

Advocates AND Auditors

The New 'A-Team' for Gender Equality

The 2030 Agenda for Sustainable Development presents us all with an opportunity to end poverty, hunger, and inequality, and to achieve the Sustainable Development Goals (SDGs). Governments, advocates, and auditors alike have a role and responsibility in achieving these goals. Auditors assess national government's preparedness to implement, monitor, and report on the progress of the SDGs. Advocates work towards policies and programs that reflect the needs of the people, and hold governments accountable to their commitments.

So what do these two groups have in common? Together, they are the new 'A-Team' that identifies what works, what doesn't, and what we can do better. *The Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality* contains the principles and tools that both need to do their work.

What does Auditing have to do with the SDGs?

Governments have made commitments to integrate and implement gender equality measures into their national policies in order to achieve the SDGs. A performance audit can identify progress and areas for improvement, as well as hold governments accountable. Performance audits can also identify weaknesses in government programs and services – in terms of their economy, efficiency, and effectiveness – and provide concrete, practical recommendations for improvements.

What is a Performance Audit, anyway?

There are three main types of audits:

1. FINANCIAL AUDITS

assess whether the annual financial statements of government departments and other public organizations align with recognized accounting principles.

2. COMPLIANCE AUDITS

assess whether an organization is complying with its spending and legislative authorities, contractual obligations, laws, and policies.

3. PERFORMANCE AUDITS – formerly known as “value-for-money” audits – assess whether government programs, activities, or organizations are performing in line with the principles of the “3 Es”: economy, efficiency, and effectiveness. These audits focus on the implementation of policies and programs and the delivery of public services. In some jurisdictions, performance audits include elements of compliance with laws and policies.

How can I use a Performance Audit in my work?

PARLIAMENTARIANS can use performance audit reports to identify and address weaknesses in the adoption of policies and programs.

CIVIL SOCIETY can use performance audit reports to hold governments accountable on their commitments and to advocate for areas of improvement.

Why focus on Gender Equality?

Gender equality is an essential key to achieving the 2030 Agenda for Sustainable Development. While gender equality represents one of the 17 global goals, it is cross-cutting and serves as both an enabler and an accelerator of all other development targets. Evidence proves that investing in gender equality and the health, rights, and wellbeing of girls and women, creates a ripple effect that spurs growth and progress for all. As countries implement development plans and translate the Sustainable Development Goals (SDGs) into policies and investments, we have an opportunity to ensure that national and sub-national decision-makers consistently prioritize girls and women across all issue areas.

What is the Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality, and who can use it?

The Canadian Audit and Accountability Foundation, Women Deliver, and the International Institute for Sustainable Development (IISD), together developed the *Practice Guide* to assist supreme audit institutions (SAIs) in planning a performance audit on the SDGs and gender equality. The guide offers best practices and procedures for assessing the preparedness and efforts of government towards advancing gender equality in their SDG implementation.

Though the guide was developed with auditors in mind, advocates can use the same principles and tools to encourage gender-sensitive implementation of the 2030 Agenda.

For more information on how the Practice Guide can be a tool in your work, visit www.caaf-fcar.ca/en/performance-audit/research-and-methodology/practice-guides.

Examples of Tools:

Table 4 – Entity Mapping Template

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

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

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

Table 7 – Gender Equality-Based Questions for Target 4.1

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