

GUIDANCE

Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION



**WOMEN
DELIVER**



Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality

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Published by:

Canadian Audit and Accountability Foundation
1505 Laperriere Avenue, Suite 100
Ottawa, Ontario CANADA
K1Z 7T1

Tel: 613-241-6713

www.caaf-fcar.ca/en

ISBN: 978-1-926507-21-7

This publication is available in French under the title:

Guide pratique sur l'audit de l'égalité des sexes dans le cadre des Objectifs de développement durable des Nations Unies.

Canada

This Practice Guide was produced with the financial support of the Government of Canada provided through Global Affairs Canada, as part of the Canadian Audit and Accountability Foundation's International Legislative Oversight Program.

About the Canadian Audit and Accountability Foundation

The Canadian Audit and Accountability Foundation is a premier Canadian research and education foundation. Our mission is to strengthen public sector performance audit, oversight and accountability in Canada and abroad. We build capacity in legislative audit offices, oversight bodies, and departments and crown corporations by developing and delivering:

- Training workshops and learning opportunities;
- Methodology, guidance and toolkits;
- Applied and advanced research;
- Information sharing events and community building initiatives.

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About the International Institute for Sustainable Development

The International Institute for Sustainable Development (IISD) is one of the world's leading centres of research and innovation. The Institute provides practical solutions to the growing challenges and opportunities of integrating environmental and social priorities with economic development. It reports on international negotiations and shares knowledge gained through collaborative projects, resulting in more rigorous research, stronger global networks, and better engagement among researchers, citizens, businesses, and policy-makers.

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About Women Deliver

As a leading global advocate for girls' and women's health, rights, and well-being, Women Deliver brings together diverse voices and interests to drive progress for gender equality, particularly in maternal, sexual, and reproductive health and rights. It builds capacity, shares solutions, and forges partnerships, together creating coalitions, communication, and action that spark political commitment and investment in girls and women.

womendeliver.org

Acknowledgements

This Practice Guide is part of the Canadian Audit and Accountability Foundation's performance audit capacity-building program and our International Legislative Oversight Program. It has been made possible by the funding provided by Global Affairs Canada for our international program and by the support of the Foundation's members and partners.

The Canadian Audit and Accountability Foundation was extremely pleased to collaborate with the **International Institute for Sustainable Development** and **Women Deliver** to develop this guide. The knowledge, insights, and advice these organizations provided greatly enriched this guidance. We thank them for their partnership.

On behalf of our Board of Directors, I wish to acknowledge the contributions of the individuals who researched, wrote, reviewed, and produced this Practice Guide:

- **John Reed**, President and CEO of the Canadian Audit and Accountability Foundation, the lead author of the guide;
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- Women Deliver's **Katja Iversen**, President and CEO, **Evelyne Guindon**, Director, External Relations, and **Susan Papp**, Director of Policy and Advocacy;
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We also extend our thanks to **Nicole Plamondon** (translation) and **Laurel Hyatt** (editing and formatting).

We hope this Practice Guide will be a helpful reference tool and will inspire high-impact audits of the Sustainable Development Goals and gender equality, in Canada and abroad.



James A. Sylph, Chair, Canadian Audit and Accountability Foundation Board of Directors

Message from the Minister of Status of Women

Canada is working hard to advance gender equality, both here at home and around the world. It is both a matter of basic justice and of basic economics—empowering women isn't just the right thing to do, it actually makes families and countries more prosperous. Our government is proud to proclaim its feminism and we continue to make gender equality a central priority of our work.

This priority is well aligned with the United Nations Sustainable Development Goals (SDGs), which we are committed to helping achieve here in Canada, and in developing countries. The 2030 Agenda for Sustainable Development challenges the global community to once and for all put an end to persistent and pervasive gender inequalities. Canada will rise to this challenge. Gender equality and the empowerment of women and girls will be at the heart of our approach to implementing the UN's SDGs.

As Minister of Status of Women, my overarching goal is to ensure that our government is sensitive to the multiple ways in which gender can influence the creation, implementation, and experience of policy, legislation, and regulations. In coordination with other departments, my office works to integrate considerations of gender equality across government programming, increase women's economic security and prosperity, encourage women's leadership and democratic participation, and to end violence against women and girls.

I am proud of the steps Canada has taken so far, in particular, the recent launches of our strategy to prevent and address gender-based violence, as well as our feminist international assistance policy, both announced in 2017. These are both important steps; however, there is still much to do, and it is work that requires a broad range of voices and perspectives.

As we continue towards our goal of gender equality, I will be looking to the insights of legislative auditors. I am glad that the audit community is taking note of the critical importance of gender equality and is engaged in auditing the SDGs. At this exciting moment, as our government and others around the world are beginning to implement the ambitious 2030 Agenda, we will surely benefit from the recommendations auditors offer. Together, it is possible for us to eliminate barriers to gender equality, close gender gaps, and build a more equal future.



The Honourable Maryam Monsef, P.C., M.P.
Minister of Status of Women

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Preface

A Global Commitment to Sustainable Development

“We are announcing today 17 Sustainable Development Goals with 169 associated targets which are integrated and indivisible. Never before have world leaders pledged common action and endeavour across such a broad and universal policy agenda. We are setting out together on the path towards sustainable development, devoting ourselves collectively to the pursuit of global development and of ‘win-win’ cooperation which can bring huge gains to all countries and all parts of the world.”

—*Transforming Our World: The 2030 Agenda for Sustainable Development*, adopted by the United Nations General Assembly on 25 September 2015

The adoption of the United Nations 2030 Agenda for Sustainable Development presents us all with an opportunity to end poverty, hunger, and inequality, and put the world on track to sustainable development. As governments and other stakeholders strive to meet the Agenda’s ambitious goals, auditors too have a crucial role to play. The UN and the International Organization of Supreme Audit Institutions (INTOSAI) are calling on supreme audit institutions (SAIs) to audit the efficient, effective, transparent, and accountable implementation of the 2030 Agenda.

This Practice Guide aims to help auditors plan a performance audit focusing on a central and transforming aspect of the 2030 Agenda: gender equality. Sustainable development is not possible without gender equality and women’s empowerment. Recognizing this, the Agenda’s Sustainable Development Goals (SDGs) include achieving gender equality and empowering all women and girls as both a stand-alone goal and a crosscutting theme that is reflected in many other goals. Gender equality is a priority of the Canadian government and a theme that the Canadian Audit and Accountability Foundation is proud to emphasize.

This guide is part of the Canadian Audit and Accountability Foundation’s series of Practice Guides. It emerged from the Foundation’s ongoing contributions to INTOSAI’s initiatives to encourage and assist SAIs to audit the SDGs. It builds upon the Foundation’s earlier Practice Guide to Auditing Gender Equality, published in 2016, to incorporate new global developments and focus specifically on the SDGs.

The Canadian Audit and Accountability Foundation, the International Institute for Sustainable Development, and the global advocacy organization Women Deliver collaborated to produce this new guidance. By each contributing our expertise—in the areas of auditing, sustainable development, and gender equality—we hope to help auditors understand the subject of gender equality and its important place within the SDGs and to provide useful guidance on planning an audit of gender equality.



John Reed, President and Chief Executive Officer, Canadian Audit and Accountability Foundation



Scott Vaughan, President and Chief Executive Officer, International Institute for Sustainable Development



Katja Iversen, President and Chief Executive Officer, Women Deliver

Introduction to Gender Equality

Promoting **gender equality** is critical to eliminating discrimination based on **gender**, protecting human rights, and fostering social progress and economic growth. It will ensure that people around the world—whether females or males—are able to play an active and meaningful role in their communities, their societies, and their own lives.

Over the past 50 years, both developed and developing countries have made significant progress in addressing the inequalities between women and men, and girls and boys. This push for equality was advanced in 1946 with the creation of the United Nations (UN's) Commission on the Status of Women. The subsequent 1979 UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the 1995 UN Beijing Platform for Action were further steps toward protecting women's basic human rights and freedoms.

Equality between women and men (gender equality) means that “women's and men's rights, responsibilities and opportunities will not depend on whether they are born male or female... Equality between women and men is seen both as a human rights issue and as a precondition for, and indicator of, sustainable people-centered development.” —The United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)

To live up to the commitments made in the 1979 CEDAW Convention and elsewhere, countries around the world have established ministries and government organizations to advance gender equality. They have also implemented other legislative, policy, and programming initiatives to uphold women's rights and advance gender equality within their governments and society at large.

And yet, gender inequalities are still deep-rooted everywhere. Women suffer from lack of access to decent work and face occupational segregation and gender wage gaps. In many situations, they are denied access to basic education and health care and are victims of violence and discrimination. They are under-represented in political and economic decision making as well as in statistics and data. For these reasons, international organizations such as UN Women target three areas to address the structural causes of impediments to women's empowerment and the full realization of their rights:

- freedom from violence against women and girls,
- gender equality in capabilities and resources, and
- gender equality in decision-making power in private and public institutions.

Much work remains to be done. Auditors have an important role to play.

Purpose of the Practice Guide

This Practice Guide is designed to help performance auditors conduct audits of gender equality as part of the United Nations 2030 Agenda for Sustainable Development. It is part of our Practice Guide methodology series.

In March 2016, the Canadian Comprehensive Auditing Foundation (now the Canadian Audit and Accountability Foundation) released its [Practice Guide to Auditing Gender Equality](#). Its purpose is to help public sector auditors to plan, carry out, and report on legislative and internal audits that address gender equality. By combining current theory and practical methods, that Practice Guide's aim is to inspire quality and impactful audits of gender equality at all levels of government—whether it is the sole focus of an audit or merely one aspect.

Recently, there have been significant global developments that have prompted the creation of this current Practice Guide. In September 2015, UN member states adopted the UN 2030 Agenda for Sustainable Development. The 2030 Agenda includes 17 Sustainable Development Goals (SDGs) and 169 measurable targets for achieving these goals. These goals and targets—to be achieved by 2030—establish quantitative and qualitative social, economic, and environmental objectives for universal sustainable development. Gender equality plays a key role in the Agenda, both as a stand-alone SDG (Goal 5) and as a theme that cuts across other goals.

Around the world, governments, financial institutions, development agencies, civil society organizations, and the private sector are all taking action to implement the SDGs. These goals provide the basis of future development priorities and benchmarks against which progress will be assessed.

The UN has also formally recognized the indispensable role that supreme audit institutions (SAIs) play in auditing the efficient, effective, transparent, and accountable implementation of the 2030 Agenda. In addition, members of the International Organization of Supreme Audit Institutions (INTOSAI) entrenched performance auditing of the UN SDGs as a priority in INTOSAI's 2017–2022 Strategic Plan.

INTOSAI intends to encourage and assist SAIs to:

- assess the preparedness of national governments to implement, monitor, and report on progress of the SDGs, and subsequently to audit their operation and the reliability of the data they produce; and
- undertake performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs.

The INTOSAI community has already launched or planned many activities to support SAIs' ability to undertake this work. This includes the creation of new SDG-related audit methodology.

Scope of the Practice Guide

The purpose of this Practice Guide is to assist performance auditors in planning a performance audit on gender equality and the SDGs. It is intended to complement and be consistent with INTOSAI's and its members' overall approach to performance auditing of the UN SDGs.

This guide does not provide general guidance on performance auditing, about which there are many resources to assist auditors. It also is not intended to provide general guidance on performance auditing of the UN SDGs. For this, readers are encouraged to consult the INTOSAI Development Initiative publication [*Auditing Preparedness for Implementation of Sustainable Development Goals: A Guidance for Supreme Audit Institutions*](#) (which the Canadian Audit and Accountability Foundation has supported and contributed to). That document explains the UN 2030 Agenda for Sustainable Development and summarizes INTOSAI's overall direction on auditing the SDGs. It also provides guidance on how to apply the performance audit process and international standards to the audit of UN SDGs.

Governments are not the only organizations with a role to play in achieving the UN SDGs and gender equality more broadly. Other types of organizations, such as private sector companies, non-government organizations, UN bodies, and development banks, bear equally significant responsibilities. As well, internal auditors, program evaluators, and community groups can review the performance of governments and others engaged in SDG implementation. Although this Practice Guide has been developed specifically for legislative auditors, other organizations, auditors, and evaluators may be able to adapt the guidance to their needs.

Using the Practice Guide

This guide is for performance auditors and legislative audit offices who are considering or have decided to audit gender equality implementation and achievement in their respective governments. It is divided into two main parts.

[Part 1, Concepts and Context](#), provides context to understand the subject of gender equality. It includes:

- international commitments related to gender equality,
- the importance of gender equality for sustainable development,
- the UN 2030 Agenda for Sustainable Development and gender equality, and
- the role of SAIs in auditing gender equality.

[Part 2, Audit Methodology](#), provides guidance and suggested practices in the audit's planning phase. It includes:

- questions that can be asked to obtain useful knowledge of business,
- indicators that gender equality may be at risk,
- information on possible audit approaches, and
- sources of suitable audit criteria.

The Concepts and Context part has been written to provide auditors enough information to apply the methodology that follows. There are many other information resources available for readers to consult to further their understanding of the issues.

For example, the International Institute for Sustainable Development's [SDG Knowledge portal](#) provides valuable and extensive information about the UN SDGs.

In addition, insightful descriptions of the important links between gender equality and the SDGs can be found in the [policy briefs](#) published by the Deliver for Good program of the NGO Women Deliver.

The Audit Methodology part is the heart of the Practice Guide, with a focus on audit planning. Since gender equality is a broad topic, and since gender equality-related references, goals, targets, and indicators run throughout the UN 2030 Agenda, auditors have many choices in determining the degree of focus on gender equality in any given audit. The guide considers two main scenarios that affect the degree of focus.

1. The [first scenario](#) assumes that gender equality is the audit's primary focus. Likely centred on SDG 5 on gender equality (as a stand-alone goal), such an audit could also address gender equality-related targets and indicators found in other SDGs.
2. The [second scenario](#) assumes that gender equality is a significant part of the audit whose principal focus is otherwise on an SDG-related subject such as poverty, education, water, health, economic development, agriculture, or energy. While such audits may focus on other SDGs, or on government programs that contribute to other SDGs, many of the targets and indicators in these other goals relate explicitly to gender equality. This is because success in these areas depends on addressing and realizing gender equality.

The Audit Methodology part ends with an illustrative example of [auditing education \(SDG 4\) and gender equality](#).

Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality

Part 1 Concepts and Context

International Commitments to Gender Equality

More than 30 years after the UN's Commission on the Status of Women was created, the UN's [Convention on the Elimination of All Forms of Discrimination against Women](#) (CEDAW) was adopted in 1979. This was a significant step on the part of the Commission and the global gender equality movement.

Article 1 of CEDAW defines discrimination against women as:

"... any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field."

Since CEDAW was adopted, almost all UN member states have ratified it and taken steps to address its 30 articles. Under Article 3, these states are required to take:

"...all appropriate measures, including legislation, to ensure the full development and advancement of women, for the purpose of guaranteeing them the exercise and enjoyment of human rights and fundamental freedoms on a basis of equality with men."

Other global milestone events have elaborated on significant aspects of gender equality. For example, the 1989 UN Convention on the Rights of the Child called for an end to discrimination on the basis of **sex** for girls and boys under the age of 18. Subsequently, at the 1994 International Conference on Population and Development held in Cairo, Egypt, countries endorsed its resulting Programme of Action. That document codifies important sexual and reproductive rights that are the bedrock of gender equality.

In 1995, at the Fourth World Conference on Women held in Beijing, China, countries also adopted the Beijing Platform for Action. This groundbreaking document was intended as "an agenda for women's **empowerment**." Its aim was to remove "all the obstacles to women's active participation in all spheres of public and private life through a full and equal share in economic, social, cultural and political decision-making."

The [Beijing Platform for Action](#) identified 12 critical areas related to the inequalities and discrimination faced by women and girls around the world and detailed strategies to address these. It also called on governments to develop their own national plan of action with specific targets and to establish "national government machineries" (such as ministries, departments, agencies, and commissions) to implement these plans. The Platform for Action endorsed **gender mainstreaming** (the process of assessing the implications of any planned action, including legislation, policies, or programs, on both men and women) as the means by which governments would advance gender equality and women's empowerment.

Many countries have already established ministries or other national organizations responsible for implementing CEDAW articles and other commitments as described above. They have also developed legislation to uphold women's rights, as well as other legislative, policy, and programming initiatives to advance gender equality and improve the situation of girls and women.

Every four years, the governments that have ratified CEDAW and committed to the Beijing Platform for Action present a detailed report to the UN on their progress toward meeting their goals, and these reports are made public. The country reports and subsequent UN feedback provide a useful starting point for any audit of gender equality in a country. UN member states also declare what actions they have taken to improve the human rights situations in their countries through the UN Human Rights Council [Universal Periodic Review](#) (UPR) process. The UPR documentation is another good resource for auditors.

Gender Equality and Development

Gender equality is important as both a core development objective and a means to increase economic growth and development, which in turn produces other positive outcomes in areas like education and health. The World Bank Group's [2016–2023 Gender Strategy: Gender Equality, Poverty Reduction, and Inclusive Growth](#) identifies four objectives to achieve greater gender equality “as a key pathway toward lasting poverty reduction and shared security and prosperity”:

- remove constraints for more and better jobs;
- improve human endowments—health, education, and social protection;
- remove barriers to women’s ownership and control over assets; and
- enhance women’s voice and agency and engage men and boys.

In this strategy, the World Bank Group notes that the past two decades have seen significant progress in raising living standards and closing gaps between women and men, especially in education and some areas of health. Yet the strategy states that women and girls face persistent critical gaps in economic opportunity and in having voice and agency:

- The gap between male and female labour force participation narrowed between 1990 and 2013, but female labour force participation remains low, hovering around 55 percent. Women are less likely to work full time, and when they work they earn 10 to 30 percent less than men.
- The proportion of seats held by women in national parliaments has increased, but only from 13 percent in 1990 to 22 percent in 2014.
- Gender-based violence remains a significant barrier to women’s voice and agency. In 2015, 127 countries had adopted laws on gender-based violence, but 1 in 3 women globally have experienced physical or sexual intimate partner violence in their lifetimes.

There are many sources of data and information that demonstrate the connections between gender equality and development. Examples include the following.

- The World Economic Forum [Global Gender Gap Report](#) presents the Global Gender Gap Index (for 145 countries in 2015), which seeks to measure the relative gaps between women and men in health, education, economy, and politics. The report shows a correlation between gender equality and GDP per capita, the Forum’s Global Competitiveness Index, and the Human Development Index (from the United Nations Development Programme).
- The McKinsey Global Institute’s 2015 report [The Power of Parity: How Advancing Women’s Equality Can Add \\$12 Trillion to Global Growth](#) presents compelling findings on the economic implications of gender inequality. It provides evidence that while women make up half the working-age population, they contribute only 37 percent to GDP globally (of women in the 95 countries studied). The report found that closing the gender gap would increase GDP by as much as US\$28 trillion by 2025.
- Women Deliver and the Deliver for Good Campaign apply a gender lens to the Sustainable Development Goals. Their [policy briefs](#) present the case for investing in girls and women in 12 critical

areas with the potential for high social and economic returns for individuals and societies in decades to come. For example, they report that:

- a one-year increase in girls' education is associated with a 6.5 to 9.9 percent reduction in child mortality in low- and middle-income countries,
- each additional year of schooling increases a girl's future earnings by 10 to 20 percent, and
- each additional year of schooling for children increases the average annual GDP by 0.37 percent.

Advancing Gender Equality Could Add \$150 Billion to Canada's Economy

Despite being among the global leaders in gender equality, Canada still has much to gain by making further progress. A 2017 report from the McKinsey Global Institute (MGI) finds that advancing women's equality in Canada has the potential to boost the country's annual GDP by \$150 billion in 2026, a 0.6 percent increase to annual GDP growth.

MGI's global research in 2015 ranked Canada in the top 10 of 95 countries based on 15 equality indicators in work and society. However, progress toward gender parity has stalled. In its 2017 report, [*The Power of Parity: Advancing Women's Equality in Canada*](#), MGI finds that in Canada, women:

- represent 35 percent of managerial positions;
- represent 28 percent of science, technology, engineering, and mathematics (STEM) graduates, and 23 percent of STEM workers;
- represent 20 percent of small business owners;
- represent 29 percent of elected officials;
- take on 64 percent of unpaid care work in the home; and
- represent 80 percent of single parents.

MGI states that private sector companies, governments, civil society organizations, educational institutions, and individuals must work together to increase gender equality and achieve this dramatic economic growth. They should:

- break down the economic and social barriers that prevent women from participating fully in STEM fields, entrepreneurship, and politics;
- rebalance the burden of unpaid care work across genders; and
- combat deep-seated biases that inform attitudes about women.

The United Nations 2030 Agenda for Sustainable Development

In September 2015, at the UN’s Sustainable Development Summit, heads of state and government adopted the UN 2030 Agenda for Sustainable Development. The Agenda calls for actions to be implemented by all countries, both developed and developing, and all stakeholders. It calls for an integrated plan of action with four main parts:

- vision and principles for transforming our world, as set out in the declaration;
- list of global Sustainable Development Goals;
- means of implementation and global partnership; and
- follow-up and review.

The 2030 Agenda includes 17 Sustainable Development Goals (SDGs), which establish social, economic, and environmental sustainable development objectives to be achieved by 2030. These SDGs are interrelated and cover all aspects of sustainable development. The SDGs’ priorities are further specified in 169 targets. The goals and targets are considered “universal” and “indivisible.” That said, each government will set its own national targets, based on national circumstances and priorities, and decide on how to incorporate these targets into national planning processes, policies, and strategies. The goals are summarized in **Figure 1**.

Figure 1 – The United Nations Sustainable Development Goals



In 2016, the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), established by the United Nations Statistical Commission, proposed more than 200 global indicators through which SDG achievement should be measured. Some of these indicators are already being used by various countries and organizations to assess achievement of the SDGs, based largely on the availability of existing data. The IAEG-SDGs' work continues, however, as it has been asked to develop a plan to technically refine the indicators over the SDGs' 15-year lifespan.

The 2030 Agenda, including the Sustainable Development Goals (and associated targets and indicators), aims to achieve a just, rights-based, equitable, and inclusive world. But its core principles and concepts are not new. They build on the 2000 United Nations Millennium Development Goals and reflect past commitments made by governments. They are also based on various global and regional declarations, summits, multilateral agreements, action plans, and calls to action, as described in the text box.

Building on the Starting Point

- The global commitment to human rights began in earnest in 1948 with the signing of the United Nations Universal Declaration of Human Rights.
- The concept of sustainable development was introduced in 1987 by the UN World Commission on Environment and Development (chaired by Gro Harlem Brundtland) with the publication of its seminal report, *Our Common Future*. Through subsequent global summits—including the 1992 UN Conference on Environment and Development (also known as the Earth Summit, held in Rio de Janeiro), the 2002 World Summit on Sustainable Development, and the 2012 UN Conference on Sustainable Development—governments have designed and implemented national, regional, and local sustainable development strategies.
- Global financial institutions, development banks, and aid donors have supported a range of programs and actions related to education, health, energy, infrastructure, economic growth, and urban design. In so doing, they have required developing countries to prepare poverty reduction strategies to qualify for aid and development financing.
- Governments have signed numerous multilateral environmental agreements, entailing commitments to control or safeguard oceans and inland waters, wetlands, biodiversity, endangered species, air pollution, climate change, forests, domestic and hazardous waste, and more.
- Governments, donors, UN organizations, and NGOs have established a range of institutions and institutional mechanisms to guide, coordinate, and oversee implementation of successive commitments.
- National statistical organizations, regulatory agencies, and various UN organizations routinely collect, analyze, and report data and information of various types in relation to virtually all of the above, which include many of the targets and indicators in the UN 2030 Agenda for Sustainable Development.

The United Nations Sustainable Development Goals and Gender Equality

Gender equality is prominent in the UN SDGs, both as a stand-alone goal (Goal 5) and as a crosscutting theme that is reflected in many other goals. The SDGs build on long-standing internationally agreed upon commitments and principles established under:

- the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW, 1979);
- the UN Convention on the Rights of the Child (1989);
- the UN International Conference on Population and Development and its Programme of Action (1994);
- the Beijing Platform for Action of the UN Fourth World Conference on Women (1995);
- the Millennium Development Goals (2000–2015);
- the UN Security Council Resolution 1325 on Women, Peace and Security (2000); and
- various other international treaties, conventions, and declarations.

Gender Equality as a Stand-Alone Sustainable Development Goal

Sustainable Development Goal 5 aims to achieve gender equality and empower all women and girls to reach their full potential. This requires eliminating all forms of discrimination and violence against them. Goal 5 seeks to ensure that women and girls:

- have full access to sexual and reproductive health and rights;
- receive due recognition for their unpaid work;
- have full access to productive resources; and
- enjoy equal participation with men in political, economic, and public life.

The targets to be achieved under SDG 5 (referred to in [Table 2](#)) are interrelated and interdependent and intersect with other SDG targets.

Gender Equality as a Crosscutting Issue

Gender inequalities are the most pervasive, systemic, and structural of all inequalities; hence, there are very strong links between this goal and the other SDGs. For this reason, gender equality is treated as a crosscutting theme in the UN SDGs. Achieving SDG 5's targets will influence—and will be influenced by—the achievement of the other goals. Moreover, many of the other SDGs include targets that directly link to gender equality. Therefore, when auditing the preparedness of governments to implement other SDGs, it is important to understand these goals' gender equality dimensions in order to determine whether to scope in gender equality.

Some of the most critical gender equality dimensions of the other SDGs are described in [Table 5](#). In addition, [Appendix 1 – Examples of Sustainable Development Goals and Targets with Relevance for Gender Equality](#) lists targets that are directly linked to gender equality.

The Important Role of Supreme Audit Institutions in Auditing for Gender Equality

Supreme audit institutions have a key role to play in auditing programs to achieve Sustainable Development Goals (SDGs). Such audits can determine whether governments are meeting their commitments, achieving planned results, and putting in place policies and programs that work. Audits can lead to improvements in the way programs are designed and delivered, **gender-disaggregated data** is gathered, and results are achieved.

As noted earlier, INTOSAI's Strategic Plan for 2017–2022 includes SDGs as a crosscutting priority. The plan identifies four approaches that SAIs can take to help achieve the SDGs at the national, regional, and global levels. SAIs can do the following:

- Assess the readiness of national systems to report on progress toward achieving the SDGs, and subsequently audit their operation and the reliability of the data they produce.
- Undertake performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs.
- Assess and support the implementation of SDG 16, which relates in part to transparent, efficient, and accountable institutions.
- Be models of transparency and accountability in their own operations, including auditing and reporting.

Supreme Audit Institution Performance Audits of Gender Equality

Several SAIs have carried out performance audits of gender equality-related topics. Text boxes in the Audit Methodology part of this guide highlight gender equality-related audits carried out by the SAIs of Canada, Zambia, and Uganda. The following text box describes a multi-country initiative by the Organization of Latin American Caribbean Supreme Audit Institutions (OLACEFS) to audit gender equality in three member countries.

Auditing for Gender Equality—The Experience of OLACEFS Members

OLACEFS is advancing gender equality through an innovative initiative it launched in 2012 when the first meeting on Gender and Transparency in Supreme Auditing was held in the Dominican Republic. After member SAIs undertook several activities to promote gender equality and equity in performance audits, the Comptroller General of the Republic of Chile, and counterparts from Costa Rica and Puerto Rico, agreed to conduct a coordinated audit on gender equality and equity.

To implement the coordinated audit, each participating SAI was to select a gender equality audit topic (legislation, policy, plan of action, or program) to be analyzed. It would then identify and present the results of a set of indicators related to three themes: education, health, and employment. These themes were recognized as being significant to international conventions and national commitments to promote gender equality and development. In the case of Chile, the audit topics focused on the Support Program for Adolescent Mothers of the National Women’s Service and the Student Retention Support Program of the National Board of Student Aid and Scholarships. The audit of this last program focused on pregnancy and teenage maternity/paternity in 2013. In addition to the specific objectives of this multi-country coordinated audit, this initiative is aimed at strengthening compliance with international commitments to gender equality and equity made by participating countries, as well as making this topic a priority within OLACEFS. The findings of the joint audit were presented at the 25th Assembly of OLACEFS in Mexico in November 2015 as part of the work of the Committee on Citizen Participation.

Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality

Part 2 Audit Methodology

General Considerations in Auditing the United Nations Sustainable Development Goals

Performance auditing of the United Nations Sustainable Development Goals (UN SDGs) follows the same process and adheres to the same principles and standards as any other topic, or any other performance audit. Auditors are required to follow the standards and audit process applicable to their body of practice and office mandate.

A generic performance auditing process is shown in **Figure 2**. This Practice Guide focuses on the planning phase of the audit.

Figure 2 – Overview of the Performance Audit Process



Planning an Audit of United Nations Sustainable Development Goals

The audit's planning phase involves acquiring knowledge, assessing significance and risks, and conducting analysis, and typically takes weeks or months. Planning is crucial to determining the audit focus and preparing a detailed audit plan. The audit plan typically includes the audit objective(s), criteria, evidence collection methods and analytical techniques, team assignments, schedules, and so on.

The emphasis of this Practice Guide is on acquiring knowledge in the audit planning phase as applied to the SDGs. This is because the core subject matter itself—the 2030 Agenda for Sustainable Development—may be new to many SAls. There may be a steep learning curve to overcome. For audit planning to be effective,

auditors need to understand the 2030 Agenda and acquire solid understanding of the government's programming in relation to implementing, monitoring, and reporting on the SDGs.

The term "knowledge of business" is used throughout this Practice Guide (sometimes referred to as "knowledge of the entity") and typically includes items such as:

- the mandate of the audited entity;
- enabling legislation or legislation the entity is required to comply with;
- roles, responsibilities, and accountability relationships;
- programs, operations, activities, performance objectives, and targets;
- physical, financial, and human resources;
- internal controls and systems;
- key risks and known problems; and
- stakeholders.

There are many possible ways to break down the topic of "preparedness" (whether a government is prepared to implement the SDGs) into smaller elements or sub-topics. This Practice Guide is largely organized around five sub-topics:

- *policy framework*, including the national policies, laws, regulations or strategies, plans, and programs to promote, enforce, and monitor gender equality;
- *action planning*, including specific targets, results, activities, indicators, responsibilities, monitoring mechanisms, and human and financial resources;
- *institutional mechanisms*, including designation of lead and supporting ministries, roles and responsibilities, and coordination of these;
- *monitoring and reporting*, including data collection and analysis; and
- *budget and funding*, including use of gender-based budgeting, and dedicating resources to achieve gender equality targets and results.

Audit Objectives and Whole of Government Approach

All performance audits need clearly stated objectives that allow auditors to conclude against them. Audit objectives should be realistic and achievable and give sufficient information to audited organizations about the focus of the audit. This guide does not propose specific audit objectives for audits of gender equality and SDGs.

This Practice Guide is aimed at audits examining governments' preparedness to implement, monitor, and report on the SDGs. This is the approach advocated by the INTOSAI Knowledge Sharing Committee and the INTOSAI Development Initiative in their document [Auditing Preparedness for Implementation of Sustainable Development Goals: A Guidance for Supreme Audit Institutions](#). These organizations suggest that audits try to answer the following main questions:

1. To what extent has the government adapted the 2030 Agenda into its national context?
2. Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
3. Does the government have a mechanism to monitor, follow up, review, and report on the progress in implementing the 2030 Agenda?

This Practice Guide is based on a systems, or process, approach to auditing. In a systems audit of gender equality, the focus is on management systems and practices, including organizational policies, strategies, and systems of planning, internal control, human resource management, performance measurement and reporting systems, as well as management's systems for benchmarking organizational performance.

To successfully implement the SDGs, a “whole of government” approach is needed. This will ensure all departments and agencies work together toward a shared goal. Therefore, the auditor needs to follow a government-wide approach to determine how prepared governments are to implement SDGs, regardless of whether the audit's scope is the entire 2030 Agenda or individual goals and targets.

Quantification and Data Integrity

Performance audits of preparedness to implement the SDGs require examining:

- the targets and indicators selected by the government to measure progress,
- the systems in place to collect reliable data and ensure its integrity,
- the way data is incorporated into decision-making processes, and
- public reporting on progress.

The use of measurable and quantified goals, targets, and indicators is at the heart of the UN SDGs. They are critical to priority-setting, evidence-based decision making, and transparency in reporting. More specifically, they are used by governments to do the following.

- Articulate the degree of change it is planning to accomplish by 2030 and to communicate this to its citizenry.
- Establish the baseline, based on data, against which future progress can be tracked.
- Report on progress to ensure accountability to the citizenry and the global community through reports submitted to the UN High-level Political Forum, the UN's central platform for reviewing the 2030 Agenda and SDGs.

Some SDGs and targets are measurable and quantified. For example, SDG 4 target 4.6 states “By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.” Others are more qualitative. For example, SDG 5 target 5.B, “Enhance the use of enabling technology... to promote the empowerment of women” inevitably raises the question, “enhance by how much?”. Targets of this type require the government to specify the extent of change it seeks to achieve by 2030.

One important characteristic of gender equality programming is the need for data that is disaggregated by sex, particularly where the targets and indicators are aimed at a population. Gender- and age-disaggregated data is needed to examine and analyze gender equality issues, dimensions, results, and impacts in relation to the population. In the 2030 Agenda, over 50 indicators require gender-disaggregated data (see [Appendix 2 – Examples of Sustainable Development Goal Indicators Requiring Gender-Disaggregated Data](#)). Of these, nine are part of SDG 5 and the rest are in other SDGs. This shows the integrated nature of SDGs and the importance of looking at gender beyond SDG 5. The absence of gender- and age-disaggregated data represents a significant risk to achieving gender-related goals and targets.

Audit Criteria

Audit criteria are the standards expected to be met by an audited organization. Audit criteria are a key contributor to an audit's strength and potential impact. Audit procedures focus on determining whether criteria are met or not met. Suitable criteria are relevant, complete, reliable, neutral, and understandable.

Finding suitable criteria is a challenge for any performance audit, not just for audits of gender equality and the SDGs. Each audit is unique because it is based on the auditor's mandate, focus, objectives, and the way the audited organization approaches the audit's subject matter.

Generally, auditors take the following actions to attempt to define appropriate audit criteria.

- Consider the targets and indicators selected by the government in relation to Goal 5 and other goals that have clear gender equality implications.
- Review statements of roles and responsibilities developed by the government for leading and implementing ministries and agencies.
- Consider coordinating mechanisms established by the government.
- Consider the key elements of robust action plans and "SMART" targets (those that are specific, measurable, achievable, relevant, and time-bound).
- Research best practices, standards, and regulations.
- Identify reliable benchmarks in a given sector or use baseline data on an organization's past performance as benchmarks.
- Review prior audit files and published audit reports.
- Contact colleagues in other jurisdictions.
- Consult with auditees, academics, subject matter experts, non-government organizations, or others who may be engaged in gender equality or SDG matters.

Subject matter experts can be a valuable resource during this phase of the audit. Literature reviews and searches of publicly available databases can be used, but they are time-consuming and may not identify the best criteria. Auditors who rely solely on published works may fail to identify the most appropriate source of criteria, but consulting internal or external subject matter experts will reduce this risk.

Stakeholder Management

National governments have the primary responsibility for preparing to implement the SDGs, implementing relevant programming, and monitoring and reporting on achievements. In so doing, it is recognized that many other organizations have important roles to play. Examples of these other organizations are identified below. In the domain of human rights, these are sometimes considered “duty bearers”; that is, actors who have an obligation or responsibility to respect, promote, and realize human rights and to abstain from human rights violations. The term is most commonly used to refer to State actors, but non-State actors can also be considered duty bearers.

These organizations may include:

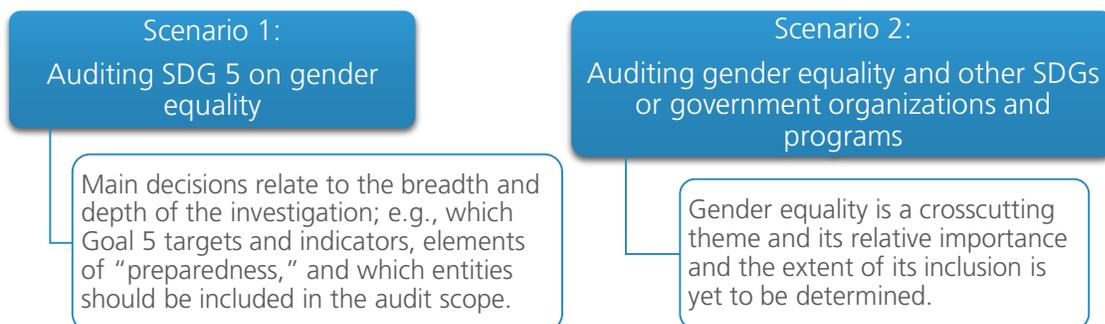
- the lead or “nodal” government ministry, special agency, or commission;
- other government line ministries and agencies responsible for achieving the SDG targets at a national, sub-national, and/or local level;
- non-government organizations (such as universities, research institutions, private sector companies, and civil society organizations);
- public agencies that collect, analyze, and report data;
- third-party monitoring and oversight bodies (including SAIs); and
- UN agencies that have and will continue to provide normative guidance that will affect implementation, such as the International Labour Organization, United Nations Population Fund, World Health Organization, and UN Women.

While SAIs do not normally have a legal mandate to directly audit other (non-government) organizations, they can and should audit the extent to which governments identify these organizations, determine their respective roles and responsibilities, develop appropriate relationships and institutional arrangements, and mobilize and coordinate their efforts.

Topic Selection and Audit Focus

Because of the range of topics covered by the UN SDGs and the scope of gender equality considerations, SAIs have many choices when deciding the focus of their audits. Some audits will focus exclusively on gender equality, while others will cover the issue only as a secondary topic. This varying level of focus can be thought of as a spectrum, from “marginal or no focus” to “exclusive focus.”

The way in which audit topics are selected and how they are defined greatly influences the degree of focus on gender equality. For this reason, the Practice Guide considers two main scenarios about topic selection and definition (**Figure 3**).

Figure 3 – Two Main Scenarios for Selecting Gender Equality Audit Topics

The first scenario assumes that gender equality is the audit’s primary focus. The second scenario assumes that gender equality is a significant part of the audit whose principal focus is otherwise on an SDG-related subject such as poverty reduction, education, water, health, economic development, agriculture, or energy. Both scenarios are based on a “whole of government” approach. Both require first understanding the government’s “starting point” as described in the following section. An example of scenario 1, where the focus of the audit was on gender equality, is one conducted by the SAI of Canada (see text box).

Auditing for Gender Equality—Canada

In February 2016, the Office of the Auditor General of Canada reported an audit of the use of gender-based analysis in the Canadian government. The objective was to determine whether selected departments adequately performed **gender-based analysis** to inform government decisions, and whether central agencies (including the designated lead agency, Status of Women Canada) adequately supported the implementation of gender-based analysis throughout the government. The audit found the following.

- A gender-based analysis framework was not implemented in six of the 25 departments and agencies that had committed to doing so.
- The gender-based analyses that were performed were not always complete and the quality of the analyses was not consistent.
- Departments face barriers to conducting gender-based analysis and integrating gender considerations into policy decision making, including the absence of mandatory requirements across government and a limited capacity for applying gender-based analysis.

Audit recommendations were directed to the lead central agency and focused on identifying and addressing barriers that prevent the systematic conduct of rigorous gender-based analysis; periodically assessing implementation of gender-based analyses in departments and agencies and their impacts on policy, legislative, and program initiatives; and assessing and allocating the resources needed to deliver its mandate.

Understanding the Government’s “Starting Point”

Gender Mainstreaming Across the Whole of Government

As noted previously, the core principles and concepts in the UN 2030 Agenda for Sustainable Development, including the Sustainable Development Goals (SDGs) and associated targets and indicators, are not entirely new. They reflect past commitments made by governments and are derived from myriad global and regional declarations, summits, multilateral agreements, action plans, and calls to action. This means that few, if any, governments are starting from scratch. Rather, they have already designed and implemented numerous legal acts and regulations, policies, programs, and activities that likely touch upon aspects of the 2030 Agenda.

Moreover, the UN 2030 Agenda for Sustainable Development is not legally binding on member states and recognizes that each country will tailor the Agenda to its own national context. This may involve:

- determining and choosing priority SDGs to focus on;
- selecting and setting national targets and indicators;
- incorporating the SDGs into national development plans, strategies, and budgets; and
- engaging with an array of domestic and possibly international stakeholders.

Therefore, in examining how prepared governments are to plan, implement, measure, and report on the UN SDGs, it is essential that SAIs understand the baseline, or starting point, of their respective government. SAIs need to understand what was in place *before* the 2030 Agenda was adopted. Auditors can use this baseline to compare the existing situation against the SDGs, targets, and indicators. It will also allow them to determine their government’s intention to design and implement new and incremental measures, mechanisms, policies, action plans, and the like. In practical terms, this means assessing the extent and depth of gender mainstreaming within government.

Gender mainstreaming was adopted at the Fourth World Conference on Women as a strategy to advance the Beijing Platform for Action and to achieve gender equality. As a result, a majority of governments in developed and developing countries began to design and implement their own national plans of action for gender equality. This is important to understanding national commitments to gender equality across the whole of government. It is also a good starting point for an auditor to acquire the deeper knowledge needed to plan an audit.

To understand a government’s starting point, the first question an auditor should ask is: What international commitments to gender equality has the national government made? (Examples include the UN Convention on the Elimination of All Forms of Discrimination against Women, Beijing Platform for Action, the UN Convention on the Rights of the Child, the UN International Conference on Population and Development’s Programme of Action, UN Security Council Resolution 1325 on Women, Peace and Security, Millennium Development Goals, and the Sustainable Development Goals.) An example of an audit that examined whether a national government met its international commitments is one conducted by the SAI of Zambia (see text box).

Auditing for Gender Equality—Zambia

In November 2012, the Office of the Auditor General of Zambia reported an audit of gender mainstreaming in Zambia. The objective was to assess how effective selected ministries, provinces, and other agencies were in attaining equity and equality between males and females in line with international and regional treaties on gender. It also examined whether the lead central agency was effectively and efficiently implementing the government’s policy. The audit found the following.

- **Gender equity** and equality has not been attained. For instance, the allocation of land to women was 19.4 percent, women’s representation in decision-making positions in the public sector was 14.9 percent, and women’s representation in politics was 26.9 percent.
- The gender imbalance in secondary and tertiary education institutions had not been eradicated.
- Macro policies and the national budget were not fully gender-responsive.
- The institutional framework put in place to mainstream gender was not working effectively.

Audit recommendations focused on reviewing existing policy to incorporate recently signed and ratified protocols; reviewing, amending, or repealing discriminatory laws; and providing the lead central agency the mandate, authority, and responsibility to ensure that gender mainstreaming is carried out in the various implementing agencies and that the impact of these activities is felt at the grassroots levels.

The answer to the question of what international commitments have been made will lead the auditor to five areas of enquiry, or sub-topics, to assess the existence of a “gender mainstreaming” agenda within a national government (**Table 1**). This is an important first step in planning an audit of SDG 5 and/or gender equality as a crosscutting theme in the other 16 SDGs. It will enable the auditor to determine what the baseline is for a national government and how prepared it is to work on gender equality in the SDGs.

Table 1 – Understanding a Government’s Starting Point on Gender Mainstreaming: Example Questions

Sub-topic	Questions
1. Legal/policy framework to support gender equality	<ul style="list-style-type: none"> ▪ What overarching policy framework has the government established in support of gender equality (for example, national policy, strategy, law, supporting regulations, gender-responsive budgets)? Does it extend to the sub-national level? ▪ Can the government demonstrate that the framework was developed using an analysis of policies, laws, and programs that potentially discriminate against women (such as those related to asset ownership, reproductive rights and health, education, employment, marriage/divorce, inheritance, and political representation)?

Sub-topic	Questions
	<ul style="list-style-type: none"> ▪ What action has the government taken to reform policies and legislation that are discriminatory on the basis of sex and gender? In what areas, sectors, and programs? ▪ Which civil society and/or women’s rights organizations did the government engage when developing this policy framework?
2. Institutional arrangements and mechanisms to support gender mainstreaming	<ul style="list-style-type: none"> ▪ Which ministry, department, or organization has been established or designated to lead, coordinate, and monitor the implementation of the “gender mainstreaming” agenda and the overarching policy framework for gender equality for the government as a whole? ▪ Has the government provided the designated organization a clear and strong mandate and authority? ▪ What other government organizations (for example, central agencies, planning ministries, line departments) and stakeholders play a role in supporting the implementation of the policy framework? ▪ What roles, responsibilities, accountabilities, and resources have these organizations been assigned? ▪ What coordinating mechanisms have been established within the national government to ensure coherence across programs and activities of all entities supporting the implementation of the policy framework and associated plans of action, strategies, and programs? ▪ What mechanisms are in place to involve people, women, and gender experts in the monitoring, review, or evaluation of the effectiveness of gender mainstreaming, policy/legal framework, plans of action, and/or programs?
3. Action planning (in support of the policy/legal framework for gender equality and gender mainstreaming)	<ul style="list-style-type: none"> ▪ What specific action plans or implementation strategies has the government established for each relevant element of its gender equality policy framework? Do these: <ul style="list-style-type: none"> ○ include indicators and time-bound and measurable targets? ○ assign specific responsibilities for implementation? ○ provide mechanisms for monitoring and reporting? ○ describe financial and human resources required for implementation? ▪ Have these action plans been supported by appropriate information, baseline data collection, and analysis? ▪ Has the government identified and mobilized key stakeholders that will play a role in implementing government policy and action plans (for example, universities and colleges, health centres, private sector companies, and civil society organizations)?

Sub-topic	Questions
4. Monitoring and reporting (data) on the implementation of the policy/legal framework, strategies, action plans for gender equality	<ul style="list-style-type: none"> ▪ What performance measures and indicators has the government determined it will use to track progress on the implementation of the policy framework? ▪ What relevant baseline data for the monitoring of progress against the selected indicators has the government identified? ▪ How does the government ensure that all relevant data is sufficiently disaggregated by sex, age, and other forms of inequality, where possible (such as rural-urban, disability, ethnicity, class, caste)? ▪ What organizations are responsible for collecting, consolidating, and analyzing this data? ▪ Have these organizations assessed and provided the capacity (human and financial resources) they require to collect and analyze gender-related data? ▪ Has the government established the frequency and time frame for the collection and management of data? ▪ What data is available in the public domain?
5. Budget and financing for implementation of the policy/legal framework	<ul style="list-style-type: none"> ▪ Has the government determined and provided the financial and human resources required to implement its gender equality policy, legislation, strategy, and/or action plans? ▪ What analysis was carried out to determine whether these resources are adequate? ▪ Does the government use gender-responsive budgeting? ▪ Have budgets been specifically allocated to help achieve progress across different elements of the policy/legal framework and for designated institutions of government responsible for specific actions? ▪ What steps has the government taken to ensure that these allocations and spending are publicly available and measurable? ▪ How does the government ensure that financial resources: <ul style="list-style-type: none"> ○ are disbursed in a timely fashion? ○ are used for the intended purpose? ○ achieve the intended outcomes?

In some cases, SAIs will want to determine the extent to which the gender mainstreaming agenda has been adopted and institutionalized in individual government ministries, departments, and public agencies, rather than across the whole of government. [Appendix 3 – Knowledge of Business: Gender Mainstreaming Questions in Individual Organizations](#) presents questions the SAI can use to acquire knowledge of business related to key organizational management processes and actions that foster gender equality. These questions are organized under the following categories:

- commitment and tone at the top,
- strategic planning,
- operational planning,
- program and operations management,
- performance monitoring, and
- continuous improvement.

An example of an audit of gender mainstreaming is one conducted by the SAI of Uganda on whether the government had implemented its gender policy (see the text box).

Auditing for Gender Equality—Uganda

In April 2013, the Office of the Auditor General of Uganda reported an audit on the Government's Efforts to Achieve Gender Equality. The overall objective was to assess the extent to which the Ministry of Gender, Labour and Social Development had implemented the Uganda Gender Policy and complied with relevant legislation and international commitments on gender. The audit found the following.

- The Ministry had not carried out a required mid-term evaluation of the Uganda Gender Policy.
- The Ministry had not finalized generic gender mainstreaming guidelines or developed nationwide gender-monitoring capacity.
- Only 33 percent of the filled government positions were held by women, and men dominated several fields.

Audit recommendations focused on prioritizing the required review of the Uganda Gender Policy, expediting approval of generic guidelines for gender mainstreaming, developing and incorporating gender indicators into the National Integrated Monitoring and Evaluation Strategy, and setting up strategies to ensure that the education system and affirmative action result in equal access to employment for both women and men.

Is Gender Equality at Risk?

Toward the end of the planning phase, auditors may come across information or situations that suggest that achieving gender equality is at risk in a given program or organization. This may help them focus on the most relevant components of gender equality in the program or organization. The following is a sample list of potential indicators that gender equality is at risk.

- The government or audited entity has not identified gender equality as a strategic priority.
- The government or audited entity does not have a gender equality policy, strategy, and/or action plan.
- The government or audited entity does not report on gender equality results.

- Gender-based analysis is not required in program design, budgeting, implementation, monitoring, or evaluation.
- The government or audited entity does not collect and/or report using gender- and age-disaggregated data.
- There is no organizational focal point or unit responsible for gender equality.
- There are no staff who are dedicated gender experts or personnel have not been trained in gender equality issues.
- There is no mechanism or forum to enable beneficiaries to exchange knowledge, experience, lessons learned, and best practices to promote gender equality.
- The government or audited entity has not set aside funding for training or programming for gender equality, or for the implementation of a gender equality policy, strategy, or action plan.
- The government does not use gender-responsive budgeting.

Scenario 1: Planning an Audit of Goal 5 on Gender Equality

Sustainable Development Goal 5 as a Stand-Alone Goal

Under this scenario, the audit office has decided to audit the topic of gender equality with a specific focus on Sustainable Development Goal (SDG) 5. The primary objective of this audit is to determine whether the government is prepared to implement, monitor, and report on the targets and indicators in SDG 5. **Table 2** lists the targets and indicators verbatim from SDG 5.

Table 2 – Targets to Be Achieved in Sustainable Development Goal 5 and Suggested Indicators to Monitor Progress in Achieving Targets

Target	Indicator(s)
5.1 End all forms of discrimination against all women and girls everywhere	5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex
5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation	5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age 5.2.2 Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence
5.3 Eliminate all harmful practices, such as child and forced marriage and female genital mutilation	5.3.1 Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18 5.3.2 Proportion of girls and women aged 15-49 years who have undergone female genital mutilation/cutting, by age
5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate	5.4.1 Proportion of time spent on unpaid domestic and care work, by sex, age and location

Target	Indicator(s)
5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	5.5.1 Proportion of seats held by women in national parliaments and local governments 5.5.2 Proportion of women in managerial positions
5.6 Ensure universal access to sexual and reproductive health and reproductive rights in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences	5.6.1 Proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care 5.6.2 Number of countries with laws and regulations that guarantee women aged 15-49 years access to sexual and reproductive health care, information and education
5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws	5.a.1 (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure 5.a.2 Proportion of countries where the legal framework (including customary law) guarantees women's equal rights to land ownership and/or control
5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women	5.b.1 Proportion of individuals who own a mobile telephone, by sex
5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment

Source: *Transforming Our World: The 2030 Agenda for Sustainable Development*, available at <https://sustainabledevelopment.un.org/post2015/transformingourworld>.

Considering the breadth of the targets and indicators in SDG 5, the auditor may need to choose the best focus for the audit. There are several considerations.

First, in assessing the preparedness for implementing SDG 5, the audit office may choose to address some or all of the recommended sub-topics or lines of enquiry, such as:

- *policy framework*, including the national policies, laws, regulations or strategies, plans, and programs established by the government to promote, enforce, and monitor gender equality;
- *action planning*, including specific targets, results, activities, indicators, responsibilities, monitoring mechanisms, and human and financial resources;
- *institutional mechanisms*, including designation of lead and supporting ministries, roles and responsibilities, and coordination of these;
- *monitoring and reporting*, including data collection and analysis; and
- *budget and funding*, including use of gender-based budgeting, and allocation of dedicated resources to achieve gender equality targets and results.

Second, the audit office can choose whether to address all, some, or just one of the targets (and associated indicators) in SDG 5 (bearing in mind that they were developed as a package).

Third, within government, there may be several organizations involved in implementing Goal 5. These could include a focal ministry charged with planning, leading, and coordinating government-wide efforts as well as line ministries that may be executing specific policies, regulations, and programs. Non-government organizations, such as universities, research institutions, private sector companies, and civil society organizations, may also play a role in implementing the goal. The audit office will need to determine which of these entities to include in the audit, if allowed by its mandate.

Taking this together, auditors can choose to conduct:

- a comprehensive examination of Goal 5 wherein all targets and indicators, all sub-topics, and all affected entities are included in the audit scope;
- a narrow examination including perhaps only one target, one sub-topic, and one entity; or
- any combination in between.

Acquiring Knowledge of Business

Acquiring knowledge of business and undertaking detailed audit planning is necessary to determine the precise scope of the audit. The auditors' understanding of significance, risks, and problems will be used to identify sub-topics or targets to include in the audit and to develop the final audit plan. The audit plan usually includes the audit objectives, scope, criteria, as well as evidence collection and analysis techniques. Many SAIs prepare an "audit design matrix" to summarize the audit plan.

This section assumes that the SAIs have researched and documented the "starting point" of their respective governments—that is, the situation that was in place *before* the 2030 Agenda for Sustainable Development

was adopted. Auditors can use this baseline to compare the existing situation against the SDGs, targets, and indicators. It will also help to determine their government's intention to design and implement new and incremental measures, mechanisms, policies, action plans, and the like.

One approach to acquiring knowledge of business is to focus on the main sub-topics in relation to preparedness. Examples of questions to ask about these sub-topics are in **Table 3**.

Table 3 – Questions About Sub-topics Related to SDG 5

Sub-topic	Questions
1. Legal/policy framework	<ul style="list-style-type: none"> ▪ What commitment has the government made to implement SDG 5? ▪ What analysis of existing policies, laws, and programs that potentially discriminate against women (such as those related to asset ownership, reproductive rights and health, education, employment, marriage/divorce, land rights and titles, inheritance, and political representation) has the government carried out to reflect its commitments to SDG 5? ▪ How has the government amended its overarching policy framework (national policy, strategy, law, or supporting regulations) to reflect SDG 5 targets and indicators? ▪ Does the policy framework specifically address the targets and indicators in SDG 5 and/or gender-specific targets of other SDGs? ▪ How has the government engaged civil society organizations and women's rights organizations in developing strategies and action plans to achieve SDG 5 targets? ▪ How will government policy, programming, budgeting, and operations change as a result of adopting the SDGs in general, and SDG 5 in particular? What are the new and incremental changes?
2. Institutional arrangements and mechanisms	<ul style="list-style-type: none"> ▪ How have the mandate, responsibilities, authority, and resources assigned to lead ministries, departments, or organizations changed as a result of the government's commitment to SDG 5? ▪ How have the roles, responsibilities, and accountabilities of other government organizations changed as a result of the government's commitment to SDG 5? ▪ What new or amended mechanisms have been established to coordinate the efforts of all entities involved in achieving SDG 5 targets? ▪ Are there any mechanisms in place to involve gender experts in the monitoring and review of the policies, plans, and programs associated with SDG 5?

Sub-topic	Questions
3. Action planning (in support of SDG 5)	<ul style="list-style-type: none"> ▪ How has the government amended its approach for mainstreaming gender equality across all government ministries, departments, and agencies? ▪ Does the gender mainstreaming approach extend to the sub-national level in a manner that can support achieving SDG 5? ▪ Has the government established specific action plans or strategies to implement each of the SDG 5 targets and related indicators? Do these plans: <ul style="list-style-type: none"> ○ include time-bound and measurable targets and indicators? ○ assign specific responsibilities? ○ provide mechanisms for monitoring and reporting? ○ describe financial and human resources required?
4. Monitoring and reporting (data) on SDG 5 targets	<ul style="list-style-type: none"> ▪ What specific measures and indicators has the government identified to track progress on the SDG 5 targets? ▪ Has the government identified existing and new types of data it will require to report progress against the SDG 5 targets? ▪ How will the government ensure that data is sufficiently disaggregated by sex, age, and other forms of inequality, where possible (such as rural-urban, disability, ethnicity, class, caste)? ▪ Has the government identified the organizations that will be responsible for collecting, consolidating, and analyzing this data? ▪ Have these organizations assessed and mobilized the capacity (human and financial resources) they require to collect and analyze gender-related data? ▪ How does the government plan to foster accountability to citizens and make the data publicly available? When and how often will it report the data?
5. Budget and financing for implementation of SDG 5	<ul style="list-style-type: none"> ▪ Has the government analyzed and determined the financial and human resources required to implement its policies, strategies, programs, and action plans in support of SDG 5? ▪ What budgets have been specifically allocated to achieving SDG 5 targets? ▪ How has the government identified, mobilized, and provided financing to key stakeholders that will play a role in implementing government policy, strategies, and action plans related to the SDG 5 targets? ▪ What steps has the government taken to ensure these allocations and spending are publicly available and measurable? ▪ How will the government ensure that financial resources: <ul style="list-style-type: none"> ○ are disbursed in a timely fashion? ○ are used for the intended purpose? ○ achieve the intended outcomes?

In terms of monitoring and data availability, the UN has already suggested a set of indicators to track progress with SDGs. The countries are not required to use these global indicators, but the indicators will help them to compare their progress with trends in other countries. In total, there are 14 indicators suggested for SDG 5 ([Table 2](#)). Using these indicators could be a good starting point for countries to design their own indicators, especially those with gaps in indicators and data. Countries can decide to have additional indicators, but the 14 suggested ones are the basis for progress reporting.

Entity/Stakeholder Mapping

It is likely that many government organizations as well as non-government and private sector organizations will play a role in preparing to implement the SDGs and in subsequently implementing programming, and monitoring and reporting on achievements. As mentioned previously, while SAIs do not normally have a legal mandate to directly audit non-government organizations, they can audit the extent to which governments establish and manage appropriate relationships with them. Performance auditors should pay attention to entity mapping all players. These players include:

- the lead or “nodal” organization (ministry or special agency, commission);
- the supporting government organizations (for example, line ministries and agencies) responsible for achieving targets under Goal 5 at a national, sub-national, and/or local level;
- the supporting non-government organizations (such as universities, research institutions, private sector companies, and civil society organizations) that play a role in implementation;
- government entities responsible for preparedness and implementation of other SDGs where gender equality is a crosscutting theme;
- agencies that collect, analyze, and report data;
- third-party monitoring and oversight bodies (including SAIs); and
- UN agencies that have and will continue to provide normative guidance that will affect implementation, such as International Labour Organization, United Nations Population Fund, World Health Organization, and UN Women.

A suggested template that SAIs could use to capture entity mapping is provided in [Table 4](#).

Table 4 – Entity Mapping Template

Nodal (Lead) Entity	Targets to Be Achieved	Implementing Government Entities	Supporting Government and Non-Government Organizations	Indicators	Entity for Data Collection
	5.x				
	5.y				

Scenario 2: Planning an Audit of Other Sustainable Development Goals or Government Programs

Gender Equality as a Crosscutting Theme

Under this scenario, the audit office has decided to audit other SDGs or government programs that contribute to other Sustainable Development Goals (SDGs), such as those dealing with poverty, education, health, agriculture, or economic development. To varying degrees, there are crucial links between gender equality and other SDGs and associated programs: Success in these areas depends on addressing and realizing gender equality. The importance of gender equality to other selected goals is described in **Table 5**. Deciding the extent to which gender equality issues should be included in the scope of an audit of other SDGs is crucial during the planning phase.

The implication of this is that when an audit’s primary subject is another SDG—such as 1 (poverty), 2 (hunger), 3 (health), 4 (education), or 10 (inequality)—SAIs should try to understand the extent to which the government has both considered *and* integrated gender equality in its programming. Among other things, this will involve addressing gender-specific targets and indicators in these goals.

Table 5 – Importance of Gender Equality to Other Sustainable Development Goals (SDGs)

SDG	Importance of Gender Equality to the SDG
 <p data-bbox="196 1316 583 1614">End poverty in all its forms everywhere</p>	<ul style="list-style-type: none"> <li data-bbox="586 1081 1435 1165">▪ Poverty curtails both women’s and men’s ability to live with dignity and make meaningful choices. <li data-bbox="586 1169 1435 1333">▪ For women, poverty is determined not only by their opportunities to earn a decent income through quality education, skills training, and job experience, but also by their capacity to retain control over that income. <li data-bbox="586 1337 1435 1459">▪ Women who do not have an independent source of income are more vulnerable to poverty, especially those who are separated, divorced, or widowed. <li data-bbox="586 1463 1435 1614">▪ The two major determinants to break the intergenerational cycle of poverty for a family are the education level and health status of the mother.

SDG	Importance of Gender Equality to the SDG
 <p>End hunger, achieve food security and improved nutrition and promote sustainable agriculture</p>	<ul style="list-style-type: none"> Women and girls play a critical role in producing, processing, preparing, consuming, and distributing food, but gender discrimination limits their bargaining power when performing these roles. Women often eat least and last, affecting their health and their ability to learn, earn, and live a full life. Gender inequality influences women’s access to land and other resources needed to produce food, as well as other determinants of food security.
 <p>Ensure healthy lives and promote well-being for all at all ages</p>	<ul style="list-style-type: none"> Sexual and reproductive health and reproductive rights are crucial to the health of girls and women, the family, and society. Gender discrimination, as well as socially and culturally ascribed roles and responsibilities, contribute to health challenges and differences in health outcomes between women and men. Governments around the world have championed the need for improved maternal and child health.
 <p>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p>	<ul style="list-style-type: none"> Gender gaps, discrimination, and stereotypes in education negatively affect women throughout their lives. In many countries, girls have fewer opportunities to go to and stay in school. The gender disparity grows in secondary and tertiary level schooling. This leads to fewer economic opportunities in both formal and informal labour markets, less influence in decision making in private and public spheres, and less control and choice in reproductive health.
 <p>Ensure availability and sustainable management of water and sanitation for all</p>	<ul style="list-style-type: none"> Access to water and sanitation is necessary to empower women and girls. Improved access to clean water means women and girls will spend less time collecting water, freeing time for other activities such as school and income generation. Clean water reduces incidence of water-borne diseases, and reduces the time spent by women and girls caring for sick family members.

SDG	Importance of Gender Equality to the SDG
	<ul style="list-style-type: none"> ▪ Better sanitation improves health, dignity, and safety, and keeps girls in school longer.
<div data-bbox="196 401 428 632"> <p>7 AFFORDABLE AND CLEAN ENERGY</p>  </div> <p data-bbox="207 642 578 758">Ensure access to affordable, reliable, sustainable and modern energy for all</p>	<ul style="list-style-type: none"> ▪ Billions of people around the world lack access to electricity and clean cooking facilities. ▪ Lack of access to energy sources means women and girls spend considerable time collecting firewood and other household fuel. ▪ Women and girls experience negative health impacts from indoor pollution caused by cooking food. ▪ Inadequate access to energy disproportionately impedes the pursuit of educational and employment opportunities by women and girls.
<div data-bbox="196 793 428 1024"> <p>8 DECENT WORK AND ECONOMIC GROWTH</p>  </div> <p data-bbox="207 1035 578 1192">Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>	<ul style="list-style-type: none"> ▪ Women have lower rates of employment in the formal sector, higher rates of unemployment, and greater likelihood to be in vulnerable employment both in the formal and informal sectors. ▪ Gender-based wage gaps persist around the world as women earn 24 percent less than men. ▪ Women experience inequality due to having fewer assets, less access to credit, and a lack of financial services tailored to women’s needs and opportunities.
<div data-bbox="196 1228 428 1459"> <p>10 REDUCED INEQUALITIES</p>  </div> <p data-bbox="207 1470 542 1545">Reduce inequality within and among countries</p>	<ul style="list-style-type: none"> ▪ Single-mother households are particularly vulnerable to poverty and are overrepresented among the poor—both in developed and developing countries. ▪ It is critical that when looking at improving economic well-being, the relative inequality experienced by girls and women is considered a priority.

SDG	Importance of Gender Equality to the SDG
 <p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>	<ul style="list-style-type: none"> ▪ Women face discrimination and exclusion in key institutions of governance and the rule of law, undermining their rights and representation. ▪ Women experience unequal representation at all levels of government, impeding their ability to participate in decision making that directly affects their lives and those of their families. ▪ The UN Security Council Resolution on Women, Peace and Security reaffirms the important role women play in preventing and resolving conflicts, peace negotiations, peacekeeping, and post-conflict reconstruction, and stresses their role in maintaining and promoting peace and security.
 <p>Strengthen the means of implementation and revitalize the global partnership for sustainable development</p>	<ul style="list-style-type: none"> ▪ The global partnership for sustainable development must revitalize its commitment to—and support for—achieving gender equality as a priority across all SDGs and ensure its actions are in line with corresponding international commitments.

Drawn from: UN Women (2015). *Monitoring Gender Equality and the Empowerment of Women and Girls in the 2030 Agenda for Sustainable Development: Opportunities and Challenges*, available at <http://www.unwomen.org/en/digital-library/publications/2015/9/indicators-position-paper>

[Appendix 1](#) identifies targets in other SDGs that explicitly relate to gender equality. [Appendix 2](#) lists indicators requiring gender-disaggregated data.

Links between the SDG targets and gender equality are also identified in the [policy briefs](#) published by the Deliver for Good campaign of the NGO Women Deliver. In addition, Equal Measures 2030 have selected [more than 60 indicators](#) from the official SDG indicators that reflect crossover with gender equality.

Acquiring Knowledge of Business

Acquiring knowledge of business and undertaking detailed audit planning is necessary to determine whether gender equality should be audited and, if so, to what extent. The auditors' understanding of significance, risks, and problems will be used to identify particular programs or areas to include in the audit and to develop clear audit objectives.

As with all audits of SDGs, acquiring knowledge of business involves researching and documenting the “starting point” of their respective government’s existing framework on the audit’s primary subject. This means developing an understanding of the combination of related policies, institutions, targets and measures, and governance systems that were in place *before* the government adopted the 2030 Agenda for Sustainable Development. For many subject areas, this is no small task because there could be extensive programming in place, built up over decades.

It also means that the auditor needs to understand how the government has integrated gender equality considerations into this framework. For some subjects and some SDGs, gender considerations are explicitly referenced in the goal, targets, or indicators. In other cases, the connection to gender equality is less direct.

Equipped with a sound knowledge of business, the auditor can then determine whether and how the government plans to design and implement new and incremental measures to achieve the goals in the UN 2030 Agenda.

Table 6 lists some generic questions that could be used to acquire knowledge of business about the integration and achievement of gender equality in relation to the audit’s primary subject.

Table 6 – Achievement of Gender Equality: Examples of Knowledge of Business Questions

Sub-topic	Knowledge of Business Questions
1. Legal/policy framework	<ul style="list-style-type: none"> ▪ How can the government demonstrate that it has identified the links between gender equality and the primary subject framework (including related targets and indicators)? ▪ How has the government factored into this framework its approach to achieving gender equality and women’s empowerment? ▪ What analysis underpins this framework? ▪ How specifically does the framework consider targets and indicators related to gender equality? ▪ How will government policy, programming, budgeting, and operations change as a result of adopting the SDGs? What are the new and incremental changes?
2. Institutional arrangements and mechanisms	<ul style="list-style-type: none"> ▪ How does the government’s lead organization for gender equality intersect with the entities responsible for programming the primary subject? ▪ What mechanisms has the government established to coordinate with responsible entities and integrate policies and actions in support of gender equality? ▪ How has the government engaged civil society organizations and

Sub-topic	Knowledge of Business Questions
	<p>women’s rights organizations in developing strategies and action plans to achieve gender equality-related targets?</p> <ul style="list-style-type: none"> ▪ How do any institutionalized mechanisms involve gender experts and stakeholders in monitoring and reviewing SDG policies, plans, and programs?
3. Action plans and strategies	<ul style="list-style-type: none"> ▪ What specific action plans or strategies does the government have for achieving its gender equality commitments related to the primary subject? ▪ Do these plans or strategies include indicators and time-bound and measurable targets, assign specific responsibilities for implementation, and provide mechanisms for monitoring and reporting? ▪ Has the government identified and mobilized key stakeholders that will play a role in implementing government policy and action plans? ▪ Have resources (human and financial) been allocated to help implement gender-specific actions within SDG strategies and action plans?
4. Monitoring and reporting on implementation	<ul style="list-style-type: none"> ▪ What performance measures and indicators will the government use to track progress on the implementation of the gender-equality dimensions of the primary subject framework? ▪ What relevant baseline data for monitoring progress against the selected indicators has the government identified? ▪ How does the government ensure that all relevant data is sufficiently disaggregated by sex, age, and other forms of inequality, where possible (such as rural-urban, disability, ethnicity, class, caste)? ▪ What resources has the government dedicated to implement, monitor, and report on progress on achieving gender equality targets related to the primary subject?
5. Budget and financing for implementation	<ul style="list-style-type: none"> ▪ Has the government analyzed and determined the financial and human resources needed to implement the gender-equality dimensions of the primary subject framework? ▪ What budgets have been specifically allocated to achieving gender equality targets within the framework? ▪ How has the government identified, mobilized, and provided financing to key stakeholders that will play a role in implementing the gender-equality dimensions of the framework? ▪ What steps has the government taken to ensure these allocations and spending are publicly available and measurable? ▪ How will the government ensure that financial resources: <ul style="list-style-type: none"> ○ are disbursed in a timely fashion?

Sub-topic	Knowledge of Business Questions
	<ul style="list-style-type: none"> ○ are used for the intended purpose? ○ achieve the intended outcomes?

Entity/Stakeholder Mapping

Entity mapping is also crucial when viewing gender equality as a crosscutting theme. Performance auditors should pay attention to mapping all players involved, including non-government organizations. Although SAIs do not normally have a legal mandate to directly audit non-government organizations, they can audit the extent to which governments establish and manage relationships with them.

Players may include:

- the lead or “nodal” organization (ministry or special agency or commission) for the goal being audited;
- line government entities (or special agency or commission) responsible for achieving targets for the goal being audited as well as Goal 5;
- non-government organizations, such as universities, research institutes, private sector companies, civil society organizations, and grassroots groups working on women’s issues;
- agencies that collect, analyze, and report data;
- third-party monitoring and oversight bodies; and
- UN agencies that have and will continue to provide guidance that will affect implementation, such as the International Labour Organization, United Nations Population Fund, World Health Organization, and UN Women.

It is suggested that SAIs use a template for entity mapping such as the one in [Table 4](#).

Illustrative Example: Auditing Goal 4 on Education

Gender Equality and Education Outcomes

There are important gender equality issues and considerations all across education programming and delivery. This section of the Practice Guide illustrates auditing gender equality as a crosscutting issue in relation to Sustainable Development Goal (SDG) 4: “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.”

This section assumes that the SAIs have researched and documented the “starting point” of their respective government’s existing education framework (the combination of policies, institutions, targets and measures, and governance systems in place *before* adopting the 2030 Agenda for Sustainable Development). The focus of this section, therefore, is on understanding how their governments have integrated gender equality considerations into the education framework, and more specifically, how they plan to design and implement new and incremental measures that reflect the goals and targets in SDG 4.

SDG 4 encompasses multiple levels of education, from early childhood to post-secondary, from vocational and technical training to university. It is likely there are multiple government entities and levels of government (national, sub-national, and local) engaged in and responsible for various policies, strategies, and action plans to address gender inequalities across the multiple levels and types of education provided by the government.

As with other subject areas, entity and stakeholder mapping is crucial in education. Government entities that may be responsible for implementing the whole of government education framework and programming could include:

- Ministry of Education/higher education/technical and vocational schools;
- Finance Ministry/Treasury;
- Ministry/Department of Planning;
- Statistics Department or Agency;
- Ministry of Employment/Labour/Human Resources/Social Development; and
- Ministry of Women/Gender Equality/Child/Family Development.

There are also likely numerous quasi-governmental and non-governmental partners that are directly involved in providing education services and in supporting the gender equality dimensions of the SDG 4 targets.

Acquiring Knowledge of Business

SDG 4 includes 10 primary targets and several more indicators. Many of these relate directly to gender equality and reflect the importance of ensuring access and opportunities for girls and boys, and women and men.

Tables 7, 8, and 9 present examples of three SDG 4 targets (4.1, 4.6, and 4A) and indicators together with knowledge of business questions the auditor can ask to determine the government’s preparedness to work on this goal and its respective targets. It is possible the government uses other targets and indicators. As noted earlier, the availability of data that is disaggregated by sex and age is crucial with gender equality.

Within SDG 4, targets 4.1 – 4.3 have a similar intent but are aimed at different levels of education, namely primary and secondary (target 4.1), early childhood and pre-primary (4.2), and technical, vocational, and university (4.3). **Table 7** lists the gender equality-based questions for target 4.1. The knowledge of business questions listed for target 4.1 could be adapted by the auditor for the other levels of education.

Table 7 – Gender Equality-Based Questions for Target 4.1

Target	Indicators
<p>4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes</p>	<p>4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex</p>
Knowledge of Business Questions	
<ol style="list-style-type: none"> 1. How does the education policy framework enshrine equal access for boys and girls to free, “quality” primary and secondary education? 2. In what way specifically does the framework require that the primary and secondary curriculum be gender-sensitive and/or gender-responsive? 3. What gender analysis has the government or responsible entity conducted of gender inequalities and/or disparities in girls’ and boys’ access to, retention of, and completion of primary and secondary education? How have the results of this analysis been reflected in the education policy framework? 4. What policy, strategy, or action plan does the responsible entity have to support gender mainstreaming and meet this target? Is it properly resourced (budget and staffing)? 5. How has the government reflected this target in its education framework? Has it developed a separate gender equality policy, strategy, or action plan? 6. What training for teachers does the government provide in gender-sensitive and/or gender-responsive teaching methods? What curriculum has it developed to support these methods? 7. What data does the responsible entity currently collect, analyze, and report on (for example, enrolment, retention and completion rates of female and male primary and secondary students, competencies in mathematics and reading)? Is the data disaggregated by sex? 8. What additional indicators does the government intend to collect, analyze, and report on? Do they align with the above indicators for target 4.1? 	

Table 8 lists the gender equality-based questions for target 4.6. A key difference between this target and targets 4.1 to 4.3 is that it captures out-of-school youth, who may pursue non-formal education to acquire proficiency in functional literacy and numeracy skills. It also captures adult education programs designed to

support women and men to achieve functional literacy and numeracy skills that they may not have been able to acquire in formal or non-formal educational settings as children or youth.

Table 8 – Gender Equality-Based Questions for Target 4.6

Target	Indicators
<p>4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy</p>	<p>4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex</p>
<p>Knowledge of Business Questions</p>	
<ol style="list-style-type: none"> 1. Does the education policy or programming framework prioritize the achievement of a fixed level of proficiency in functional literacy and numeracy for all youth (male and female) and a significant proportion of the adult population (male and female)? 2. Is this policy or programming framework informed by a gender analysis that has assessed the gender inequalities and/or disparities in functional literacy and numeracy between male and female youth and the adult population? 3. What government entity or entities is/are responsible for overseeing and implementing the policy or programming framework, and specifically the gender equality dimension of this target? 4. What strategy or action plan does the responsible entity have to support gender mainstreaming and meet this target? Is it properly resourced (budget and staffing)? 5. Does the responsible government entity have a separate gender equality policy, strategy, or action plan that would apply to this target? 6. What authority, unit, or division does the responsible entity have to support government efforts to ensure both male and female youth and male and female adults have access to non-formal, out-of-school, adult education opportunities to acquire proficiency in literacy and numeracy? 7. What training in gender-sensitive and/or gender-responsive teaching methods do teaching staff of the non-formal education institutions and adult education institutions receive? Does the curriculum for functional literacy and numeracy education programming support these methods? 8. What gender-disaggregated data on indicator 4.6.1 (or other related indicators established by the government) does the responsible implementing entity collect, analyze, and report on? 	

Table 9 lists the gender equality-based questions for target 4.A. This target concerns infrastructure within educational institutions, the learning environment, and gender-sensitive policies, procedures, operations, and financing that affect the inclusiveness and effectiveness of the learning environment of educational facilities.

Table 9 – Gender Equality-Based Questions for Target 4.A

Target	Indicators
<p>4.A Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all</p>	<p>4.A.1 Proportion of schools with access to: (a) electricity; (b) the Internet for pedagogical purposes; (c) computers for pedagogical purposes; (d) adapted infrastructure and materials for students with disabilities; (e) basic drinking water; (f) single-sex basic sanitation facilities; and (g) basic handwashing facilities (as per the WASH indicator definitions)</p>
Knowledge of Business Questions	
<ol style="list-style-type: none"> 1. Does the education policy framework require that educational institutions create policies, procedures, guidelines, operations, and funding that will ensure a gender-sensitive learning environment that takes into consideration criteria (a) through (g)? 2. How does the national education policy ensure that a gender-sensitive learning environment can be fostered across educational institutions? 3. Has the government made a commitment to ensure that girls- or women-only schools across the education system (pre-primary to university, technical vocational institutions, non-formal and adult education institutions) are as well-equipped as those for boys or men only? Has this been reflected in the education policy framework? 4. Does the education policy framework commit to ensuring that mixed sex schools provide safe and effective spaces for girls and women to work separately from boys and men where cultural and social norms require their separation? 5. Does the education policy framework commit to ensuring that there are separate toilet and sanitation facilities provided for boys and men and girls and women in educational institutions? 6. What security is provided within and around educational facilities to ensure a safe environment for female students? 7. What policies and procedures do educational institutions have in place to prevent and address gender discrimination and sexual harassment by students or teachers? 8. How are education programs promoted and offered to students so that they do not discriminate, stereotype, or discourage participation by either sex? 9. How does the responsible entity oversee and monitor compliance with these policy requirements? 	

Conclusion

Advancing gender equality will ensure that people around the world—whether male or female—are able to realize their full human rights and play an active and meaningful role in their communities, their societies, and their own lives. Gender equality is important in its own right, and essential to sustainable development. Nevertheless, deep-rooted, systemic gender inequalities still exist in all countries.

The United Nations 2030 Agenda for Sustainable Development recognizes the need for greater gender equality and its intrinsic connection to social, economic, and environmental development. The Agenda's Sustainable Development Goals (SDGs) include achieving gender equality and empowering women and girls as both a stand-alone goal (SDG 5) and as a crosscutting theme that will influence, and be influenced by, progress on the other goals and targets.

Governments, financial institutions, development agencies, civil society organizations, and the private sector are all taking action to implement the SDGs. Auditors also have an important role to play, as recognized by the United Nations and by the International Organization of Supreme Audit Institutions (INTOSAI). The work of supreme audit institutions will be crucial for measuring progress toward gender equality and the other SDGs, making recommendations to improve government programming, and holding governments accountable for their commitments to the 2030 Agenda.

This Practice Guide, which offers guidance on the planning phase of an audit on gender equality and the SDGs, is intended to complement and be consistent with INTOSAI's and its members' overall approach to auditing the SDGs. While it is designed for performance auditors and legislative audit offices, other organizations, auditors, and evaluators may be able to adapt the guidance to their needs.

Audits of gender equality and the SDGs are likely to be challenging. Not only will the subject matter be new to many SAIs, but it may be quite complex given the many stakeholders involved in implementing the SDGs and the integrated and indivisible nature of the goals and targets. We hope this guidance will help.

We also encourage auditors to consult the other references mentioned in this guide, to seek out subject matter experts for more information, and to share experiences with other audit offices. And, as progress is made around the world in implementing—and auditing—the SDGs, we recommend that auditors keep up to date with the evolution of the indicators and developments at the national and international levels.

Appendices

Appendix 1 – Examples of Sustainable Development Goals and Targets with Relevance for Gender Equality

Gender Equality-Related Sustainable Development Goals and Targets

Goal 1. End poverty in all its forms everywhere

Targets

- 1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day
- 1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
- 1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
- 1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance
- 1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
- 1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions

Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Targets

- 2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
- 2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
- 2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

Gender Equality-Related Sustainable Development Goals and Targets

Goal 3. Ensure healthy lives and promote well-being for all at all ages

Targets

- 3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
- 3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
- 3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
- 3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
- 3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
- 3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Targets

- 4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- 4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
- 4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
- 4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

Gender Equality-Related Sustainable Development Goals and Targets

Goal 5. Achieve gender equality and empower all women and girls

Targets

- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
- 5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences
- 5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
- 5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
- 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

Goal 6. Ensure availability and sustainable management of water and sanitation for all

Targets

- 6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all
- 6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all

Target

- 7.1 By 2030, ensure universal access to affordable, reliable and modern energy services

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Targets

- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

Gender Equality-Related Sustainable Development Goals and Targets

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

Goal 10. Reduce inequality within and among countries

Targets

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Targets

16.1 Significantly reduce all forms of violence and related death rates everywhere

16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children

16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels

16.9 By 2030, provide legal identity for all, including birth registration

16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development

Targets

17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Appendix 2 – Examples of Sustainable Development Goal Indicators Requiring Gender-Disaggregated Data

Indicators Requiring Gender-Disaggregated Data

- 1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)
- 1.2.1 Proportion of population living below the national poverty line, by sex and age
- 1.3.1 Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable
- 1.4.1 Proportion of population living in households with access to basic services
- 1.5.1 Number of deaths, missing persons and persons affected by disaster per 100,000 people
- 1.b.1 Proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and vulnerable groups
- 2.1.1 Prevalence of undernourishment
- 2.2.1 Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age
- 2.3.2 Average income of small-scale food producers, by sex and indigenous status
- 3.1.1 Maternal mortality ratio
- 3.2.1 Under-five mortality rate
- 3.3.1 Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations
- 3.7.1 Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods
- 3.8.1 Coverage of essential health services (defined as the average coverage of essential services based on tracer interventions that include reproductive, maternal, newborn and child health, infectious diseases, non-communicable diseases and service capacity and access, among the general and the most disadvantaged population)
- 3.9.1 Mortality rate attributed to household and ambient air pollution
- 4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex
- 4.2.1 Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex
- 4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex
- 4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill

Indicators Requiring Gender-Disaggregated Data

4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated

4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex

4.7.1 Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in: (a) national education policies, (b) curricula, (c) teacher education and (d) student assessment

5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex

5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age

5.3.1 Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18

5.4.1 Proportion of time spent on unpaid domestic and care work, by sex, age and location

5.5.1 Proportion of seats held by women in national parliaments and local governments

5.6.1 Proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care

5.a.1 (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure

5.b.1 Proportion of individuals who own a mobile telephone, by sex

5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment

6.1.1 Proportion of population using safely managed drinking water services

6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water

7.1.1 Proportion of population with access to electricity

8.3.1 Proportion of informal employment in non-agriculture employment, by sex

8.5.2 Unemployment rate, by sex, age and persons with disabilities

8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training

8.7.1 Proportion and number of children aged 5-17 years engaged in child labour, by sex and age

8.8.1 Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status

8.9.2 Number of jobs in tourism industries as a proportion of total jobs and growth rate of jobs, by sex

Indicators Requiring Gender-Disaggregated Data

- 10.2.1 Proportion of people living below 50 per cent of median income, by age, sex and persons with disabilities
- 11.2.1 Proportion of population that has convenient access to public transport, by sex, age and persons with disabilities
- 11.7.1 Average share of the built-up area of cities that is open space for public use for all, by sex, age and persons with disabilities
- 11.7.2 Proportion of persons victim of physical or sexual harassment, by sex, age, disability status and place of occurrence, in the previous 12 months
- 16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age
- 16.2.1 Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month
- 16.7.1 Proportions of positions (by sex, age, persons with disabilities and population groups) in public institutions (national and local legislatures, public service, and judiciary) compared to national distributions
- 16.9.1 Proportion of children under 5 years of age whose births have been registered with a civil authority, by age
- 16.10.1 Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months
- 17.6.1 Number of science and/or technology cooperation agreements and programmes between countries, by type of cooperation
- 17.8.1 Proportion of individuals using the Internet
- 17.9.1 Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries

Appendix 3 – Knowledge of Business: Gender Mainstreaming Questions in Individual Organizations

Management Activity	Questions
1. Commitment and tone at the top	<ul style="list-style-type: none"> ▪ Has management issued a policy or statement clearly articulating its commitment to gender equality? ▪ Is there communication to ensure employees, service providers, and beneficiaries are aware of the policy? ▪ Has senior management provided a mandate, authority, and resources to a person, group, unit, or division to oversee program delivery, coordination, assessing results, and reporting?
2. Strategic planning	<ul style="list-style-type: none"> ▪ Does the entity’s strategic planning process include requirements for gender analysis and the mainstreaming of gender equality issues and considerations? ▪ Is there a specific strategy or key component of a strategy focused on achieving gender equality goals and objectives?
3. Operational planning	<ul style="list-style-type: none"> ▪ Are gender equality goals, objectives, and results identified in the operational plans with specific targets, timelines, and resources? ▪ Are operational plans supported by appropriate gender-sensitive and/or gender-disaggregated information and data analysis? ▪ Do performance measures at the program, project, or activity level include achievement of the gender equality strategies, plans, goals, objectives, and results?
4. Program and operations management	<ul style="list-style-type: none"> ▪ Has a gender equality champion been established at a senior level (such as a director general or an assistant deputy minister) or have gender equality focal points, units, working groups, or knowledge networks been identified? ▪ Does management at all levels review the achievement of gender equality goals, taking remedial action as needed? ▪ Does the organization provide appropriate and sufficient gender equality training for all staff responsible for producing gender equality results and performance measures? ▪ Does the organization set aside resources (human and financial) to support the implementation of its gender equality goals?

Management Activity	Questions
5. Performance monitoring	<ul style="list-style-type: none"> ▪ Does the organization track program budgets, inputs, outputs, and outcomes using gender-disaggregated data? ▪ Does the organization use gender-based analysis, including the determination of differential gender impacts of programs and projects, to support policy decisions and funding requests? ▪ Does the organization report on its gender equality policy, program, project implementation, and results?
6. Continuous improvement	<ul style="list-style-type: none"> ▪ Has the organization evaluated or reviewed its progress in implementing its gender equality strategy, policy, programs, and/or projects? ▪ Have best practices been identified and have lessons been learned that have informed improvements in organizational management processes for better gender equality policy implementation, programming, and project results? ▪ Is there a way for learning and knowledge to be shared across the organization on an ongoing basis to support achieving gender equality?

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Glossary

Empowerment

Women and men taking control over their lives: setting their own agendas, gaining skills, building self-confidence, solving problems, and developing self-reliance.

Gender

The socially constructed roles and responsibilities of women and men, including the expectations held about the characteristics, aptitudes, and likely behaviours of both women and men (femininity and masculinity). These roles and expectations are learned, changeable over time, and variable within and between cultures. Gender refers to the relationship between women and men, and therefore must include both women and men. Gender is an analytical concept used to understand social processes and impacts.

Gender-based analysis

A lens of analysis that examines and assesses differences between women's and men's socio-economic realities as well as the differential impacts of proposed and existing policies, programs, legislative options, and agreements on women and men.

Gender-disaggregated data (also commonly referred to as sex-disaggregated data)

Data (for example, about health, education, employment, political participation, or business or land ownership) that has been separated by gender in order to isolate figures for men and women and/or girls and boys and make comparisons between them. This data is critical to enabling institutions to analyze disparities and inequalities between women and men, girls and boys at various stages and in different aspects of their lives. This type of data is a prerequisite for gender-inclusive and responsive planning, budgeting, and programming.

Gender equality

Women and men enjoying the same status and having equal opportunity to realize their full human rights and potential to contribute to national, political, economic, social, and cultural development, and to benefit from the results. The equal valuing by society of both the similarities and differences between women and men, and the varying roles they play.

Gender equity

Being fair to women and men. To ensure fairness, measures are often needed to compensate for historical and social disadvantages that prevent women and men from otherwise operating as equals. Equity leads to equality.

Gender mainstreaming

The process of assessing the implications for women and men of any planned action, including legislation, policies, or programs, in all areas and at all levels. 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 programs in all political, economic, and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality.

Gender-responsive budgeting

Budgeting that is designed to address the different needs and interests of women and men, girls and boys, and inequalities that may exist between them. Gender-responsive budgets are not separate budgets for women or men. Instead, they bring gender awareness into the policies and budgets of departments and agencies. In particular, gender-responsive budgeting contributes to advancing gender equality and fulfilling the rights of women and men, girls and boys. It entails identifying and reflecting needed interventions to address gender inequalities in policies, plans, programs, and budgets. Gender-responsive budgeting also aims to analyze the gender-specific impact of revenue-raising policies and the allocation of domestic resources and official development assistance.

Gender sensitivity

Ideas, initiatives, or actions that take into account the particularities of women's and men's lives, while aiming to eliminate inequalities and promoting an equal distribution of resources, benefits, burdens, rights, and obligations to both men and women.

Sex

The biological differences between women and men.