

**ANNEX**

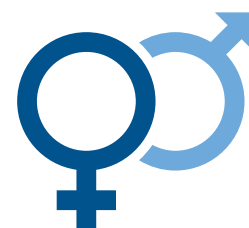
# GLOBAL SAI STOCKTAKING REPORT 2020

Towards greater gender equality in  
and through SAIs – opportunities for  
SAIs and support providers



**GLOBAL SAI**  
STOCKTAKING  
REPORT

# TOWARDS GREATER GENDER EQUALITY IN AND THROUGH SAIS



## Opportunities for SAIs and support providers

Inclusiveness, empowerment, and gender equality are at the heart of the 2030 Agenda for Sustainable Development.

The issue of gender equality has its own Sustainable Development Goal (SDG 5), which cuts across other SDGs as part of the 2030 Agenda.

Even before the COVID-19 pandemic, inequalities were a big concern, especially gender inequality. According to global reports, gender inequality seems to have been aggravated during the pandemic, which is being referred to by UN Women as the “shadow pandemic”. Governments across the world have committed to international and regional gender equality

frameworks and translated them into national approaches.

Supreme Audit Institutions (SAIs) have a leading role to play, not only by holding governments to account for those gender commitments, but also in setting an example by working towards gender equality in their own organisations and integrating gender issues in their work.

Since 2014, the Global Stocktaking Report has reported on SAIs’ gender policies and the gender balance of

SAI workforces. This 2020 edition of the Global Stocktaking Report covers gender more extensively than before, looking at commitments SAIs have made towards gender and inclusiveness on the institutional level and in their audit work. The survey also covered the SAIs’ plans to develop the capacity of staff in these factors - a necessary basis for any work on gender.

This annex aims to present a synthesis of the results for the commitments SAIs have made on gender, and how these commitments translate into action. The first section presents trends in gender composition from 2010, while sections 2 - 4 present results for promotion of gender at an institutional level, in audit work, and for developing the capacity of staff.

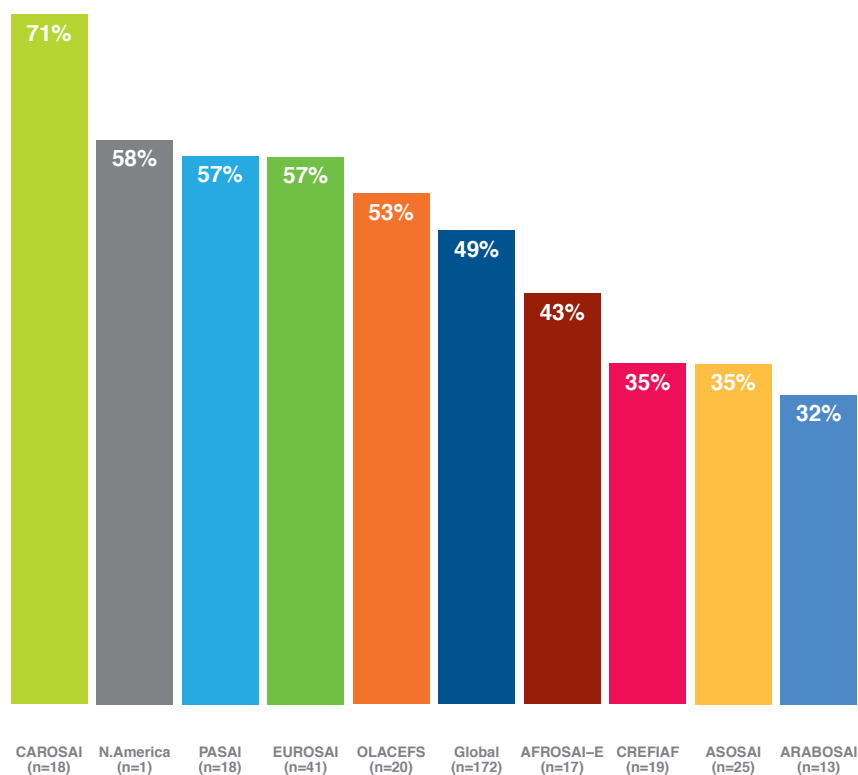
# GENDER COMPOSITION IN SAIS:

Trends among staff and top management

## 1.1 BALANCED GENDER COMPOSITION FOR SAIS GLOBALLY

Overall, the global data for SAIs suggests a balanced gender composition among SAI staff, with some regional variation.

PERCENTAGE OF SAI STAFF WHO ARE FEMALE



Source: INTOSAI Global Survey 2020

GREATER GENDER EQUALITY

With a split of 51% male and 49% female staff, the global gender composition of total SAI staff is balanced. Compared with figures from 2010, there is an increase in the proportion of male staff from 47% to 51%, indicating the proportion of women has gone down.

There are variations across regions, some of which are due to structural issues. Regions such as CREFIAF and AFROSAI-E, who reported a lower proportion of women in 2010, note an increase in female staff. The proportion of women also increased slightly in some regions where women were already the majority among staff (EUROSAI and PASAI).

Only ASOSAI shows a significant drop in the percentage of women among total staff over time, from 46% women in 2010 to 35% women in 2020. In part, this is due to a difference in the composition of SAIs in the regions.

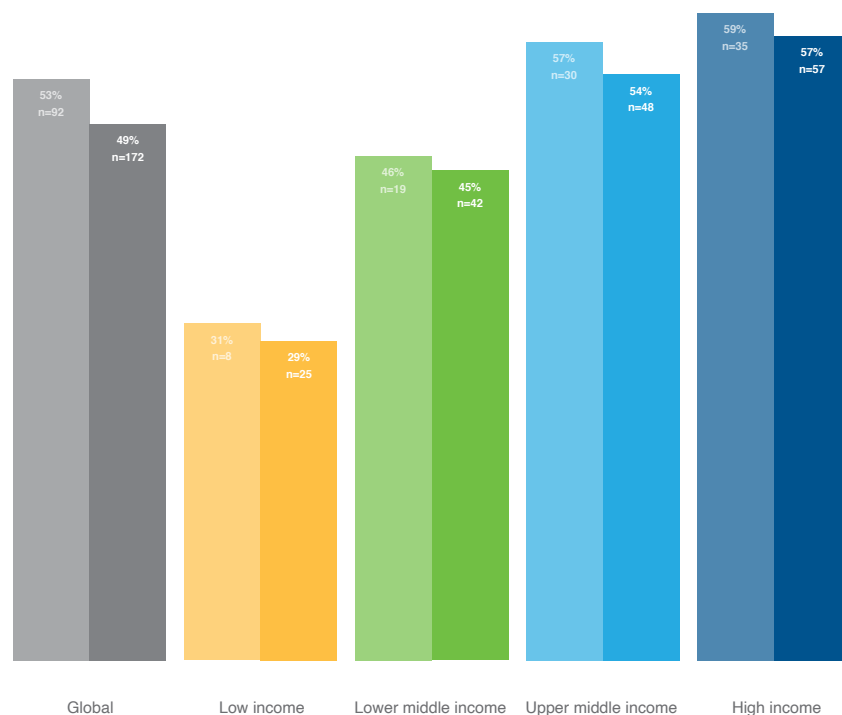
Analysis according to income level shows that low-income countries have a lower proportion of women, with only 29% female vs 71% men in 2020.

Comparison of the overall composition over the last 10 years suggests that there has been little change, though ASOSAI shows a more significant difference.

For professional audit staff in the SAIs, the data indicates that the gender composition is balanced – again, a trend which hasn't changed much over the last 10 years.



## PERCENT OF TOTAL SAI STAFF WHO ARE FEMALE



Regions such as AFROSAI-E and CREFIAF note an increase in female staff since 2010.



Only ASOSAI shows a significant drop in the percentage of women among total staff over time

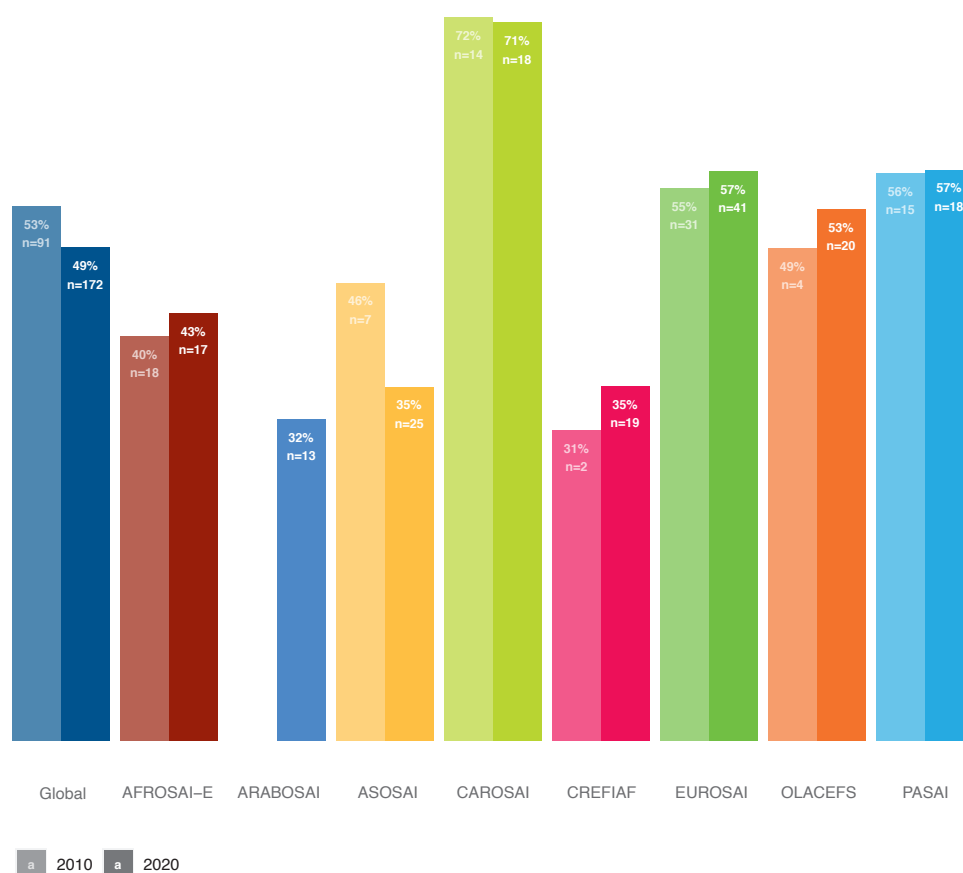
↓ 35%

2010 2020

Source: INTOSAI Global Survey 2020

1. For comparison on gender data for 2010, ARABOSAI is excluded due to low number of respondents from the region. Please also note that the number of SAIs responding and composition of regions changed somewhat over time.

## PERCENT OF TOTAL SAI STAFF WHO ARE FEMALE



Source: INTOSAI Global Survey 2020

## 1.2. THE MAJORITY OF SAI LEADERS ARE MALE

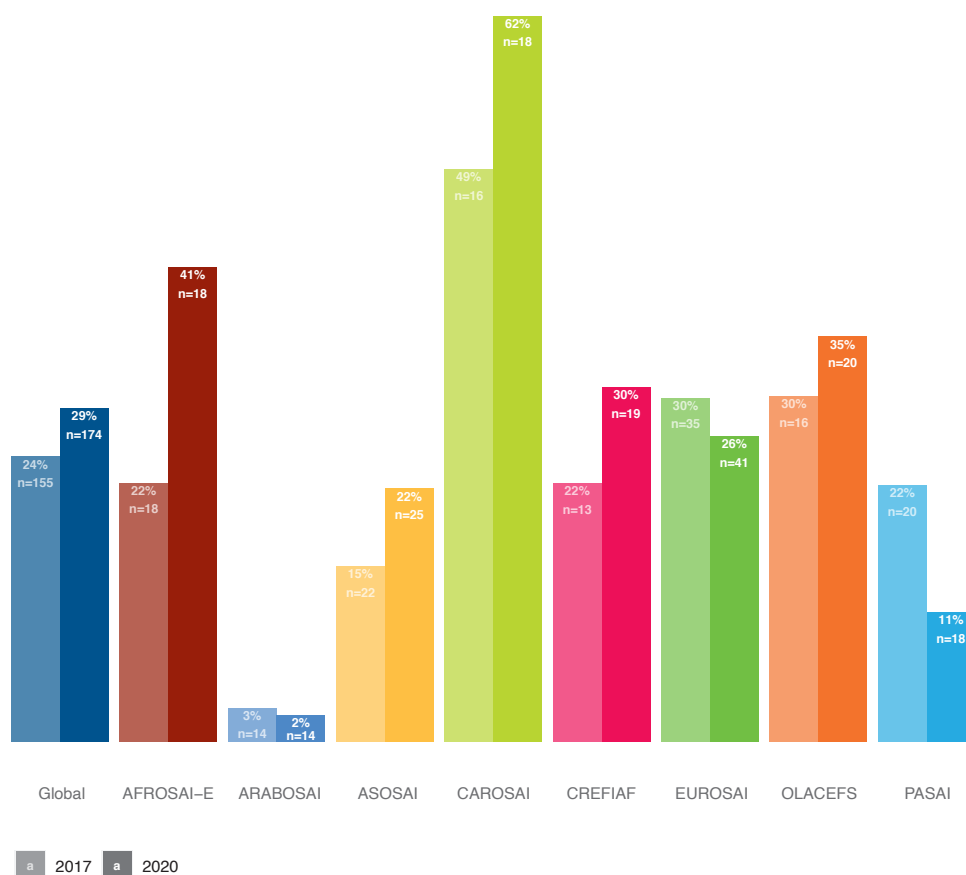
For leadership positions, the proportion of men is higher than for total staff. This holds true across all regions and income groups. Although the percentage of female Heads of SAls increased somewhat from 24% to 29% between the 2017 and 2020 surveys, the majority of SAI Heads are male (71%). Some of the change might also be due to natural turn-over of staff.

Among senior management, the proportion of women amounts to 39% in the 2020 survey, so senior management teams are also predominantly male (61%). Low-income countries have an even higher proportion of men in senior management, at 81%.

**29%**  
of SAI Heads are women

2. The increase in the proportion of women among Heads of SAls could partly be related to a change of SAls participating in the survey. Focussing only on SAls who participated in both, the 2017 and 2019 surveys, the percentage of women has risen from 26.8% in 2017 to 29.7% in 2020.

## PERCENT OF SAI HEADS WHO ARE FEMALE



Source: INTOSAI Global Survey 2020

That said, if we compare 2017 and 2020 results, the proportion of women among senior management increased from 36% to 39%. Some regions with low percentages of women among senior management still show a considerable increase in the proportion of women in senior management roles: ARABOSAI has increased from 15% to 26%, and ASOSAI from 20% to 27%.

Comparisons to other public institutions show that, the proportion of females in SAI leadership is similar to or higher than in these institutions. For example, data on female representation in the legislature as presented by the Inter-Parliamentary Union (IPU) shows the global average of female representatives to be 25%.

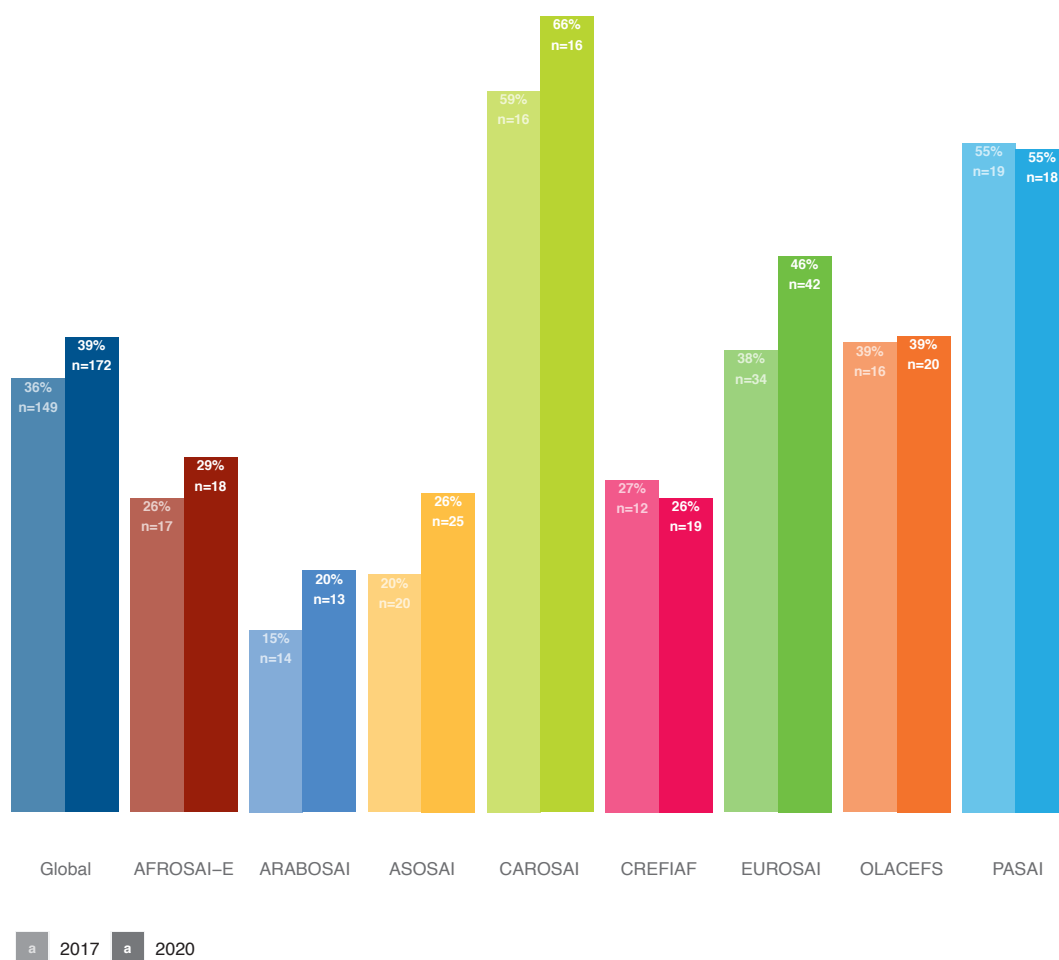
According to IPU and UN Women, only 26 ministerial posts for Finance and Budget amongst 193 countries were held by women, making female representation among Heads of SAI (29%) above average within the PFM sector.

However, in the regions with more than 50% of women among senior management in 2017, interesting trends – some in different directions – emerge. While in CAROSAI the proportion of women has increased even further, from 59% to 66%, in PASAI the percentage of women has reduced to 49% from 58% in 2017.

# 36%

of women in SAI Senior Management positions

## PERCENT OF SAI SENIOR MANAGEMENT WHO ARE FEMALE



Source: INTOSAI Global Survey 2020

Although these results indicate a need for strengthened efforts to improve gender balance in senior positions within the SAI, the Global Survey results show that only one fifth of SAIs have set targets for increasing the under-represented gender to address gender imbalances for SAI Heads, Senior Management, Professional Audit Staff and Support Staff. Furthermore, around 40% of SAIs responded that they don't consider gender imbalance to be an issue across these positions.

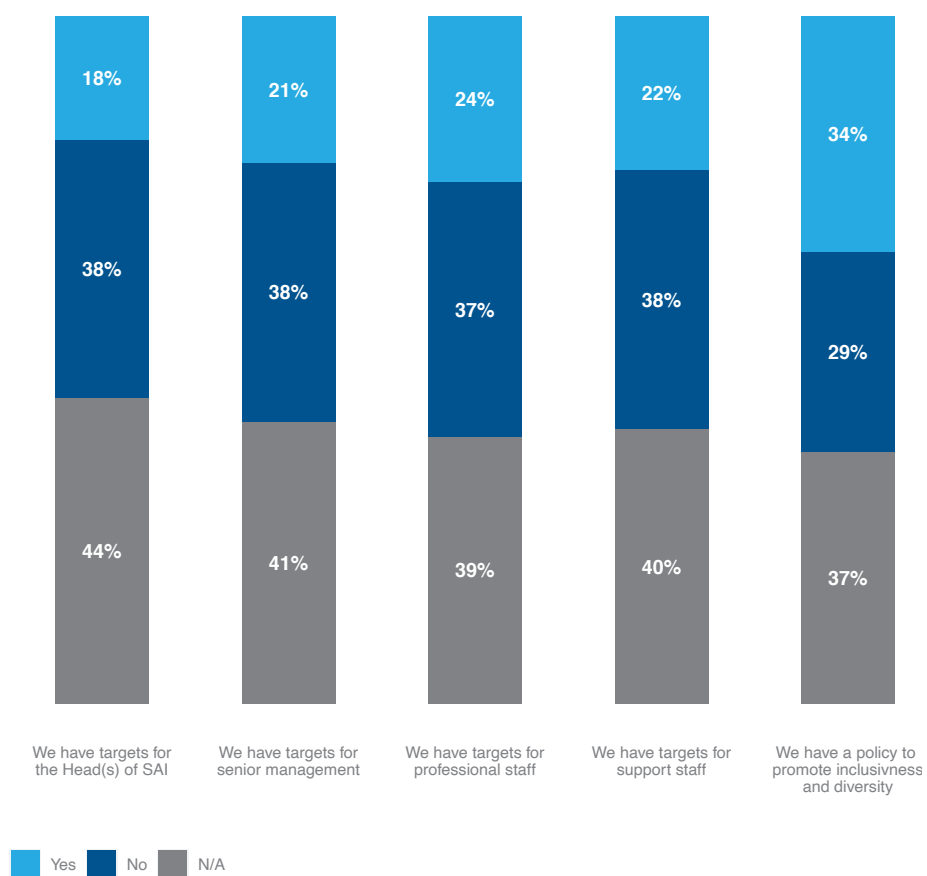
4. Women in Politics 2021. Inter-Parliamentary Union and Union Women 2021.

5. Figures for gender composition in senior positions in Ministries was not available.



## TARGETS TO INCREASE THE UNDER-REPRESENTED GENDER

Percent of all 178 SAIs indicating that they have each of the following





## 2. PROMOTION OF GENDER EQUALITY AT THE INSTITUTIONAL LEVEL

### 2.1 GENDER IN STRATEGIC PLANNING

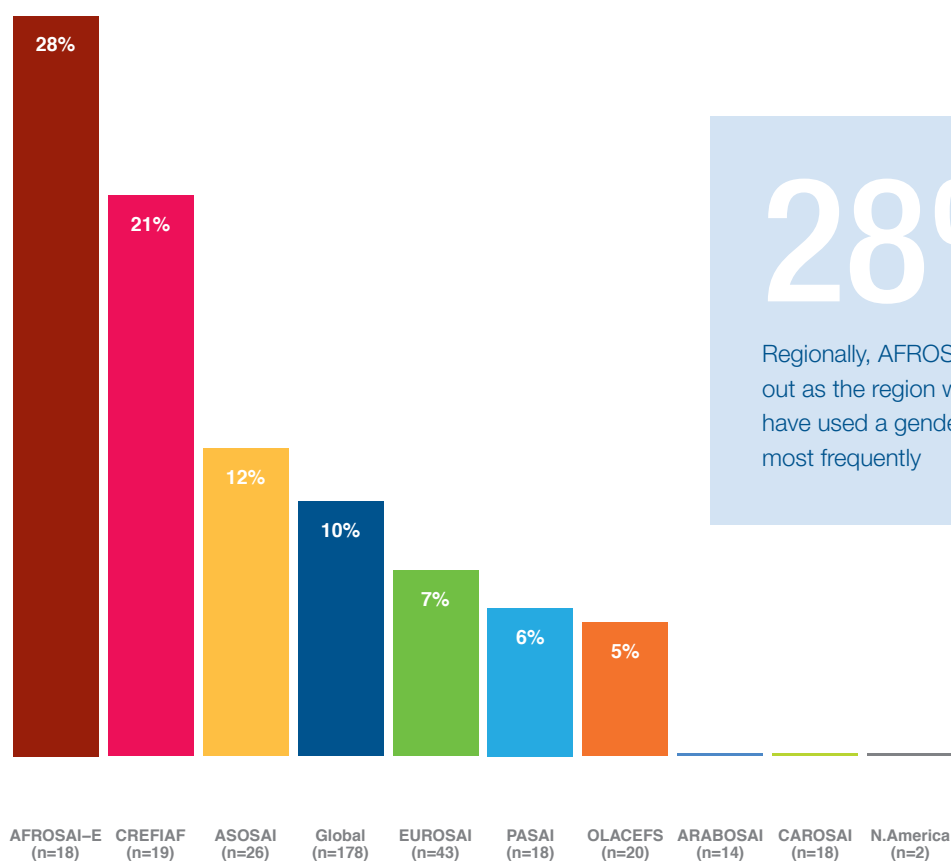
Promoting gender at the institutional level entails putting mechanisms in place that enable and enhance gender equality. To ensure that gender aspects are addressed at the institutional level, it's important to raise awareness and integrate a gender perspective in SAI's priorities, and to make gender an integral part in the SAI's different fields of work.

Globally, about one third (34%) of SAIs report that they include gender issues at an institutional level in their Strategic Plan. There is marked variation among regions. 56% of SAIs in AFROSAI-E report that they address gender issues, while the proportion is 44% of SAIs in ASOSAI and 38% in EUROSAI. No SAI in CAROSAI responded that they addressed gender issues.

There is also variation in how SAIs choose to include gender issues in the organisation. A gender analysis is a starting point to inform and improve the design and delivery of SAI's Strategic Plans and a SAI's gender approach. However, globally, only 10% of SAIs have used gender analysis to inform their strategic planning.

#### GENDER ANALYSIS

Percent of SAIs who used the indicated needs assessment approach to inform the Strategic Plan



Source: INTOSAI Global Survey 2020

Regionally, AFROSAI-E (28%) stands out as the region where SAIs have used a gender analysis most frequently, closely followed by CREFIAF (21%). It's interesting to note that no SAIs in ARABOSAI or CAROSAI made use of a gender analysis in the development of its Strategic Plans.

**GREATER GENDER EQUALITY**

## 2.2 GENDER IN STRATEGIES AND POLICIES

Gender policies and gender strategies serve as high-level guidance for SAI's work on gender equality, with a focus on strategic priorities and how to implement them. A gender policy is defined in the survey as a set of rules or guiding principles on gender equality made by the SAI. A gender strategy is a comprehensive plan, made to accomplish the SAI's objectives on gender equality. Each is relevant in enhancing gender balance and corresponding diversity in SAI management and staffing, both in

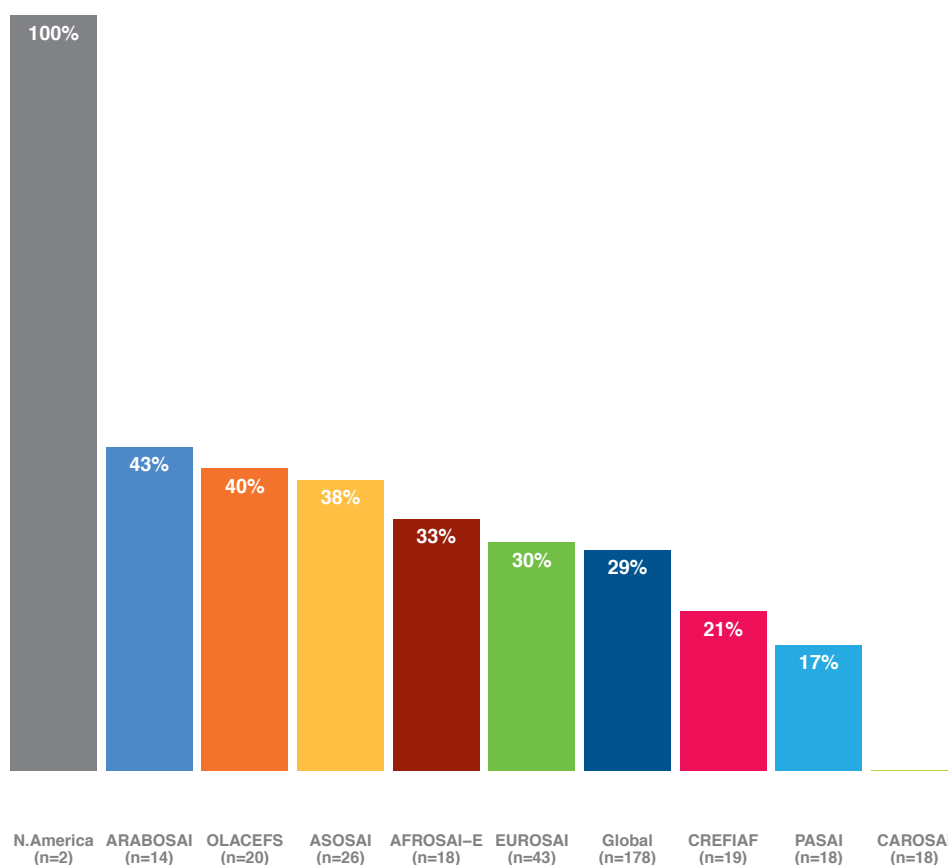
decision-making processes and strengthening gender perspectives in audit work, to auditing gender equality commitments.

29% of SAI's report having a gender policy and 15% of SAI's report having a gender strategy. This is a decrease compared to 2017, when 41% of SAI's reported having a gender policy. Interestingly, all SAI's reporting that they have a gender policy in 2020 also have a gender strategy.

# 29%

of SAI's report having a gender policy and 15% of SAI's report having a gender strategy.

DOES YOUR SAI HAVE A GENDER POLICY?  
Percent answering 'yes'



Source: INTOSAI Global Survey 2020

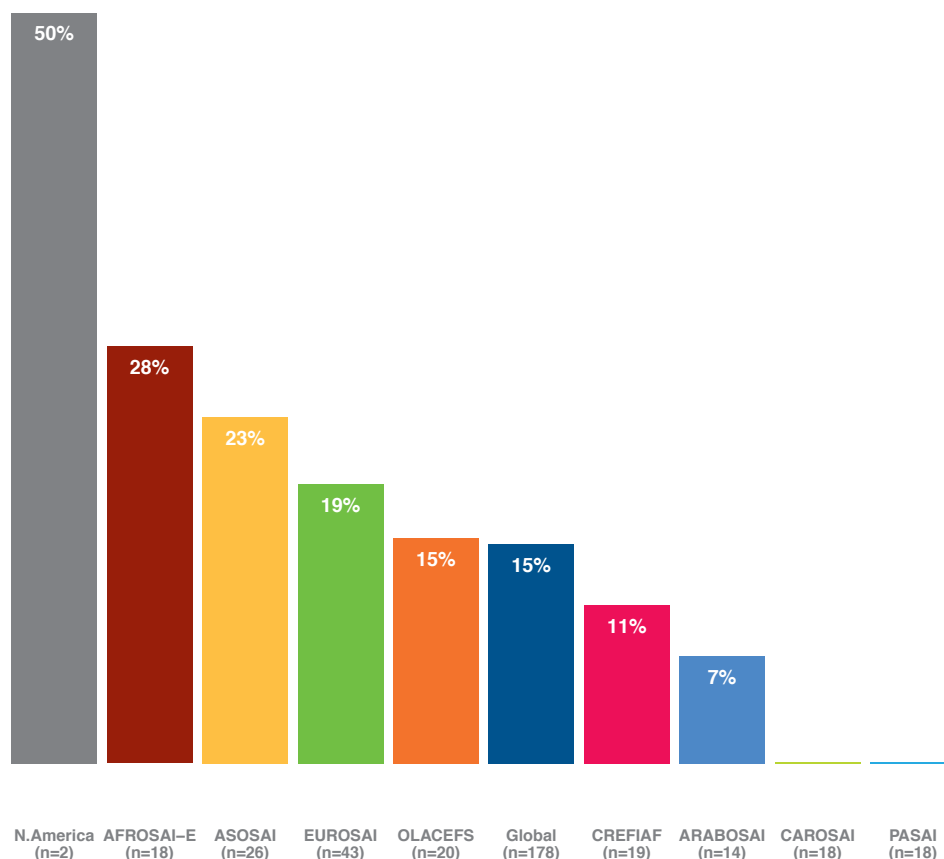
The share of SAI's with a gender policy is highest in ARABOSAI at 43%, then in OLACEFS and ASOSAI at 40% and 38% respectively. In AFROSAI-E and EUROSAI, about one third of SAI's have a gender policy.

6. The comparison needs to be met with some caution as the 2017 survey only asked about a gender policy, defined as a policy developed by the SAI or adopted government's global policy or from the region.

The regions with the highest share of SAIs with a gender strategy are AFROSAI-E (28%), ASOSAI (23%) and EUROSAI (19%). Only in the CAROSAI region are there no SAIs reporting to have either a gender policy or a gender strategy.

## DOES YOUR SAI HAVE A GENDER STRATEGY

Percent answering 'yes'



Source: INTOSAI Global Survey 2020

Among those reporting to have a gender policy or gender strategy, the majority also have mechanisms to monitor their implementation (82% and 92%). 38% of SAIs use indicators and targets on gender to monitor their gender policy; 58% use them for the gender strategy. Less than one fifth of SAIs carry out external evaluations of their gender policy and gender strategies.

SAIs were also asked about whether they adopted a policy to promote gender and inclusiveness. 34% of SAIs globally confirm that they have such a document, while 37% indicate that there isn't a need for it, with CREFIAF and CAROSAI being the regions with the highest proportions indicating this. Despite this, CREFIAF SAIs have taken other measures for promoting gender equality, which will be presented in the following sections.

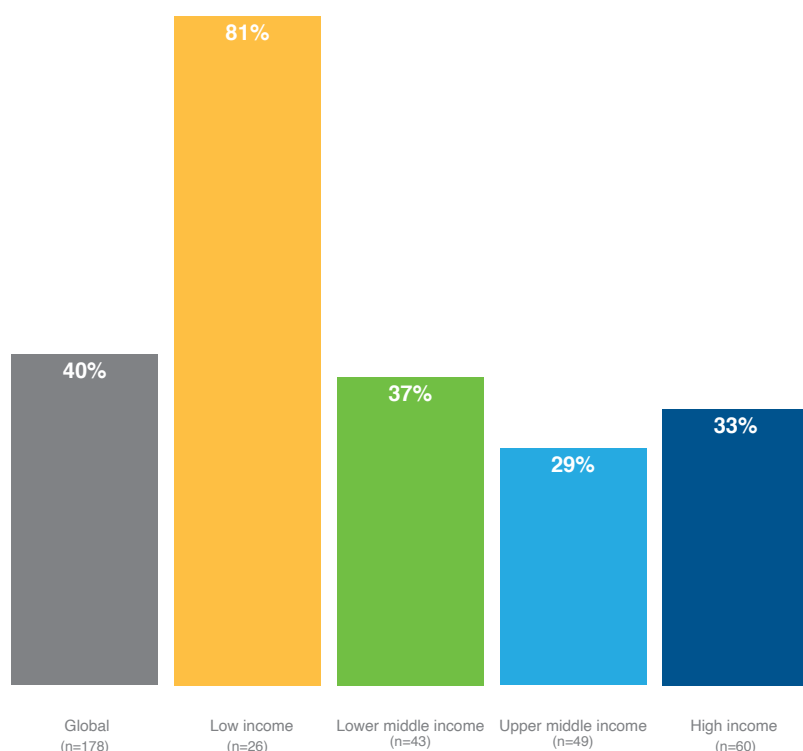
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of SAIs carry out external evaluations of their gender policy and gender strategies.

## 2.3 STRUCTURES FOR PROMOTING GENDER EQUALITY

To ensure SAIs follow up on their commitments to gender and inclusiveness, it's important to establish dedicated responsibilities on gender within the organisation.

OUR SAI HAS A GENDER FOCAL POINT, UNIT/TEAM, OR OTHER  
Percent of SAIs indicating at least one of these options



Source: INTOSAI Global Survey 2020

CREFIAC is the region where the highest number of SAIs have a focal point or gender unit. 58% of SAIs have gender focal points, and 53% have gender units or gender teams. Combined, 68% of SAIs in CREFIAC have a gender structure.

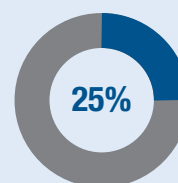
The share of SAIs without institutionalised gender responsibilities in their organisational structure is highest for PASAI (56%), closely followed by ASOSAI (54%) and EUROSAI (53%). In the PASAI and CAROSAI regions, 6% of SAIs report having a gender focal point, though none has a gender unit or gender team.

Analysis of distribution across income levels shows that SAIs in low-income countries are more likely to have institutionalised gender, with 81% reporting to have some sort of structure in place. In high-income and lower- and upper middle-income countries, only around one fifth of SAIs have some structure for gender in place.

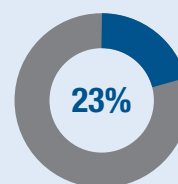
In parts, this may be related to low staff numbers in the SAIs, or SAIs that already have a higher proportion of female staff members to male so other priorities may be more prominent.

# 40%

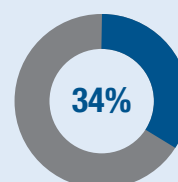
of SAIs globally have one of the following gender structures in the institution:



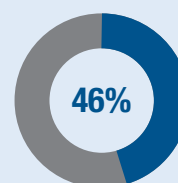
have gender focal points with clear responsibilities appointed



have established a gender unit or gender team



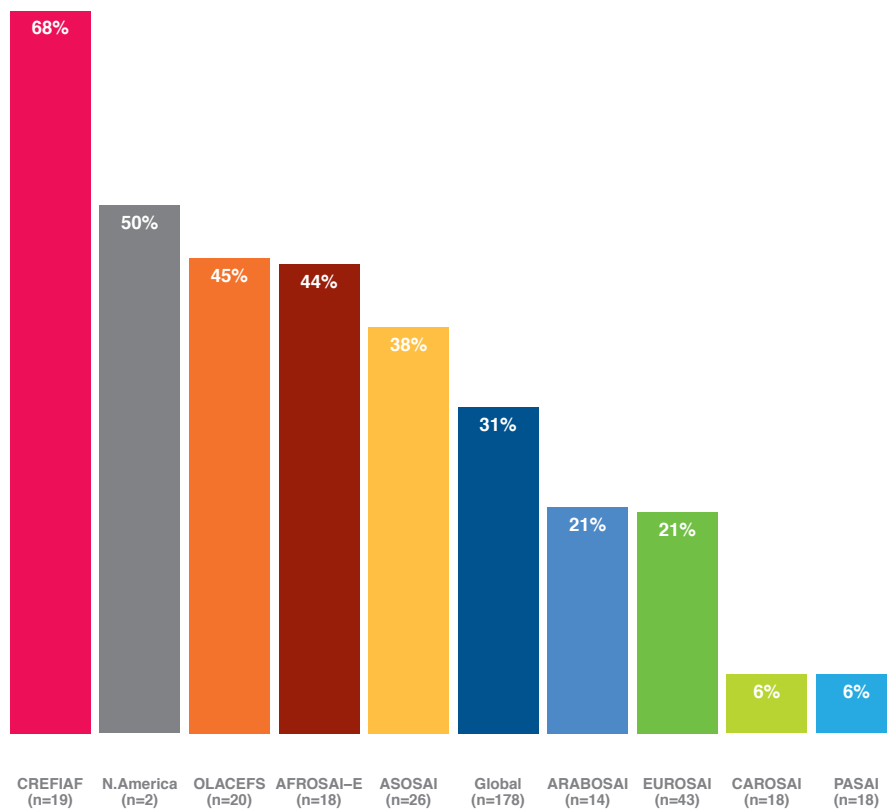
of SAIs report "other" arrangements. Among these, about one fifth of SAIs describe these other arrangements, including e.g., an equality board, gender equality committee and working groups, or the functions being assigned to other units within the organisation



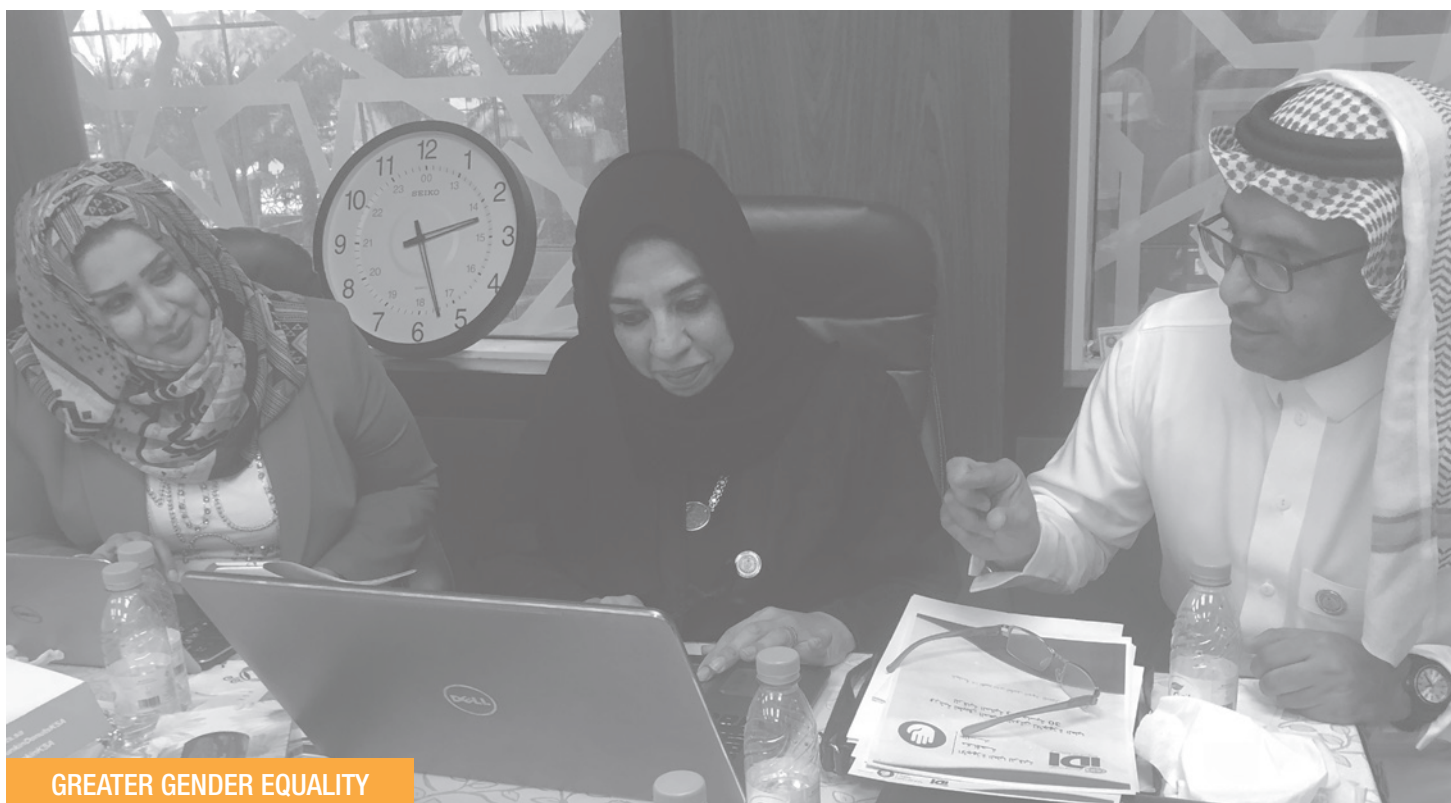
However, 46% of SAIs globally report that they have not institutionalised gender responsibilities in their organisational structure

# OUR SAI HAS A GENDER FOCAL POINT OR GENDER UNIT/TEAM (OR BOTH)

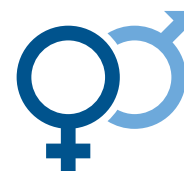
Percent of SAs indicating at least one of these options



Source: INTOSAI Global Survey 2020



### 3. INTEGRATING GENDER EQUALITY IN AUDIT WORK



Integrating gender into audit work can be achieved by addressing gender equality as a topic in audits, or by mainstreaming gender issues throughout audits.

#### WHAT IS A GENDER AUDIT?

In a SAI context, a gender audit can be defined as an audit which aims to contribute to gender equality and empowerment of women and girls. This can be done by focusing on gender-related issues e.g., elimination of violence against women.

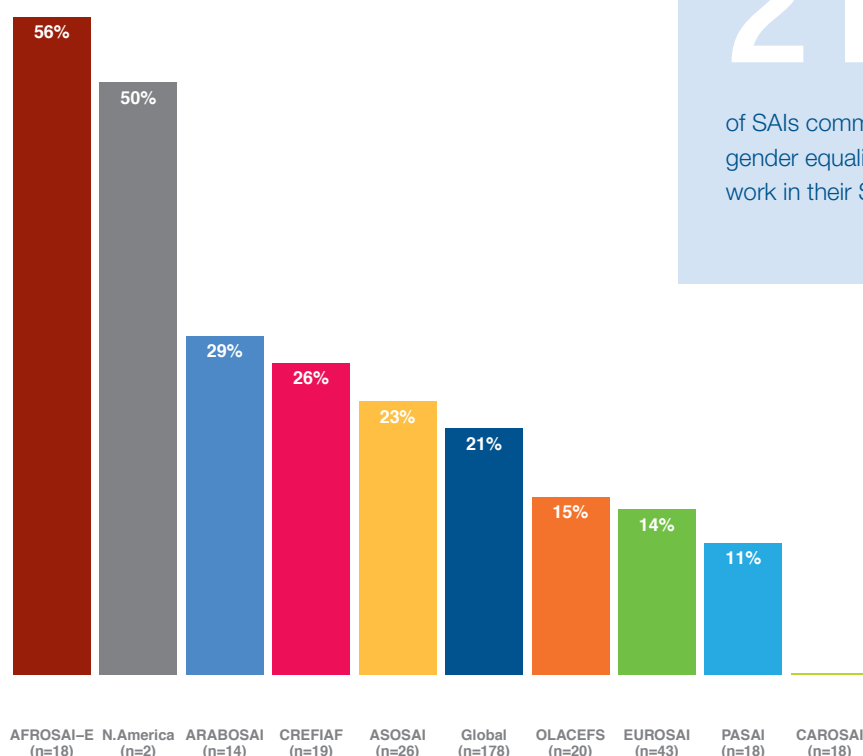
SAIs can contribute to gender quality and empowerment by conducting audits which entirely focus on gender issues, or a SAI can mainstream

gender issues while examining other subject matter e.g., including a gender perspective in examining capacity of public health systems to respond to emerging health risks. SAIs may conduct compliance audits focused on gender, by examining if entities have complied with relevant gender-related authorities or by examining cross cutting compliance with applicable gender-related laws and regulations.

SAIs may conduct performance audits of entities, projects, programmes, and activities related to gender equality, or audit a nation's progress toward outcome-based targets using a whole-of-government approach, as for the Sustainable Development Goals. In countries which have gender responsive budgetary frameworks, SAI financial audits will also provide assurance on the extent to which this framework is followed.

Only one fifth (21%) of SAIs commit to integrating gender equality within their audit work in their Strategic Plans. This low level of commitment is reflected across all regions apart from AFROSAI-E, where over half of SAIs report that they have committed to this (56%).

OUR STRATEGIC PLAN COMMITS US TO INTEGRATING GENDER EQUALITY WITHIN OUR AUDIT WORK  
Percent of SAIs answering 'yes'



# 21%

of SAIs commit to integrating gender equality within their audit work in their Strategic Plans

### 3.1 GENDER AS AN AUDIT TOPIC

The low level of commitment to integrating gender into Strategic Plans corresponds with audit practices. Globally, only 24% of SAs have undertaken specific gender audits in the period 2017-2019 (see definition in text box). SAs in the OLACEFS region have by far the highest share, with 65% having undertaken gender audits in the period. In AFROSAI-E and EUROSAs region, 26% of SAs have carried out gender audits.

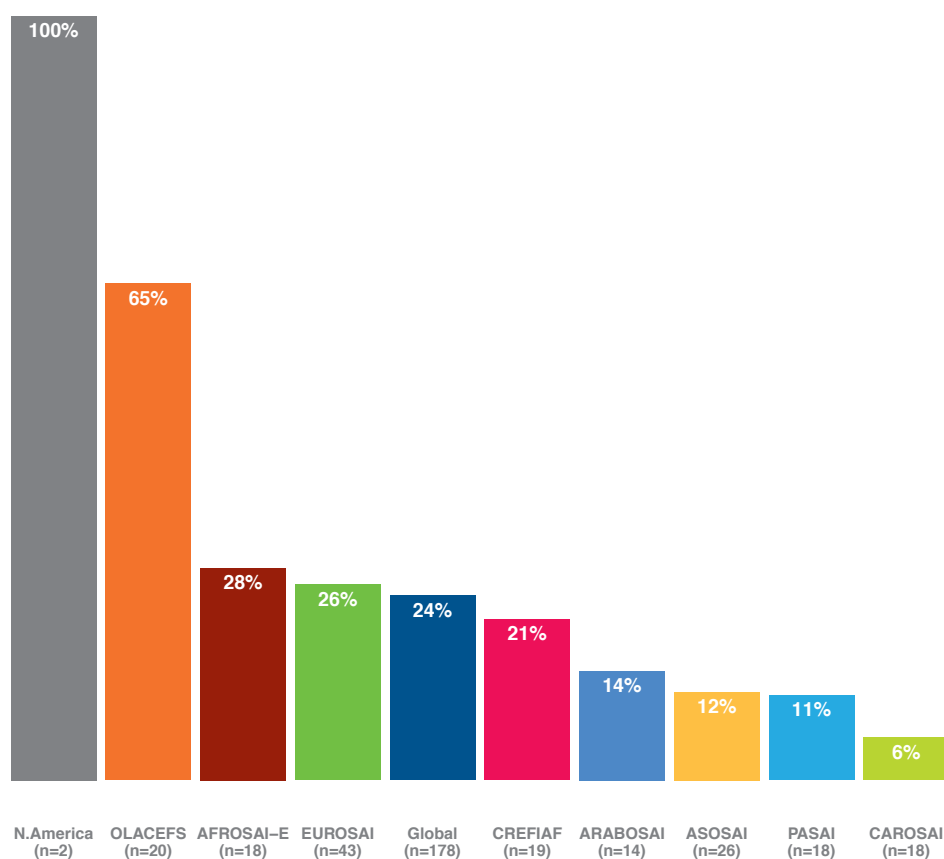
A comparison with the 2017 Global Survey results shows an increase in auditing of gender topics, from 17% of SAs in the period 2014-2016. Notably, there seem to be more SAs belonging to countries labelled as full democracies doing gender audits than SAs in countries with restraints in levels of democracy.

# 24%

of SAs have undertaken specific gender audits in the period 2017-2019

#### GENDER AUDITS

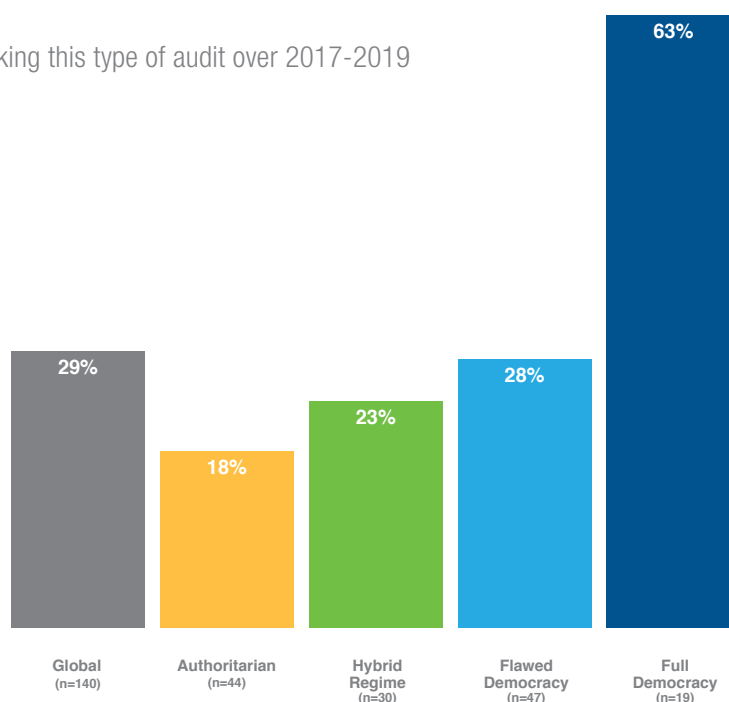
Percent of SAs undertaking this type of audit over 2017-2019



Source: INTOSAI Global Survey 2020

## GENDER AUDITS

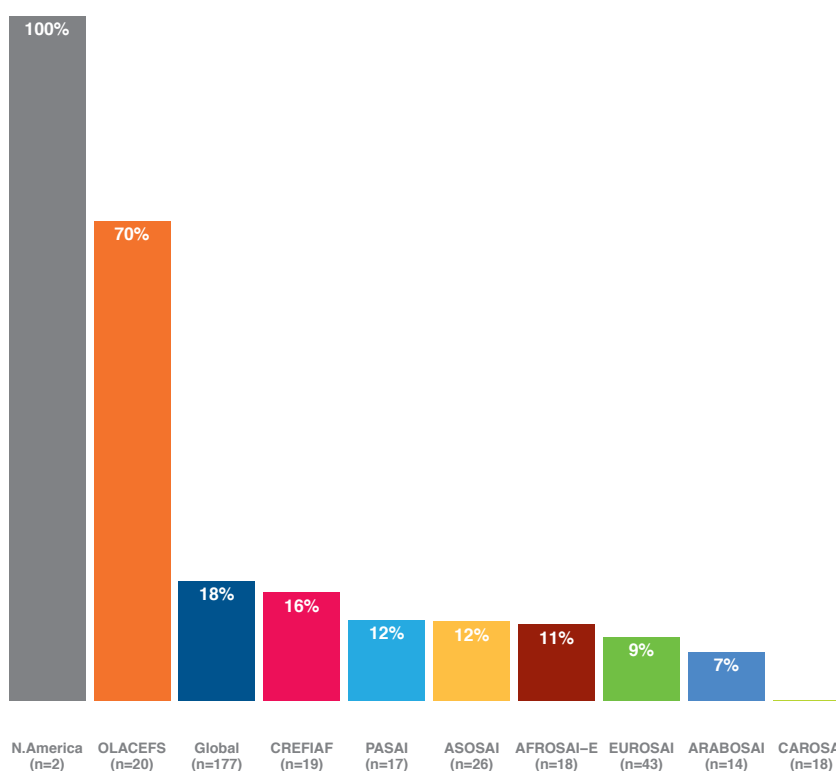
Percent of SAls undertaking this type of audit over 2017-2019



When asked what type of gender audit they carried out, 18% of SAls globally audited Sustainable Development Goal 5. This result is driven mainly by OLACEFS region, where 70% of SAls have conducted an SDG5 audit (which also explains the high level of SAls from OLACEFS that have carried out a gender audit). In CAROSAI, no SDG5 audits have been carried out in this period. Apart from SDG5 audits, globally only 16% of SAls have carried out other gender-related audits, with the highest percentages found in AFROSAL-E (28%), EUROSAL (23%) and OLACEFS (20%).

## AUDITS FOCUSED ON SDG5

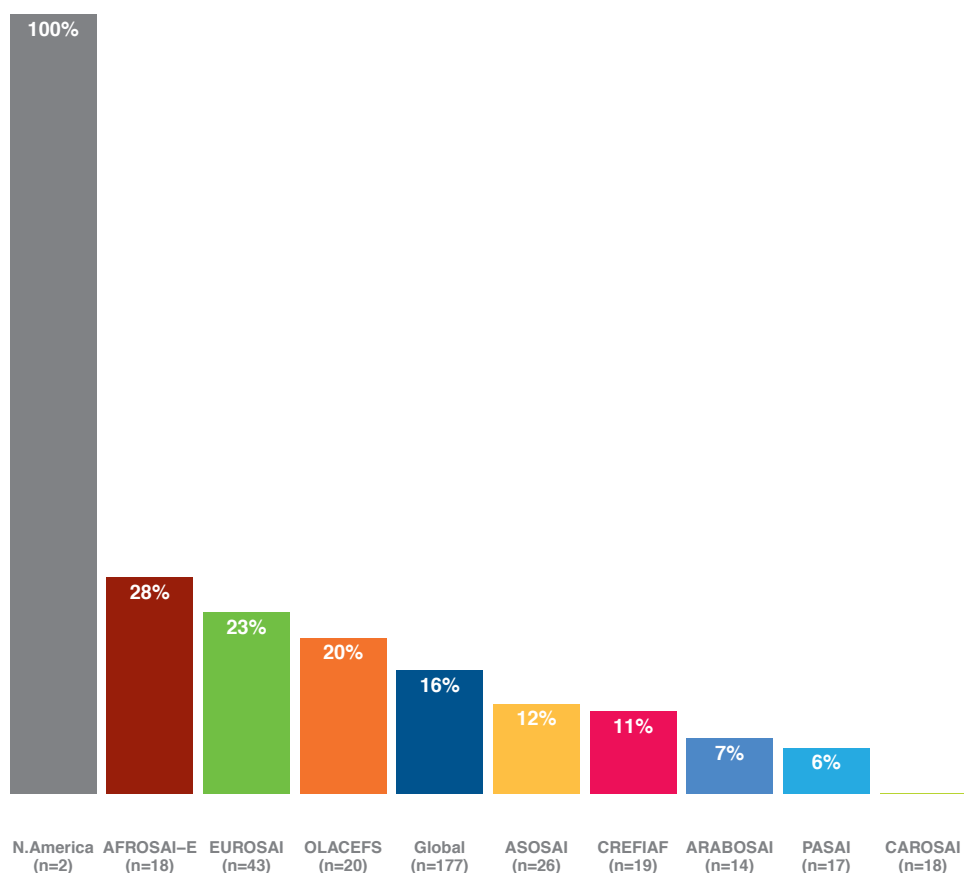
Percent of SAls conducting this type of gender audit over 2017-19





## AUDITS FOCUSED ON OTHER RELEVANT GENDER TOPICS

Percent of SAIs conducting this type of gender audit over 2017-2019



Source: INTOSAI Global Survey 2020

When asked about their future commitment to audit systems to track and make public allocations for gender equality and women's empowerment, survey responses show moderate interest.

39% of SAIs globally state that they have such plans, which increases to more than half the SAIs in ARABOSAI, OLACEFS and AFROSAI-E regions. It's worth noting that at least 28% of SAIs in all regions plan such audits.

7. SDG 5 has a specific indicator, 5.c.1, that measures gender responsiveness of public finance systems.



GREATER GENDER EQUALITY

# 39%

of SAIs globally state interest in future commitment to audit systems to track and make public allocations for gender equality and women's empowerment

## 3.2 MAINSTREAMING GENDER ISSUES IN SELECTED AUDITS

While a number of SAIs have conducted audits focussing on a gender topic, mainstreaming gender issues in audits is rare. 14% of SAIs globally report mainstreaming gender issues in selected audits. The practice is more common in OLACEFS (30%) and CREFIAF (26%).

When asked whether they consider gender and inclusiveness when assessing audit impact, 19% of SAIs globally report doing so.

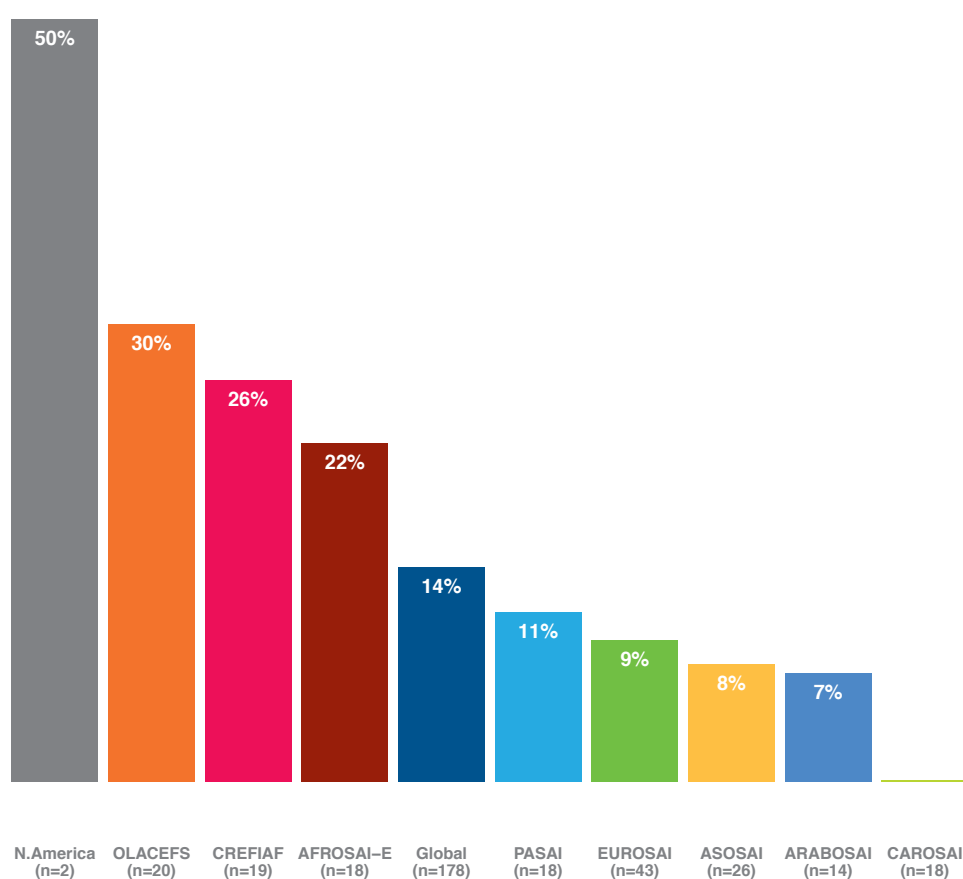
By region, this is most commonly done in ARABOSAI (43%), CREFIAF (26%) and ASOSAI (24%).

While the questions in the two surveys are slightly different and thus cannot be fully compared, the survey results suggest that there hasn't been much increase in mainstreaming gender into audits: in the 2017 survey, 19% of SAIs reported that they included gender assessments in audit work.

# 19%

of SAIs reported that they included gender assessments in audit work.

MAINSTREAMING GENDER ISSUES IN SELECTED AUDIT SUBJECT MATTER  
Percent of SAIs conducting this type of gender audit over 2017-2019



Source: INTOSAI Global Survey 2020

## 4. COMMITMENT TO DEVELOPING THE GENDER CAPACITY OF STAFF

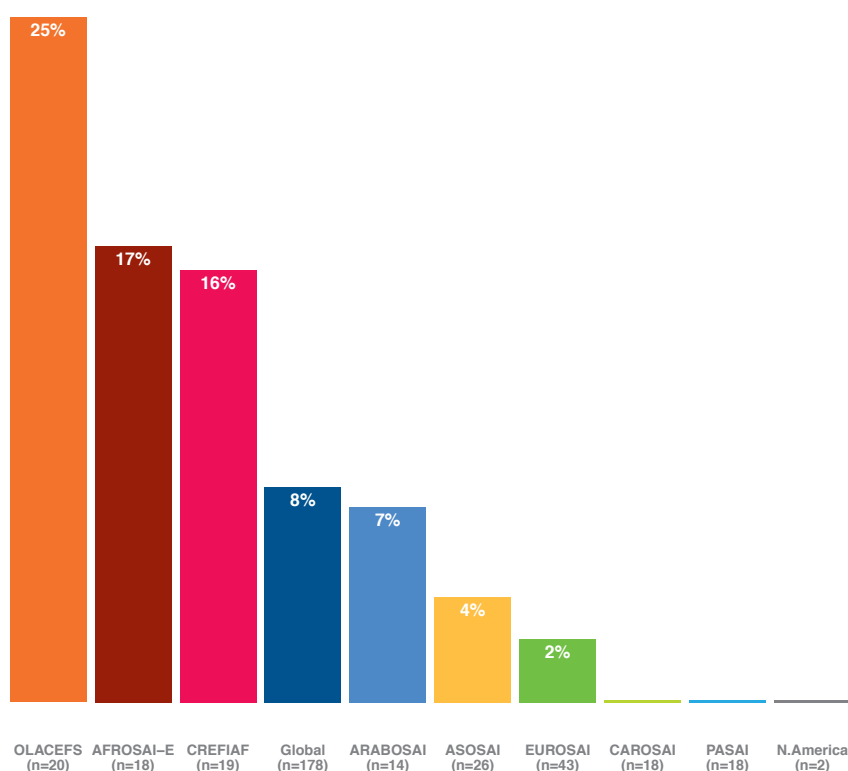
To achieve results on gender in the organisation or the audit work, SAIs need to develop the capacity of their staff on gender. One quarter of SAIs (23%) commits to developing gender capacity among their staff in their Strategic Plan. This can be approached both by providing internal training and seeking external support.

However, numbers on the provision of capacity development on gender-related issues shed some light on how this translates into action. Capacity development on gender-related issues is not, as yet, a widespread practice. Only 6% of SAIs globally have received capacity development support on gender in organisational processes,

and 8% of SAIs globally on gender in specific audit topics. There is a somewhat higher focus on support on gender in capacity development in the CREFIAF, OLACEFS and AFROSAI-E regions.

### SPECIFIC AUDIT TOPICS: GENDER

Areas addressed by the capacity development support your SAI received



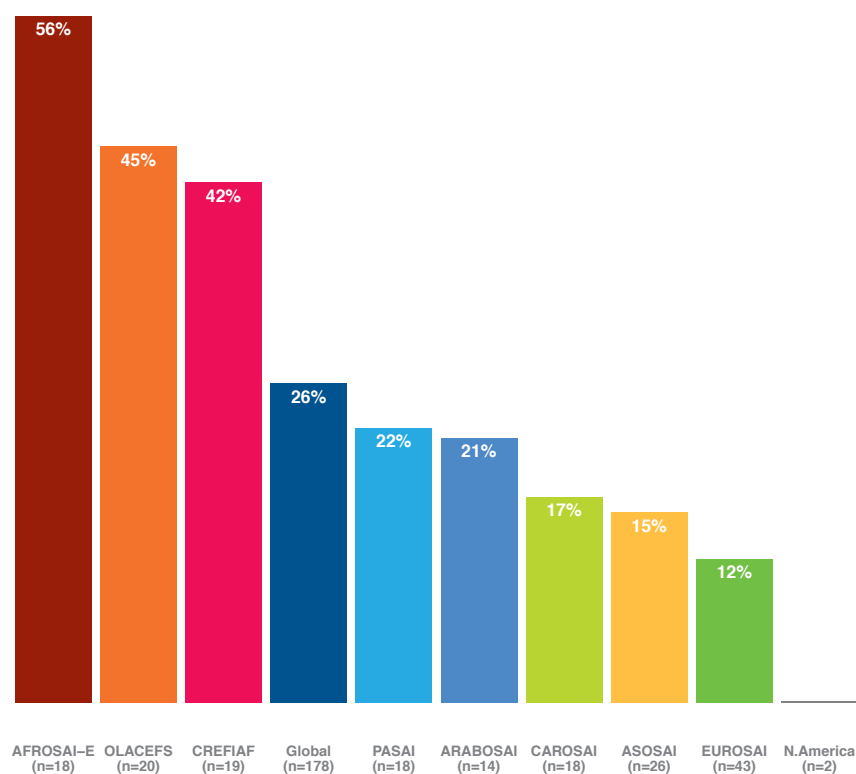
Source: INTOSAI Global Survey 2020

Very few SAIs in the EUROSAI region - less than 2% - report having provided capacity development support on gender in organisational processes and on specific gender audits. Similarly, gender-related issues are currently not a strategic priority among many regions, and few regions have offered capacity development on gender-related issues.

About one quarter of SAIs globally plan to develop capacity on gender over the next three years, both for gender on an organisational level and in audit work. More SAIs in AFROSAI-E, CREFIAF, OLACEFS and ARABOSAI intend to develop capacity on gender in 2020-2022, than in EUROSAI, CAROSAI and ASOSAI.

## GENDER: ORGANISATIONAL PROCESSES

Area(s) that our SAI plans to develop over the next 3 years (2020-2022)



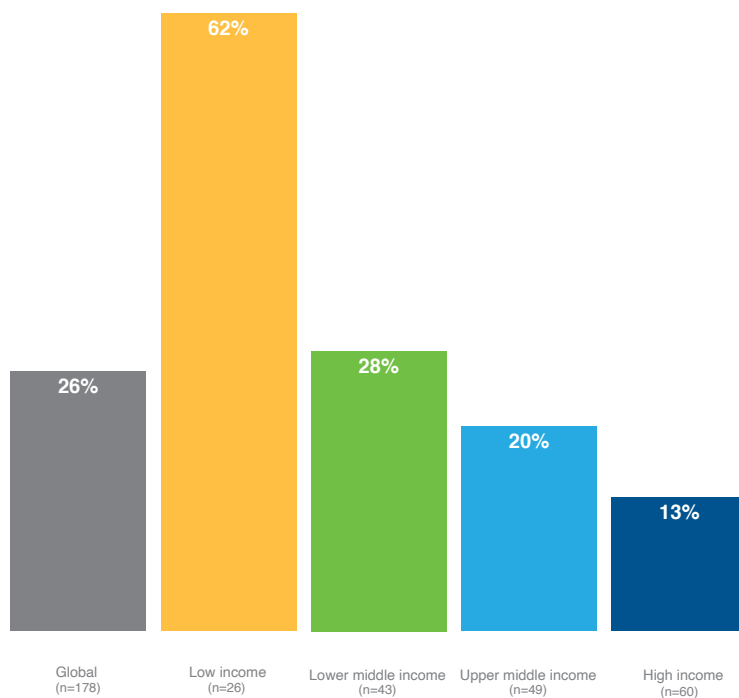
Source: INTOSAI Global Survey 2020

The percentage of SAIs that are planning capacity development on gender in organisational processes is particularly high in low-income countries (62%). This is noteworthy: low-income countries more often report having some organisational structure to address gender in the SAI.



## GENDER: ORGANISATIONAL PROCESSES

Area(s) that our SAI plans to develop over the next 3 years (2020-2022)

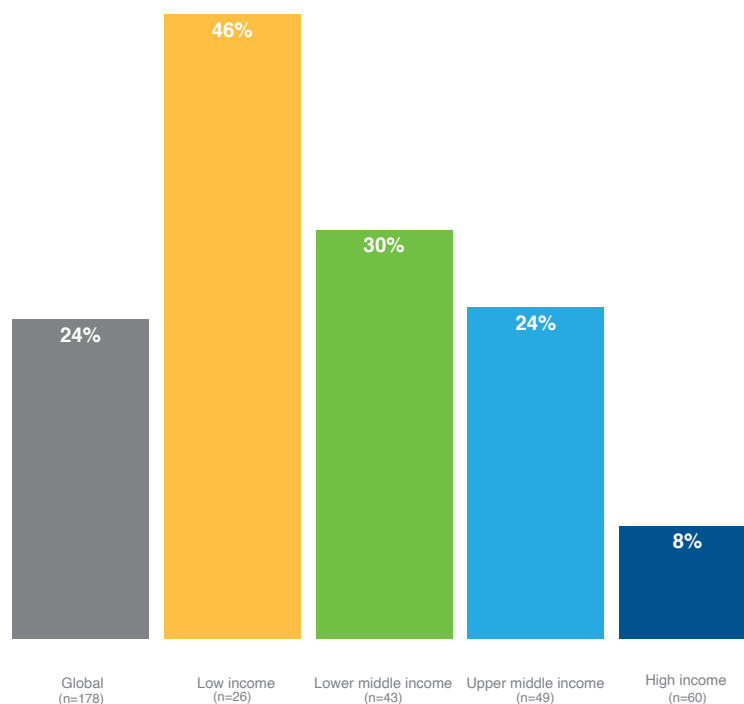


Source: INTOSAI Global Survey 2020

Similarly, SAIs in low-income countries are more interested in increasing capacity on gender as a specific audit topic, with 46% of SAIs in LI countries planning to do so. This would seem to make sense, given that only 15% of LI countries undertook such audits in 2017-2019.

## SPECIFIC AUDIT TOPICS: GENDER

Area(s) that our SAI plans to develop over the next 3 years (2020-2022)



**GREATER GENDER EQUALITY**

Source: INTOSAI Global Survey 2020

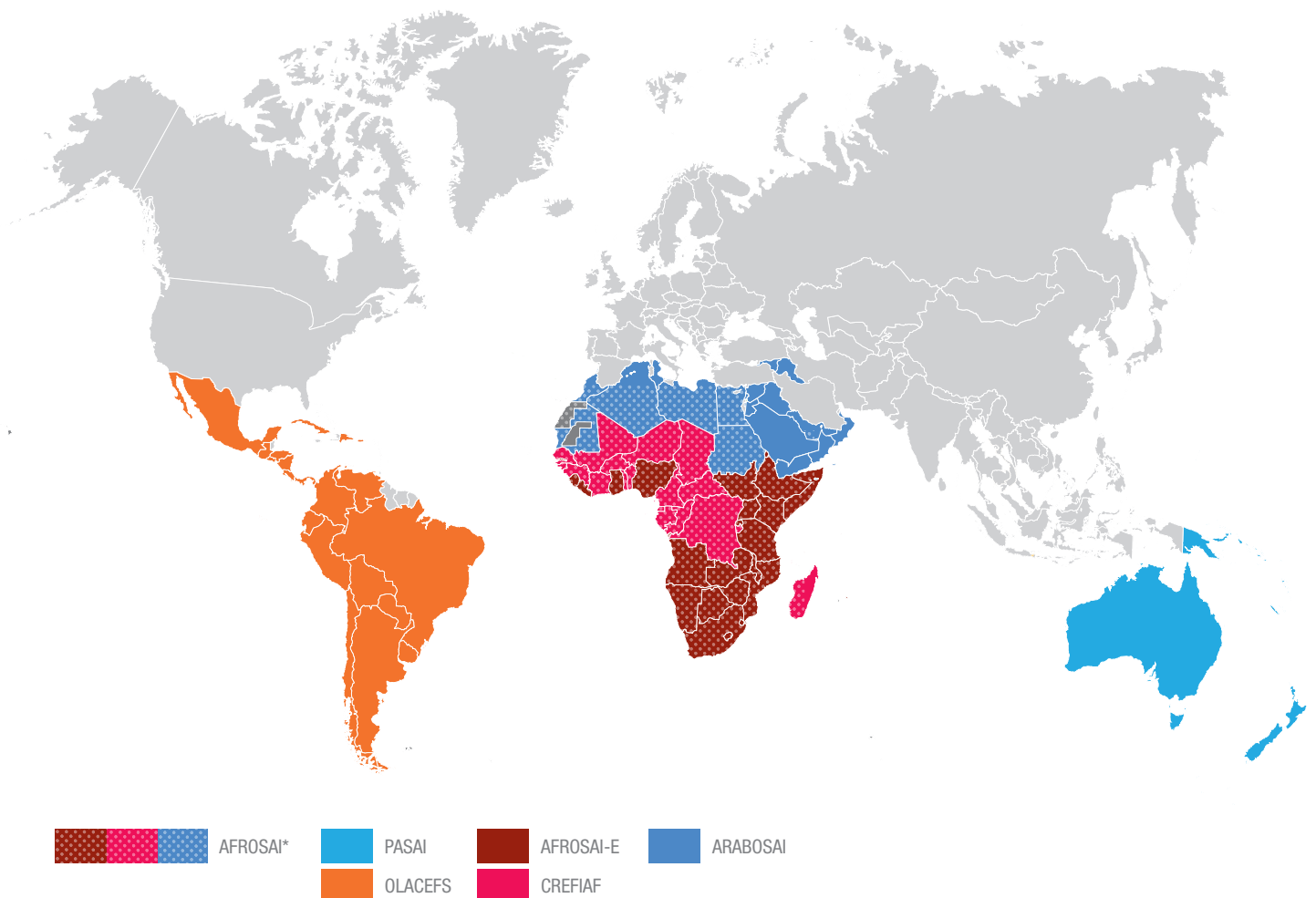
Several INTOSAI regions have developed gender policies or gender strategies that could act as guidance for SAIs who want to strengthen their gender engagement:

- AFROSAI region adopted a Gender and Development Strategy in 2015, which is also relevant for CREFIAF and AFROSAI-E as sub-regions
- AFROSAI-E adopted a Gender Mainstreaming Policy in 2020
- PASAI adopted a Gender Policy in 2016
- OLACEFS is currently working on a Gender Policy

When asked about the use of these documents, respondents indicated that the AFROSAI Gender and Development Strategy was used by a third of SAIs in CREFIAF region, and only sporadically in other regions. In PASAI, few SAIs used the Gender Policy.

# 1/3

of SAIs used the  
AFROSAI Gender and  
Development Strategy



\* AFROSAI covers the whole African continent

## 5. CONCLUSIONS

Globally, gender composition among total SAI staff is balanced, with little change over the last 10 years.

This does not fully translate, however, to senior positions and Heads of SAs. To achieve gender balance at these levels, it is necessary to take adequate measures in advancing the promotion of women in leadership positions, as far as possible.

SAIs address gender in their Strategic Plans primarily by promoting gender equality at an institutional level.

More than a quarter of SAs globally have gender policies, and one fifth of SAs have a gender structure to guide and consolidate institutionalisation of gender equality.

Despite that, 40% of SAs don't recognise a need to address gender imbalances and only 20% have set targets to address under-representation within the organisation.

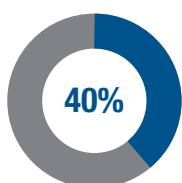
Paired with low numbers on the use of gender analyses to inform Strategic Plans, this suggests there is need for more analysis and engagement within SAs to come up with the right approach to promote female leadership and institutionalise a gender lens.

Similarly, more knowledge is needed to address gender and diversity systematically in audits. One fifth of SAs commit to integrating gender equality within their audit work, and one quarter reports to have carried out gender audits in 2017-2019.

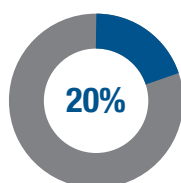
However, mainstreaming gender in audits is not widespread globally with only 14% reporting this practice.

Less than 10% of SAI globally report that they have received capacity development support in these areas.

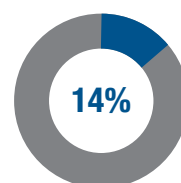
The low numbers indicate that there is a need for support for prioritising gender in SAs world-wide, especially in light of widening gender inequalities due to the COVID-19 pandemic. While one quarter of SAs have committed to building the capacity of staff on gender, other important elements in gender equality - including the support offered on gender, on auditing gender and on integrating gender in the organisational process - is limited.



of SAs don't recognise a need to address gender imbalances



have targets to address under-representation



report mainstreaming gender in audits



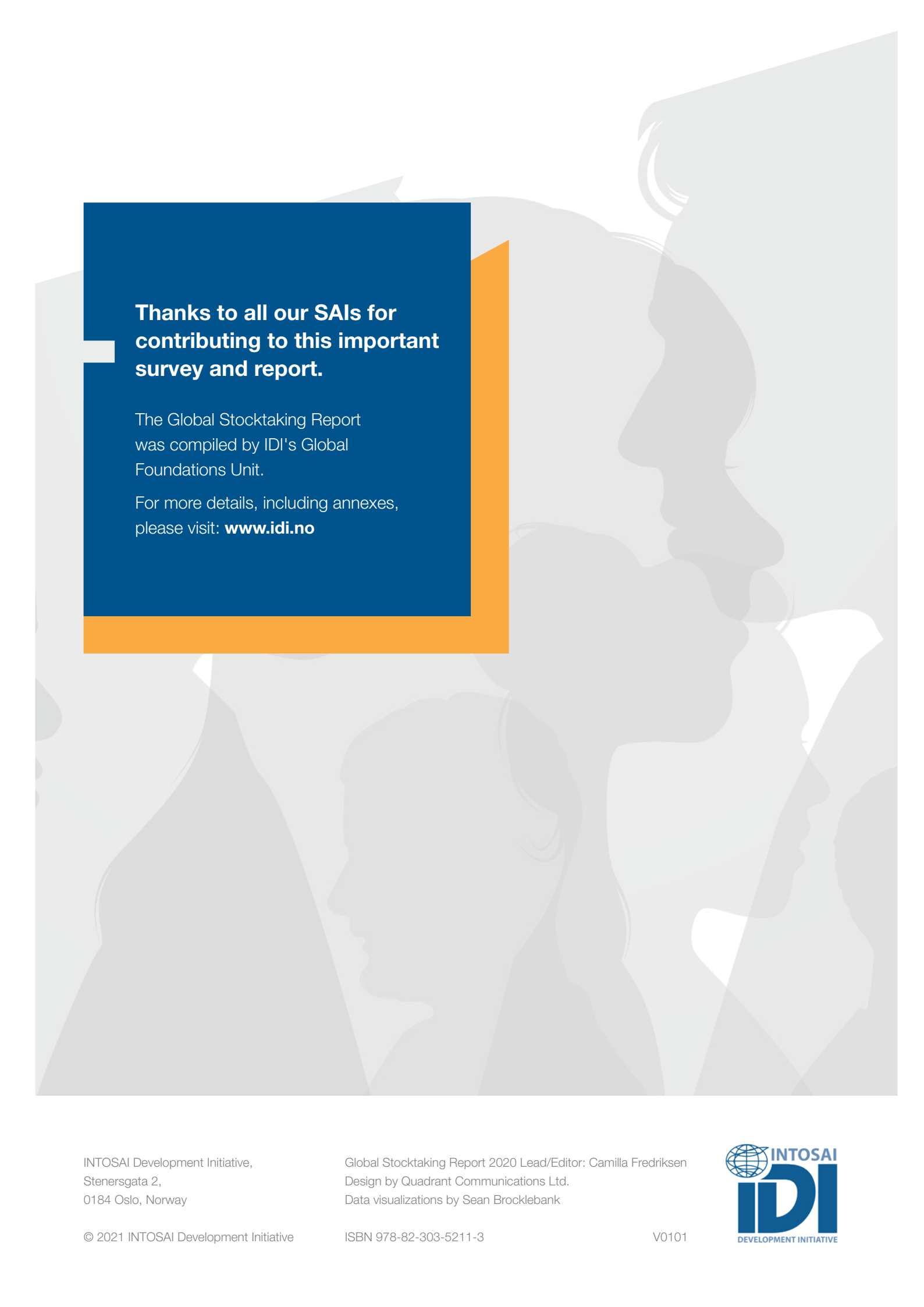




**GLOBAL SAI**  
STOCKTAKING  
REPORT







**Thanks to all our SAs for  
contributing to this important  
survey and report.**

The Global Stocktaking Report  
was compiled by IDI's Global  
Foundations Unit.

For more details, including annexes,  
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