

GUIDANCE

Practice Guide to Auditing Gender Equality



CANADIAN AUDIT
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FOUNDATION



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Practice Guide to Auditing Gender Equality

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The promotion and attainment of gender equality is important for all countries to eliminate discrimination based on gender against women and girls, and men and boys in social, cultural, political, and economic aspects of life. This Practice Guide aims to assist public sector auditors in conducting performance audits on gender equality policies and programs, and on gender equality issues within broader audit topics. We hope you find it helpful and we welcome your feedback.



Brian Bost, Chair, CCAF-FCVI Board of Directors

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Purpose of the *Practice Guide to Auditing Gender Equality*

The purpose of this Practice Guide is to provide public sector auditors, both internal and external, with information and guidance on how to conduct performance audits³ on gender equality policies and programs, and on gender equality issues within broader audit topics. The guide examines gender issues from a Canadian and international perspective.

Part 1 of this guide introduces important conceptual definitions and contextual information related to gender equality to provide the auditor with:

- the meaning of gender equality and key related concepts,
- background information on relevant international and national government commitments to gender equality that have been made by developing and developed countries, and
- the implications of these commitments for government policy and program implementation.

Part 1 also addresses the question of why performance audits on gender equality are important. It introduces auditors to gender-based analysis and explains how this tool can be applied to refine the gender equality focus of a performance audit.

Part 2 of this guide introduces the methodology to be used in performance audits of gender equality. This part presents three approaches to examining gender equality through a performance audit. It starts with the selection of audit topics, moves through the pre-study (planning), main study (examination), and reporting phases of the audit, and finally considers follow-up options.

Definitions of the terms that are in bold throughout this guide can be found in the [Glossary](#).

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³ 'Performance audit' is considered synonymous with 'value-for-money audit'. The term 'performance audit' is in common use by legislative auditors in Canada and worldwide. In accordance with new auditing standards, some practitioners of performance (value-for-money) audits now refer to their practice as 'direct engagements'. Given the broad spectrum of potential users who are familiar with performance auditing and who use the term 'performance audit' in their literature and guidance, this Practice Guide will use the term 'performance audit'.

Practice Guide to Auditing Gender Equality

PART 1 CONCEPTS AND CONTEXT

What Is Gender Equality?

The promotion and attainment of **gender equality** is important for all countries to eliminate discrimination based on gender against women and girls, boys and men in social, cultural, political, and economic aspects of life. Gender equality ensures that all people, whether female or male, can actively and meaningfully participate in the development of their lives, communities, and societies, free from discrimination on the basis of being female or male.

The United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) defines gender equality as follows:

“Equality between women and men (gender equality): refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. Equality does not mean that women and men will become the same but that women’s and men’s rights, responsibilities and opportunities will not depend on whether they are born male or female. Gender equality implies that the interests, needs and priorities of both women and men are taken into consideration, recognizing the diversity of different groups of women and men. Gender equality is not a women’s issue but should concern and fully engage men as well as women. 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.”⁴

In Canada, the definition of gender equality used by Status of Women Canada and other federal government departments, and which is consistent with international usage of the term, is as follows:

“Women and men enjoy the same status and have 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. [...] Gender equality, therefore, is the equal valuing by society of both the similarities and differences between women and men, and the varying roles they play.”⁵

Gender equality and **gender equity** do not mean the same thing. They are often understood to have the same meaning, but they do not. Gender equity is the introduction of measures, such as quotas or affirmative action, to ensure that women and men are given the same opportunities as equals; for example, in access to health care, education, employment, or participation in political life. Gender equity establishes fairness between women and men, but it does not in itself address the systemic sources of discrimination that women face. Nevertheless, measures that establish gender equity between women and men can contribute to the achievement of gender equality.

Another important conceptual distinction is that **gender** does not mean women. The concept of gender is “the socially constructed roles and responsibilities of women and men... it includes the expectations held about the characteristics, aptitudes and likely behaviours of both women and men. These roles and expectations are learned,

⁴ [Concepts and definitions](#), United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) website

⁵ [Gender Equality: Policy and Tools](#), Global Affairs Canada, 2016.

changeable over time, and variable within and between cultures.”⁶ The concept of **sex**, however, refers to the biological differences that distinguish males from females.

Gender sensitivity and **gender responsiveness** are also common terms linked to gender equality and equity. These terms refer to the analysis and actions undertaken to acknowledge the gender differences and inequalities that may exist between women and girls, boys and men and how they are, or can be, differentially affected by laws, policies, regulations, programs, and so on. These terms also refer to the efforts that are, or need to be, taken to ensure gender inequalities are addressed. Gender sensitivity can be exercised in the use of language; for example, by using words that are gender neutral and more inclusive. Gender-sensitive language avoids assumptions about the traditional roles that men and women play.

Similarly, when developing and implementing policies or programs, gender responsiveness can ensure that consideration is given to how the policy or program may affect men and women differently so that it is designed to mitigate gender inequalities and contribute to gender equality.

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⁶ [Gender Equality: Policy and Tools](#)[Policy on Gender Equality](#), Global Affairs Canada, 2016.

International and National Commitments to Gender Equality

The movement to ensure the entitlement of women to their basic human rights and freedoms, along with men, began in 1946 with the creation of the United Nations Commission on the Status of Women. More than 30 years later, the adoption in 1979 of the [United Nations Convention on the Elimination of All Forms of Discrimination against Women](#) (CEDAW) was a significant historical moment in the work of this Commission and the evolving global movement toward gender equality.

Article 1 of the Convention 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 its adoption, Canada and all member states of the United Nations, with the exception of six countries, have ratified this Convention and taken actions to address its 30 articles. Parties that have ratified the Convention are required under Article 3 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.”

During subsequent years, many countries established ministries or other national government organizations with responsibility to implement articles of the Convention, including developing national legislation to uphold women’s rights, and other legislative, policy, and programming initiatives to advance the situation of women and gender equality within their governments and society.

In 1995, during the Fourth World Conference on Women in Beijing, China, an equally important international commitment was made by Canada and other countries to advance women and gender equality. During this Conference, the [Platform for Action](#) was adopted. This ground-breaking document was premised on the following statement, taken from its text: “The Platform for Action is an agenda for women’s **empowerment**. It aims at [...] removing 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 Platform for Action identified 12 critical areas of concern related to the inequalities and discrimination faced by women and girls worldwide and it detailed numerous strategies to address these.

The Beijing Conference called on all 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 approach of **gender mainstreaming** was endorsed as the means by which national governments would advance gender equality and women’s empowerment. The participating governments made commitments to report on their progress on implementing their plans and reaching their targets. 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 reports provide a useful starting point for any audit of gender equality in a country.

With the establishment in 2000 of the internationally recognized [United Nations Millennium Development Goals](#) (MDGs) came further government commitments to address inequalities between women and men, and discrimination toward women and girls by 2015. Of the seven MDGs, two specifically concerned women.

Millennium Development Goal #3 – Promote gender equality and empower women

Target: Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015.

Indicators:

- Ratio of girls to boys in primary, secondary, and tertiary education
- Ratio of literate women to men, 15–24 years old
- Share of women in wage employment in the non-agricultural sector
- Proportion of seats held by women in national parliament

Millennium Development Goal #5 – Improve maternal health

Target: Reduce by three quarters, between 1990 and 2015, the maternal mortality ratio.

Indicators:

- Maternal mortality ratio
- Proportion of births attended by skilled health personnel

It is against these measures in particular, as well as the goals and targets set by governments in their own national plans of action, that countries around the world have been able to measure the progress toward their commitments to eliminate inequalities between women and men, girls and boys, and to empower women.

The Millennium Development Goals were to be achieved universally by 2015, yet gaps remain in meeting these targets. Late in 2015, member states of the United Nations approved a new set of 17 post-MDG targets, called the [Sustainable Development Goals](#) (SDGs), that are to be achieved by 2030. Goal #5 is to achieve gender equality and empower all women and girls.

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Gender Equality and Development

In the past 50 years, significant progress has been made in both developed and developing countries to address the inequalities between women and men, girls and boys. The World Bank World Development Report [Gender Equality and Development](#) (2012) assessed the progress made in addressing gaps in equality that have discriminated against women's and girls' ability to exercise their fundamental human rights. The report demonstrated clearly that gender equality matters both as a core development objective and as a means to increase economic growth and development, which in turn produces other positive development outcomes in areas such as education and health for entire populations. The following are some examples of areas in which women and girls have made gains:

- Women now make up 40 percent of the global labour force, and 43 percent of the world's agricultural labour force.
- Women account for more than half of the world's university students.
- In one third of developing countries, there are more girls in school than boys.

Because inequalities and discrimination persist, the World Bank report indicated that more action is needed from governments through improved legislation and policy making, and adequately financed gender-responsive programming.

The World Bank report highlights four critical areas where gender gaps persist and where national government action is needed, particularly in developing countries:

- reducing excess female mortality and closing education gaps where they remain,
- improving access to economic opportunities for women,
- increasing women's voice and agency in the household and in society, and
- limiting the reproduction of gender inequality across generations.

The World Economic Forum's [Global Gender Gap Report](#) (2015) is another document that annually examines the state of gender equality in the world. It uses a sophisticated "gender gap index" to measure gender equality on a global and national scale. The index covers four key areas: (1) economic participation and opportunity, (2) educational attainment, (3) health and survival, and (4) political empowerment. This annual report generates valuable quantitative benchmarks to track progress in these four areas. The quantitative data provides concrete evidence of where gaps exist and of progress being made to reduce them. It is an important reference for legislators and policy makers.

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Gender-Based Analytical and Planning Tools

There are a number of analytical tools and planning frameworks commonly used in the gender equality field that auditors should become familiar with. These can be important sources of information for developing knowledge of business, assessing risks, and determining sources of criteria.

Gender-based analysis (GBA) is a lens of analysis that examines and assesses existing differences between women's and men's socio-economic realities and life situations. It also analyzes the differential impacts of proposed and existing policies, programs, legislative options, and agreements on women and men. The use of GBA as an analytical tool is critical in designing legislation, policies, regulations, programs, or projects that reduce existing gender inequalities and that can promote gender equality. GBA is a management tool that can be examined by auditors and that can also be used as an audit tool. [Appendix A](#) outlines the key steps in conducting a gender-based analysis.

Gender-responsive budgeting (GRB) is a government planning, programming, and budgeting process that contributes to advancing gender equality and fulfilling women's rights in particular. It entails identifying and reflecting needed interventions to address gender gaps in sector and local government policies, plans, and budgets. GRB also aims to analyze the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources and official development assistance.

Gender-responsive budgeting initiatives seek to create enabling policy frameworks, build capacity, and strengthen monitoring mechanisms to support accountability to women who are disadvantaged and experiencing gender inequalities:

*"A gender responsive budget initiative does not aim to produce a separate budget for women. Instead it aims to analyse any form of public expenditure, or method of raising public money, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys. The key question is: What impact does this fiscal measure have on gender equality? Does it reduce gender inequality; increase it; or leave it unchanged?"*⁷

Ministries of finance have the mandate to set up public finance management systems, define budget ceilings, and ensure sound macroeconomic frameworks. Gender-based analysis supports ministries of finance to make better budget choices by highlighting existing gender gaps and the impact of public expenditures and revenue raising on women and girls, boys and men.

Over the past 30 years, a variety of forms of GRB have been implemented worldwide by governments in developed and developing countries, and at national and local levels. Many different types of gender budgeting methodologies and tools have been designed specific to different countries.

⁷ D. Elson, *Gender Responsive Budget Initiatives: Key Dimensions and Practical Examples*, in *Gender Budget Initiatives: Strategies, Concepts and Experiences*, Brussels, 2001.

More than 40 countries have developed gender-responsive national development plans and sectorial plans. In developing these plans, many countries have taken into account the importance of unpaid work⁸ and how it factors into the overall economy. It is widely recognized that women perform the bulk of unpaid work in households and the paid labour force. The [Gender & Work Database](#), an online research tool, provides extensive information about work and employment as they relate to gender and other social factors. The database provides comparative data for 33 countries, including Canada.

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⁸ Unpaid work is the production of goods or services that are consumed by those within or outside a household, but not for sale in the market. An activity is considered “work” (and not “leisure”) if a third person could be paid to do a certain activity (Source: OECD Social, Employment and Migration Working Papers N°. 116, “Cooking, Caring and Volunteering: Unpaid Work Around the World”, 2011).

The Importance of Auditing Gender Equality

The four primary reasons why it is important to examine gender equality through a performance audit are outlined below.

1. To determine the degree of government compliance with national and international commitments to gender equality, including the implementation of national legislation, policy, and action plans.

The international and national commitments that governments have made to promote gender equality and empower women and girls are significant. These commitments confer responsibilities and accountabilities on governments, and generate expectations among citizens that their governments will meet their obligations. Adopting national legislation, making policy decisions, and allocating funds (using [gender-responsive budgeting](#)) to support the promotion of gender equality and the empowerment of women justifies auditing the performance of governments in this area.

One example of such an audit is the 2009 [Gender-Based Analysis](#) audit conducted by the Office of the Auditor General of Canada. This audit examined the extent to which a select number of federal government departments had fulfilled objective 1 of the Government of Canada's five-year [Federal Plan for Gender Equality](#). This Plan was developed by the Government of Canada in fulfilment of its commitment to the Beijing Platform for Action (1995). In 2015, the Office of the Auditor General of Canada published another audit on gender equality, [Implementing Gender-Based Analysis](#), which examined whether selected departments performed adequate gender-based analysis to inform government decisions.

Examples of performance audits undertaken in developing countries with an explicit focus on gender equality include [Government's Efforts to Achieve Gender Equality](#) (2013), [Gender Mainstreaming in Wasiko District Local Government](#) (2015a), [Gender Mainstreaming in Wasiko District Local Government](#) (2015b) by the Office of the Auditor General for the Republic of Uganda and [Implementation of Gender Mainstreaming Activities in Zambia](#) (2012) by the Office of the Auditor General for the Republic of Zambia. In each case, the audits were designed to examine the extent to which the government (national and local) had implemented measures to promote gender equality. The audit offices provided recommendations for ministries or departments concerned to improve efforts to achieve gender equality in line with national and international commitments and legislation.

Another example of a gender-based audit is the 2002 audit conducted by the International Labour Organization (ILO) of its own structure and programs. The main objective of the [First ILO Gender Audit](#) was to promote organizational learning at the individual, work unit, and organizational levels on how to implement gender mainstreaming effectively in the ILO's policies, programs, and structures. This included assessing the extent to which the ILO policy on gender mainstreaming is being institutionalized. The ILO has since developed its own [Manual for Gender Audit Facilitators](#) that has been widely used and adapted by development organizations and governments around the world.

2. To identify and examine the gender-specific impacts of government programs.

Very often, government legislation, policy, and programs are designed with the assumption that the impacts on citizens will be the same for women and men; that is, that they are gender neutral. The problem with such an assumption is that government program design can result in the unintentional reinforcement or exacerbation of gender inequalities. In such a situation, it is important to examine the differential impact of a program on both women and men to determine if the program meets their respective needs. An audit of how a policy or program was designed that builds a gender analysis into the audit methodology can determine if appropriate steps and measures were taken to ensure that the policy or program would benefit the maximum number of both women and men, or at least, not worsen the situation or circumstances of either women or men.

3. To make recommendations that lead to improvements in the design, implementation, and results of government policy and programming, contributing to better gender equality outcomes.

Audit recommendations that are based on a thorough examination of evidence that demonstrates gender inequalities are resulting from, or being reinforced by, government policies and programs can result in important modifications. A critical first step in such modifications is to raise awareness within government that policies and programming need to be designed and implemented with consideration for the differences in how women and men will be affected.

4. To publish audit reports gender equality that raise awareness within and outside governments of gender equality issues and how they affect the lives of citizens. Audit reports can also highlight the successes and challenges of governments in achieving gender equality.

Ultimately, the dissemination of audit findings to the appropriate authorities within government (including the executive, Parliament, and the bureaucracy), the media, and the public can bring increased attention to gender equality issues. This, in turn, can prompt renewed questions of the government concerning national and international commitments to gender equality and whether the government is meeting its obligations.

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Practice Guide to Auditing Gender Equality

PART 2 AUDIT METHODOLOGY

Introduction to Auditing Gender Equality

Performance audits of gender equality follow the same standards and general process as all performance, value-for-money, or internal audits. Auditors are required to follow the standards and audit process applicable to their body of practice and office mandate.

An overview of the generic performance audit process is presented in **Figure 1**. When undertaking an audit of gender equality of a given organization, program, or activity, auditors are confronted with many questions and choices, such as the following:

- Is the organization or program a good candidate for an audit of gender equality?
- If so, should the audit deal exclusively with gender equality or should gender equality be part of an otherwise broader performance audit?
- Where can the auditor go to obtain key performance indicators, benchmarking information, and suitable criteria?

Figure 1 – Overview of the Performance Audit Process



This Practice Guide provides information and guidance that will help auditors to answer these questions and many more.

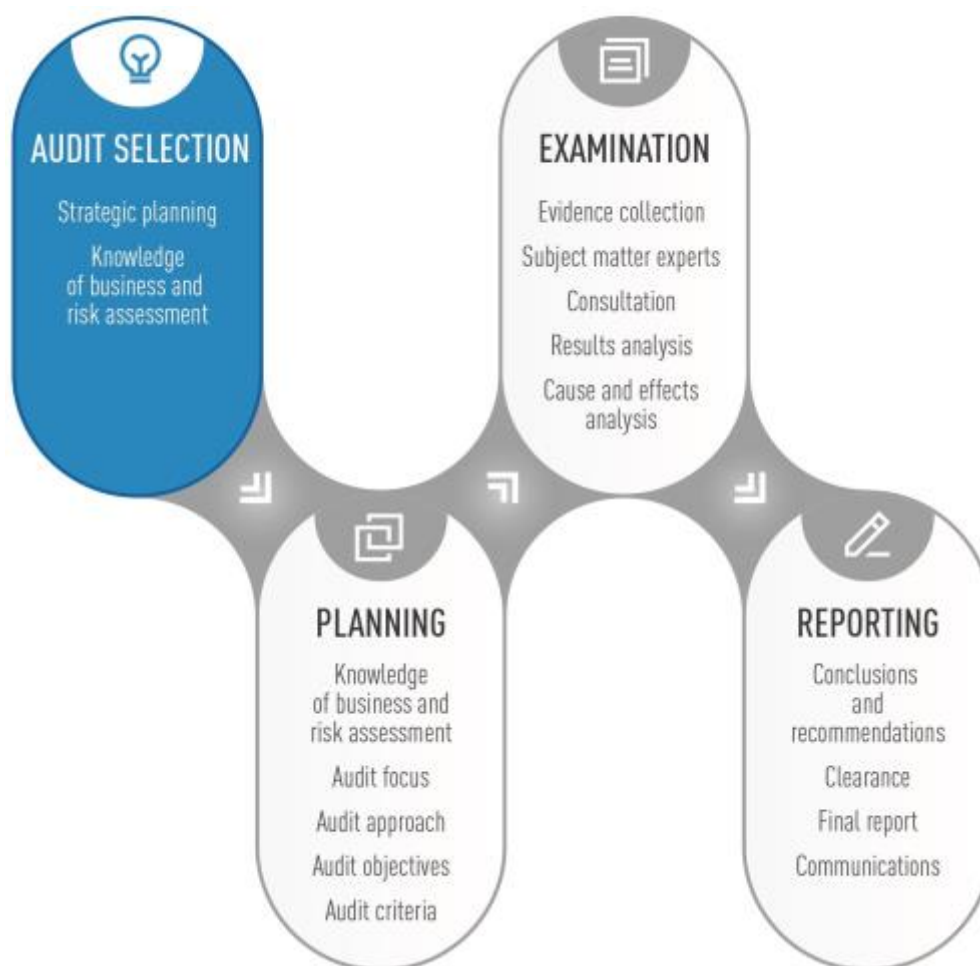
The performance audit process has several phases: planning (known as the “pre-study” phase in some jurisdictions), examination (known as the “main study” phase in some jurisdictions), and reporting. Some offices also consider follow-up to previously reported audits to be part of the performance audit process.

The guidance on methodology is organized according to the phases of the audit process:

- [Audit Topic Selection and Definition](#)
- [Planning or Pre-Study](#)
- [Examination or Main Study](#)
- [Reporting the Results of an Audit of Gender Equality](#)
- [Follow-up](#)

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Audit Topic Selection and Definition



The first step in the performance audit process is to select and define a topic. Often, selection of audit topics is done as part of an office’s long-term or strategic planning process. This Practice Guide suggests that the importance of gender equality may influence audit topic selection and definition.

The planning processes and criteria used to select and define audit topics vary widely from one office to another. In most cases, internal and legislative audit offices in Canada have the flexibility to choose (or at least propose) their own audit topics. The selection process usually involves senior audit executives who make decisions based on information generated by a risk analysis of some sort (or other method) as well as consideration of any constraints imposed by the audit’s timing, available resources and skills, and the auditability of the topic. In some offices, a senior auditor may have the responsibility to select an audit topic (or at least propose one for approval).

The outcome of an office’s planning process is a list of topics to be pursued over time. This section of the Practice Guide provides guidance to audit offices and individual auditors in determining whether, and to what extent, gender equality issues and programs should be reflected in the office plan. The essential question is whether gender equality is to be “scoped in” or “scoped out” of the overall plan or of individual audits.

Multi-year strategic planning at an audit office is useful in setting priorities and selecting potential audits. In some cases, the audit office may identify specific themes to be considered in upcoming audits. Gender equality is one such candidate theme. Interest in gender equality—as reflected by the policies of audited organizations, target populations, and a government’s international and national commitments—make this a candidate for an audit priority, especially where the government has prepared a [gender-responsive budget](#) and/or allocated resources to support the achievement of gender equality. Strategic planning will also provide a rationale when auditors explain to the auditee’s management why the audit is being conducted.

If an office has identified gender equality as a theme to be examined in its multi-year strategic planning process, the result is likely the identification of audit topics with a direct focus on gender equality. The following are some examples:

- the compliance of government agencies with legislation or policy directives on gender equality, such as gender representation in the workforce; and
- programs that aim to enhance gender equality in specific sectors, such as increasing girls’ enrolment in and completion of primary and secondary education.

Whether or not an office has established gender equality as an explicit theme in its strategic planning process, this Practice Guide suggests applying a “gender lens” to selecting and defining topics and assessing organizations, programs, and policies.

Once an audit topic has been selected and defined, detailed planning of individual audits begins. This process typically involves determining the audit objectives, scope, criteria, evidence collection techniques, and so on. The processes for selecting audit topics and for detailed planning of individual audits share similarities. Both depend on acquiring a solid [knowledge of business](#) about the organizations or programs being considered for audit, although at different levels of detail.

Applying a “Gender Lens” to Audit Topic Selection and Definition

Applying a “gender lens” to audit topic selection and definition involves assessing individual organizations and programs as well as government-wide initiatives to determine whether gender equality is a relevant and significant issue in their context. For example, auditors should consider the following questions:

- Why would gender inequalities matter for this program or organization?
- What might be the source of gender inequalities?
- Is the program directed to a specific gender to address an identified gender need or a known gender inequality?
- Was a [gender-based analysis](#) performed to inform policy makers of the gender impacts?
- Is program delivery sensitive to gender issues?
- Are significant outcomes for the organization related to or influenced by gender issues?
- Has special emphasis been given to gender in the design, implementation, and monitoring of a given organization or program? For example, has an organization or program implemented recommendations from a gender-based analysis?
- Are there indicators that gender inequalities exist in a program or organization?
- Are there indicators that the promotion or achievement of gender equality is at risk in a program or

organization?

- Is there any indication of unintended differential impacts on genders?

Additional considerations that should be factored into selecting and defining the audit topic include the:

- significance of gender equality issues to the audit office, to the auditee, and to the government as a whole;
- political will within the audit office and the administration of the auditee to support such an audit;
- availability of experts and gender-based analytical tools to support the audit team;
- existence of quantitative **sex-disaggregated data**, including trend data, to analyze and use as evidence; and
- availability of sufficient resources to examine gender equality issues within the scope of the audit.

Selecting an Organization Well-suited for a Gender Equality Audit

Some organizations or programs will be better suited to audits of gender equality than others. When auditing an organization, the audit scope may include a gender-based assessment of policy and program objectives focusing on the impact to clients and beneficiaries. It could also focus on program structure and related internal processes. These two perspectives, in combination, help to formulate the audit plan and to identify potential lines of audit enquiry.

While there are no recognized criteria for identifying the better candidate organizations or programs, some characteristics can indicate a good candidate, such as:

- organizations or programs that lead initiatives and interventions in communities, such as efforts to eradicate human trafficking, where the gender issues will be different for men and women;
- organizations or programs that use large amounts of human resources, particularly where the government has a policy of gender equality that applies to its workforce;
- service delivery organizations that require certain conditions to be met before providing a service (such as issuing a loan or a permit) to a beneficiary; and
- common public services where there is abundant performance data allowing for a gender-based comparison of practices between similar institutions (such as police forces, hospitals, and schools) within one jurisdiction or between jurisdictions.

Assessing the Level of Emphasis Placed on Gender Equality in an Organization

When assessing the relevance of gender equality issues as a potential audit topic, auditors should assess whether special emphasis has been placed on gender equality in the organization or program of interest. In developing this knowledge of business for audit selection, auditors may determine that an organization or program falls under one of four scenarios:

1. The organization is delivering a program that is gender specific (such as maternal health) or is a gender equity program that intends to redress inherent gender bias, such as educational bursaries directed to women.
2. The organization may have already implemented or is in the process of implementing a gender-based analysis to determine the program's impact on both men and women.

3. The organization may have existing management systems and service delivery mechanisms that emphasize achieving gender equality.
4. The organization may not be able to demonstrate that it emphasizes achieving gender equality at all, despite being a good candidate to do so.

Each of these situations could influence whether the organization or program will be selected for a gender equality audit and, if so, the focus and type of audit approach that will be adopted.

For example, where an organization has successfully implemented a gender-based analysis and is using it to guide program improvements, auditors may conclude that risks to achieving gender equality or exacerbating gender inequalities are low and that an audit (or line of enquiry) of gender equality would not add significant value. Alternatively, if the gender-based analysis initiative is in its formative stages, auditors may decide to examine gender sensitivity and responsiveness in the design and implementation of selected programs. Such an audit could help managers to analyze and address gender issues when modifying a program.

Good Practice

It is important for auditors to be aware of the methods and analytical tools used by public sector organizations to identify gender equality issues and achieve gender equality goals or targets. Where necessary, auditors should consult specialists to identify industry- or sector-specific tools and methods to support gender equality, such as analysis of employment by gender or gender analysis of the participation in government programs.

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Planning or Pre-Study



After an audit topic has been selected (and approved), the audit's planning phase begins. The main result of this phase of the audit process is the audit plan, which usually includes the audit objectives, scope, criteria, and evidence collection and analysis techniques.

This section of the Practice Guide focuses on the key actions and decisions that need to be taken during the planning phase:

- [acquiring knowledge](#) of gender issues specific to the selected organization or program,
- [assessing risks](#) to inform scoping decisions,
- [determining the audit focus](#),
- [drafting audit objectives](#), and
- [selecting audit criteria](#).

Determining whether gender equality issues (for example, gender mainstreaming, implementation of gender equality policies, or use of gender-based analysis in policy formulation) should be included in the scope of an audit is a crucial decision to be taken during the planning phase. The level of effort and the nature of analysis needed to answer this question will vary for each topic.

General Planning Considerations

There are a number of gender equality matters that auditors and audit offices should consider during the audit planning phase. For example, auditors should:

- evaluate the information collected in the knowledge of business acquisition phase from a gender equality perspective;
- consider whether audit team members possess sufficient knowledge of gender equality to conduct the audit;
- consider whether the audit team will need the support of an expert to plan and conduct the audit; and
- consider the types of findings likely to result from the audit, and ways to increase the impact of the audit report.

Each of these points is discussed below.

The audit team should thoroughly evaluate the information collected in the knowledge of business phase from a gender equality perspective. When reviewing the information collected, auditors should identify significant areas in the audited organization where there are gender-sensitive issues or indications of risk to achieving gender equality. In several countries, such as Morocco, Tanzania, and Ghana, the government has produced a gender-responsive budget analysis that may point to risk issues and actions to improve gender equality. This type of information will help auditors complete their own risk assessment.

Auditors should consider whether their work might be limited by the existence of inherent constraints to gender equality in a program or organization. These may take the form of cultural imperatives that separate men and women in the workplace. For example, women may be seen as less physically able to perform some policing duties and hence are excluded from some types of policing jobs even though the proclaimed policy is one of equal opportunity for all jobs.

Auditors should also consider whether inherent constraints or the lack of quantitative sex-disaggregated data, including trend data, affects the auditability of the gender equality topic.

The audit team should have sufficient personnel that are aware of gender equality issues. Knowledgeable audit staff are required to analyze information to identify and consider risks to gender equality. Without a gender lens on the risk analysis, the audit itself could be at risk of not being sensitive to important factors related to achieving gender equality or addressing gender inequalities.

The audit team should possess the needed expertise. As with any performance audit, audit teams will need to assess the collective expertise required to carry out the planned audit. If such expertise is not available, auditors may need to consider supplementing team expertise with a gender equality expert, to advise the audit team or to carry out specific audit work.

Finally, auditors should consider the types of findings likely to result from the audit, and ways to increase the impact of the planned audit report. [Communicating audit results](#) through charts, tables, and diagrams may be

useful in describing gender equality issues. Also, case studies are often useful to highlight the causes and consequences of certain management practices.

In order to effectively use quantification, tables, and charts in the audit report, auditors should start thinking about gender issues as well as gender-based analysis early in the audit process.

Acquiring Knowledge of Business and Identifying Risk

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

This section of the Practice Guide is designed to help auditors acquire a sound understanding of significance and risks related to gender equality by providing them with:

- examples of questions to explore under each of the general management activities that support gender equality in public sector organizations,
- indicators that gender equality may be at risk in a program or organization, and
- information on gender equality constraints that may exist in public sector organizations and programs.

In gathering knowledge of business, auditors should set priority issues to focus on. For example, auditors should gather information on whether:

- program activities have any differential impacts on women and men,
- program outcomes benefit men and women equally,
- women and men participate in program implementation,
- program design takes gender equality into account,
- the program is intended to reach both men and women equally and is meeting this objective,
- gender-specific targeting is supported by a clear rationale,
- women are remunerated on a different scale than men (gender inequity), and
- women are not visible in management positions (gender inequality).

General management activities

One approach to acquiring knowledge of business is to focus on some of the main management activities that foster gender equality in public sector organizations and programs. These activities are:

1. Commitment and tone at the top that promote gender equality and emphasize **gender mainstreaming** as an approach to its achievement
2. Strategic planning that includes gender equality as a key program outcome
3. Operational planning that identifies activities that will promote gender equality
4. Program and operations management that ensures gender equality issues are addressed
5. Performance monitoring and reporting that includes **sex-disaggregated data**, as well as gender equality indicators and targets

6. Continuous improvement aimed at achieving gender equality targets and goals

Examples of questions to ask about general management activities are listed in **Table 1**.

Table 1 – Questions About General Management Activities

Management Activity	Questions
1. Commitment and tone at the top that promote gender equality and emphasize gender mainstreaming as an approach to its achievement	<ul style="list-style-type: none"> Has management issued a statement clearly articulating its commitment to gender equality? Is there communication to ensure employees, service providers, and beneficiaries are aware of the statement? Has senior management provided a clear mandate and authority to a person or group in terms of program delivery, coordination, assessing results, and reporting on gender equality strategies and policies? Has senior management received training that is focused on high-level analysis and accountabilities that promote gender equality and gender mainstreaming? Have innovative and successful activities supporting gender mainstreaming been celebrated and communicated throughout the organization and with external stakeholders?
2. Strategic planning that includes gender equality as a key program outcome	<ul style="list-style-type: none"> Does the strategic planning process include requirements for gender mainstreaming considerations? Do corporate strategies take into account gender issues that have an internal focus (administrative) or an external focus (service delivery)? Is there a specific strategy or key component of a strategy set to achieve gender equality? Does the strategic plan include any baseline data, performance indicators, or targets relating to gender equality issues?
3. Operational planning that identifies activities that will promote gender equality	<ul style="list-style-type: none"> Are gender equality issues identified in the operational plans with specific targets, timelines, and goals? Are programs that support gender equality properly outlined and costed in the operational plan? Are these programs allocated appropriate resources? Are operational plans supported by appropriate information and data analysis? Do performance measures at the program or activity level include achievement of the gender equality strategies and plans?
4. Program and operations management that ensures gender	<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)? Does the champion's role include increasing awareness of the gender equality policy or directive and overseeing integration of gender equality

Management Activity	Questions
equality issues are addressed	<p>into the organization's research, programs, and policy development processes?</p> <ul style="list-style-type: none"> Does management supervise and actively coach staff on the implementation of gender mainstreaming actions with both an internal and external focus? Is the process to plan and deliver the relevant programs and activities properly defined and documented? Does management at all levels review the achievement of gender equality goals, taking remedial action as needed?
5. Performance monitoring and reporting that includes sex-disaggregated data, as well as gender equality indicators and targets	<ul style="list-style-type: none"> Does the organization track program budget, inputs, outputs, and outcomes using sex-disaggregated data? Does the organization use gender-based analysis, including the determination of differential gender impacts, to support policy decisions and funding requests? Do program managers collect and provide the required performance information related to gender equality? Is this performance information integrated with other measures of performance to provide a complete picture of performance? Does the organization report on its gender equality program, activities, and initiatives? Do the reports include sufficient information to enable the public to understand key results and the impacts on gender equality and gender mainstreaming?
6. Continuous improvement aimed at achieving gender equality targets and goals	<ul style="list-style-type: none"> Has the organization assessed its progress in implementing a gender equality strategy, policy, and/or program? Have comparisons among programs and divisions within the organization been made to identify success factors and lessons learned in implementing gender equality initiatives? Have lessons learned been used to improve strategic and operational planning processes?

Auditors may also want to obtain information that will help them understand whether:

- management has any major concerns about the organization's performance in implementing gender equality, and
- the organization has to meet certain policy obligations that may limit its ability to achieve gender equality.

Good Practice

During the planning phase, it is useful for auditors to discuss with the auditee the significance of gender equality and gender mainstreaming in relation to the program being audited. This could include discussing management's attempts to achieve gender equality and plans for future improvements. Having such a discussion will help auditors to better understand the gender issue(s) from a management perspective.

Identifying risks to gender equality

When reviewing documents, conducting interviews, or visiting sites during the planning phase, auditors may come across information or situations that suggest that the achievement of gender equality is at risk in a given program or organization. In such cases, auditors should document their observations and obtain additional information as required to help them focus on the most relevant components of gender equality within the program or organization.

The following is a non-exhaustive list of potential indicators that gender equality is at risk.

- **A gender-based analysis has not been conducted or insufficient attention is paid to completed analyses.** For example, there is a higher dropout rate from school for girls from rural communities yet there is no analysis as to why or how current initiatives would address the issue.
- **Program design does not consider gender issues.** For example, the procedures for police interventions in domestic violence cases may not identify the impact of such interventions on the officers involved.
- **Policy or program implementation does not include consideration of gender-based analysis.** For example there could be difficulties or barriers in conducting or integrating gender considerations, and gender specific impacts identified in gender-based analysis are not considered in government's policies, legislation and program initiatives.
- **Personnel have not been trained in gender equality issues.** For example, the program of providing a credit facility had established that there are different needs for men and women. However staff have received no training in how the program could be adapted to the needs of the applicant. They also do not receive training on how gender affects the manner in which an applicant will react to credit conditions such as equity requirements.
- **There is no mechanism to allow staff to raise gender-based issues.** For example there is no evidence that the entity considered the perspectives of middle management and staff about program issues affecting gender equality and there is no encouragement to raise issues at meeting or through a suggestion

process; there were no awareness-raising staff meeting that could have been an opportunity for staff to discuss gender issues related to program structure and delivery.

- **The organizational culture does not stress the need for gender equality.** For example, there is no indication that program performance information is disaggregated by sex and analyzed using a gender lens.
- **Senior management challenge of the status quo is not sufficiently rigorous.** For example, management may not challenge how the procedures for conducting an socio-economic impact assessment of a proposed program will highlight the potential different impacts on women's and men's lives.
- **There is no gender equality strategy or plan built into the audited program.** For example, even with programs where there are inherent gender issues such as in the education and employment domains, the audited organization did not develop strategies or options to address actual or potential negative impacts to gender equality.
- **An approved program has no financial or technical resources dedicated to the design and implementation of a gender equality strategy or plan.** For example, a policing program promises to increase the number of female police officers, however there are insufficient qualified staff to design and implement the gender responsive initiatives required to successfully integrating new officers in the workforce. There is no action plan to address gender needs and to reduce the dropout rate for women, which is twice that of men.
- **For a gender equality program, standards of service are not met.** For example, client complaints are numerous and/or not addressed, or there are not enough resources to address long waiting lists for services or backlogs of files.

Good Practice

When acquiring knowledge of business for an audit of gender equality, it is useful for auditors to pay attention to potential indicators that the achievement of gender equality in a given program or organization is at risk. Auditors who observe the presence of risk indicators should complement their observations with analytical procedures, walk-throughs, and reviews of internal controls in order to properly assess and document the significance of the risk to gender equality.

Identifying constraints that affect gender equality

While acquiring knowledge of business, auditors may observe that specific policies or some aspects of collective agreements are limiting gender equality. Institutional constraints or resistance may manifest themselves in a lack of sharing of strategies with those responsible for achieving gender equality or by not considering crucial gender equality indicators in managing the organization's programs and activities. A better understanding of such constraints may contribute to a better-focused audit.

For example, there may be explicit provisions governing working hours that do not take into account parental responsibilities, which limits the opportunity for both men and women to participate in the workforce. As a result, women or men may be denied jobs due to their personal responsibilities.

Similarly, there may be government policies prohibiting women from conducting certain activities or jobs. These are situations where auditors need to tread carefully because audit mandates do not usually include commenting on the merits of government policy. However, auditors can sometimes effectively report the negative impact of such policies on gender equality without directly criticizing the policies. Legislators and governing bodies will then be better able to decide whether the impact is significant enough to justify a policy change.

Auditors may find that informal barriers exist in workplaces that limit gender equality. Examples include management's tolerance of gender bullying, favouritism, or workplace harassment. In many military and paramilitary organizations, for example, hazing rituals are no longer tolerated because they tend to be demeaning and gender biased, but they may continue informally.

Good Practice

When auditors encounter policies, collective agreements, or similar issues that limit gender equality, they should flag these issues for further discussion with the audit office's senior management. Auditors will have to be careful not to unduly attack the merit of a government policy but instead focus on the negative impact of such policies on gender equality.

Determining the Audit Focus

By the end of the planning phase of a performance (or value-for-money) audit that will consider gender equality, auditors will need to decide the audit's focus.

For an audit or line of enquiry that is focused on gender equality, auditors will need to select areas where there is significant gender sensitivity and where there is a risk to the achievement of gender equality or significant unintended differential impacts on genders.

There are many ways in which a performance audit can integrate gender equality considerations. Some audits will focus exclusively on gender equality while others will cover gender equality only as a secondary topic. This varying level of effort and focus directed at gender equality can be thought of as a spectrum (**Figure 2**) that has different categories, from "marginal or no focus" to "exclusive focus."

- **Marginal or no focus**—There is no formal plan to audit gender equality, but the issue comes up during an audit.
- **Non-specific focus**—Some audit steps touch on gender equality even though there is no specific gender equality criterion.
- **Specific focus**—Structured audit work on gender equality is part of a larger audit.
- **Exclusive focus**—This audit is focused on gender equality.

Audit work on gender equality will also vary in other dimensions. For example, an audit of gender equality could:

- Be government-wide, sector-specific, or organization-specific.
- Look at routine management systems or at specific gender equality initiatives within an organization.

Figure 2 – The Spectrum of Audits of Gender Equality



How does gender equality relate to program efficiency, economy, and effectiveness?

In determining the audit focus, auditors also need to consider the “3 Es” in at least two important ways.

First, as with any performance audit, auditors must decide which of the 3 Es—economy, efficiency, or effectiveness—the audit is primarily concerned with. This drives the audit objective and associated criteria as well as the evidence required to reach conclusions against the objectives.

- A performance audit that is primarily concerned with whether the government’s intended gender equality outcomes, goals, and targets are being realized suggests a focus on effectiveness.
- An audit that is primarily concerned with how resources and processes are used to achieve intended output or outcomes suggests an emphasis on efficiency.
- An audit that is primarily concerned with how program resources are acquired (people, assets, funding) suggests a focus on economy.

The second important consideration relates to understanding whether the manner in which gender equality programing is being implemented is itself having a detrimental impact on how a core product or service is being delivered and managed. This could be the case where equality programming is not well integrated into the overall planning and programming of the core product or service.

The results or outcomes of gender equality initiatives may be of primary importance to an organization's management. Nevertheless, management has a responsibility to consider and seek to achieve economy and efficiency as well as effectiveness.

Thus, audits of gender-focused or gender equality programs should also consider economy, efficiency, and effectiveness. The appropriate choice will depend in part on the audit office's mandate, priorities, and resources, as well as on the availability of information on the auditee's performance.

Programs or organizations that do not have a gender focus will be concerned with economy, efficiency, and effectiveness. However, based on existing government priorities, these programs or organizations should also be considering gender equality. This means that there may be perceived or real trade-offs in economy, efficiency, or effectiveness to achieve the gender equality priority. In some instances, a gender analysis may show how a gender-sensitive approach to program delivery would improve economy, efficiency, and effectiveness.

Should an audit of gender equality focus on systems, results, or problems?

Performance auditors generally use two approaches in addressing issues: systems-oriented or results-oriented. Auditing for gender equality in a performance audit needs to consider which of the two approaches to use, or a combination of them. Audits of gender equality may be conducted with a focus on operational results, with or without the inclusion of audit work on systems and practices. Some audit offices also use what is known as the problem approach.

Therefore, in theory, auditors can choose a systems approach, results approach, or problem approach for the audit. In practice, a well-balanced audit includes aspects of all three; it is simply a question of emphasis among the three. Before deciding what the focus of the audit will be, auditors should be aware of the characteristics of systems audits, results audits, and problem audits.

Systems audit. In a systems audit of gender equality, the focus is on the management systems and practices, including systems of internal control, used by an organization to achieve, maintain, demonstrate, and improve the gender equality aspects of its services or operations. For example, the audit could identify and analyze the strengths, good practices, weaknesses, gaps, and challenges in the institutional mechanisms and processes for gender equality within the organization. Many organizations, such as the International Labour Organization, have undertaken internal assessments of their achievement of gender equality, including areas such as work allocation, compensation, and workplace environment.

In practical terms, systems audit work means examining the key organizational systems, practices, procedures, and controls supporting gender equality, such as human resource management, performance measurement and reporting systems, and management's systems for benchmarking organizational performance.

A systems approach may be used in audits of gender equality in one of three ways.

1. The audit may examine the organization's overall strategy and focus on gender equality.
2. The audit may examine the systems and practices that relate to gender equality in a particular program or activity.
3. The audit may combine these two options.

The particular option chosen will depend on the knowledge of business acquired, the auditor's mandate, and the auditor's analysis of significance and risk. Auditing an organization's overall focus on gender equality may be a good entry point into auditing gender equality. Subsequent audits in particular program areas could follow this first audit. This strategy would provide an audit office with a good overview of an organization's central approach to gender equality before undertaking more in-depth audits of gender equality in specific programs.

Results audit. In a results audit of gender equality, the focus is on determining whether a program or activity is achieving gender equality or has unintended outcomes while delivering its outputs with due regard for economy, efficiency, and effectiveness. Generally, results audit work involves comparing current or recent performance against benchmarks, a baseline, or key performance targets. If the organization is performing regular gender-based analyses, then it may be possible to determine the program's impacts on gender equality over time while considering other potential factors at play.

A results audit is practical only if an organization measures its gender equality performance or if auditors are able to measure gender equality achievements. In cases where management does measure gender equality, auditors will need to do additional work to validate the collected information in order to be able to rely on it in the audit. Also, without a clear understanding of populations targeted or affected by a program, it may not be possible to align program outputs with the program's impact on gender equality.

In cases where management does not measure gender equality, auditors may decide to measure gender equality themselves. However, measuring gender equality can be challenging, so auditors should not decide to measure it directly without first determining whether such measurement is feasible at a reasonable cost. An example is the gender audit conducted by researchers at the University of Toronto entitled [*The London 2012 Olympics: A Gender Equality Audit*](#) wherein the authors measured gender equality in the Olympic games.

Problem audits. A different audit approach consists in focusing on the problem underlying an organization's failure to obtain expected results. The audit could then analyze the importance of the problem and the causes of the problem. Often auditors will become aware of a problem due to parliamentary or media attention. It could also be brought to the attention of auditors through complaints to the audit office or a review of issues brought to the attention of an ombudsman. For example, the problem identified may be the underrepresentation of women in a micro-financing development project. Auditors would then set out to determine the causes of the problem, looking at the program design or socio-cultural factors that may limit the participation rate of women.

Balancing systems and results. Auditors should not expect to find pure "systems" or pure "results" audits of gender equality. Although the starting point is usually results, audits of gender equality typically include some systems questions and procedures, particularly where gender equality results were found to be poor. The cause of

poor gender equality performance may well be linked to cultural traditions but also to systems or regulations that are not designed to address gender bias and/or that discourage or impede gender equality. A balanced approach is advisable in situations where there are systems in place that directly affect the achievement of gender equality (such as staffing and promotions) and where gender equality results are measurable.

By using a balanced approach, auditors can provide assurance on both systems and results or identify a reasonable solution to identified problems and tell a more complete story. This will increase the validity of audit conclusions and reduce the risk of reaching a conclusion that does not reflect the actual state of gender equality.

For example, it could be that an organization's systems may not function as intended but is nevertheless achieving gender equality in relation to its peers. If the audit team concluded only against a system objective, its conclusion would be limited to the fact that systems are not functioning as intended, which would not inform the report's audience about actual gender equality.

A similar situation can also happen if an audit has only a results objective. For instance, an organization could have poor systems and procedures but nonetheless achieving gender equality. In this case, the audit team, looking solely at results, would conclude only that the organization is achieving gender equality, leaving readers the impression that systems and procedures must be sound and that achievements are sustainable.

Finally, limiting the audit to an identified problem risks overlooking other issues that may negatively affect program outcomes.

Good Practice

An audit approach that combines both systems and results audit objectives and procedures will reduce the risk of reaching an incorrect conclusion, provide better assurance, and enable auditors to tell a more complete story.

Drafting Audit Objectives

The International Organization of Supreme Audit Institutions (INTOSAI) Fundamental Principles of Performance Auditing recognize three basic types of audit objectives: descriptive, normative, and analytical.

- **Descriptive** audit objectives ask the question, "How is it?" How are the systems performing or what are the results? An example of a descriptive objective would be *"to assess the progress made by the organization in implementing its gender equality program."*
- **Normative** audit objectives ask the question, "Is it as it ought to be?" Are systems meeting expectations or best practices, or are results meeting expectations, performance targets, or best practices? An example of a normative objective would be *"to determine whether a gender equity program is meeting its stated objectives and targets."*

- **Analytical** audit objectives ask the question, “Why is it not as it ought to be?” Why are systems or results not meeting expectations? An example of an analytical objective would be *“to determine why a gender equity program has not delivered its expected outcomes.”*

INTOSAI standards state that normative and analytical audit objectives are more likely to add value than descriptive audit objectives.

Good Practice

When drafting audit objectives for an audit of gender equality, auditors should adopt normative or analytical objectives whenever possible. Normative objectives lead to conclusions against clear expectations and so are more likely to add value than descriptive objectives.

Audit objectives need to be aligned with the audit focus. At this stage, auditors will have acquired [knowledge of business](#) information and should be able to answer the following questions:

- Has an organization implemented an initiative aimed at achieving gender equality?
- Does the management of an organization or program have general systems and practices that foster gender equality?
- Are comparative gender equality benchmarks, baseline data, or key performance targets and indicators available?
- Does management measure gender equality?
- Could the auditors measure gender equality?

Knowing the answer to these questions will help auditors to determine the audit focus and audit objectives. **Table 2** presents generic examples of normative audit objectives related to different focus areas. In some cases, auditors will have the flexibility to select more than one type of objective. For example, an audit team may be able to adopt three different objectives:

1. To determine whether management systems and practices that support the achievement of gender equality meet expectations or best practices.
2. To determine whether management systems and practices to measure and report on gender equality meet expectations or best practices.
3. To determine whether an organization’s gender equality performance meets benchmarks, standards, or key performance targets.

In this case, the audit team could select one or more of the three objectives depending on available resources, significance, risk, or other relevant factors.

Table 2 – Examples of Normative Audit Objectives in Relation to Specific Focus Areas

Focus Area	Normative Audit Objective
Gender equality policy or strategy	To determine whether the design and implementation of the gender equality policy/strategy meets expectations or best practices.
Systems and practices	To determine whether management systems and controls that support the achievement of gender equality meet expectations or best practices.
Measurement and reporting	To determine whether management systems and practices to measure and report on gender equality meet expectations or best practices.
Gender equality results	To determine whether an organization's (or a program's) gender equality performance meets benchmarks, or key performance targets.

In other cases, this flexibility may not exist. For example, if management does not measure gender equality and it is determined that it would not be possible or practical for auditors to measure gender equality themselves, then an audit objective related to gender equality results would not be possible. The best approach in this case could be to have an objective on systems and practices to measure gender equality.

Even when measurements of gender equality exist, the capacity to audit results will be limited if there are no benchmarks, baselines, or key performance targets available to provide a comparison.

Selecting Audit Criteria

Audit criteria represent the standards expected to be met by the organization being audited. Audit criteria are a key contributor to the strength of an audit and its potential impact. Audit procedures focus on determining whether criteria are met or not met. Suitable criteria are clear, concise, relevant, reliable, neutral, understandable, and complete. If the audit criteria are irrelevant or incomplete, then the audit will likely be irrelevant and incomplete as well.

Finding suitable criteria is a challenge for any performance audit, not just for audits of gender equality. Each audit is unique due to the auditor's mandate, audit focus, audit objectives, and the way the organization being audited approaches the audit's subject matter. There are a number of valid approaches to an audit of gender equality. The focus can range from assessing the entire government's approach to gender equality, to assessing how a particular program achieves gender equality. Accordingly, there is no "one-size-fits-all" approach to criteria.

Generally, auditors attempt to locate appropriate audit criteria by:

- researching best practices, standards, and regulations;
- identifying reliable benchmarks in a given sector or using baseline data on an organization's past performance as benchmarks;
- reviewing prior audit files and published audit reports;
- contacting colleagues in other jurisdictions; and
- consulting with auditees, academics, and subject matter experts.

Good Practice

Because not all audit offices include criteria in their published audit reports, and some audits are not made publicly available, it is advisable to contact other offices directly to obtain their audit criteria.

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. The auditor who relies solely on published works may fail to identify the most appropriate source of criteria. Consulting internal or external subject matter experts will reduce this risk.

This Practice Guide does not provide a standard list of criteria because there are no universal criteria that would fit all audits of gender equality. The Practice Guide provides examples of potential criteria to assess:

- management's systems and practices for achieving gender equality, and
- the level of gender equality achieved in relation to reliable benchmarks, performance targets, or baseline data.

The subsections below provide guidance on how to develop audit criteria related to systems and to results.

Developing criteria for an audit with a systems emphasis

The audit criteria should be based on good management practices and systems for achieving gender equality. Auditors may also want to select criteria related to the specific strategies the audited organization is using to achieve gender equality. For example, if the organization has implemented gender equity initiatives to increase the participation of women in its programs, criteria related to best practices for gender equity and compliance with the organization's gender equity policies may be included in the audit plan.

This Practice Guide proposes that criteria for an audit of gender equality that emphasizes systems can be based on management activities that foster gender equality in public sector organizations. Studies have shown that a number of conditions (or success factors) must be present to enable organisations to achieve gender equality:

1. Leadership at senior levels
2. A strong enabling environment and organizational culture (policies, plans, resources and accountability)
3. Capacity building and expertise (internal resources, external experts, awareness, technical training)
4. Monitoring and reporting
5. Continuous improvement

For each of these success factors, **Table 3** includes suggested audit criteria that auditors could use to assess whether or not an organization or a program meets the audit objective(s). Of course, the focus of the audit will usually lead to the selection of a subset of criteria rather than the complete list.

Table 3 – Examples of Criteria that Can Be Used as Part of a Systems Audit of Gender Equality

Key Success Factors	Criteria
1. Leadership at senior levels	<ul style="list-style-type: none"> ▪ Gender equality as a key objective or priority—Senior management has emphasized that gender equality is a key objective and a priority for the organization and that achieving it is a shared responsibility of all managers and staff. ▪ Clear expectations—Senior management has clearly established and communicated expected results in terms of gender equality, complete with targets and indicators.
2. Enabling environment	<ul style="list-style-type: none"> ▪ Policy—The organization has a gender equality policy that sets out the principles and practices that it applies to improve gender equality outcomes in the workplace and in its activities. ▪ Strategic planning—The organization has a strategic planning process that identifies organizational gender-based issues and prioritizes gender equality improvement initiatives. ▪ Action plan—The organization has defined actions that need to be taken to achieve its strategic gender equality goals and has: <ul style="list-style-type: none"> ○ set clear timelines and performance indicators ○ identified and assigned resources to implement these actions. ▪ Operational planning—The organization's systems and practices to allocate human resources to its projects and operations take gender equality into account. ▪ Service delivery—The design and delivery of the organization's services takes gender equality into account. ▪ Accountability—Roles, responsibilities, authority, and accountability for gender equality matters are clearly defined, attributed, and communicated.
3. Capacity building and expertise	<ul style="list-style-type: none"> ▪ Awareness and training—The organization provides gender equality training to its personnel, including awareness training. ▪ Expertise—The organization possesses, or has access to, sufficient gender equality specialist expertise to carry out its gender equality initiatives and achieve its goals in this area.
4. Monitoring and reporting	<ul style="list-style-type: none"> ▪ Established baselines—The organization has established clear baselines for gender equality in its workforce and/or its programs and services. ▪ Performance monitoring—The organization continuously monitors the performance of its gender equality programs or the gender equality of the main services it delivers.

Key Success Factors	Criteria
	<ul style="list-style-type: none"> ▪ Performance indicators—Relevant performance indicators are available to accountable managers for measuring the performance of gender equality initiatives. ▪ Benchmarking—The organization regularly benchmarks the main services it delivers in order to assess their relative gender equality and identify areas for improvement. ▪ Reporting on gender equality initiatives—The organization periodically reports on progress against its gender equality objectives and initiatives. The reports: <ul style="list-style-type: none"> ○ include relevant, timely, reliable, and complete information on gender equality achievements. ○ report consistently over time and between projects, using valid and reliable measures and indicators. ○ compare current values against baseline data. ○ are transparent about the upfront investments and recurrent costs incurred in achieving gender equality.
5. Continuous improvement	<ul style="list-style-type: none"> ▪ Continuous improvement process—The organization regularly reviews information on gender equality in its workforce and/or performance information on its gender equality programs and takes corrective actions in a timely manner. ▪ Service delivery alternatives—The organization periodically identifies and assesses the merits of alternative service delivery methods and models that could increase gender equality.

Developing criteria for an audit with a results emphasis

Auditing results in a gender equality audit is possible when:

- performance information is available;
- benchmarks, baselines, or performance targets are available; and
- management has conducted a gender-based analysis or the audit team could conduct it.

In general, the objective of an audit with an emphasis on results will be to assess the level of gender equality achieved in relation to benchmarks, a baseline, or performance targets. The audit objective could also emphasize the outcomes resulting from a gender-targeted initiative or a gender equity initiative.

Accordingly, criteria and sub-criteria that would support a results objective could relate to:

- The reliability and other characteristics (such as timeliness, relevance, and completeness) of the gender-based information produced by the audited organization. For example: *“the organization uses timely, relevant, reliable, and complete information to assess its gender equality”* or *“the organization uses reliable and valid measures of program performance to assess and report results of its gender equity initiative.”*
- The benchmarking processes used by an organization and the choice of appropriate benchmarks. For example: *“the organization has selected relevant and reasonable benchmarks to assess its gender equality performance”* or *“the organization uses reasonable and relevant benchmarks to assess the results of its gender-focused initiative.”*
- The comparison of an organization’s gender equality performance with benchmarks, baselines, or performance targets. For example: *“the organization (or program) meets the gender equality targets set out in its strategic plan”* or *“the organization (or program) meets recognized sectoral gender equality standards.”*
- The conclusions drawn by an organization on its gender equality performance. For example: *“the organization draws appropriate conclusions on its gender equality performance based on performance data and benchmarks, baselines, or performance targets.”*

When auditors will rely on the organization’s performance and benchmarking information, they will need to test the reliability of the data made available to them.

If such information is not available in the organization, auditors may decide to conduct their own benchmarking exercise. In such cases, auditors should consult with subject matter experts to identify appropriate benchmarks.

Whether they plan to conduct their own benchmarking exercise or to audit the benchmarking processes used by an organization to assess its gender equality performance, auditors may benefit by consulting the [short practice guide to benchmarking](#) produced in 2008 by the Business Process Improvement Resource (BPIR, a source of benchmarking information). This document includes principles of benchmarking and describes the four phases of a sound benchmarking process.

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Examination or Main Study



In any performance or value-for-money audit, a challenge for the audit team is to plan and conduct audit procedures that are robust enough to allow auditors to determine whether audit criteria are met, to obtain sufficient appropriate evidence, and to conclude on the audit objective(s).

While audits of gender equality will include evidence collection and analysis techniques common to all performance audits, the selection of audit procedures will also require some special considerations. For example, the audit team may need to be familiar with a variety of data collection and analysis techniques, such as [gender-based analysis](#), benchmarking, surveys, statistical analysis, and root cause analysis.

In an audit of gender equality that emphasizes systems and controls, the audit procedures may involve tests of controls, process mapping, document reviews, physical observation, and interviews. Auditors may also need to compare an audited organization's processes to achieve gender equality with best practices to determine if there are weaknesses. For example, if the organization has implemented gender equity programs, the auditor should compare the organization's gender equity programs with best practices for gender equity implementation.

In an audit of gender equality that emphasizes results, the auditor will need to conduct audit procedures that focus on measuring gender equality and on assessing the reliability and completeness of gender equality information and benchmarks.

When examining results and outcomes, auditors should consider the “attribution” question: is there a reasonable causal relationship between the an organization’s actions and the observed changes in gender equality? Identifying this reasonable causal relationship can be especially challenging for outcomes, because public sector organizations are often working toward longer-term outcomes where various external factors may affect the final achievement of desired results. In such instances, audited organizations may have only a contributory effect on the outcomes being sought. Subject matter experts may be able to help auditors deal with the attribution question.

However, these contributory effects can be significant and the challenge of attribution will not necessarily prevent auditors from concluding on the gender equality of the audited organization or program. In situations where the auditee’s influence over achievement of desired results has remained relatively stable over the examination period, auditors may also be able to assess levels of gender equality over time.

Benchmarks

Benchmarks or baseline figures are measures against which the current level of gender equality in an organization, economic sector or population can be compared. Benchmarks may represent best practices or a desired level of gender equality, whereas baselines usually represent a previous level of performance achieved by an organization, sector or population. (Subject matter experts may know good sources of benchmarks.) Equipped with current and reliable benchmarks or baselines, auditors can determine to what extent selected organizations, programs, or processes are achieving gender equality compared with best practices, or determine whether an organization has improved gender equality over time.

This exercise may pose important challenges to auditors. For example, the benchmarks or baselines need to be calculated using similar variables, otherwise they will not be easily comparable. In cases where the calculations were not made in a similar manner, auditors will likely need to make adjustments to either the auditee’s data or the benchmarks and baselines in order to ensure comparability.

Comparability of data may also be problematic when the only benchmarks available come from international organizations or other countries. Because international organizations may have different policies, cultural priorities, and objectives than national governments, it may not be fair or appropriate to use an international benchmark to assess the gender equality of a specific public organization or public service.

Good Practice

When auditors decide to adopt private sector benchmarks to assess the gender equality of a public sector organization, they should document their rationale for doing so. They should also obtain the opinion of a subject matter expert on the appropriateness of the selected benchmarks.

Indirect Ways of Assessing Gender Equality

Auditors may use other ways of assessing gender equality to complement their main audit procedures: surveys of service users, focus groups, and interviews with various stakeholders will help auditors to identify areas where gender equality exists or does not exist and where further audit procedures could be directed.

Surveys and interviews may also provide auditors with useful information on potential solutions that could be further examined during the audit. Survey techniques, including focus groups, can be used to assess gender equality within organizations in terms of job quality, compensation, and promotional opportunities.

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Reporting the Results of an Audit of Gender Equality



The focus of this section of the Practice Guide is on techniques that can be used to increase the impact of reports of audits of gender equality. Formats and writing styles for performance audit reports are specific to individual audit offices and are not discussed in this Practice Guide.

Reporting the results of audits of gender equality is similar to reporting for other types of performance (value-for-money) audits. As with any audit report, it is important to consider how audit findings can best be presented to achieve maximum impact, present a persuasive case for positive change, and reduce the potential for misinterpretation of audit observations and conclusions. That being said, audit reports on gender equality pose particular risks that must be considered and managed.

For example, the presentation of gender-disaggregated information may mask underlying assumptions of what constitutes gender equality. The auditor may be making a case for workforce representation that matches the local population of qualified workers. The hidden assumption is found in the definition of “qualified worker” where there may be a built-in gender bias to become “qualified.” In these cases, the auditor can manage the reporting risks by validating findings and assumptions with subject matter experts.

Because the media and public may have preconceived opinions of the level of gender equality in public sector organizations, published findings may generate strong stakeholder reactions and unintended consequences. For example, there could be calls to cancel a gender equity or equality program that presents some effectiveness issues that could be fixed. This risk is heightened when the audit report involves comparison or benchmarking with other organizations. For these reasons, it is important that audit reports and media communications contain very clear messages. In particular:

- When reporting that gender equality could be achieved with the same resources, it may be appropriate to emphasize that in such a case, gender equality could be achieved in a cost-neutral manner.
- When reporting on gender equality improvements that could be achieved through program modifications, it should be clarified whether these modifications may require upfront investments (such as training programs or infrastructure improvements).

In addition, audit reports on gender equality use tables, charts, and graphs to convey audit findings. While these communication tools can be highly effective—they will capture the reader’s attention if done well—they are susceptible to misinterpretation and could raise questions by readers. When using charts and graphs, auditors must take care to provide in the accompanying text all the information needed to answer these potential questions.

Auditors should be aware that the successful use of quantification, tables, charts, and graphs often depends on thinking about presentation formats and the data required early in the audit. Waiting for the reporting phase to identify the data required for a chart or graph may not leave enough time to obtain reliable information and still meet reporting deadlines. Auditors should also remember that information used in charts and graphs must be subjected to rigorous quality assurance in the same way as other types of audit evidence.

The following are samples of good presentations of gender equality findings.

Quantification

Quantification of findings increases audit impact. Where possible, audit procedures should include estimating the gender gap, and estimating the economic costs of gender inequalities or the savings that could result from correcting identified inequalities. Costs and savings estimates should be validated by a subject matter expert before they are published.

For example, an Australian study of [*Economic Cost of Violence against Women and their Children*](#) quantified impacts. The excerpt in **Figure 3** highlights how this data might be used to show the cost to the economy of the issue to be corrected.

Figure 3 – Example of Good Presentation of Gender Equality Findings

Vulnerable groups

The ways in which women and their children experience violence, the options open to them in dealing with violence, and the extent to which they have access to services that meet their needs are shaped by the intersection of gender with factors such as disability, English language fluency, ethnicity, physical location, sexuality, Aboriginal and Torres Strait Islander status, and migration experience. These factors act to increase vulnerability to the risk and effects of violence.

The estimated cost of violence perpetrated against women from selected vulnerable groups is presented in **Table 3**.

Table 3: Cost estimates for selected vulnerable groups in 2021-22

	2021-22 (\$ million)
Immigrant and refugee women	4,050
Women with disabilities	3,894
Aboriginal and Torres Strait Islander women	2,161
Children who witness violence	1,554

Without appropriate action to 2021-22, violence against immigrant and refugee women is estimated to cost the economy just over \$4 billion; against women with disabilities \$3.9 billion; against Aboriginal and Torres Strait Islander women \$2.2 billion; and in relation to children who witness violence \$1.5 billion.

Tables and Graphs

Using tables and graphs to present and simplify complex information makes audit observations easier to understand and increases their impact. **Figure 4** illustrates how a table may be used to highlight gender analysis. The second table in particular shows that the percentage of senior officers who are female is considerably less than their proportion of the total population.

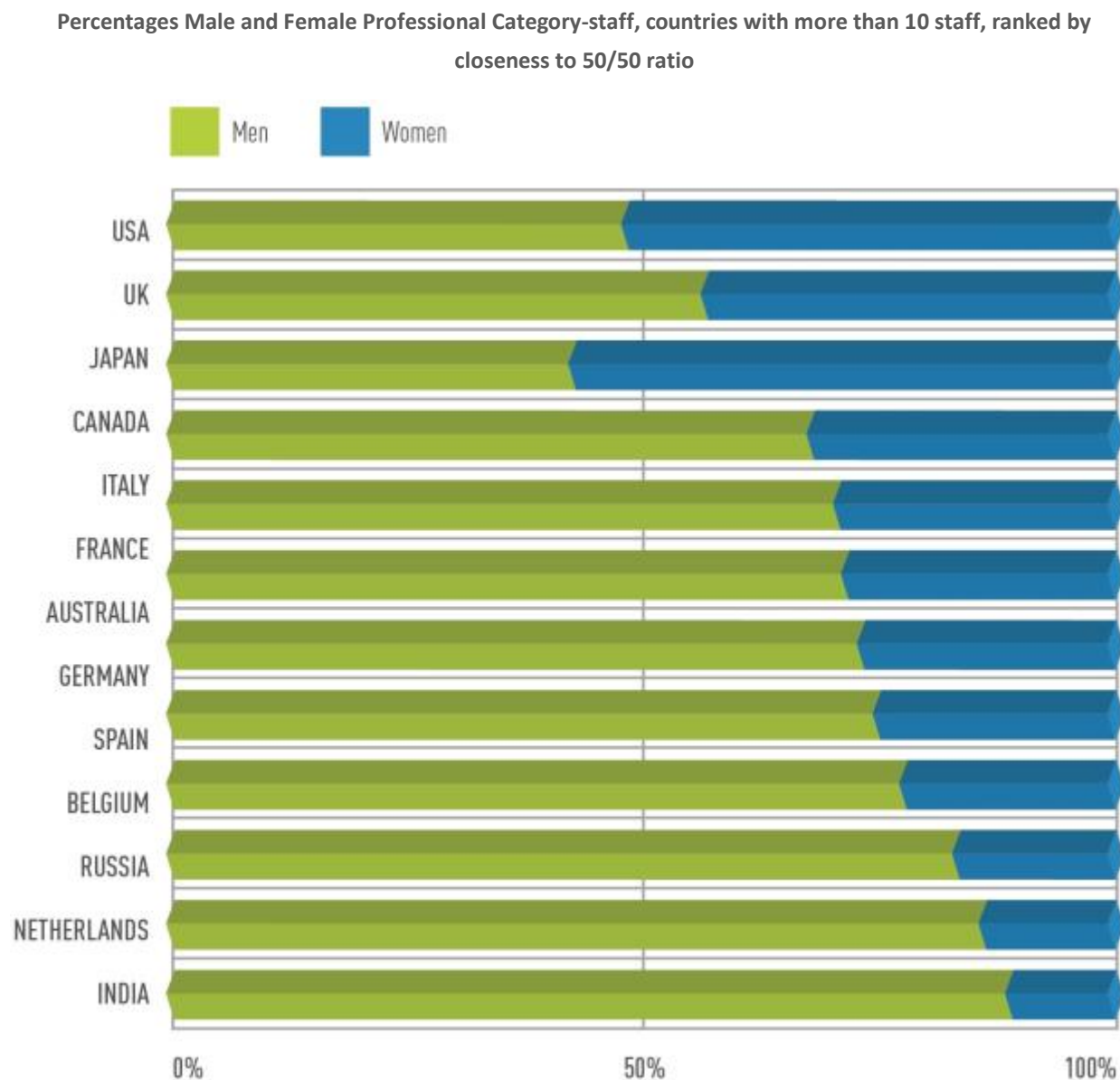
Figure 4 – Examples of Good Presentation of Gender Analysis Data in a Table

Composition of Australia's police services as at 30 June 2006					
Sworn personnel, 30 June 2006					
Jurisdiction	Male n	%	Female n	%	n
New South Wales	10,895	74	3,739	26	14,634
Victoria	8,854	79	2,321	21	11,175
Queensland	7,128	67	2,141	23	9,269
Western Australia	4,073	81	888	19	5,311
South Australia	3,192	77	976	23	4,168
Tasmania	937	75	309	25	1,246
Northern Territory	717	72	194	28	1,182
Australian Capital Territory	489	79	133	21	622
Australia	36,285	77	10,701	23	46,986
Sworn Personnel by rank and gender, 30 June 2006					
	Male n	%	Female n	%	n
Senior executive	78	90	9	10	87
Superintendent	380	92	32	8	412
Inspector	1,364	92	111	8	1,475
Senior sergeant	1,786	91	168	9	1,954
Sergeant	7,678	89	992	11	8,683
Senior constable	15,035	76	4,672	24	19,707
Constable	9,343	67	4,495	33	13,838
Probationary constable	616	73	222	27	838
External secondments	5	100	0	0	5
Total	36,285	77	10,701	23	46,986

Source: Adapted from Australian Institute of Criminology, site accessed March 2016,
http://www.aic.gov.au/statistics/criminaljustice/police_services.html

The chart in **Figure 5**, extracted and adapted from the [First ILO Gender Audit](#) (International Labour Organization, 2002), is a simple example of how the results of a benchmarking exercise can be presented effectively. If this data had been provided in a table, it would have lacked the clarity of the chart.

Figure 5 – Example of Good Presentation of Benchmarking Data in a Chart



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Follow-up Audits

Follow-up of audit reports is part of the audit process. It is an important tool to strengthen an audit's impact. The priority of follow-up tasks should be assessed as part of an audit office's overall audit strategy.

Sufficient time should be allowed for audited organizations to implement action plans. As with all audit work, when conducting follow-up of audit reports, auditors adopt an unbiased and independent approach. The focus should be to determine whether actions taken on audit findings and recommendations remedy the underlying deficiencies.

A decision auditors take in conducting follow-up audits is the desired level of assurance. At a high level or audit level of assurance, the audit planning and procedures must be as rigorous as the original audit. While the auditor may have already developed a sufficient knowledge of business to conduct the audit, they must still undertake the planning steps of obtaining management's acknowledgement of responsibility, objectives, and criteria. As well, the audit procedures need to be sufficiently robust to obtain sufficient appropriate evidence.

A high-level assurance assignment to follow up on a gender equality audit that is only a few years old may stretch an audit office's resources. Many offices have a policy of using review-level assurance for follow-up engagements. In a gender equality audit, this would imply restricting the audit to the findings and recommendations of the original audit, updating quantitative information on performance with limited audit tests. This review level of assurance is designed to inform audited organizations on progress without all of the rigour associated with the original audit. Auditors are asserting that, based on the limited procedures, the reported progress is plausible.

In some instances auditors will not provide any assurance in the follow-up report. In effect, this means that auditors are merely reporting what management has asserted about progress.

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Overcoming the Challenges to Auditing Gender Equality

There have been relatively few audits of gender equality undertaken. In this section, we describe some of the common challenges to auditing gender equality along with suggestions on how to overcome them.

Challenge #1 – Lack of specific audit methodology and related training

There is no specific guidance and limited experience or body of work to support audits of gender equality.

Solution

This Practice Guide has been created to provide relevant methodology, including audit criteria. It is hoped that the availability of this resource will facilitate the undertaking of more gender equality audits.

Challenge #2 – Availability of appropriate benchmarks and other comparatives

The audit procedures of performance audits often include comparisons with benchmarks to assess performance in relation to similar programs or organizations. Benchmarks must be generally accepted and reliable. Auditors have noted that it is difficult to find good benchmarking sources that deal with gender equality. Even when comparative information is collected from other jurisdictions directly by the auditors, there are often differences in the programs or organizations, which make comparisons problematic.

Solution

Finding good sources of benchmarks is a challenge, but there are some good sources available, such as United Nations organizations and donor agencies. Subject matter experts may be able to point auditors in the right direction. Auditees often benchmark their programs and may also be able to provide relevant sources.

In addition, it may be possible to compare an organization's current performance with its past performance or to compare one location or branch against other locations and branches. In some cases, auditors will need to think creatively about internal sources of benchmarks. For example, an organization's human resource strategy to achieve gender equality in its workforce could be benchmarked against the strategies of other government departments.

Challenge #3 – Availability of specialized expertise

Audits of gender equality require a detailed understanding of the gender impact of existing processes and alternatives. In some areas, the knowledge required to determine gender impact and make practical recommendations is very specialized. This depth of knowledge may not be available in all audit offices.

Solution

Use of specialists is required by audit standards if the audit office does not have the required proficiency and knowledge of the subject matter. Gender specialists are available in many areas of the public sector, such as Status of Women Canada and Global Affairs Canada. Auditors from other jurisdictions who have

performed similar audits may be able to recommend specialists. Also, Canadian consulting firms with global affiliations may have links to international experts in certain areas.

Challenge #4 – Lack of gender-based analysis and gender-disaggregated data

Notwithstanding the government commitments to undertake gender-based analysis, outcomes for public sector programs are often not well-defined. Several programs may target the same client groups and it may be difficult to attribute specific gender-based outcomes to particular interventions. In other cases, a program may focus on areas where outcomes cannot be defined easily. When gender-disaggregated performance information is not available, it is difficult to audit gender equality.

Solution

When auditors begin to audit gender equality, they should select as their first topics programs that have well-defined performance indicators and outcomes. By recommending improvements to gender-disaggregated performance reporting, auditors can play a role in ensuring that continuing progress is made.

Challenge #5 – Staying clear of the policy arena

Public sector auditors generally do not have the mandate to comment on the merit of public policies. However, some policies may create gender inequities. For example, a gender-based analysis may show that a policy of requiring a 14-day waiting period before receiving social benefits such as long-term disability causes more hardship for women than men. In such cases, auditors are faced with the challenge of reporting gender inequality while avoiding comment on the merit of government policy.

Solution

Auditors can report factually on gender inequality without directly criticizing government policy. It is important for legislators, governing bodies, and program management to understand the impacts, both intended and unintended, of particular policies on gender equality. If the impacts are well-articulated and quantified, then those responsible for the policies will be in a better position to decide whether they should be changed.

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Appendix A – Gender-Based Analysis⁹

Gender-based analysis (GBA) is a management process for examining a policy, program, or initiative for its varying impacts on diverse groups of women and men, girls and boys. It provides a snapshot in time by capturing the realities of women and men affected by a particular issue.

Gender-based analysis starts with gender and goes further, looking at a range of other diversity issues and aspects of identity, such as age, education, language, culture, ethnicity, geography, income, sexual orientation, ability, and Aboriginal identity, to name a few. A systematic application of GBA can build on existing practices, focusing on key gender considerations among diverse groups of women and men.

In planning and conducting the audit, the auditor may consider the GBA developed by management as a source of information and auditors may want to examine the quality and usefulness of this management process. Auditors may also adapt the GBA concept and integrate its methodology in audit procedures. This appendix provides some guidance on the consideration that auditors can give to GBA, questions to ask in this regard, and related audit methodology.

Look at Information Sources, Consider Stakeholder Perspectives

Gender-based analysis is about gathering and analyzing information. Gathering information is the first step in assessing if gender and/or diversity factors apply and if the program being audited will have a more significant impact on a particular group of women or men. Who is the program's target (both direct and indirect)? Who will benefit? Who will lose?

Have the target populations, especially women, been consulted on the program's intention—what issue or problem the program is addressing? Have they been involved in the solution? Auditors should identify barriers (social, economic, legal, political, and cultural) to participation and productivity.

When designing the program, did management consider the best way to build on the government's commitment to the advancement of women? Does management measure the program's achievement of gender mainstreaming and look for opportunities to improve?

Data comes from a variety of places. Quantitative data should be segregated by sex and, where possible, other diversity factors (such as age, language, education, geography, culture, ethnicity, and income) to understand the gender issues that may be present for a particular initiative. Some examples of data sources include Statistics Canada's [Women in Canada: A Gender-Based Statistical Report](#) and administrative program data.

To deepen their analysis, auditors should seek out reports, websites, and other information from a range of actors representing diverse groups of women and men who may be affected by the issues at hand. Auditors should consider the program's differential impact on men and women to identify consequences to be addressed.

Define GBA Issues

The definition of GBA considerations relevant to the audit topic will result from analyzing the information and

⁹ Based on the [Gender-Based Analysis Plus](#) process published by Status of Women Canada.

stakeholder perspectives assembled. In analyzing the information gathered, auditors should answer the following questions:

- Who are the program clients or target group? Think about gender, age, ability, socio-economic status, and other factors.
- Do the issues affect diverse women and men groups in different ways? If so, how?
- Does the program improve the situation for all? Or does it have unintended differential impacts and create barriers for some groups of women and men?

If auditors cannot answer all these questions, they may need to gather more information.

Develop Audit Procedures

When developing audit procedures for the examination phase, it is important to ensure that any GBA considerations uncovered are considered.

- How do the audit procedures reflect the information gathered and the stakeholder perspectives in relation to GBA?
- How do the audit procedures deal with issues of risk and auditability?
- How will GBA impacts and outcomes be measured?
- What are the causes and consequences of achieving or not achieving gender equality goals?

Make Recommendations

Gender-based analysis considerations can help auditors develop meaningful recommendations for management to address root causes and improve the organization's performance in achieving gender equality.

Document the Process and Findings

Gender-based analysis is evidence-based. The data gathered and analysis conducted helps auditors to design their audit procedures and support their conclusions and recommendations. The steps followed in this process should be documented.

Auditors should think about documenting the following:

- Who did they talk to?
- What data, studies, and indicators did they review?
- What did the information tell them about any possible GBA issues related to the audit topic?
- If gender considerations did not apply, why not?

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Glossary¹⁰

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 existing 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 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.

¹⁰ These definitions are drawn from various sources, including the Canadian International Development Agency [2010 Policy on Gender Equality](#) but are widely available and used in literature on gender equality and development.

Gender-responsive budgeting

Gender-responsive budgeting 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, it contributes to advancing gender equality and fulfilling the rights of women and men, boys and girls. 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/responsiveness

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.

Sex-disaggregated data

Data (for example, about education, employment, or business ownership) that has been separated by sex in order to isolate figures for men and women and make comparisons between them. This sheds light on which sectors of society women and men are working in, or which services they use. This type of data is a prerequisite for gender-inclusive planning.

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