Towards a more Equal Future

IDI's support to SAIs in building capacity to undertake audits on gender & inclusiveness and/or where gender and /or inclusiveness is mainstreamed

SAI Uganda's work on gender

The recovery phase from the pandemic represents an opportunity for all levels of government to build back more inclusive, equal, resilient and sustainable societies.

- *ECOSOC President, HLPF July 2020*

IDI's ways of audit support related to gender and inclusiveness

Mainstreaming gender and/or inclusiveness considerations

Audits on gender and/or inclusiveness (FA, CA, PA)

Facilitating audit impact considerations that mainstream gender and inclusiveness

Professional education for all audit types(PESA-P)

Guidance material & presence in global & regional forums

Equal Futures Audit initiative

Gender and inclusiveness in IDI-supported audits

Mainstreaming gender and/or inclusiveness in audits

- TAI Audits (CA)
- 54 SDG Implementation audits (PA)
- 73 SDG preparedness audits mainstreamed LNOB

Audits on gender and/or inclusiveness

- SDG 5.2 pilot Uganda (PA)
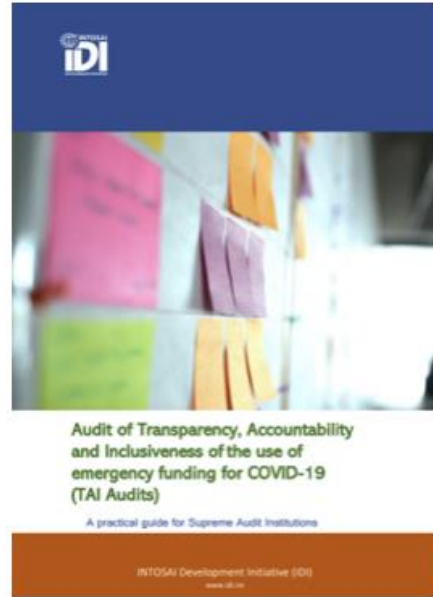- 18 SDG 5 preparedness audits (PA)

Equal Futures Audit Initiative

- From 2022, all audit types
- Mainstreaming or gender and/or inclusiveness audits

57 SAIs participating

Integrated education & audit support framework

TAI audit guide and Question Bank

Audit of Transparency, Accountability and Inclusiveness of the use of emergency funding for COVID-19 (TAI Audits)

A practical guide for Supreme Audit Institutions

INTOSAI Development Initiative (IDI)
www.idi.no

Question Bank

INTOSAI IDI DEVELOPMENT INITIATIVE

Transparency, accountability and Inclusiveness of the use of emergency funding for COVID-19 (TAI Audits)

- Practical guide
- Mainstreamed in Audit impact considerations to be undertaken throughout the audit
- Data bank
- Questions mainstream gender and inclusiveness considerations

Examples of questions

Designing:
Will this audit positively impact those left behind?

Conducting:
Do the audit conclusions adequately reflect the views and status of vulnerable groups affected by COVID-19?

- audit of the implementation of the set of policies that contribute to the achievement of a *nationally agreed target* linked with one or more SDG targets

- conclude on the progress made towards the achievement of the nationally agreed target

- use whole-of-government approach

- examine coherence and integration; leave no one behind (LNOB); and multi-stakeholder engagement.

What is audit of SDGs implementation ?

IDI's SDGs Audit Model (ISAM)
https://www.idi.no/en/isam

-Mainstreaming gender and inclusiveness in guidance (ISAM)

-Case study in ISAM related to gender and inclusiveness (intimate partner violence)

- Lessons learned from ongoing ISAM pilots.

Build a strategic audit portfolio:

-Consider SAI mandate, significance of the national target (prioritise vulnerable groups, health/Covid-19), Auditability, Audit Impact and Audit Capacities

Focus on building back better:

-Includes Covid-19 implications from strategic audit portfolio and onwards: e.g.: Which groups have been most left behind due to Covid-19? In what areas/sectors/related to which SDG(s)?

Enhance audit capacity:

-Integrated Audit and Education support framework
-On the job training (mainly on-line)
-Expert knowledge from stakeholders, incl. on data collection

Build stakeholder coalitions:

-Dialogue from building portfolio until after audit completion

-Expert knowledge
-Communication plan for the audit
-Promotion of audit activities by stakeholders

Mainstream gender & inclusiveness considerations:

-Starts when building strategic audit portfolio

-Important in all phases of the audit and afterwards

-Also includes audit team composition

-Interweaved with Leave no one behind

Focus on audit impact:

-From selection process to AFTER follow up

-"Spotlight" questions in ISAM

-Linked to stakeholder coalitions, enhancing audit capacity, gender and inclusiveness & building back better

What does it involve to undertake an SDG implementation audit?

Examples:

Audit topic(s) selection:
-Do considerations of audit impact at the selection stage, include gender and inclusiveness considerations?

Audit design:
-Will this audit positively impact those left behind?

Conducting the audit (LNOB):
-Do the audit conclusions adequately reflect the views and status of vulnerable groups affected by the implementation of the selected target?

LNOB as a cross-cutting audit topic:
• Consider in selecting audit topics
and/or
• Examine as cross-cutting issues in audits of any other target

Build a strategic audit portfolio

Focus on building back better

Enhance audit capacity

Build stakeholder coalitions

Mainstream gender & inclusiveness considerations

Focus on audit impact

What does it involve to undertake an audit of SDGs that include gender and inclusiveness?

Ongoing audits related to SDG implementation

Audit of Sustainable Public Procurement (linked to SDG 12.7)

Cooperative Performance Audit with 14 SAIs in OLACEFS

More SAI EIPVW Audits based on learning from the pilot audit in Uganda?

AUDIT OF ELIMINATION OF INTIMATE PARTNER VIOLENCE AGAINST WOMEN

EIPVW - linked to SDG 5.2

Audit of strong & resilient national public health systems (linked to SDG 3.d)

Cooperative Performance Audit with 40 SAIs

Public Health

SAI Uganda's Gender Audit Journey

- Gender Audit is directly provided for in the National Audit Act
- Can also be covered under Performance and Compliance Audit

- Done 4 audits so far, and the 5th is on-going. Reports looked at:
  - Ratification of international gender obligations by Uganda;
  - Gender mainstreaming in national and sectoral policies;
  - Gender and Equity budgeting;
  - Participatory Gender Audit in a Local Government.

- Key success factors for auditing gender include:
  - Mainstreaming Gender in HR Policy, Strategic and Annual Corporate plans of the SAI
  - Capacity building strategy for Gender Audit
  - Management support/ buy-in
  - Dedicated team- consistency
  - Gender audit Manual/ guidelines

Where to start from? Ideas on capacity building for Gender audit

- Initiate with a general Gender awareness training for SAI staff- can collaborate with Gender Ministry;
- Can do a health check of the SAI- a Participatory Gender Audit to show the general extent of gender awareness and mainstreaming in the SAI.
- Trainings from experts- Universities, ESAMI, ILO- Can start with a few staff and train more each year. If possible, push to have certified Participatory Gender Auditors- International Training Centre, ILO.
- Hands-on training- E.g. conducting Gender Audits with expert input/ consultancy
- Collaborate with other SAIs
- Recruit gender studies specialists/ social scientists

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SAI Uganda PILOT Performance Audit of Elimination of Intimate Partner Violence Against Women (EIPVW) (linked to SDG 5.2)

VW?

Violence against women

Economic contribution of women in households

Covid-19: Women account for 70% of health and social workers

Outcome of the audit: contribute to the elimination of intimate partner violence

Issue perceived as concerning all, not just a «women issue»

Support from IDI enables the SAI to embark on a sensitive audit topic

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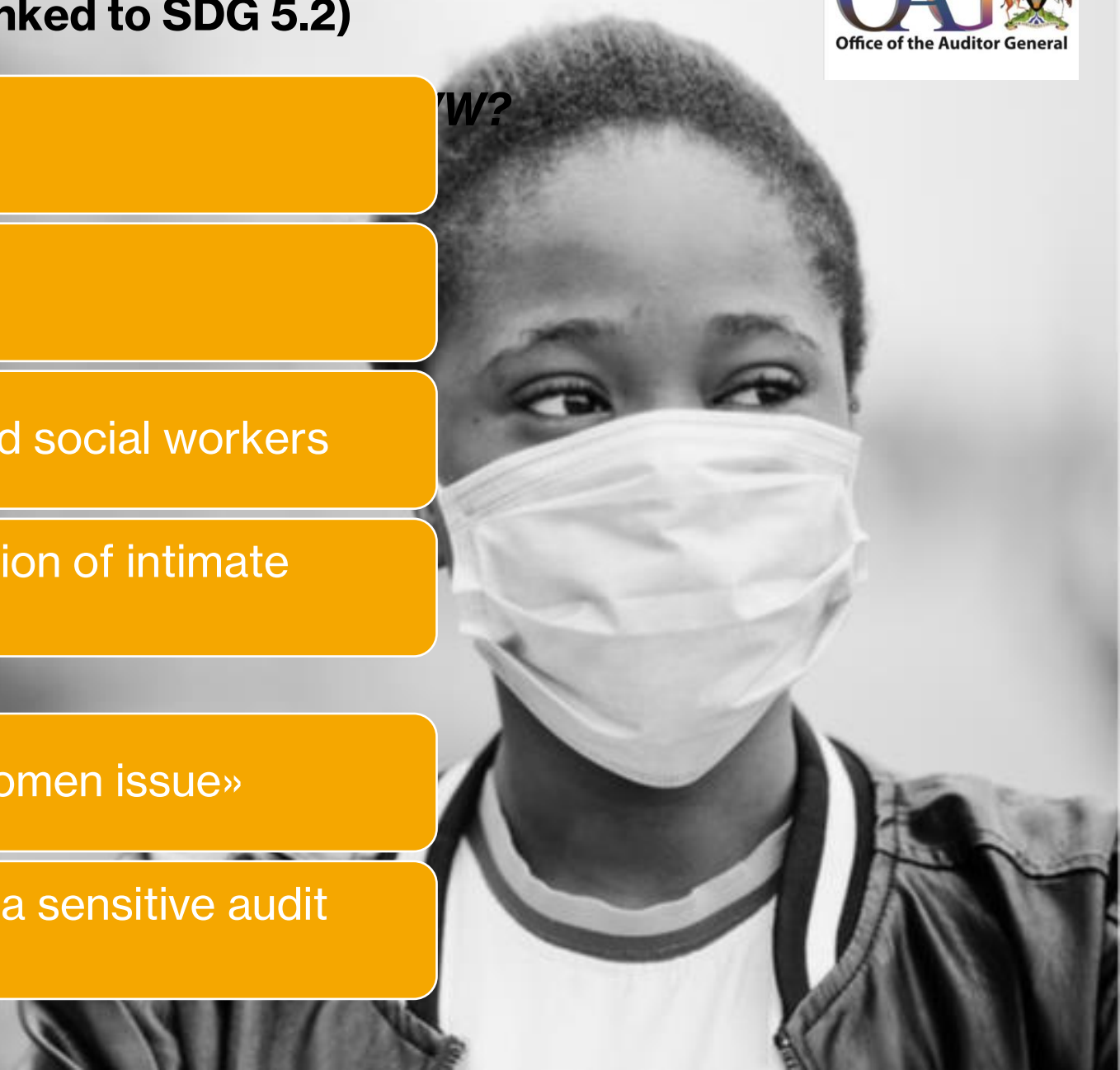
SAI Uganda explains: *Why is it important to undertake performance audits of SDGs implementation?*

- As a UN Member, Uganda committed to SDGs in 2015

- Did audit of preparedness – important now to review implementation

- Continous check on SDG implementation needed

- Many goals – doing audits in chunks – starting with EIPVW as a pilot – learn from it

- Important for our work to demonstrate INTOSAI-P 12 in practice
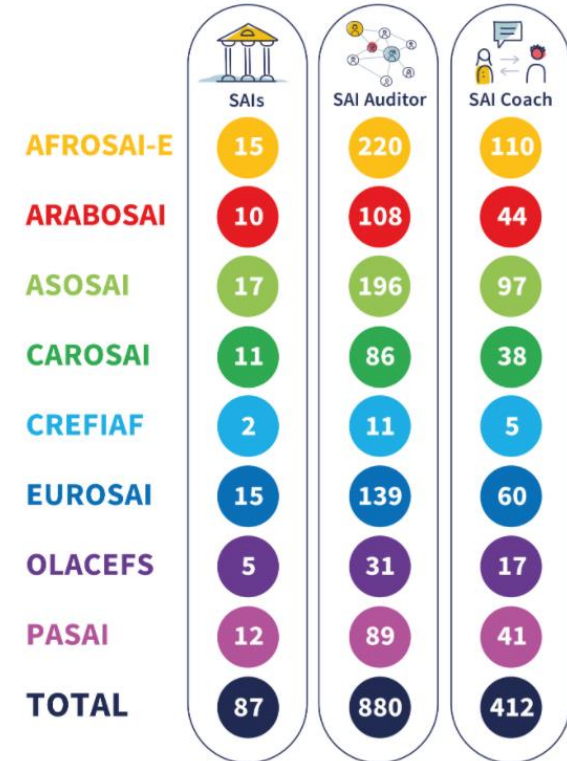 - Our vision is to be a model SAI that adds value to society
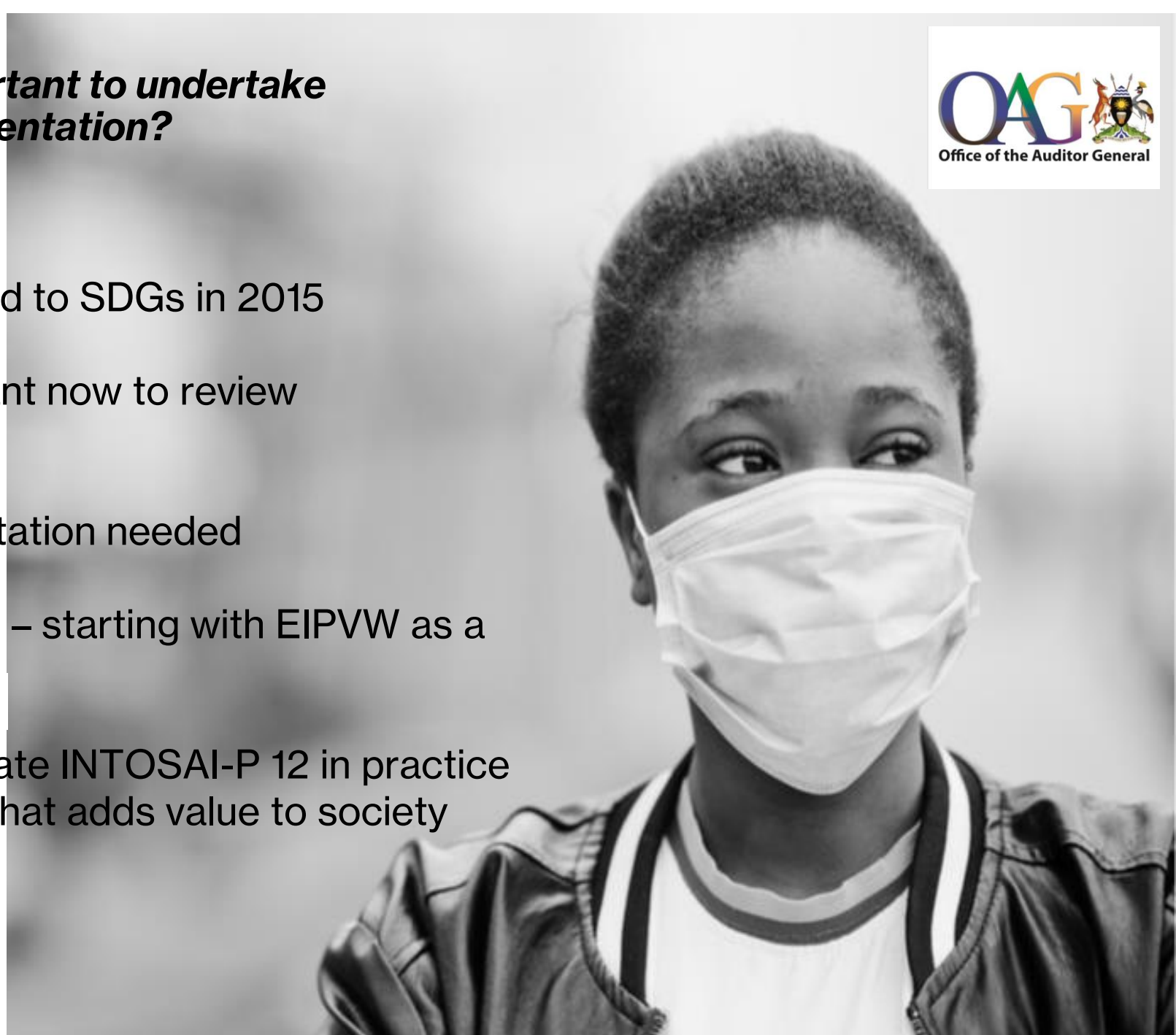
Separate module in the cross-cutting paper on LNOB

All modules related to various audit types mainstream where relevant and possible

Examples used include gender and inclusiveness

Gender balance in participation among auditors and coaches

Gender and inclusiveness in PESA-P

Equal Futures Audit initiative

Audits (CA, FA or PA) on gender and/or inclusiveness topics

Mainstreaming gender and/or inclusiveness into audits on other topics (CA, FA, PA)

Accompanied IDI provided Integrated education & audit support to audits in new areas

Facilitate quality & impact

Partner with key stakeholders

- **Advocacy and awareness raising**
- **Exploring and experimenting**

- **Support SAIs in auditing (financial, compliance, performance audits)**