and examine the gender specific impacts of government programmes, administration, and financing; and
- make recommendations that can lead to improvements in the design, implementation and results of policy and programming so that it leads to better gender outcomes and efficiency and effectiveness.

Compliance audits and financial audits can also be applied to gender equality, but are limited to ensuring compliance with laws, regulations and rules and providing an assessment of financial statements. Often elements of compliance will be included in a performance audit. Compliance audit and financial audit are discussed in Sections 4 and 5.

### 3.2 SELECTION OF GENDER EQUALITY TOPIC

As a first step of the audit process the auditor will need to select and define a topic suitable for a gender audit. While strategic planning processes and criteria used to select and define audit topics may vary across SAIs in the Western Balkans, this should be done as part of their medium term strategic and risk-based planning, as well as drawing on audit experience from previous audits. It might also be as simple as identifying priorities in a country's national gender equality strategy and action plan where there is one. Also, topics may be suggested by civil society organisations (CSOs) or parliament which the SAI may choose to take forward.

The auditor has a choice of topic based on its strategic priorities and risk-based assessments as to how to bring a gender focus to performance audits. For example, gender equality audits can include an assessment of:

- A. The whole of government operations or individual ministries that are well-suited to a gender equality audit to obtain a greater understanding of government undertakings, systems, programmes, and activities that advance or impede gender equality and impact on value for money (See 3.3.1).
- B. Specific government programmes/policies including auditing gender-based assessments of whether policy objectives have increased or decreased inequalities, impacted on value for money and improved services for service users and the public. For example, an audit can address gender equality in specific sec-

tors such as education, employment, health, social security, social care or deal with specific challenges, such as government responses to COVID-19, domestic violence etc. (See 3.4).

- C. Government-wide initiatives/thematic policies, for example thematic SDG targets – the full participation of women in leadership and decision-making positions across government (See 3.5).

Auditors can also choose to combine any of the above for review, such as an audit of gender equality in a government’s ministry operations together with a specific policy area. For example, the European Court of Auditors reviewed the EC framework and budget for promoting gender equality, as well as reviewed specific policy areas such as the European Structural Fund (details can be found in the separate guidance note accompanying this Guide). If auditors choose a combination of reviews both methodologies outlined in this Guide are relevant.

If a single government policy or programme area is selected for audit, then in determining whether it is suitable for a gender equality audit, auditors should consider asking the following initial questions:

**Why would gender equality considerations be important for this policy/programme?**

**Has the policy/programme been identified because of specific gender inequality issues?**

**If the government has adopted GRB, has the policy area been identified in the gender budget statement and programme adopted by government?**

**Does the policy area represent a significant proportion of the budget?**

**Does the policy/programme have more pronounced impacts on women than other sections of society?**

**Is there a special emphasis on gender equality in the policy design, implementation and monitoring and review of the programme?**

**What do we already know about the impact of the policy/programme on gender equality from indicators and/or benchmarks (where they exist) or other evidence?**

**What do we know from relevant stakeholders such as government organisations, coordinating gender equality bodies, academics, civil society groups and parliamentary committees?**

SAIs can also choose SDGs as a topic. The IDI’s SDG Audit Model (ISAM) provides a framework that auditors can apply for auditing implementation of national targets linked to SDG targets. Auditors are advised to consult this guidance to audit SDG implementation. It sets out five criteria for selecting SDG topics according to significance of the national target in the national development context, auditability, capability, and SAI mandate.<sup>27</sup> Auditors are advised to consult this guidance to review SDGs.

### 3.3 AUDIT PLANNING AND DESIGN FOR GENDER EQUALITY

Following the identification of a gender equality topic, the auditor can begin the audit planning and scoping stage. From the outset it is useful for auditors to discuss with the audited body the significance of gender equality in relation to the organisation’s activities and/or the policy/programme being audited. This could include discussing the auditee’s attempts to mainstream gender equality into its undertaking, budgets and investment plans for future VFM improvements. This will help the auditor to be better placed in understanding gender issues from an auditee perspective.

Also, it is important to bring in relevant stakeholder views such as from academia, non-governmental bodies, special interest groups, parliamentary committees, and civil society organisations (CSOs) e.g., women’s groups with an interest in gender equality. They can bring a valuable perspective to the audit and may hold evidence and data that can support the audit together with their expertise.

As part of the planning phase, the auditor should:

- Evaluate the initial information collected in the knowledge acquisition or scoping phase from a gender equality perspective, this will include audit knowledge from previous audits
- Review internal audit coverage (where there has been any) of gender equality issues and other external reviews of the audited body’s approach to mainstreaming gender equality
- Identify the key contacts within the audited body that they will need to engage with e.g., senior leaders, managers, policy leads, equalities champions etc
- Identify external groups, partners with an interest in the policy/programme area as previously outlined

<sup>27</sup> <https://idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam> (Accessed February 12, 2022)

- Consider whether audit team members possess sufficient knowledge of gender equality, the policy programme in question and analysis skills to conduct the audit
- Consider whether the audit team will need the support of an expert(s) to plan and conduct the audit
- Consider the types of findings likely to result from the audit, and ways to increase the impact of the audit report.

Appendix (2) includes two examples of approaches to planning and designing a gender audit. Example 1 relates to an audit which was undertaken by the National Audit Office (NAO) UK, which focused on the government's policy of improving the lives of women and girls overseas. It clearly sets out the policy topic and what it is seeking to achieve from the audit together with the study objective, *'to assess whether the Department of International Development (DFID) is well placed to secure value for money from its 2018 strategic vision to improve the lives and women overseas'*. It also highlights how it proposes to evaluate the policy and the evidence required.

The second example is an audit review by the Auditor General of Wales of progress made in implementing the 'Violence against women, domestic abuse and sexual violence act for Wales'. The audit's objectives sought to understand the prevalence of abuse across Wales and how to improve government actions. Its methodology was wide ranging including a literature review, data and statistical analysis, local and national field work, interviews with survivors and surveys.

If the audit focus is on assessing progress against SDG targets it will be important for the SAI to decide on significance, the risk to implementation, auditability, and impact as outlined in the IDI SDGs Audit Model (ISAM).<sup>28</sup>

### 3.4 PERFORMANCE AUDIT FRAMEWORKS, EVIDENCE GATHERING AND ANALYSIS

Within this section two performance audit frameworks are set out for:

- Auditing the mainstreaming of gender quality across the whole of government operations or individual ministries that are well-suited to a gender equality audit (see 3.3.1)

- Specific government programmes/policies that have an emphasis on gender equality (see 3.4)

One of the most effective ways that SAIs can examine the extent to which gender equality has been mainstreamed is to apply a structured audit methodology to the whole of government operations or individual ministries that are well-suited to a gender equality audit. The audit methodology outlined below in paragraph 3.3.1 goes beyond the audit of SDG targets and GRB to assess how well gender equality has been mainstreamed within a government's undertakings, systems, programmes and activities to determine whether this is sustained improvement and value for money.

#### 3.4.1 A FRAMEWORK FOR AUDITING THE MAINSTREAMING OF GENDER EQUALITY

In this section we set out a framework for assessing the extent to which gender equality is mainstreamed either across the whole of government, within individual ministries and/or more widely public entities. It helps auditors to assess current performance and value for money in advancing gender equality.

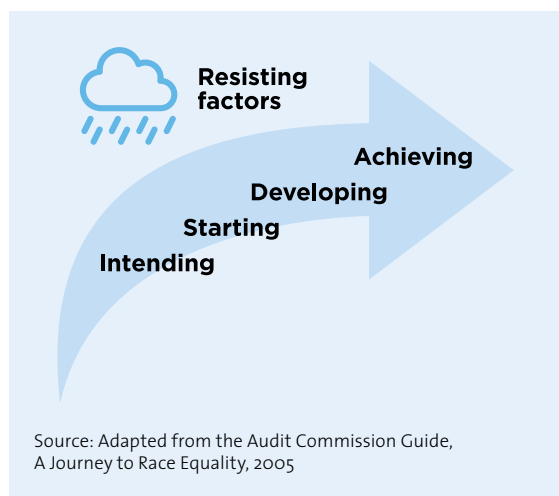
The framework explores four stages (intending, starting, developing and achieving) of a journey to mainstreaming gender equality together with identifying factors that are resistors to change. Throughout this section we give examples of what the auditor might expect to find at each stage of an audited body's journey to integrating gender equality and identify barriers and assumptions that might inhibit progress or prevent breakthroughs in mainstreaming gender equality. The audit findings resulting from performing this review will inform the auditor's report and conclusions.

The overriding purpose of the audit framework is to provide auditors with a practical tool to assess and make recommendations to improve gender equality and deliver VFM. It is not intended to be a **'tick the box'** assessment. Auditors will be required to **apply their professional judgement** based on the evidence they gather.

The audit approach assumes that audited bodies, at the earlier stages, can improve mainstreaming gender perspective into their operations, systems, programmes, and activities overtime by adopting the characteristics of those at the later stages.

<sup>28</sup> <https://www.idi.no/elibrary/relevant-sais/auditing-sustainable-development-goals-programme/isam/1083-isam-chapter-2-select-topic-s-for-audit-of-sdgs-implementation/file> (Accessed November 17, 2021)

**BOX 6:**  
**THE STAGES OF A JOURNEY FOR  
MAINSTREAMING GENDER EQUALITY**



Within the audit framework we have suggested key areas to focus on at each stage of an audited body's journey to mainstream gender equality. Each stage will reflect different levels of progress and confidence as follows:

- **Resisting factors** - Poor understanding of the importance of gender equality. The focus is on producing schemes or policies only to 'tick a box'.
- **Intending** – Gender equality is seen as important, but there may be a poor understanding of the in-depth change required.
- **Starting** – A better and shared understanding of gender equality programme and policy issues expressed with a high-level vision.
- **Developing** – Understanding the key policy issues relevant to gender equality and knowing where they are trying to get to.
- **Achieving** – Having a clear vision and setting out prioritised improvements e.g., specific policy and programme areas for achieving gender equality.

Audited bodies may be at different stages of the journey outlined in the framework and the audit approach will need to reflect this. For example, the whole of government might be at the *intending* stage, but some ministries could be more advanced as reflected in their policies and programmes and thus be considered as *developing* their approach to mainstreaming gender equality.

### 3.4.2 USING THE AUDIT FRAMEWORK

The intention is that the framework can be used flexibly by auditors and adapted to suit needs. **The auditor might want to add details to the descriptions of each stage provided to tailor it to the local context.**

The auditor will need to think through how best to use the framework. A good starting point might be to use it with the team, including a gender expert or expert group to map what information is already there together with existing evidence about an audited body's journey on gender equality. It can also be used to have preliminary discussions within the audited body to gain early insights of strengths and weaknesses. Similarly, gaining insights from other stakeholders including civil society groups can be particularly useful in providing a diverse set of insights at this initial stage.

Auditors will get maximum benefit from the audit approach when everyone feels comfortable about how it will work in practice. The training and development guidance that sits alongside this Guide will be invaluable for supporting auditors in undertaking this work.

As part of audit planning outlined in 3.3, it is important that the audit team understands its purpose and how the audit framework is to be used.

1. Start by thinking about the progress the audited body has made in mainstreaming gender and improving efficiency and effectiveness. For example, this may be self-evident from GRB budget plans, national strategies and action plans.
2. As auditors, assess what stage the audited body is at, noting real commitment to advancing gender equality and so improve outcomes.
3. In discussion with relevant stakeholders (government, MPs, senior leaders, managers, equalities champions, other groups such as civil society e.g., women's groups) auditors may be able to reach a consensus about what stage the audited body is at. Equally, there may be some important and useful differences of perspective. Exploring with stakeholder's examples and evidence will enhance both the quality of discussion and the auditor's eventual assessment.
4. Explore openly and honestly with the audited body what stage it would like to get to and the key actions it proposes to get there. Think about the barriers and assumptions that need to be challenged and existing strengths. Note the actions, who will be responsible for making them happen and when they should be done by.
5. Agree when to conduct a follow-up audit to re-assess progress.

The audit framework can be used as a starting point to gauge the level of commitment within audited bodies in mainstreaming gender into specific policy areas.

### 3.4.3 ASSESSING PROGRESS ON GENDER MAINSTREAMING

Before assessing where an audited body is on the journey of mainstreaming gender equality, the auditor should be clear about its objectives and outcomes the audit is trying to assess and improve. For example, achieving true gender equality cross government or a ministry's operations and functions should improve the delivery of policy, adaptation to change and budget efficiencies for its services. Therefore, the auditor should ask the following key questions:

- Do we know what are the main areas of gender inequalities in the audited body and/or policy areas?
- Are we confident that those working in the audited body, partners, women, and civil society organisations would identify the same areas that we have done?

- Has the audited body defined what gender equality means for the organisation, policy area or programme in terms of tangible outcomes?
- Is the audited body able to provide robust evidence to demonstrate how gender equality outcomes are improving for service users/public?

If the answer to any of these questions is **'no'**, then it would be unrealistic to assess an audited body as beyond the **'starting'** stage overall. As the auditor works through the audit framework, the auditor will be able to create a picture of where gender equality is not advancing and what arrangements are in place to improve this over time. The audit framework can be used to record the audit findings and be used to follow-up what has changed. Further example questions are included in Appendix 2 that could be used to gain an initial understanding of gender equality within the audited body.

Once the auditor has started to identify areas of improvement, the seven components outlined below can be mapped against the audit framework and gaps identified to help the auditor to focus further activity.

#### BOX 7: COMPONENTS FOR ASSESSMENT IN THE AUDIT FRAMEWORK



Source: Adapted from the Audit Commission Guide, A Journey to Race Equality, 2005

**Resisting factors: Poor understanding of the importance of gender equality.**  
**The focus is on producing schemes or policies only to ‘tick a box’**

<b>Leadership</b>	<p>Government, MPs, Senior Leaders, Middle Managers. Equalities Champions (Leaders) do not regard gender equality as relevant to the audited body’s operations and/or the policies they deliver</p> <p>Decisions and discussions focus on barriers and reasons not to do things about gender equality for fear of a backlash from other parts of the population, for example, ethnic minority groups, established interests etc.</p> <p>Leaders do not show any commitment to mainstreaming gender equality and there is no clear responsibility for coordinating decisions about gender equality and supporting an inclusive culture</p>
<b>Vision, priorities and outcomes</b>	<p>There is no recognition that the audited body should be addressing gender equality despite clear legislation being in place or it has no wider strategy for mainstreaming gender equality</p> <p>There is no clear vision for mainstreaming gender equality</p> <p>There is no process for carrying out gender impact assessments or more widely equalities assessments for government policies</p> <p>There is no national/local plan of action for mainstreaming gender equality</p> <p>Indicators and output/outcome measures have not been set for monitoring gender equality</p> <p>They do not benchmark themselves against international targets, indicators</p> <p>Disaggregated data is not collected and analysed by gender, sex, age, ethnicity etc.</p>
<b>Budgets &amp; capacity</b>	<p>No specific budgets are allocated to achieving gender equality work beyond that needed to comply with national legislation</p> <p>Resources are not balanced for gender sensitive programmes where they have been identified</p> <p>No investment to support the advancement of gender equality</p> <p>Leaders don’t believe there are any skill and knowledge gaps in applying for example GRB, but have no evidence to support this</p> <p>No equality impact statements to support the allocation of resources to gender equality programmes/initiatives</p>
<b>Culture</b>	<p>There is little discussion/debate about gender equality, gender norms and stereotypes</p> <p>There is no mechanism to raise issues about incidences of gender discrimination, harassment, and abuse</p> <p>It is assumed that everyone is treated fairly and there is no discrimination, but evidence to confirm or challenge this is not sought</p> <p>A small number of staff are aware of gender equality issues and may be attempting to address them, but without support and recognition from the leadership</p> <p>Gender pay gap</p> <p>Few women in leadership positions or participation in decision - making processes</p>
<b>Working with others</b>	<p>The audited body does not see any need to engage with any other government bodies, parliamentary committees or non-governmental partners e.g., CSOs working on gender equality to secure an inclusive approach to gender equality</p> <p>Strategic level relationships with other partners are generally weak and ineffective. As a result, the audited body has failed to influence other partners to advance gender equality</p>
<b>Managing performance</b>	<p>There is no systemic approach to gender equality and if there is it has limited ambitions with no clear action plan and/or funding allocation where progress can be monitored</p> <p>It is not obvious who is accountable for decisions and the delivery of gender action plans</p> <p>Gender equality is invisible in all other plans and performance management systems</p>
<b>Process and governance</b>	<p>There is no coordinated system with clear roles and responsibilities for mainstreaming gender equality across the audited body</p> <p>There is no legislative scrutiny of policies and programmes or the mainstreaming of gender equality</p>

**Intending:** Gender equality is seen as important, but there may be a poor understanding of the in-depth change required

<b>Leadership</b>	<p>Some leaders understand the relevance of gender equality, but leadership rarely discuss gender issues in relation to their operations and/or policy areas, and some are resistant to improving gender equality</p> <p>Despite legislation being in place leaders have not developed a systematic rationale for mainstreaming gender equality in government undertakings, operations and activities work and give inconsistent messages</p> <p>One or two individuals are championing gender equality in the audited body. Few individuals are actively championing gender equality work in policy and programmes</p>
<b>Vision, priorities and outcomes</b>	<p>Gender equality work is based around compliance with legislative and institutional frameworks, although there is some evidence of an early vision for advancing gender equality</p> <p>Some gender impact assessments or gender analysis is performed but this is not systematic</p> <p>It is unclear whether government initiatives, policy and programmes deliver real change for women and girls</p> <p>Objectives for achieving gender equality are based on achieving national performance indicators which may mean that the local context or less tangible measures of gender equality are not addressed</p> <p>Disaggregated data is collected in some areas, but is unfocused, making it difficult to identify issues or realistically assess progress</p> <p>Staff are uncomfortable with collecting gender monitoring data and do not understand why it is necessary</p>
<b>Culture</b>	<p>Gender equality is seen as a problematic and separate issue directly competing for budget resources.</p> <p>Staff have little awareness of the audited body's commitment to gender equality and values. Discussion and debate are limited to a small group of people</p> <p>Basic values and standards of behaviours are being developed, but the process for tackling inappropriate behaviour/discrimination is unclear</p> <p>In most parts of the audited body, staff who raise and address gender equality issues receive little support or recognition</p>
<b>Budgets and capacity</b>	<p>Gender objectives are expected to be delivered within existing budgets and roles</p> <p>GRB is being considered by the government, but has not been formally adopted</p> <p>There is insufficient capacity to drive, co-ordinate and monitor gender equality across the audited body</p> <p>There is no significant investment in training of staff. Any training is poorly delivered and not evaluated</p>
<b>Working with others</b>	<p>Working with other government and non-governmental partners including CSOs and parliament to reduce gender inequalities is seen as complex and difficult – a rationale for working jointly to change local outcomes is not in place</p> <p>Specific partnership working on gender equality is restricted to a few organisations and there is no clear focus</p>
<b>Managing performance</b>	<p>There is a genuine commitment to mainstream gender equality into performance management processes, but there is a lack of clarity in what this means in practice</p> <p>It is not always clear who is accountable for delivering the actions</p> <p>One or two ministries have made more progress in mainstreaming gender equality, but there is little done to share good practice or influence other parts of government</p>
<b>Process and governance</b>	<p>There is evidence of very limited legislative scrutiny of gender issues in and across policy areas</p>

## Other barriers to watch out for

Gender equality being regarded as a low priority that does not merit significant resources. The need to meet and comply with national targets is used as a rationale for avoiding widescale activity

Discomfort in engaging women and girls specifically based on fears about alienating those groups who are ‘missed’.

## Breakthrough points

The audited body is creating an early vision that is based on existing information, even if it’s not perfect.

Leadership is demonstrated at the political and senior management levels to staff and the public it serves, by communicating the message that delivering gender equality benefits everyone.

## Starting: A better and shared understanding of gender equality programme and policy issues expressed with a high-level vision

<b>Leadership</b>	<p>There is a clear commitment by political figures to accelerate gender equality and reduce discrimination. This is visibly demonstrated and communicated by key offices in government e.g., Prime Minister’s Office, Ministry of Finance etc.</p> <p>Leaders are aware of their responsibilities for coordinating decisions in respect of gender issues</p> <p>Leaders are rarely held accountable for creating and maintaining an organisational culture that is inclusive and accelerates gender equality through specific metrics in performance reviews</p>
<b>Vision, priorities, and outcomes</b>	<p>An understanding of the impact of gender on policies and programmes is developing, but the audited body’s specific plans/objectives are focused on more tangible areas of employment and access to services e.g., tackling to pay gender gap</p> <p>There is a belief that more information on gender inequalities is needed before the issues can be prioritised and addressed</p> <p>Occasional or non-systematic use of gender impact assessments or gender incidence analysis</p> <p>Lots of data is being collected, but not all of it is disaggregated and being fully analysed to reveal inequalities</p> <p>Some staff are still unclear why they are collecting information and how it is used</p>
<b>Budget and capacity</b>	<p>Limited internal budget resources and/or reallocation of budgets being used to address gender equality in policies/programmes</p> <p>GRB statements in place and communicated to ministries, but limited knowledge of whether value for money or intended outcomes have been achieved</p> <p>No major decisions on shifting resources to address gender equality are made</p> <p>There is limited evidence that fiscal data disaggregated by gender is collected for decision making and monitoring</p> <p>Training of staff is likely to be voluntary. Staff do not see gender equality as relevant to their job and are unclear what the organisation expects</p>
<b>Culture</b>	<p>A broad rationale based on being fair and non-discriminatory is articulated throughout the audited body, but many staff are still unclear about how gender equality is relevant to their work</p> <p>Gender equality champions/forums have been established but their role is unclear, and their potential value not fully recognised</p> <p>There is an organisation wide policy for reporting and tackling inappropriate behaviour, but this is inconsistently implemented and communicated to staff</p>
<b>Working with others</b>	<p>Strategic partnerships around gender equality are developing, but one organisation takes the lead and sets the agenda</p> <p>Existing partnerships are starting to address gender equality, but it is treated as a separate issue with little relevance to everyday business</p>
<b>Managing performance</b>	<p>There is a framework in place for managing and monitoring performance with clear lines of accountability of different parts of the organisation, but the extent to which it is implemented varies</p> <p>Gender equality is starting to be mainstreamed into specific policy and programmes, but the effectiveness of the approach is not fully monitored or challenged</p> <p>A steering group or equivalent has been set up to monitor progress, but members don’t have sufficient seniority or capacity to effect change</p>
<b>Process and governance</b>	<p>There is a low level of scrutiny on gender equality issues – it is often focused on irregular updates</p>



## Other barriers to watch out for

Confusion about what gender equality mainstreaming means, leading to a reluctance to allocate specific resources to gender equality work, limiting capacity and progress.

Difficulty engaging beyond with the wider community including CSOs, parliament and other non-governmental partners.

## Breakthrough points

There is a commitment to developing a more detailed vision (beyond compliance with legislation) that is based on changing specific outcomes and setting local targets where applicable.

Leadership recognises and supports potential 'champions' within the organisation to drive the work and share their expertise

Partnerships are developing to advance gender equality. The trust and confidence of partners and wider community groups are contributing to building capacity.

## Developing: Understanding the key policy issues relevant to gender equality and knowing where they are trying to get to

<b>Leadership</b>	<p>Leaders visibly demonstrate their commitment to advancing gender equality e.g., send consistent messages about the importance of gender equality. But it still may not be clear how much of a priority gender equality is</p> <p>A leader or group of leaders are responsible for performance in gender equality. They regularly review and challenge progress</p> <p>Leaders are accountable for creating and maintaining an organisational culture that is inclusive and accelerates gender equality through specific metrics in performance reviews</p>
<b>Vision, priorities, and outcomes</b>	<p>The organisation has set a vision with specific objectives, milestones and outcomes identified for advancing gender equality which transcends legal compliance</p> <p>Information collection and analysis about gender inequalities is systematically coordinated building a picture of gender and more wide inequalities</p> <p>Gender impact assessments or gender incidence analysis are routinely performed for new policy areas</p> <p>The quality of disaggregated data is improving to reveal and track inequalities</p>
<b>Culture</b>	<p>Staff at all levels understand how gender equality is part of delivering effective policies and programmes. Managers at all levels actively challenge gender equality assumptions in their work. Managers discuss gender equality with their teams and are looking at their responsibilities in achieving the objectives, but this is not systematized</p> <p>There is increasing legitimacy across the audited body for staff raising and discussing the issues they face and feel comfortable challenging inappropriate behaviours</p>
<b>Capacity and budget resources</b>	<p>The resource implications for improving gender equalities have been identified as part of the budget process and/or within the GRB for specific policy areas and some funding allocated to help deliver outcomes</p> <p>GRB is in place which is supported by gender impact assessments of new government policy initiatives</p> <p>Disaggregated public expenditure analysis is systematically undertaken</p> <p>An economic medium-term framework takes account of gender</p> <p>Skills and knowledge have been identified and training adjusted in response, but it is not systematically delivered</p> <p>Gender equality issues are being integrated into other training plans, particularly management development programmes</p>
<b>Working with others</b>	<p>Partnerships are effectively addressing cross-cutting gender equality issues</p> <p>The audited body actively contributes to developing the thinking approach of the partnership, without being directive External advice and support on gender equality issues is sought and valued</p>
<b>Managing performance</b>	<p>Responsibilities and accountability for gender equality is clear</p> <p>Targets have been set but need to be more clearly aligned to outcomes. It is not always clear what progress has been made in policies and programmes</p> <p>External challenge to progress is pro-actively sought and seen to be valuable</p>
<b>Process and governance</b>	<p>Gender equality is systematically being built into the legislative scrutiny processes</p> <p>There are clear lines of accountability</p>

## Other barriers to watch out for

There is no need to explicitly address gender equality or review progress because it is fully mainstreamed.

## Breakthrough points

The monitoring review and reporting processes ensure that priorities and objectives continue to reflect local issues. Performance management ensures that gender equality work is not 'buried' by regularly reviewing progress on changing outcomes.

The audited body acts as a 'thought leader' for mainstreaming gender equality, sharing the organisation's knowledge and experience to influence other government and non-governmental organisations, the media and wider community.

## Achieving: Having a clear vision and setting out prioritised improvements e.g., specific policy and programme areas for achieving gender equality

<b>Leadership</b>	<p>Leaders are informed about gender equality progress and key barriers. They actively broker solutions and tackle obstacles</p> <p>Government and MPs are engaged in scrutinizing and challenging progress</p> <p>Accountability of leaders for gender and more widely diversity at all levels is clear – who they report to, how often and why</p> <p>Gender champions are visible and credible throughout the audited body</p>
<b>Vision, priorities, and outcomes</b>	<p>Gender equality is prioritised, ensuring that it makes the greatest possible impact on the most important local outcomes</p> <p>Gender equality is integrated into other government undertakings, objectives and priorities</p> <p>Information is being used to check for inequality throughout the audited body. Where headline data is a problem, the issue is further investigated to identify underlying causes and an appropriate response</p>
<b>Culture</b>	<p>The importance of gender equality and its relevance is regularly articulated by staff</p> <p>There is a demonstrable clear commitment to delivering gender equality in policies and programmes and staff understand how their roles impact on this</p> <p>Gender equality is integrated into targets, policies and programmes, competencies, and behaviours</p> <p>Managers tackle poor performance and identify skills gaps and solutions</p>
<b>Budget and capacity</b>	<p>Internal resources are being made available for gender equality initiatives. Existing resources redirected based on the evaluation and monitoring of current work</p> <p>GRB is embedded in the annual budget cycle and economic medium-term framework</p> <p>There is clear guidance with lines of accountability for applying gender budgeting to policy areas</p> <p>There is a framework for systematically monitoring the performance of governments with specific targets and indicators relating to gender equality</p> <p>Fiscal data is systematically collected and disaggregated by gender and is made publicly available</p> <p>Gender impact statements for new policy initiatives are routine</p> <p>Training and information are delivered and accessed in a variety of ways</p> <p>Managers are clear about what competencies are required, can identify staff training needs and support staff to apply their learning</p>
<b>Working with others</b>	<p>All partners where relevant are engaged in developing a vision for gender equality. Roles and responsibilities for achieving this are clear</p> <p>Strong and effective partnership working is helping to deliver fair define or elaborate services</p> <p>Joint training and the engagement of other relevant stakeholders/community groups</p> <p>Acting together to influence 'resistant' local partners</p>
<b>Managing performance</b>	<p>Gender equality targets are incorporated into all budgets/GRB and business plans. They are integrated into work plans at an individual level</p> <p>Mainstream budget planning and policy decision-making processes consider potential impacts on gender equality</p> <p>There is planning around the longer-term investment required to achieve gender equality goals</p> <p>Gender equality is mainstreamed but is not invisible with reporting and analysis of progress</p> <p>Evidence of additional projects or working groups are time limited with specific purpose</p>
<b>Process and governance</b>	<p>A strong process of legislative scrutiny on gender equality issues</p> <p>A clear line of sight of accountability for gender equality across the executive and legislature</p>

### 3.5 GENDER AUDIT METHODOLOGY FOR SPECIFIC GOVERNMENT POLICY AND PROGRAMMES

This section provides guidance for auditing specific government policy/programmes for both improvements in gender equality and VFM.

#### 3.5.1 INTRODUCING THE GENDER AUDIT METHODOLOGY

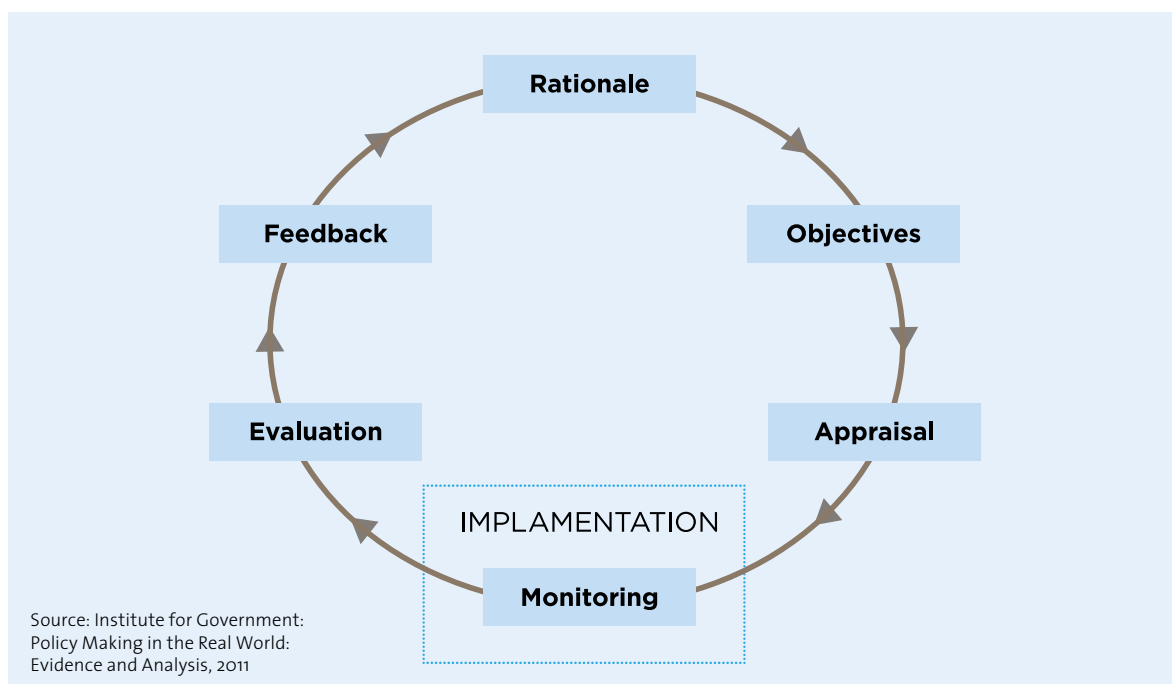
To understand how to audit a specific policy and/or programme relating to gender equality it is important to understand how it fits with wider policy making and GRB. A typical policy process and cycle operating across governments has the following stages: a rationale, objectives, appraisal, and monitoring process.<sup>29</sup>

The policy process below represents a set of planned actions that are then implemented, with monitoring to assess the extent to which the goal was fulfilled. It provides a useful framework to structure a review and/or audit of most policies including gender equality.

If we refer to the example set out in Appendix 2 of a UK government department, the former Department of International Development (DFID) seeking to improve the lives and women overseas, you can directly map their policy process to the policy framework above. It also informed the approach that auditors took when designing and planning the audit. DFID had a clear rationale which was to prioritise the needs of women and girls in its development spending as set out in its strategic plan. It also had a set of seven objectives and appraisal criteria to monitor the achievement of these objectives through a gender marker covering 100 programmes and expenditure data.

GRB is an important part of the policy process for helping to advance gender equality and countries in the Western Balkans have adopted GRB to varying degrees. Therefore, it is important for auditors to understand the GRB entry points in the policy/programme cycle as set out below when designing their audit. This will help to ensure there is a comprehensive approach to auditing policies/programmes from both a policy and resource perspective.

**BOX 8:**  
**A TYPICAL PUBLIC POLICY PROCESS**

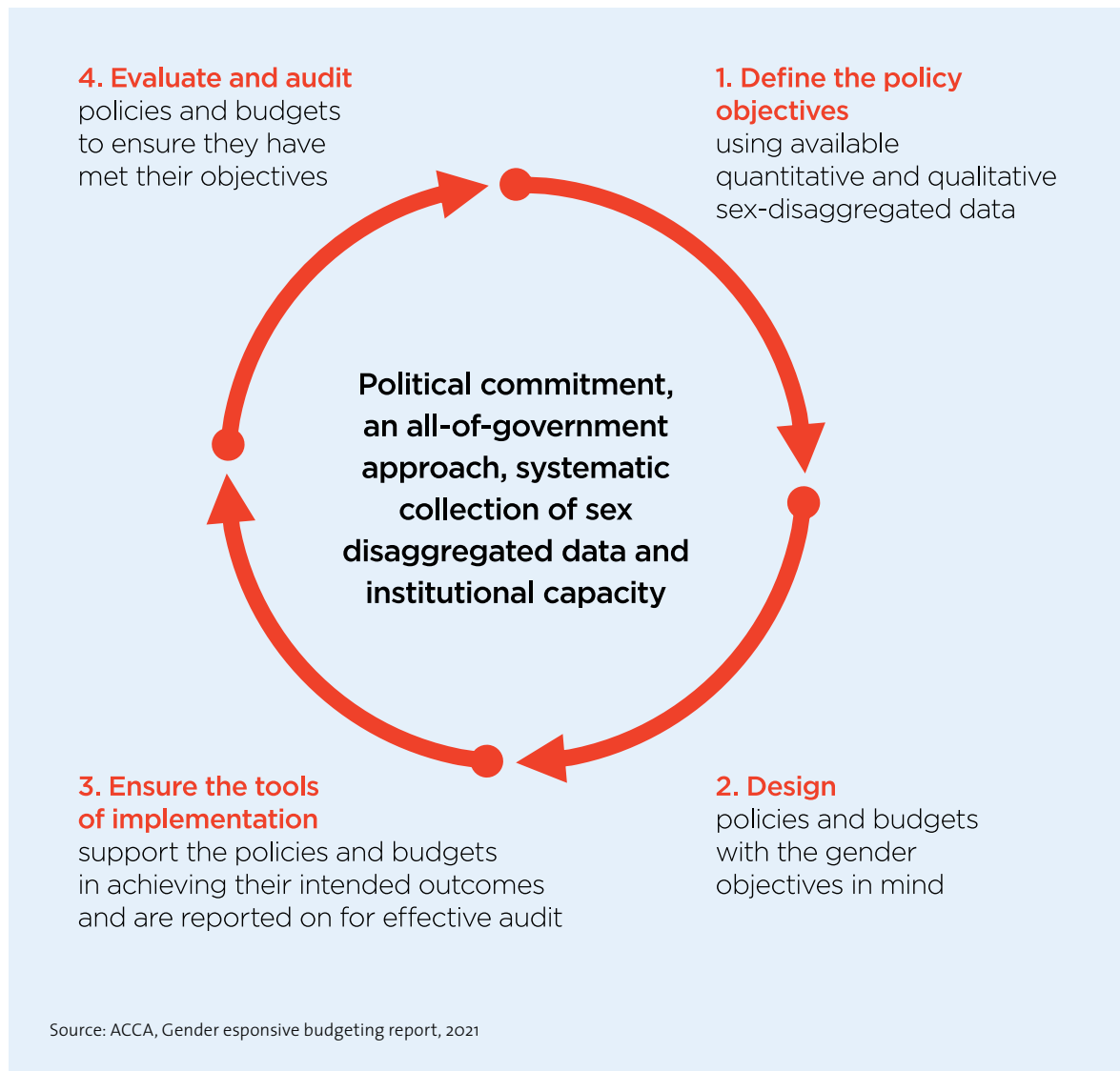


Source: Institute for Government: Policy Making in the Real World: Evidence and Analysis, 2011

29 <https://www.instituteforgovernment.org.uk/sites/default/files/publications/Policy%20making%20in%20the%20real%20world.pdf> (Accessed November 16, 2021)

**BOX 9:**

**GRB ENTRY POINTS IN BUDGET AND POLICY CYCLES**



GRB is often seen as a set of political decisions on the commitments to combating gender inequality which require sufficient allocation of resources, robust capacity development and commitment at the political level. As the model highlights above when setting policy/programme objectives it is important to also take account of available data when defining objectives to identify where problems lie so policies can be targeted effectively, similarly budgets need to be designed with the policy/programme objectives in mind. The overlay of GRB into the policy setting and implementation process should be considered by auditors when auditing specific policies/programmes.

**3.5.2 AUDIT STEPS FOR AUDITING POLICIES AND PROGRAMMES**

The auditor will have selected a topic as part of its strategic planning process (see 3.3). Although some evidence will be obtained at this stage, the analysis undertaken would have identified further scope for evidence gathering during the audit phase. A key test will be to assess how the audited body has considered gender inequalities in its rationale for its chosen policy area.

The types of high-level questions and evidence to assess for mainstreaming gender into policies under the different stages of the policy/programme cycle are included in Appendix 3.

### 3.6 SIGNPOST TO TOOLS FOR AUDITING SDGS

A model for selecting SDGs to audit was referred to earlier in the Guide. Developed by the IDI it presents a comprehensive guide for topic selection and needs no further elaboration in this Guide.<sup>30</sup>

### 3.7 REPORTING WITH IMPACT

The format and style of reporting on performance audits is guided by ISSAI 3000 and will be specific to the SAI. This Guide reminds the auditor of some ground rules when it comes to reporting findings and recommendations that can help make audit reports more impactful.

Firstly, it is important to validate findings and assumptions with subject experts before discussing with the organisation and finalising the report. Secondly, rigorous quality control and peer review should be applied to ensure the evidence is robust and reporting standards maintained. Recommendations should be directed to resolving the causes of weaknesses identified by the gender equality audit and consider the resources needed for improvement.

Clear messaging is also important for the audit report and thought given at an early stage as to what messages auditors want to convey to the media, public and other stakeholders. For example, are the report's findings aimed at conveying the message that a higher degree of equality can be achieved within the same resource or that it needs more resources? Is the report about focusing on programme improvements and outcomes through the integration of gender equality? The articulation of key findings and actions is critical to the impact of the report.

Sensitivities and surprises about the content of the audit report can be dealt with by early engagement with the organisation to discuss findings and conclusions.

Also, we recognise that whilst undertaking a gender-based audit the focus often concentrates on the reporting of weaknesses identified. We advocate that auditors should clearly state where they find arrangements that are good or satisfactory. Where auditors find good practice, this should be highlighted and reflected in the commentary, otherwise the emphasis is overly on reporting weaknesses. Similarly, auditors should be encouraged to make it clear in their commentary where arrangements for integrating gender equality are generally satisfactory.

As a final point and to make the audit report user friendly, techniques such as tables, charts, and diagrams and explanatory text may be used to convey audit findings in a concise and impactful manner.

### 3.8 FOLLOW-UP

SAIs across the Western Balkans will have specific procedures and processes for following up on previous audit reports. The importance of follow-up as part of the audit process should not be underestimated as this allows auditors to track progress by audited bodies against report recommendations, thus ensuring action has been taken.

As part of the audit planning process, where multi-year plans exist, it is important to build in time for following up reports with a specific gender focus. Sometimes the amount of parliamentary time to follow-up audit reports is reduced by other commitments. This will inhibit scrutiny, but it does not prevent an SAI following up actions of previous reports.

<sup>30</sup> <https://idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam> (Accessed February 12, 2022)

# SECTION 4: GENDER EQUALITY

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## COMPLIANCE AUDITS

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In this section we discuss compliance audits for gender equality. Where governments have gender equality legislation, national development gender equality plans and have introduced GRB, as a minimum, auditors may want only to check whether governments are complying with their own legislation and budgetary frameworks. This section signposts auditors to one of a number of assessment tools that provides a structured approaches for assessing compliance with the legal and regulatory requirements of the gender equality laws, regulations, established codes or norms, and agreed-upon terms that an audited body is expected to comply with in the execution of its roles and responsibilities.

Most compliance audits undertaken by auditors will be in conjunction with the financial audit as set out to form an opinion on the annual financial statements of government, but there are occasions where compliance audits are undertaken as a one-off. For example, at the specific request of Parliament. Performance audits can also integrate compliance aspects as part of the overall methodology.

The performance audit framework and methodology set out in this Guide includes compliance audit aspects.

The approach to compliance auditing for gender equality follows a similar process as set out in Section 3, including audit planning, evidence gathering and analysis, reporting and follow-up. Although the form of reporting will differ and will depend on whether the compliance audit is undertaken as alongside the financial audit or as a standalone process.

Whilst these audit processes will be familiar to auditors, it is perhaps examples of the types of questions to ask the auditee and evidence that would be useful to auditors that would be more valuable. In Appendix 4 of an IMF working paper 'Gender Budgeting in G20 Countries' there is a fully developed checklist which is a useful reference point for auditing for compliance, in particular gender budgeting compliance. This could with permission of the authors of the IMF Working Paper be tailored to local circumstances. It has used the checklist with G20 countries.<sup>31</sup>

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<sup>31</sup> <https://www.imf.org/en/Publications/WP/Issues/2021/11/12/Gender-Budgeting-in-G20-Countries-506816>

# SECTION 5: GENDER EQUALITY

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## FINANCIAL AUDITS

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This section sets out the relevance of financial auditing to gender equality.

Given that the scope of financial audits is limited to obtaining evidence about the amounts and disclosures in the government's financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, the opportunity to report on gender equality is extremely limited and is more appropriately served by conducting performance and/or compliance audits as set out in Sections 3 and 4.

Mostly gender equality audits will usually arise where there is concern about compliance or performance with gender legislation, specific clauses in the gender equality national development strategy, and/or budgeting frameworks. Therefore, the usefulness of adopting a gender perspective within a financial audit is limited to compliance issues with specific requirements within a government's public financial framework, budgeting framework or specific gender legislation for gender disaggregated financial reports. Section 4 signposts to a useful checklist that would support compliance audit.

Financial audits can be accompanied by compliance or performance reports which may be general or specific by nature. If this is the case, the auditor's opinion on compliance or performance should be separate from the opinion presented for the financial

statements. This separation of financial opinion from statements on compliance performance must conform with different standards of auditing reporting by SAIs. Compliance or performance audits may be implemented concurrent with a financial audit or reported upon separately. For example, a government might also request an SAI to undertake a separate performance audit which would evaluate the progress in implementing government policies/legislation to promote gender equity/reduce gender disparities.

Likewise, the consideration of gender equity issues within the framework of a compliance or performance audit may be the principal theme of the audit or a subsidiary issue within the audit. For example, performance audit of SDG's would include consideration for SDG five as a subsidiary audit topic.

In the future both accounting and auditing standards may change in order that reporting on important social and economic issues, such as for gender inequities, poverty and climate change will become standard practice in the financial statements/accounts of governments and financial audits, particularly as citizens demand more transparency on social and environmental issues. Currently, the accounting standards are not developed in these areas now. However, there are some signs of progress, for example, developing a standard for sustainability reporting.

# SECTION 6: DEALING WITH THE CHALLENGES AND RISKS OF AUDITING GENDER EQUALITY

In this section we consider internal and external risks that an auditor may come across when auditing for gender equality and have provided suggestions as to how to mitigate against them below. The list is not exhaustive, and some risks and mitigations may be relevant to auditors in the Western Balkans.

## Summary risks and mitigations

Risks	Mitigations
<b>Internal</b>	
<b>Lack of expertise in gender equality</b>	<ul style="list-style-type: none"> <li>• Training and development in gender equality for performance auditors</li> <li>• Early engagement of a specialist with gender, diversity, and inclusion expertise to help validate the scope and terms of reference of an audit, as well as audit findings</li> </ul>
<b>Lack of confidence of the auditor in approaching gender equality with the auditee</b>	<ul style="list-style-type: none"> <li>• Become familiar with the content of this Guide, Information Note and accompanying signposts to helpful frameworks and good practices</li> <li>• Complement the above with attending a training and development programme on how to use this Guide and learn about mainstreaming gender equality</li> <li>• Keep abreast of on-going developments such as IDI's policy, strategy and action plan for gender equality and its developing approach and support on gender and inclusivity</li> <li>• Take advice from experts in gender, diversity, and inclusion.</li> </ul>
<b>Capacity of the SAI to deliver a gender audit</b>	<ul style="list-style-type: none"> <li>• Recognise the limitations of the SAI, for example, with SDGs, it is unlikely that a small or medium SAI could audit all the targets at once so a measured audit approach would need to be undertaken</li> <li>• Introduce a programme for building capacity and capability to provide auditors with a better understanding of how to integrate gender and inclusivity into audit programmes</li> <li>• Prioritise gender audits according to factors such as state of gender readiness of an audited body be subjected to a gender audit, gender sensitivity of policies, implementation of GRB etc.</li> <li>• Learn from peer SAIs about implementation of gender audits.</li> </ul>
<b>Moving from compliance to performance audit so that the focus is on outcomes</b>	<ul style="list-style-type: none"> <li>• The audit framework presented in this Guide is intended to help auditors move from compliance auditing to performance auditing against activities, outputs, and outcomes. It is not a tick box approach and should be used flexibly and adapted to local circumstances</li> <li>• Make full use of experts and peer review when conducting a gender equality audit</li> <li>• Utilise other useful frameworks such as IDI's approach to auditing SDG 5</li> </ul>



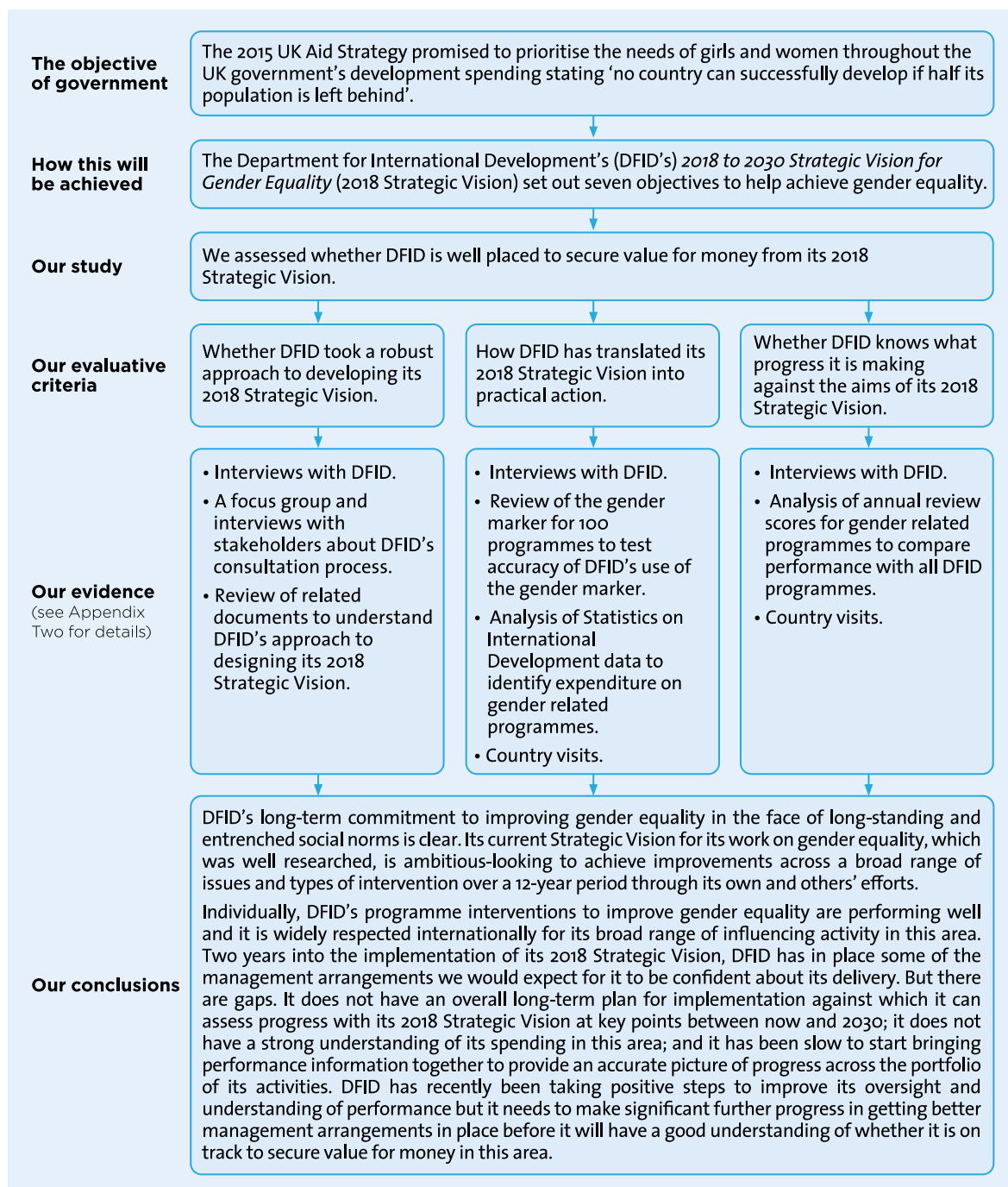
Risks	Mitigations
<b>External</b>	
<b>Reluctance of the audited body to be audited</b>	<ul style="list-style-type: none"> <li>• There may be many reasons for this such as at a very early stage of mainstreaming gender equality. The audit framework presented in this Guide can be used as a basis for discussion to take stock and agree a plan going forward for a future review</li> </ul>
<b>Political will and sensitivity</b>	<ul style="list-style-type: none"> <li>• All countries have signed up to delivering SDGs so there will be an imperative to monitor progress against the indicators</li> <li>• Auditors should seek to understand the political environment and use this knowledge to their advantage to inform the audit and deal with sensitivities appropriately. This approach applies to any policy area being audited.</li> </ul>
<b>Absence of disaggregated data – It might not exist – difficult to get hold of – no one sees it as a priority</b>	<ul style="list-style-type: none"> <li>• Look to other sources of information collected by other groups or civil society organisations that may be helpful and where you can build up a picture of performance. For example, if the policy issue is employment, then the International Labour Organisation (ILO) may have useful information. If the policy area is women’s engagement in the civil service and/or parliament the OECD regularly collects statistics</li> <li>• The collection of qualitative information is also important, particularly from surveys, focus groups etc.</li> <li>• The absence of the collection and analysis of disaggregated data should be reported in the audit report</li> </ul>

The list above addresses some of the key risks. But is not meant to be an exhaustive list and should be tailored to local circumstances.

# APPENDIX 1:

## AUDITING PLANNING AND TERMS OF REFERENCE EXAMPLES

### EXAMPLE 1: NATIONAL AUDIT OFFICE (NAO), AUDIT OF A GOVERNMENT DEPARTMENT'S STRATEGY FOR IMPROVING THE LIVES OF WOMEN AND GIRLS OVERSEAS<sup>32</sup>



32 <https://www.nao.org.uk/report/improving-the-lives-of-women-and-girls-overseas/> (Accessed February 18, 2022)

## **EXAMPLE 2: AUDITOR GENERAL OF WALES REVIEW OF PROGRESS IN IMPLEMENTING THE VIOLENCE AGAINST WOMEN, DOMESTIC ABUSE AND SEXUAL VIOLENCE AGAINST WOMEN ACT.** <sup>33</sup>

### **Appendix 1 – Review methodology**

Review of literature and web-based information

We reviewed a range of documents including Welsh Government guidance and codes of practice, local authority and other public bodies service plans, strategies and monitoring information.

#### **Data and statistical analysis**

We analysed authorities' performance using data submitted to the Welsh Government and published on Stats Wales and the Local Government Data Unit Benchmarking Hub. We also used national data provided by Office of National Statistics.

#### **Local and national fieldwork**

We undertook detailed fieldwork in Conwy County Borough Council, Flintshire Council, Rhondda Cynon Taf County Borough Council, Swansea Council, South Wales Fire and Rescue Authority and Dyfed Powys Police. This involved interviewing officers and elected members, partners and focus groups with third sector frontline workers. We interviewed representatives from Welsh Women's Aid, Welsh Government, the Welsh Local Government Association, the Welsh Government appointed VAWDASV National Advisors (current and former), Independent Domestic Violence Advisors and chief executives of third sector organisations. We augmented our outlook and understanding by interviewing elected members and officers in Newcastle City Council.

#### **Interviews with survivors**

We interviewed a few survivors who provided us with detailed information on their experiences on how public bodies have responded to their needs.

#### **Surveys**

We surveyed local authorities, health boards, fire and rescue authorities, the police and police and crime commissioners on their strategic approach to VAWDASV and the effectiveness of current operational arrangements. We also surveyed all major social housing providers in Wales and third sector providers of specialist VAWDASV services.

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<sup>34</sup> [https://www.audit.wales/sites/default/files/VAWDASV\\_eng\\_11.pdf](https://www.audit.wales/sites/default/files/VAWDASV_eng_11.pdf) (Accessed February 18, 2022)

## APPENDIX 2:

### ADDITIONAL INITIAL QUESTIONS FOR ASSESSING THE MAINSTREAMING OF GENDER EQUALITY

<b>Leadership</b>	<p>Do government, MPs, senior leaders, middle managers, equalities champions (Leaders) regard gender equality as relevant to the audited body's undertakings, systems, operations and programmes/policies they deliver?</p> <p>Do decisions and discussions focus on barriers and reasons not to do things about gender equality for fear of a backlash from other parts of the population?</p> <p>Are leaders clear about their responsibilities for mainstreaming gender equality and show commitment in supporting an inclusive culture?</p>
<b>Vision, priorities and outcomes</b>	<p>Is there recognition that the audited body should be addressing gender equality, but it has no wider strategy in place for implementing gender equality?</p> <p>Is there a clear vision for mainstreaming gender equality across audited body's undertakings, systems, operations and programmes/policies?</p> <p>Are there national plans, strategies, indicators and resources in place for mainstreaming gender equality?</p> <p>Are there local plans in place for mainstreaming gender equality across government undertakings, systems, operations and programmes/policies?</p> <p>Does the audited body benchmark itself against international targets, indicators e.g., SDGs?</p> <p>Is disaggregated data collected and analysed by gender and other characteristics e.g., ethnic minorities?</p> <p>Are staff made aware of gender equality issues?</p>
<b>Capacity and budget resources</b>	<p>Is GRB budgeting in operation and how is this working in practice to support the policy process?</p> <p>Is any specific resource allocated to achieving gender equality work beyond that needed to comply with national legislation?</p> <p>Are resources balanced for gender sensitive programmes where they have been identified?</p> <p>Are there skills and knowledge gaps in applying for example GRB?</p> <p>Is there a medium-term economic framework in place which takes account of gender equality?</p>
<b>Culture</b>	<p>Is there discussion/debate within the audited body about gender equality?</p> <p>Is there a mechanism to raise issues about incidences of gender discrimination, harassment, and abuse?</p> <p>Is action being taken to address the gender pay gap, where applicable?</p> <p>Are there few women in leadership positions and involved in the decision-making process, if so, what action is being taken to improve gender equality and diversity?</p>
<b>Working with others</b>	<p>What are the arrangements for the audited body to engage with other government bodies, parliament or non-governmental partners to secure an inclusive approach to gender equality and how effective is the level of engagement?</p> <p>Are strategic level relationships with other partners effective in influencing other partners to advance gender equality?</p>
<b>Managing performance</b>	<p>Is there a systemic approach to mainstreaming gender equality and has it ambitions with a clear action plan where progress can be monitored?</p> <p>Is it obvious who is accountable for delivery of gender action plans?</p> <p>Is gender equality visible in all other plans and performance management systems?</p>
<b>Process and governance</b>	<p>Is there a coordinated system with clear roles and responsibilities for mainstreaming gender equality across the audited body?</p> <p>Are there legislative scrutiny of policies and programmes applying a gender lens?</p>

# APPENDIX 3:

## AUDITING SPECIFIC POLICIES/PROGRAMMES: QUESTIONS AND EVIDENCE GATHERING

### Rationale

Example questions that the auditor may ask:

What is the policy/programme seeking to address and what assumptions have been made about gender equality?

At the policy/programme design stage were overlaps between gender and any other equality characteristics considered? For example, social mobility, ethnicity, race, etc

Is the rationale for policy/programme set out as part of the GRB statement?

Is a policy/programme intervention on gender equality likely to make it worse, better or no change at all for women and men? For example, in South Africa, analysis of a land reform programme showed that women were losing out because legislation and customary law deprived them of the right to own property

Does the policy/programme affect women and men differently? For example, the impact of COVID is not gender neutral and affects women and subgroups of women and men differently in areas such as employment, health and social protection. Therefore, government policy responses will need to reflect these differences

Is the policy meant to benefit men and women equally?

Did women and men participate in policy development? For example, there are proven benefits of including women in the decision-making process sometimes in unexpected policy areas, such as snow clearing<sup>34</sup>

Did relevant partners, such as civil society groups focusing on women's issues or parliamentary committees contribute to policy development?

Did data (national and/or local) including benchmarking data support the policy rationale?

Is the policy supported by a gender impact assessment or gender incidence analysis?

Did gender specific targeting of resources support the rationale? For example, in the case of women was additional budget resource and support provided to prevent domestic violence, or in the case of men was there targeted support for dealing with mental health issues following the pandemic

Is the policy design process flexible enough to adapt to changing circumstances?

Was there challenge by government and non-governmental groups including academics at the policy design stage in respect of how well it incorporates gender concerns?

Types of documentary evidence (the list is not exhaustive)

Gender aware policy appraisal/impact assessments which analyse policies and programmes funded through the budget/GRB from a gender perspective by asking what ways policies and associated resource allocations are likely to increase or decrease gender inequalities

Results of a gender-based analysis (an analytical tool used by some governments for assessing gender specific impacts of policies on women and men)<sup>35</sup>

Results of consultations or focus groups as to how far current forms of public service meet their delivery needs and how far reforms are meeting their needs and priorities

National and/or local plans including GRB budget statements for mainstreaming gender equality

Legislative evidence

Commitments and progress towards meeting international targets and goals

<sup>34</sup> Matthew Syed, Rebel Ideas, 2021

<sup>35</sup> [http://www.pacificwater.org/userfiles/file/IWRM/Toolboxes/gender/gender\\_based\\_analysis.pdf](http://www.pacificwater.org/userfiles/file/IWRM/Toolboxes/gender/gender_based_analysis.pdf) (Accessed February 15, 2022)

## Policy/Programme Objectives

### Audit questions

Are there clear objectives set by government for addressing gender inequalities in the policy? For example, a policy objective might be to address employment recovery packages post COVID 19 so that they don't perpetuate gender inequality

Do the objectives overcome barriers for specific groups of women and men? In the answer to this question the auditor should seek disaggregated data that cuts across gender and other equalities characteristics. If the policy is related to employment e.g., what are unemployment figures for each sector disaggregated by sex, what are the overlaps and differences if disaggregated by sex and race?

Are there clear targets and indicators for the policy area and are they stretching?

Are the objectives widely owned and understood within the audited body?

Is there clear accountability for implementing the objectives?

Are there sufficient budget resources and support to deliver the objectives?

Does the GRB clearly reflect the policy objectives and provide resource or new investment?

### Types of evidence

Objectives are clearly set out in national/local plans and GRB statements/budgets where appropriate

Clear objectives are set out in gender-based analysis where this was undertaken

Objectives and targets are supported by socio and demographic data where appropriate (disaggregated data) by gender, religion and belief, sexual orientation, race, ethnic minorities etc.

Objectives linked to resource allocation in GRB budget plans

Evidence within the audited body of capacity building through relevant training and use of expertise to support policy implementation.

## Appraisal

### Audit questions could include:

Is there a clear process in place for taking stock (managing and monitoring) of the policy and budget resource impact on gender and for making interventions where the policy is not delivering value for money or sustainable improvements?

Is there a clear understanding of how the policy is emerging in practice and negative affects addressed?

Are there clear milestones and timescales set out for an appraisal of the policy?

Does the budget circular, or similar mechanism issued by the ministry of finance for every budget cycle include details on how to apply gender budgeting e.g., how to calculate and monitor the impact of new spending proposals on tax policies.

What is the data telling the policy maker, is it indicating the policy outcomes are unlikely to be achieved?

Is there awareness of complexity and inquiring attempts to understand how the policy is being realised and its impacts on gender equality?

### Types of evidence embolden key issues in bullets

**Interim policy reports setting out progress and challenges towards meeting the policy goal and impact on gender equality**

**Analysis of disaggregated data and qualitative data for measuring the impact on gender and more widely intersectionality**

**Budget monitoring reports e.g., programme budgeting reports**

**Evidence of a type of policy intervention to get the policy back on track**

## Monitoring

Audit questions could include:

- Is there a clear process of accountability and monitoring of the policy's impact on gender equality?
- Is disaggregated data systematically collected, analysed, and evaluated that supports outcomes?
- Are there clear accountability processes for reporting on outcomes?
- Has there been a review of the budget from a gender perspective and its implications for gender equality with different indicators where appropriate?

Types of evidence

- Frequent policy monitoring reports including progress against targets and indicators for gender
- Budget monitoring reports e.g., programme budgeting reports highlighting progress against spend
- Evidence of regular expenditure tracking to highlight variances in the budget reports

## Evaluation

Audit questions could include:

- Has the policy delivered desired outputs and outcomes and achieved gender equality?
- Have negative effects for gender equality been addressed, or is there more that can be achieved as part of a longer-term policy response?
- Were budget and resource allocations sufficient to deliver gender equality outcomes?

Types of evidence

- Qualitative data from external partner, civil society groups and wider consultations
- Legislative scrutiny reports
- Overall performance against targets and indicators
- GRB monitoring reports

## Feedback

Feedback is critical to understanding how a policy applying a gender focus is emerging or has emerged in practice. At this stage the audited body should be confident in answering the question as to whether the gender responsive policy addressed the problems that the audited body was seeking to resolve.

# APPENDIX 4:

## SIGNPOSTS TO OTHER FRAMEWORKS AND HELPFUL MATERIALS

The following includes references to additional frameworks and models that are helpful in support of developing localised audit frameworks. Some have already been referred to in this Guide.

### **PEFA, Supplementary Framework for assessing gender responsive public financial management (GRPFM).**

This supplementary framework for assessing gender responsive public financial management facilitates the collection of information to assess the extent to which countries' public financial management (PFM) systems respond to differing needs of men and women, and subgroups within these categories. As indicated earlier in this Guide the framework has nine indicators across the budget cycle and can be applied at national and subnational levels.

The framework focuses primarily on gender responsive budgeting together with how well SAIs audit for gender equality. It provides a good basis for assessing some of the more technical aspects of GRB.

<https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management-o>

The **Women's Budget Group (WBG) on behalf of Oxfam** published, 'a Guide to Gender Responsive Budgeting'. It is an easy-to-use guide that sets out a typical budget cycle and actions that different actors can take to promote GRB at different stages in the cycle. For example, an analysis of gender impact of revenue raising policies.

It is intended to help organisations developing GRB strategies to think through the actions to take at each stage of the government budget process. However, the framework provides useful guidance to develop a set of audit questions for assessing GBR at each stage of the budgeting process.

<https://oxfamlibrary.openrepository.com/bitstream/handle/10546/620429/gt-guide-gender-responsive-budgeting-280218-en.pdf;jsessionid=44D-oCE7654995ECC4B57C6E8B5558202?sequence=13>

The **Canadian Audit and Accountability Foundation (CAAF)** published a 'Practice Guide to Auditing Gender Equality' in 2016. It was developed for both external auditors and internal auditors and focused on how to conduct gender performance audits for policies and programmes. It is a helpful guide for auditors.

<https://www.caaf-fcar.ca/images/pdfs/practice-guides/Practice-Guide-to-Auditing-Gender-Equality.pdf>

The **IDI, SDG Model Audit (ISAM), Pilot March 2020**, is as an extremely useful audit framework and how to guidance for conducting audits of SDG implementation. It has been referred to extensively in this Guide so there is no need for further elaborate.

<https://idi.no/elibrary/relevant-sais/auditing-sustainable-development-goals-programme/isam/1089-isam-idi-s-sdg-audit-model/file>

**A Maturity Model** for mainstreaming gender equality was created as part of **Global Compact Network Canada's (GCNC) Gender Equality Leadership in the Canadian Private Sector project**. It is a comprehensive self-assessment tool that can guide organisations looking to further advance gender equality in the workplace by providing an assessment of the different attributes described within a Blueprint. These attributes include leadership, inclusivity, intersectionality etc. By answering the questions in the Maturity Model and examining the results, an organisation can identify and expand upon efforts already underway and uncover opportunities for improvement in current practices. This provides a good question bank for auditors to build into their audit methodologies.

<https://globalcompact.ca/maturity-model-blueprint-for-gender-equality-leadership-in-the-canadian-private-sector/>

**OECD 'Toolkit for mainstreaming and implementing gender equality'**. As set out earlier in this Guide the toolkit focuses on strengthening governance and accountability for gender quality to improving gender responsiveness of public policy. It also identifies measures to increase gender equality in organisation. It includes useful questions across a broad range of areas (executive, legislative and judiciary) and examples of good practice.

<https://www.oecd.org/gov/toolkit-for-mainstreaming-and-implementing-gender-equality.pdf>





