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Journal



**Asian Journal of Government Audit**

Asian Organisation of Supreme Audit Institutions  
**Achieving Gender Equality**

# ASIAN JOURNAL

## of Government Audit - April 2023

The Asian Journal of Government Audit is a popular resource for the SAI community for promotion of sound and effective audit systems. This bi-annual Journal has been in circulation since 1983 and has provided a forum to ASOSAI members for discussion and dissemination of good practices. The Journal accepts articles, special reports, news items and other materials from member SAIs of ASOSAI.

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Fax No.:91-11-23236818  
Emails: ir@cag.gov.in,  
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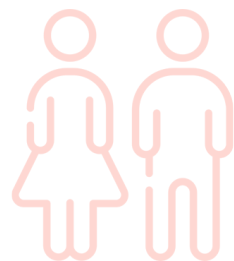
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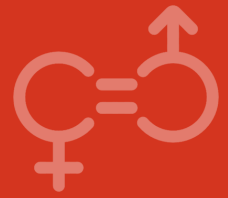
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### Dear esteemed members of the ASOSAI community,

As the Chairman of the Asian Organization of Supreme Audit Institutions (ASOSAI), I am honored to address you in this editorial on a timely and significant topic: the achievement of gender equality. As we explore the various facets of this issue, we must recognize the vital role that Supreme Audit Institutions (SAIs) play in promoting gender equality within our organizations and beyond.

The importance of gender equality cannot be overstated. Ensuring equal opportunities, representation, and treatment for all genders is not just a moral imperative but also an essential driver of economic growth, social development, and the overall well-being of our societies. As the guardians of public funds and the upholders of transparency and accountability, SAIs are uniquely positioned to lead by example and advocate for gender equality in the public sector.

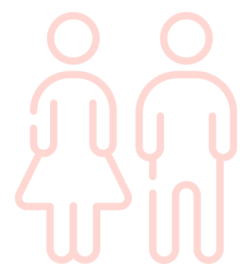
**Firstly, SAIs must prioritize gender equality within their organizations.** By fostering inclusive work environments and ensuring equal opportunities for growth and advancement, SAIs can demonstrate their commitment to this crucial issue. This includes implementing gender-sensitive human resource policies, promoting women in leadership positions, and creating a culture that recognizes and respects the diverse gender identities of staff members.

**Secondly, SAIs can promote gender equality by incorporating gender perspectives into their audit work.** This involves assessing the effectiveness of government programs and policies in addressing gender disparities and identifying areas for improvement. By highlighting the gendered impacts of public spending, SAIs can hold governments accountable for their commitments to gender equality and drive change through evidence-based recommendations.

Moreover, **SAIs can actively build capacity and share knowledge within the ASOSAI community.** By collaborating with regional and international partners, SAIs can share best practices, innovative approaches, and valuable resources to advance gender equality collectively. This cooperation will strengthen our individual efforts and contribute to a more equitable and just society throughout the region.

In this volume of the ASOSAI Journal, we are proud to showcase the remarkable achievements of our member SAIs in promoting gender equality. These inspiring stories testify to the power of collaboration and the importance of a shared commitment to this critical issue. As we continue our collective journey toward gender equality, let us remember that our actions as SAIs can have a lasting and profound impact on the lives of countless individuals and communities.

I thank all ASOSAI members for their unwavering dedication to gender equality. Together, we are creating more inclusive and diverse workplaces and contributing to the broader goal of building a more equitable and just world for all.





**Mr. HOU Kai**

Secretary General Of ASOSAI And Auditor General Of The National Audit Office Of the People's Republic Of China

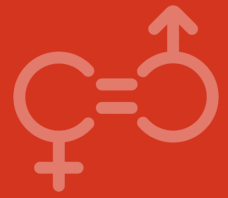
Achieving gender equality remains one of the pressing global issues of our time. Gender equality and women's development is a lasting theme of mankind's pursuit of equality and justice, a scale for measuring social progress and an important goal in realizing sustainable development in our world. It is not just a matter of social justice, but also an essential driver of sustainable development, economic growth, and good governance. By safeguarding equal opportunities for men and women, making gender equality a norm and value shared by the society, and ensuring equal representation, the public sector paves the way for greater efficiency, accountability, and transparency.

As an active regional organization of the INTOSAI, the ASOSAI has a crucial role to play in promoting and supporting the implementation of gender-responsive policies and practices through the audits carried out by its member SAIs. We have included gender equality into the Strategic Plan of ASOSAI as a fundamental principle of "inclusiveness", one of its five core values. In line with the United Nations' Sustainable Development Goal 5 - "Achieve gender equality and empower all women and girls," ASOSAI is committed to working closely with its members to facilitate and encourage gender-responsive auditing, and to make gender equality one of the topics of SDGs audits. By creating an environment that encourages and values the contributions of women, we aim to foster a culture of inclusivity and equal opportunity. We also recognize the need to work towards dismantling systemic barriers and biases that hinder the full and equal participation of women in our society.

ASOSAI calls on all members to actively support and promote gender equality and women's empowerment processes within their institutions and the public sector, and takes measures to promote its implementation. For example, in both containing COVID-19 and promoting post-COVID economic and social recovery, it is particularly important that SAIs address the special needs of women, so as to deliver on the Beijing Declaration of the World Conference on Women and its Platform for Action. SAIs can also actively focus on the policies such as recruitment, retention, promotion, training and capacity-building of audited entities, and continuously refine audit methodologies and tools from the perspective of gender equality and women's development.

With a long way to go in building a gender-equal and inclusive society, all ASOSAI members need to continue pooling our efforts to effectively promote social development and progress through auditing, so as to create a more inclusive, equitable and prosperous future for all. I believe that this issue of the Asian Journal of Government Auditing will bring to you a lot of unique perspectives and best practices from member SAIs in promoting gender equality.





**Ms. Eti Shukla**  
Principal Director (International Relations)  
Office of the Comptroller and Auditor General of India

Gender equality is a fundamental right, a moral need and an issue of justice. It is also economically crucial as the potential of the fifty percent population of the world remains partially or fully untapped. Echoing the central promise of the 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs)- 'Leave no one behind', the United Nations, has included SDG 5 which aims to grant women and girls equal rights, opportunities to live freely without discrimination including workplace discrimination or any violence. In pursuance of SDG 5, the nations world over have committed to fast-track progress to achieve gender equality.

However, the Global Gender Report published by the World Economic Forum in 2023 indicates that it will take more than a century to close the global gender gap. While gaps in educational attainment and health and survival are gradually closing worldwide, gross inequality in economic participation, opportunity and political empowerment continues to exist. This inequality can be attributed to the deeply ingrained patriarchal attitudes and the regressive social and cultural practices which continue to exist globally. In many parts of the world it manifests in gruesome practices like femicide, child marriage, trafficking etc. while in other parts it takes the form of gender wage gap, inequality in ownership and freedom of expression and institutional barriers.

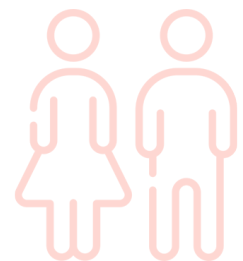
The need of the hour is to vociferously oppose all forms of gender discrimination and take bold action by promoting gender sensitive laws, policies and institutions that press forward gender equality. The governments all across the globe need to make significant budgetary allocations in the fields of education, health and creation of job opportunities for women, so as to enable them to become part of various policy making platforms. On a cultural level, we need to raise awareness and sensitize people on this burning issue, by including it in school curriculum, conducting workshops and disseminating information through digital, visual and print medium. On a personal level, seemingly small actions like sharing household chores and gender neutral parenting can make a drastic impact in advancing gender equality.

The Supreme Auditing Institutions (SAIs) play a key role in ensuring transparency, accountability, and good governance in public administration. SAIs being the key oversight bodies can play an important role in enhancing gender equality through their audit work. SAIs can ensure transparent use of funds in the schemes and programmes initiated for women welfare as well as conducting performance audits to make sure the achievement of goals. They can work together with the governments, societies and all other stakeholders, in consonance with national laws and international conventions which can assist the nations in implementation and achievement of the Goal 5 of the United Nations Sustainable Development Goals (SDGs).

It will also be fair to say that the global audit community itself has historically been dominated by men, with fewer women in top positions. To achieve gender equality, SAIs need to focus on gender-neutral recruitment policies, family-friendly work atmosphere, equal training and capacity-building opportunities, ensuring mainstreaming of gender perspectives in the audits, promoting gender-sensitive methodologies and training on collection and analysis of gender-sensitive data, etc.

Promoting gender equality is a continuous process that calls for dedication, constant development, and a team effort from all stakeholders. In addition to regulatory organisations, professional groups, and individuals within the field, SAIs also have a duty to promote gender equality and foster positive change. Together, we can forge a future in which gender equality is the norm, laying the foundation for a more just and inclusive society.

I am grateful to General Chanathap Indamra, Chairman of ASOSAI and Mr Hou Kai, Secretary-General of ASOSAI, for their motivational messages. I thank SAIs of Argentina, Azerbaijan, Brazil, Egypt, Indonesia, Pakistan, Thailand and Turkiye for contributing articles for this issue of the journal. I convey my gratitude to the authors for throwing light on pertinent ways of advancing gender equality through audit. I shall also reiterate my request here to actively follow our Twitter handle-@AsosaiJournal for accessing the articles published in the journal.

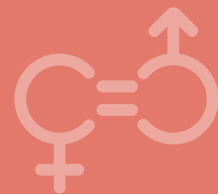




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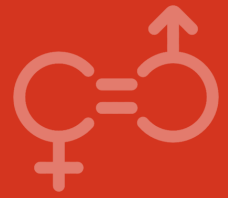
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# ASOSAI News





### **Audit Review Meetings of ASOSAI Capacity Development Program on “Audit on Implementation of Sustainable Development Goals (SDGs)”(Online, in October 2022)**

The two online Audit Review Meetings of ASOSAI Capacity Development Program on “Audit on Implementation of Sustainable Development Goals (SDGs)” were successfully concluded in October, 2022. Resource persons from SAIs of Bhutan, India, Malaysia, Nepal, Pakistan and Thailand facilitated the meetings with the support of the Program Manager from SAI Philippines and the Subject Matter Expert from SAI Indonesia. Staff of the Capacity Development Administrator of ASOSAI (SAI Japan) also attended for organizing the meetings. In those meetings, total 34 participants from 15 SAIs participated and shared their experiences in conducting audit.



### **Seminar for Knowledge Sharing**

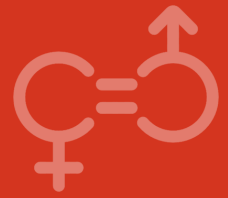
#### **ASOSAI Seminar on “Challenges in IT Audit and How to Deal with them” (Online, in February 2023)**

An ASOSAI Knowledge Sharing Seminar on “Challenges in IT Audit and How to Deal with them” was held online on February 7, 14 and 15, 2023. 33 participants from 23 ASOSAI member SAIs and 1 SAI each from AFROSAI and ARABOSAI participated in the Seminar, with facilitation and technical guidance provided by Subject Matter Experts (SMEs) from the SAIs of India and Malaysia. A representative of the Capacity Development Administrator of ASOSAI (SAI Japan) also participated in the Seminar for the management of the Seminar.

The purpose of the Seminar was to share experience and knowledge on challenges in IT Audit and how to deal with them. During the Seminar, participants made sub-groups to have discussions based on their country reports on the above theme, which were followed by presentation sessions. the Seminar was successfully concluded on February 15, 2023.

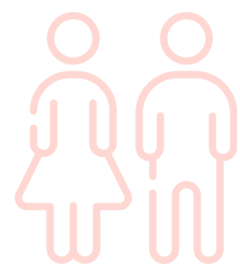


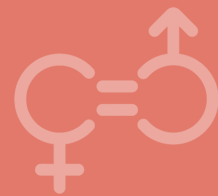




### **Second meeting of ASOSAI working Group on Environmental Auditing Cooperative Research on the role of SAI and Supporting Climate Finance Accountability**

The meeting was held from 28-29 March 2023 at the National Centre for Audit Profession Development (NCA&D) Chonburi, Thailand. The deliberations were held on various themes related to the subject including the 'Sustainable Finance Index', Progress Report from the Project Lead and discussion session, on Role of Supreme Audit Institutions in Promoting Climate Finance Accountability.

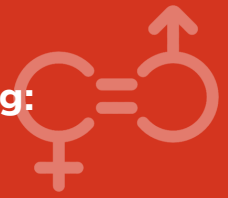




# Theme Articles



# The Role of Audit in Gender Responsive Planning and Budgeting: Evidence from Indonesia -SAI Indonesia



**Juska Meidy Enyke Sjam,**  
Audit Director, Audit Board of the Republic of Indonesia

## About the Author

**Juska Sjam** is currently the Director of Audit V at the Audit Board of the Republic of Indonesia. Prior, she held the position as Director of Training Planning and Implementation, Director of Public Relations and International Cooperation, and Director of Evaluation of Audit Report. Mrs. Sjam received her doctoral degree in Accounting and holds several professional certifications such as in State Finance Auditor and Data Analytics.

In Indonesia, there is a general recognition and respect for women's roles and contributions in society. In fact, the 1945 Constitution of the Republic of Indonesia, which was last amended in 2002, provides a foundation for gender equality and the promotion of women's rights in the country. It upholds principles that are relevant to women's rights affirming that all citizens are equal before the law and prohibits discrimination based on various factors, including gender. Additionally, Indonesia signed international conventions and agreements related to women's rights, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Despite the constitutional provisions and commitments, challenges remain in fully realizing gender equality in Indonesia.

Over the past two decades, the Indonesian Government has developed a framework for gender equality, starting from Presidential Decree Number 9 in 2000 stipulating that "gender mainstreaming is an inseparable and integral part of the functional activities of all government agencies and institutions", followed by the regulation of Ministry of Home Affairs Number 132 of 2003, giving a fixed allocation of 5% from the state budget for women empowerment programs managed by the Ministry of Women Empowerment and Child Protection, a ministry that was first established in Indonesia in 1978.

But the real milestone was in 2012 when the government introduced the Gender Responsive Planning and Budgeting (GRPB) which marked the beginning of the institutionalization of gender mainstreaming. Now, gender mainstreaming is one of the four key strategies in the National Medium-Term Development Plan 2020-2024, serving as the foundation for implementing all national development programs.

## What is GRPB?

GRPB is an application of gender mainstreaming in the budgetary process, involving assessment of budgets from a gender perspective, incorporating gender considerations throughout the budgetary process, and restructuring revenues and expenditures to promote gender equality.<sup>1</sup> It encompasses several indicators and tools such as Gender Budget Statements, gender-related analysis, and audit criteria. For instance, during a fiscal training conducted by the Indonesian Ministry of Finance, the gender budget statement would record the participation of women employees in the training, and the total number of women employees trained over the past five years.<sup>2</sup>

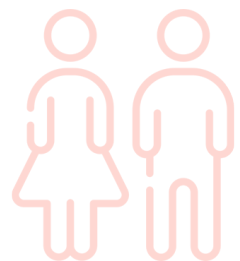
Another example was when the Customs Directorate proposed transitioning from manual to electronic delivery for export/import document registration. While the program may appear gender-neutral, it was included in the gender budget statement and considered acceptable. Previously, manual document delivery to Customs Offices in ports often involved male workers due to safety concerns. This created a perception that export/import businesses were predominantly "male jobs." The introduction of an electronic delivery system aimed to increase women's employment in export/import firms by providing a safer and more convenient way to deliver documents. With the new system, employees could upload documents from their office, eliminating the need to physically be present at the ports.<sup>3</sup> This gender-related analysis was acknowledged, and the program was classified as gender-responsive.

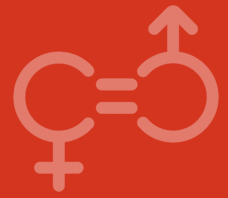
In 2016, the Indonesian National Development Planning Agency introduced a budgeting software named Krisna. Ministries, agencies, and regional governments can use the software's tagging system to identify gender-responsive programs and track their implementation and performance.

<sup>1</sup> "What is gender budgeting?", European Institute for Gender Equality.  
<https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/what-is-gender-budgeting>  
(Accessed on May 2023).

<sup>2</sup> Ministry of Finance, gender budget statement 2018.

<sup>3</sup> Directorate General of Custom, gender budget statement 2018.





The use of Krisna and its tagging system has facilitated the integration of GRPB into Indonesia's state budget system, making it easier for the government to track the use of the state budget. For instance, in 2021, as many as 24 ministries have submitted programs under the "gender-responsive budget" tag. The system helps auditors to evaluate whether or not the gender-responsive programs achieve their objectives.

## The role of audit

Audit plays a critical role as they provide accountability in the use of public funds. Traditionally, audit focuses on financial matters. But the traditional approach is not sufficient to evaluate gender-responsive programs. As stated in IDI Gender Strategy, Supreme Audit Institution (SAI) should "apply a gender lens in their organization and in their audit work". Financial audit, while still important, is no longer sufficient to determine whether a gender-responsive program succeeds or fails. For example, the Customs Office categorized the overhaul program of export/import document delivery as "gender-responsive budget" to enhance women's employment in the sector. However, the key question remains: Did the program achieve its objectives? Did the adoption of electronic document delivery result in increased employment of women in export/import firms? These questions can be addressed through a performance audit, which would provide the necessary insights.

In Indonesia, the gender budget statement and the analysis behind the tagging of programs under a gender-responsive budget can serve as a valuable tool for auditors to apply a gender lens in their audit work. The tagging system is considered better than setting a fixed percentage of the budget for gender objectives. The previous practice of allocating a fixed percentage of the state budget on gender objectives—for example, 5% in 2003—is no longer used due to the risk of ministries spending public funds on programs without clear gender focus and labelling them as gender-responsive, for example, using public funds on ballroom dancing lesson and labelling it "gender-responsive program" as observed in some countries.<sup>4</sup>

However, the tagging system also has its limitations. Some programs with a clear impact on women might not have a gender-responsive tag because it is considered gender-neutral, for example, programs related to Micro, Small, and Medium Enterprises (MSMEs). In Indonesia, MSME's are all about women. Data from the Ministry of Cooperatives and SMEs shows that out of 64 million people engaged in MSMEs, or 64,5%, are women.<sup>5</sup> Consequently, programs targeted to MSMEs fall within the scope of gender-responsive programs although they are not tagged as such.

Another possible explanation for why some ministries do not categorize their programs under gender-responsive tags is the potential confusion about the tagging system. In many cases, gender objectives are only part of a larger program. When the program's sole purpose is gender-objective such as upgrading the health facilities for pregnant women, it is straightforward and the tagging system can be used without confusion. However, if the gender objectives are only part of a larger program, such as a credit program for MSMEs or electronic delivery system for export/import document, the gender tag may not be used. Performance audit can play a crucial role to provide insight into how gender-responsive programs and the tagging system can function effectively.

A quick analysis of Krisna's data showed that many ministries were actually "conservative" on what programs should be tagged as gender-responsive.<sup>6</sup>

Several key findings could be inferred from the data:

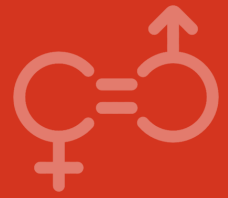
- In 2018-2021, in average, ministries allocated 25,5% of their budget for programs under the gender-responsive tag;
- The top output of gender-responsive programs was the number of persons receiving certain services such as training for government employees, HR development, certification, mentoring, and other services.
- The second top output of gender-responsive programs was a variety of other outputs such as MSMEs women empowerment, information system, and regulation.

<sup>4</sup> Overview of Gender Responsive Budget Initiatives, ILO discussion paper. [https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms\\_111403.pdf](https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_111403.pdf) (Accessed on May 2023).

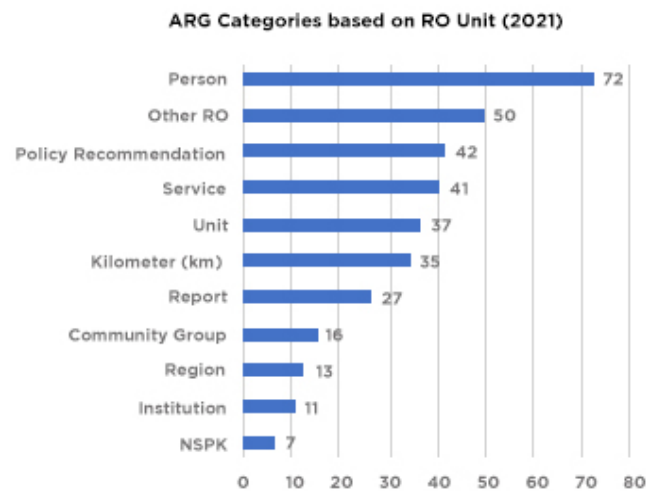
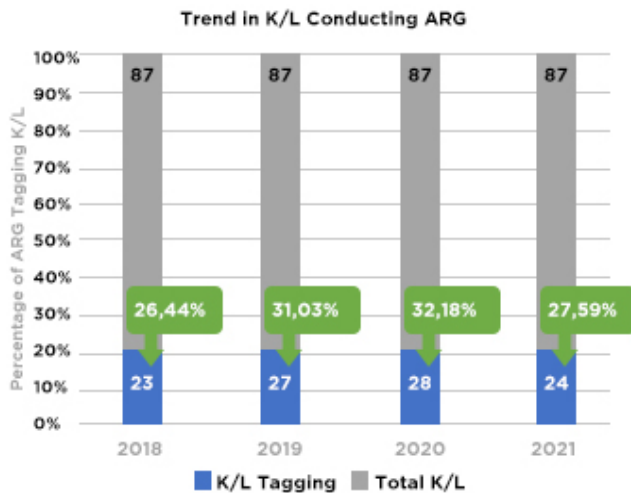
<sup>5</sup> "Kemenkop UKM: 64,5% Pelaku UMKM Didominasi Perempuan", antaranews.com, December 22, 2021. <https://www.antaranews.com/berita/2600565/kemenkop-ukm-645-persen-pelaku-umkm-didominasi-perempuan> (Accessed on May 2023).

<sup>6</sup> Bappenas, Policy, Implementation and Challenges of PUG and PPRG (Gender Mainstreaming and GRPB), presentation slide.





## Thematic Tagging of Gender Responsive Budget for 2018 - 2021 at K/L



\*) Retrieval of Data of KRISHNA Range of K/L for FY 2021 on March 30, 2021

### Notes:

- o K/L (Kementerian/Lembaga): State Ministries/Agencies
- o ARG (Anggaran Responsif Gender): Gender Responsive Budget
- o RO (Rincian Output): Detail Output, specific output resulted from certain program.

The term “conservative” is used because the most-tagged program under the gender-responsive tag is “training, HR development and certification for women employees”. While it is true that consistently providing an equal slot for women employees is a step towards gender equality, it does not address the more meaningful aspect of governmental administration—that is policy. However, progress is being made as indicated by the second most tagged output of ‘MSMEs women empowerment’ highlighting the path towards gender equality in economic participation in Indonesia.

In a nutshell, performance audits are crucial in assessing gender-responsive programs, evaluating their effectiveness, efficiency, and impact in promoting gender equality. A few ways in which performance audits can contribute are:

1. Assessing program design to determine whether programs have clear gender objectives, appropriate gender analysis, and adequate mechanisms for gender mainstreaming.
2. Evaluating implementation of how well programs are implemented, the adequacy of resources allocated to gender-responsive activities, the effectiveness of implementation strategies, and the extent of coordination among different stakeholders.
3. Analyzing program outcomes and impacts including whether the benefits are reaching marginalized groups of women.
4. Identifying barriers and gaps in the implementation of programs, such as inadequate data collection, weak monitoring systems, or discriminatory practices.
5. Providing recommendations for improvement based on audit findings.

### Conclusion

The Indonesian government is committed to building a strong framework for gender equality by integrating gender-responsive programs into the state budget system. However, further efforts are needed to raise awareness and support for the GRPB across government agencies. Performance audit serves a crucial tool to assess the country’s progress on gender issues and the effectiveness of achieving gender objectives.





**Muhammad Rafi Bakri**  
(\*muhammad.bakri@bpk.go.id)

**Mr. Muhammad Rafi Bakri** is a Polytechnic of State Finance graduate who was then assigned to the Audit Board of Indonesia (BPK). Rafi was appointed to plan, manage, and make reports for BPK. Rafi is a young researcher who actively writes opinions and journals about economics, finance, and auditing. To support his career, Rafi took several certifications, such as CertIPSAS and CertDA.



**Gilbert Simson Gattang**

Mr. Gilbert Simson Gattang is an alumnus of Polytechnic of State Finance. After completing formal bond vocational school, Gilbert continued his Bachelor of Accounting degree at The Open University and became an Outstanding Student in 2020. Gilbert continued his undergraduate studies in Law at the same university. At BPK, Gilbert worked with the team as a financial analyst in the finance sub-section of the Jambi Province BPK Representative Office for four years. Since 2023, Gilbert has worked at the Leadership Secretariat Bureau as a protocol analyst. In addition, Gilbert is currently active as a writer in the ASOSAI journal and the INTOSAI journal and is a prominent member of the Indonesian Association of Accountants, and has professional certification as a Chartered Accountant (CA).

## Introduction

Since its creation 70 years ago, the UN has achieved actual results in advancing gender equality, from the establishment of the Commission on the Status of Women - the principal global intergovernmental body exclusively dedicated to the promotion of gender equality and the empowerment of women - through the adoption of various landmark agreements such as the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Declaration and Platform for Action. To better address these challenges and identify a single recognized driver to lead and coordinate UN activities on gender equality issues, UN Women was established in 2010.

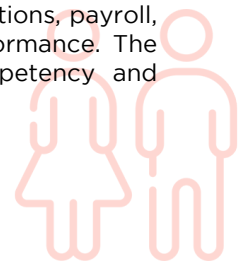
The enforcement of gender equality continues. This issue is part of the 2030 Sustainable Development Goals (SDGs), specifically SDG 5 - Gender Equality. With the rise of the issue of gender equality, INTOSAI responded by making the INTOSAI Development Initiative (IDI) Strategic Plan 2019-2023. IDI is committed to emphasizing incorporating a gender perspective throughout IDI as an organization. The IDI Gender Strategy outlines our goal to continually increase IDI's involvement in gender issues and our strengthened commitment to supporting gender-responsive SAIs.

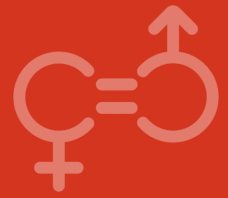
## BPK Pursues the Momentum of Gender Equality

Responding to gender equality issues, the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan - hereinafter referred to as BPK) recreated a role in sustaining gender equality in Indonesia. BPK is the main pioneer in guaranteeing state funds that flow to the Ministry of Women Empowerment and Child Protection (MoWECP). This ministry is a technical ministry that directly functions to sustain gender equality. With an audit conducted by the BPK, state funds can be more effective and efficient in achieving this goal.

From the internal side, based on the 2020-2024 BPK Strategic Plan, BPK has implemented employee management based on qualifications, competence, and performance. HR management carried out by BPK is based on regulations and policies related to the civil servant. Law Number 5 of 2014 was drafted as part of a bureaucratic reform program, so civil servant management also underwent a replacement from personnel administration to human capital.

In implementing the merit system, some aspects have been identified related to HR management at BPK, including needs planning, procurement, career development and competency improvement, transfer and promotion, performance management, payroll, rewards and discipline, protection, and service, and system availability supporters. By implementing a merit system, employee appointments, transfers, promotions, payroll, rewards, and career development are based on employee qualifications, competence, and performance. The merit system will create a sense of justice among employees, encouraging increased competency and performance based on gender equality.





## BPK's Audit on MoWCEP

In essence, humans are created to be women and men so that they can complement each other to build synergy and for the sustainability of mankind. But in its development, there was domination by one party, giving rise to discrimination between women and men. Pancasila, the 1945 Constitution, and the Medium-Term Government Plan, as a legal basis, place women with nobility and dignity and as citizens who have the same position, rights, obligations, responsibilities, roles, and opportunities as men playing a role in various fields of life and all development activities.

The Ministry of Women's Empowerment and Child Protection (MoWCP) includes the Ministry that handles government affairs in the framework of sharpening, coordinating, and synchronizing government programs. By its duties and functions, the MoWCP establishes a vision for 2020-2024, namely "Professional, Equal, Dedicated, Excellent, Loyal and Integrity". MoWCP in realizing Gender Equality and Child Protection to support the achievement of an advanced Indonesia that is sovereign, independent and has a personality based on mutual cooperation.

To realize the vision of the MoWCP, the following missions have been established: (1) formulate and establish policies in the field of gender equality, fulfillment of children's rights, community participation, protection of women's rights, and special protection of children; (2) coordinate and synchronize the implementation of policies in the field of gender equality, fulfillment of children's rights, community participation, protection of women's rights, and special protection of children; (3) coordinate the implementation of handling the protection of women's rights and special protection of children; (4) provide comprehensive and quality final referral services for children who need special protection and women victims of violence, which require coordination at the national, cross-provincial, and international levels; (5) manage quality, up-to-date, and integrated data on gender and children; and (6) increase institutional capacity, quality of human resources, performance, and supervision.

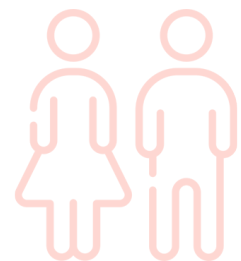
The President of the Republic of Indonesia mandated five priority issues to the MoWCP, namely: (1) increasing women's empowerment in entrepreneurship; (2) increasing the role of mothers and families in the education/care of children; (3) reduction of violence against women and children; (4) decrease in child labor; and (5) prevention of child marriage. From these five priority issues, it can be seen that the Government of Indonesia is very supportive of improving the quality of gender equality. The organization's response to the Ministry is that a deputy is responsible for Gender Equality.

The Deputy for Gender Equality has the duty of organizing policy formulation and synchronizing the implementation of policies in the field of gender equality. The Deputy for Gender Equality carries out the functions of (1) formulation of policies in the field of gender equality; (2) coordination and synchronization of policy implementation in the field of gender equality; (3) preparation of norms, standards, procedures, and criteria in the field of gender equality; (4) provision of technical guidance and supervision in the field of gender equality; (5) preparation of gender data; (6) monitoring, analysis, evaluation, and reporting on the implementation of policies in the field of gender equality; (7) implementation of the administration of the Deputy for Gender Equality; and (8) implementation of other functions given by the Minister.

MoWCP is responsible for preparing and presenting financial statements in accordance with Government Accounting Standards and adequate internal control in order to prepare financial reports free from material misstatement, whether due to fraud or error. BPK is responsible for expressing an opinion regarding the financial statements based on its audit. The BPK performs audits in accordance with the State Financial Audit Standards. These standards require BPK to adhere to its code of conduct and to plan and execute audits in order to obtain reasonable assurance that the financial statements are free of material misstatements.

An examination includes examining the evidence supporting the figures and disclosures in the financial statements. The procedures selected are based on the auditors' professional judgment, including an assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In carrying out the risk assessment, the examiner considers internal control relevant to preparing and presenting the Ministry's financial statements fairly. MoWCP design appropriate inspection procedures according to existing conditions, but not to express an opinion on the effectiveness of the Ministry's internal control.

The audit conducted by the BPK also includes an evaluation of the accuracy of the accounting policies used and the fairness of the accounting estimates made by the MoWCP, as well as an evaluation of the presentation of the financial statements as a whole. BPK believes that the audit evidence obtained is sufficient and appropriate for expressing BPK's opinion.



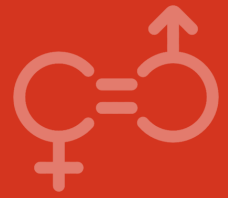
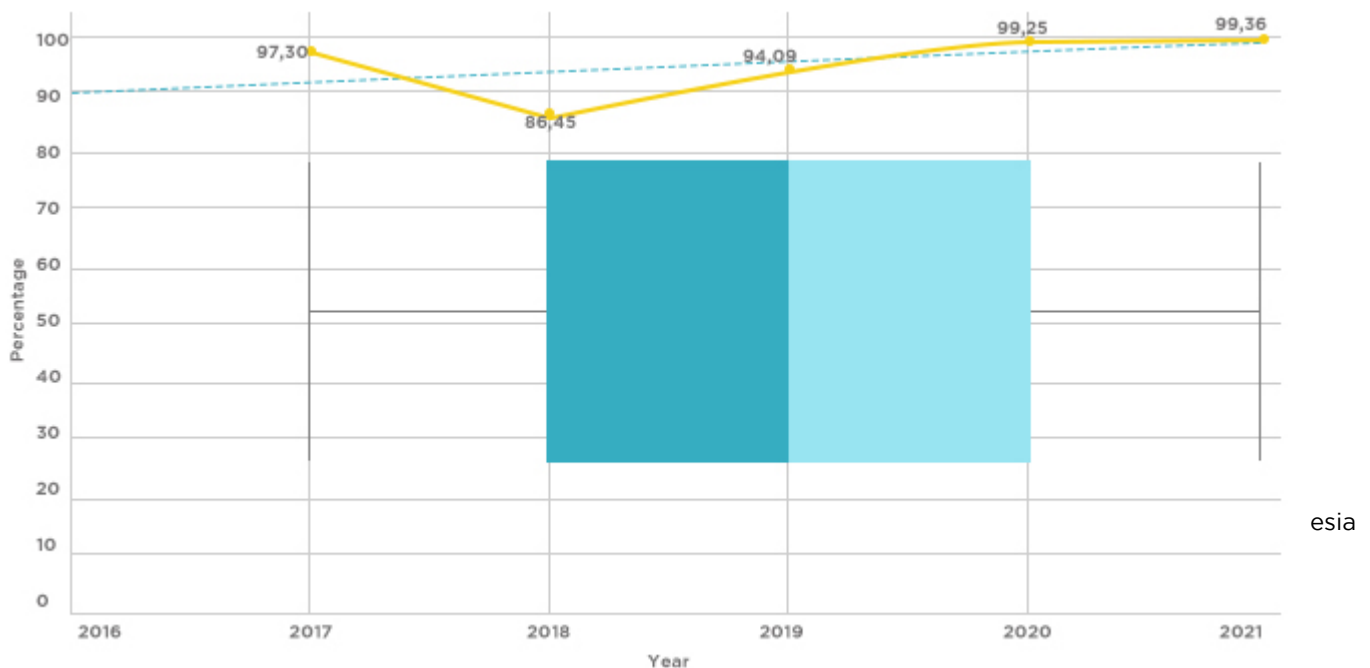


Figure 1 shows the level of budget absorption of the Deputy for Gender Equality. In 2017, the deputy budget absorption rate attained 97.30%. However, this positive trend stopped with a diminished budget absorption in 2018 to only 86.45%. Because of an audit from the BPK, the Deputy for Gender Equality has again experienced an increase in budget absorption to reach 99.36% in 2021. Maximum budget absorption shows that the Deputy for Gender Equality has thrived in handling state finances, which functions to carry out programs to achieve SDG 5 in Indonesia. IDR 13 billion has been rallied by the Deputy for Gender Equality to assist these programs. BPK also guarantees that the feasibility and appropriateness of allocating state funds to the gender equality program have been carried out adequately and accurately.

**Figure 1. Budget Realisation for BPK**



Source: BPK's Audit Report

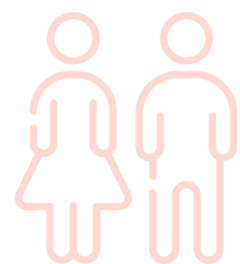
Based on data from the Overview of First Semester of 2022 Examination Results from the BPK, MoWCP has consecutively received Unqualified Opinion for the last five (5) years. This shows that the Ministry carries out the management of state finances, on the Protection of Women and Children in Indonesia, is responsible for preparing and presenting financial statements by Government Accounting Standards and adequate internal controls, compiling financial reports free from material misstatement, whether caused by fraud or error.

### **Application of Gender Equality in BPK Employee Composition**

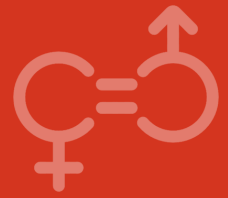
Based on the IDI 2020 SAI Global Survey and Stocktaking Report, many SAIs in the world experience gender inequality in their institutions. In 2020, only 29% of SAI leaders and 39% of agency officials were women. In the other side, only 10 percent of SAIs worldwide carry out gender analysis in job mapping.

Based on that condition, IDI intends to strengthen its gender engagement. IDI collaborates with UN Women, the International Budget Partnership (IBP), the Association of Chartered Certified Accountants (ACCA), and the Canadian Audit and Accountability Foundation (CAAF) to assist SAIs in becoming more gender-responsive organizations and conducting audits that contribute to gender equality.

BPK, as one of the SAIs in the world, has also increased attention to gender equality in careers. The application of gender analysis has formed to be carried out in mapping existing human resources at BPK so that both men and women can have a career as high as possible without any barriers. Ultimately, Mrs. Isma Yatun was elected as Chairperson of the BPK on 21 April 2022 and evolved the first woman to become Chairperson of the BPK in history. This shows that BPK upholds professionalism regardless of gender.







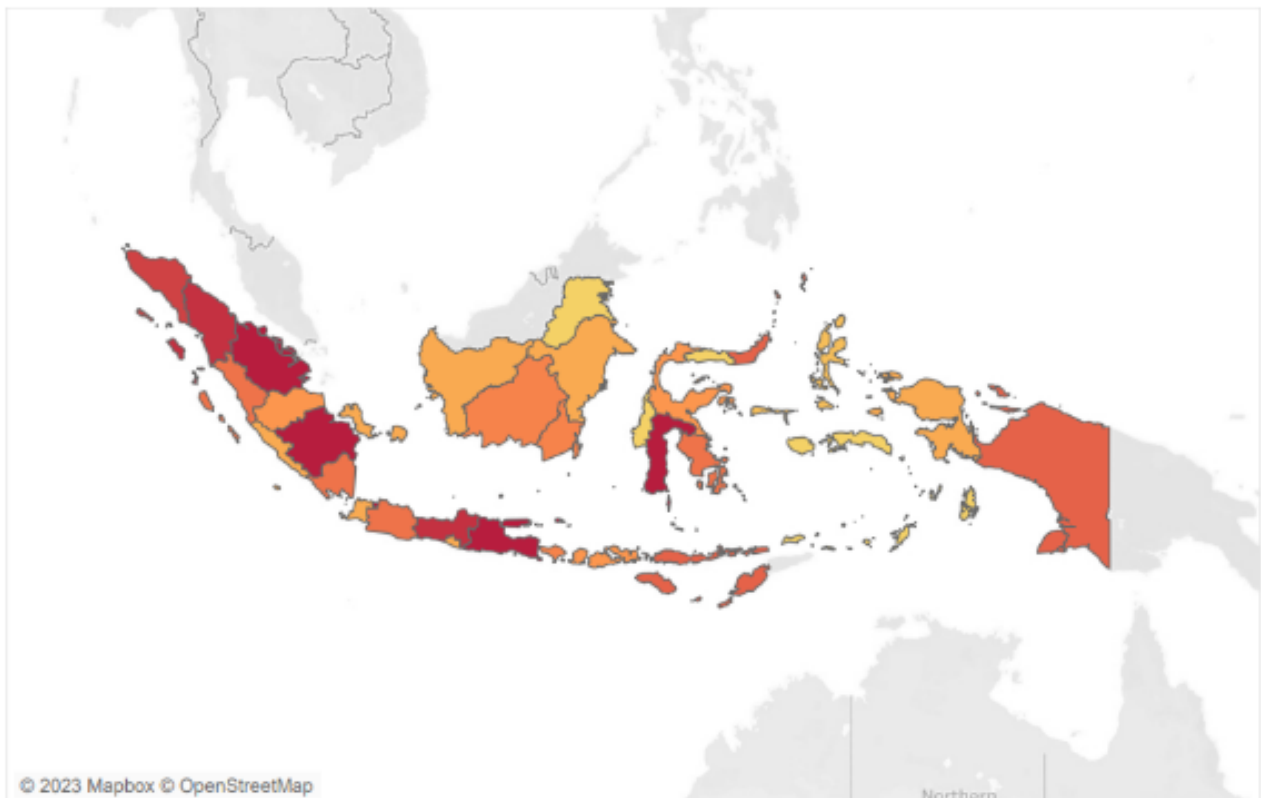
**Figure 2. Appointment of the Chairperson of the BPK**



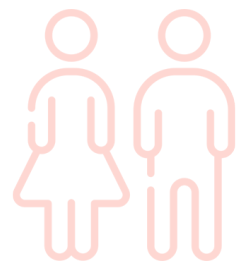
Source: Wartapemeriksa

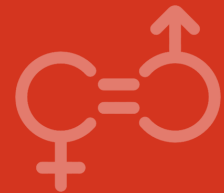
In addition, the employee mapping method has used gender analysis which is quite good. Based on the BPK Employee Berzetting Report as of 2023, the composition of female employees in the eastern representative office is 1,022 or 41.98% of the total regional employees. At the Western representative office, the number of female employees is 1,207 or 46.05% of all employees. In addition, the number of female employees at the head office is 1,468 or 43.02%. In total, the number of female employees at BPK is 3,697 or 43.66% of the total BPK employees. Completely can be seen in Figure 3 and 4.

**Figure 3. Distribution of Woman Employees in BPK**



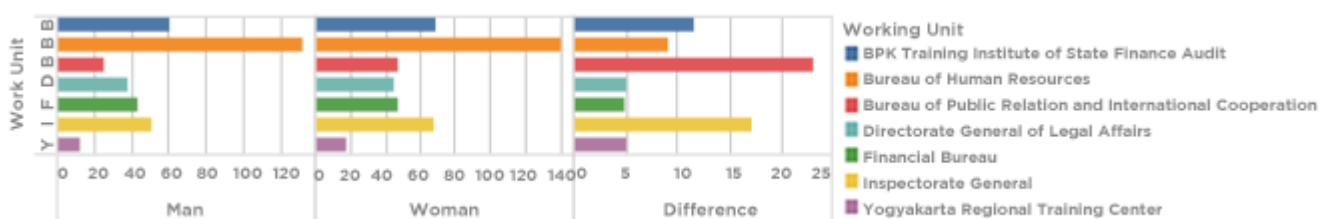
Source: BPK Employee Berzetting Report





Several work units have a larger number of female employees than men. As shown in Figure 4, 7 work units experience this condition at BPK. The Bureau of Public Relations and International Cooperation is a work unit with the most significant difference between female and male employees. There are 48 female employees and 25 male employees. Second, followed by the Inspectorate General with 68 female employees and 51 male employees. The rest have a not significant difference.

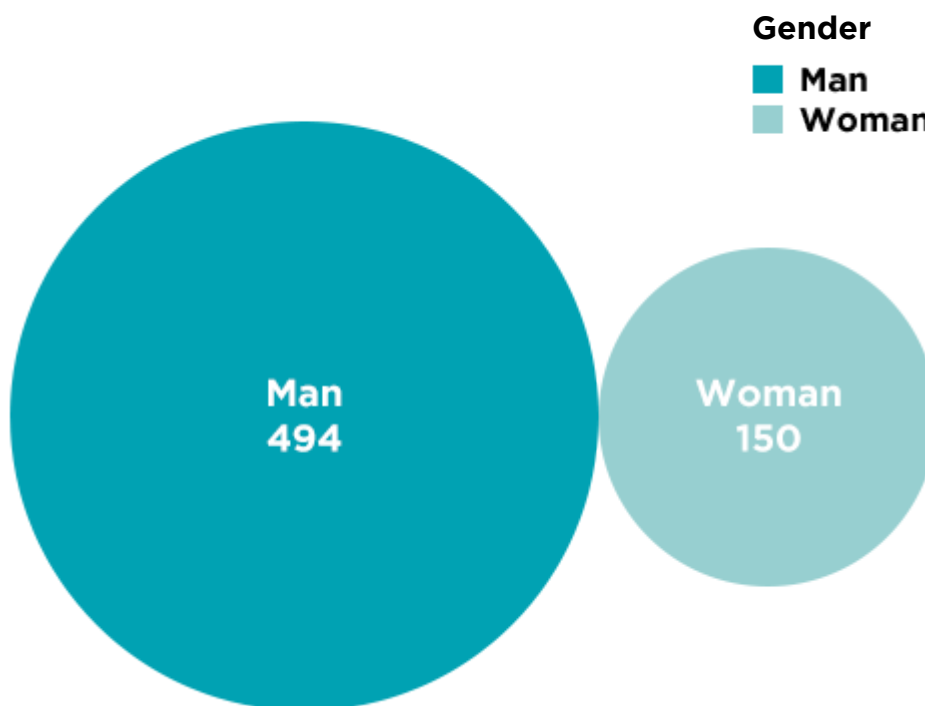
**Figure 4. Work Units with More Female than Male Employees**



Source: BPK Employee Bezetting Report

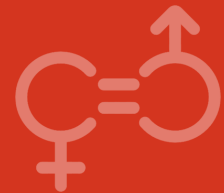
The application of gender analysis is not only carried out at the employee level but also at the managerial level. Figure 5 shows that as of 2023, BPK has 644 employees who enter the manager level, from low to middle to top management. Of these, 150 positions or 23.29%, were filled by female employees. The positions also vary from low to top management. This condition is an improvement for BPK because it can involve women at the leadership level.

**Figure 5. Gender Composition at the Managerial Level**



Source: BPK Employee Bezetting Report

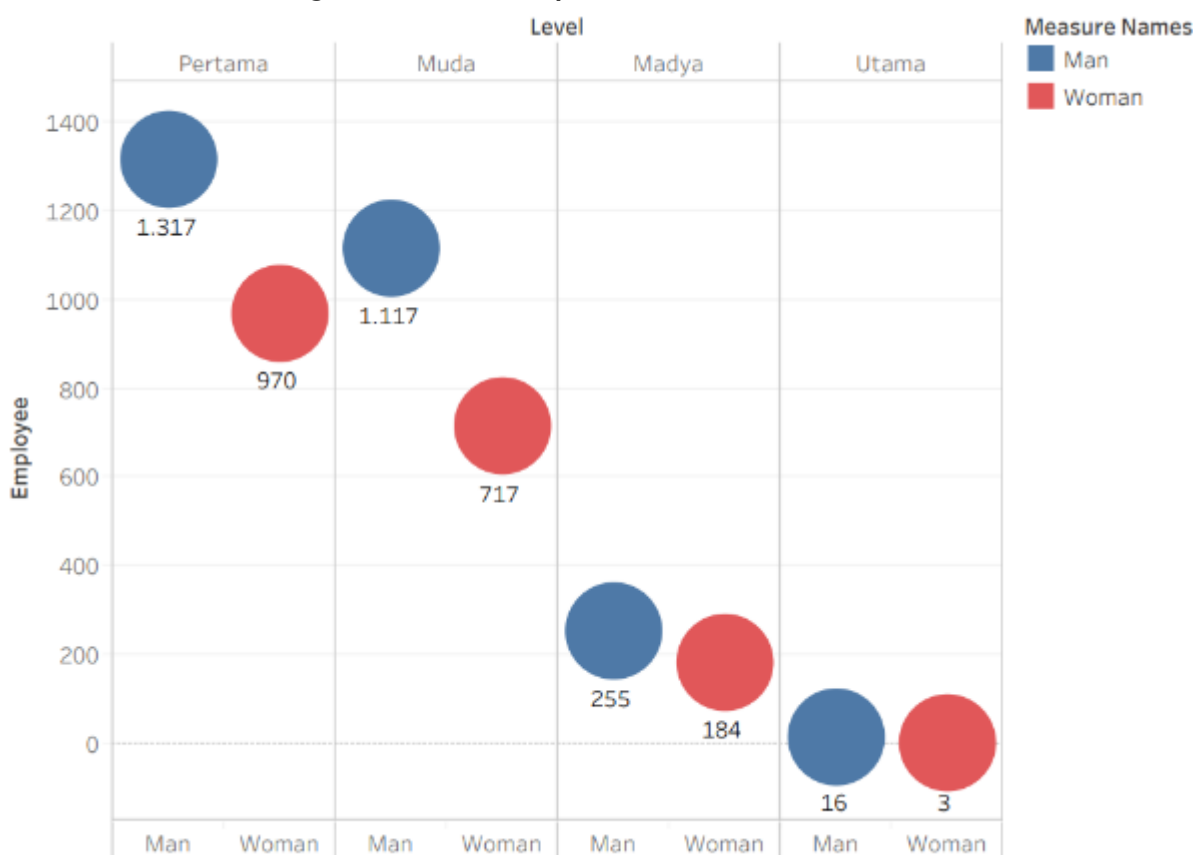




BPK's core business is to audit government entities. Auditors are often outside the office to support the audit process. However, this did not prevent BPK from upholding gender equality in the audit process. Currently, BPK has 4,579 auditors, with a composition of 2,705 male auditors and 1,874 female auditors. This data shows that 40.93% of BPK auditors are women.

The position of auditor has four levels. Each level has different duties. The higher-up, the duties and functions of the auditor are more similar to those of the manager. As shown in Figure 6, there were 2,287 auditors, with 970 female auditors at the first level of auditors. At the second level, there were 717 female auditors out of 1,834 second-level auditors. At the third-level auditors, the number of female auditors was 41.91% or 184 people out of a total of 439 third-level auditors. At the highest level, there were three female auditors out of 19 fourth-level auditors.

**Figure 6. Gender Composition at the Auditor Position**

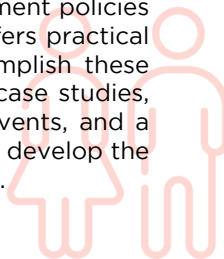


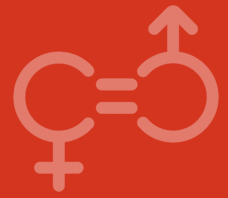
Source: BPK Employee Bezetting Report

### Employee Competency Development: Gender Equality Knowledge

BPK also provides training aimed at increasing understanding of its employees regarding gender equality. One of the implemented programs is the "Inclusive and Transformative Leadership" Training Program. This program is a partnership between BPK and Queensland University of Technology (QUT). The training seeks to promote the leadership skills and abilities of civil servants in order to advance women's careers and gender equality in the Indonesian public sector. Based on a gender analysis, the program provides opportunities for seven female employees and three male employees.

The next program is a collaboration between BPK and Australia Awards regarding "Gender Mainstreaming in the Public Sector". The course aims to enhance the capacity of government officials to effectively implement gender mainstreaming in policy analysis, planning, budgeting, execution, monitoring, and review of government policies and programs in accordance with their respective duties, obligations, and authority. The course offers practical examples of the implementation of gender mainstreaming in Indonesian public sector. To accomplish these objectives, the course engages an array of learning methodologies involving classroom sessions, case studies, discussion and planning sessions, site visits, simulations and role-playing exercises, networking events, and a course project. The participants create a project, present the project plan at a pre-course workshop, develop the project during the course in Australia, and present the completed project at a post-course workshop.



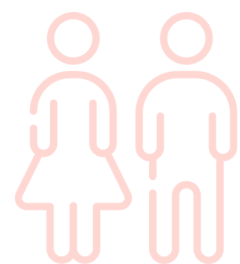


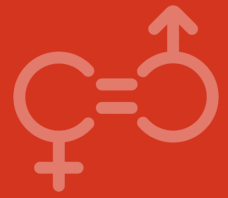
## Conclusion

In response to changes in gender equality-related issues, the INTOSAI Development Initiative (IDI) has incorporated these issues into its Strategic Plan for 2019–2023. All SAIs in the world, including BPK, must give attention to the issue of gender equality under these conditions. As a result, BPK implements gender analysis at all levels of office so that both men and women can participate. BPK also provides all employees with gender equality-related training and seminars. BPK expects that the training will increase employees' awareness of gender equality. BPK aids in achieving gender equality in Indonesia by auditing the Ministry of Women and Child Empowerment and its internal functions. With this audit, BPK increased the effectiveness and efficacy of utilizing the Indonesian state budget to promote gender equality.

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Gender equality is not only a fundamental human right, it is one of the essential foundations for building a peaceful, prosperous and sustainable world. Audit Institutions can indeed influence the path toward equality.

The General Audit Office of the Argentine Nation (AGN) has succeeded in performing different initiatives that contribute to equality between women and men. This commitment is aligned with the OLACEFS Gender and Non-Discrimination Policy, through which actions for equality within SAIs are fostered and the gender dimension is endorsed in audit work.

### **The Gender Approach in the Latin American Region: Experiences in the Field of the Supreme Audit Institutions of the Countries of South America (EFSUR)**

The pandemic increased the number of people living in poverty, and unfortunately women suffered the worst consequences that as a result give rise to a crisis of care, employment and an increase in violence. In this context, the AGN leads a special review on the impact of the pandemic on poverty levels and gender inequalities in Latin American countries.

This special audit carried by 15 Audit Institutions in the region analyzed public policies aimed at mitigating the impact of the pandemic on poverty levels and gender gaps. National reports will be presented during May and June, and a workshop will be held to consolidate SAIs information into a single regional report.

As background of this important international audit, a special review was conducted in 2020 to assess the effectiveness of governments in preparing for the implementation of SDG 1 with a gender perspective. The AGN coordinated the regional report in which the SAIs of Bolivia, Chile, Colombia, Ecuador, Paraguay, Colombia, Ecuador, and the United States participated. Peru, and the Comptroller of Bogota also joined.

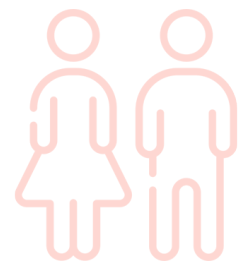
The main recommendation was that States review and design plans, programs and actions taking into account the phenomenon of the feminization of poverty and incorporate the gender perspective from planning to evaluation. In addition, states were suggested to implement citizen participation mechanisms, improve measurement tools, and develop gender-specific indicators. The General Audit of the Argentine Nation led as SAI coordinator both audits.

### **GENDER.A: A tool to audit with a gender perspective**

The audit work that addressed gender equality highlighted the need to organize the different methodologies that incorporate gender approach. Based on this, a team of women officers from the General Audit Office of the Argentine Nation designed a tool to audit with a gender perspective called GENDER.A. This tool will allow a comprehensive diagnosis and provide a regional outlook that can guide the audit work of our SAIs.

This initiative was presented at the AGN to initiate the implementation process and will be part of the activities of the EFSUR organization during the second semester of 2023.

By incorporating the gender dimension into audit work, SAIs can help governments ensure effective and efficient responses to achieve gender equality and the empowerment of women and girls.





## About the Author

### Marcela de Oliveira Timóteo

Auditor at the Brazilian Federal Court of Accounts for 15 years. Coordinator of the Technical Committee of Equity, Diversity and Inclusion of the TCU. Postgraduate degree in Human Rights, Social Responsibility and Global Citizenship.

## 1 Introduction

Gender inequality represents a structural challenge for the vast majority of countries. The Global Gender Gap Report, produced by the World Economic Forum, shows that at the current pace it will take the world 132 years to reach gender parity, considering aspects of health, education, economic participation, and political empowerment. Gender gaps have been intensified by the effects of the Covid-19 pandemic, which has also increased rates of violence against women.

Government action needs to be radically improved so that gender gaps are reduced and the world advances in the strategies necessary to achieve the Sustainable Development Goals (SDGs), especially Goal 5 (Achieve gender equality and empower all women and girls) and Goal 10 (Reduce inequality within and among countries).

Besides being a fundamental and cross-cutting theme in the 2030 Agenda, the pursuit of gender equality is a commitment assumed by the international community, through conventions and multilateral agreements, among which stands out the Platform of the IV World Conference on Women promoted by the United Nations in 1995 (Beijing Platform for Action). Despite being over 25 years old, the Beijing Platform for Action continues to be one of the main references on the subject, as it highlighted the importance of addressing the situation of women from a human rights perspective, recognizing that gender inequality is not only the result of socioeconomic problems to be overcome, but rather a fundamental rights issue.

Considering that there is no doubt about the seriousness of the challenge as well as the responsibility and need for state action regarding gender inequality, it is necessary to reflect on the role of the Supreme Audit Institutions (SAIs) in this context. This article aims to explore the possibilities of incorporating and/or strengthening a gender-sensitive stance by SAIs, highlighting the initiatives already implemented or underway in the Brazilian Court of Accounts (SAI Brazil) both in the internal organizational sphere, as well as in the audit processes.

## 2 Leading by example: promoting gender within the organizational framework of SAIs

From the data presented by the Global SAI stocktaking report (IDI, 2020) it is possible to conclude that, at the global level, there is still a long way for SAIs to achieve gender equality at the organizational level. The report, which included a specific annex on gender equality, revealed that only 29% of SAI officers and 39% of SAI managers are women.

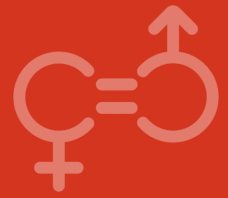
Overall, about one-third (34%) of SAIs report that they include institutional-level gender issues in their Strategic Plan. It was also found that only 31% of SAIs had a focal point or organizational unit responsible for gender-related issues (IDI, 2020).

It is known that SAIs must remain vigilant and adaptable to changes in the environment and emerging risks. This implies adopting appropriate responses to critical issues affecting society, such as gender, and serving as a role model as an institution. In this context and in view of the numbers presented above, it would be important that the SAI's top leadership act in an intentional way to contribute to the transformation of this reality.

In this sense, the implementation of initiatives that promote gender equality within SAIs can induce the adoption of good practices by the inspected agencies.

The Brazilian Federal Court of Accounts, recognizing its responsibility in the fight against gender inequalities and aligned with OLACEFS Gender and Non-Discrimination Policy, adopted the following initiatives in the administrative sphere:





- **Expansion of female representation in leadership positions:** based on management guidelines from the body's presidency, the percentage of women in senior management positions rose from about 12% in 2020 to 30% in 2023. To pave this way and ensure that there are no setbacks, on the International Women's Day this year, the TCU actually institutionalized the guarantee of vacancies for women when the president of the TCU, Minister Bruno Dantas, signed the TCU Regulation No. 67/2023. This Ordinance establishes that leadership positions at the strategic and tactical level in the TCU must maintain, at least, the proportionality of gender in relation to the total number of the body's employees. The normative also defined that the composition of the tables of events should prioritize female representation.
- **Integration of the gender and diversity issue in institutional strategic planning** by including the equity dimension in the review of the TCU's Strategic Planning, both as an internal value (Transparency, Integrity, Equity, and Efficiency in the Court's management), and from the control perspective (equity dimension incorporated into the external value Effectiveness of public policies).
- **Structuring of a program to prevent and combat harassment in the Court:** two internal surveys, awareness-raising actions and creation of a specific complaint channel in 2022. In 2023, the creation of a committee to prevent and fight against harassment is in process, as well as the training of the whole staff on the subject. It is also worth mentioning that the institutional code of ethics is explicit in relation to moral and sexual harassment.
- **Introduction of a gender perspective in the policies of flexibilization of working hours and work modality,** by prioritizing the concession of total teleworking to female servants who are mothers of newborn babies, for a period of up to 24 months after the birth of the newborn; fathers of newborn babies, for a period of up to six months after the birth of the newborn; and servants who adopt children up to eight years old, for a period of up to six months after the adoption (TCU Regulation No. 184/Dec 2022)
- **Promoting training and awareness of gender equality, especially among leaders:** as of 2022, the TCU intensified the holding of courses, seminars and workshops on the subject, bringing in professionals who are references in the market and academia. In the same period the internal newsletter brought several articles on the issue of gender inequalities, besides frequently addressing other issues of diversity and inclusion.
- **Conducting a selection process (civil service examination) with gender parity in the examining board.**
- **Creation of the Technical Committee for Equity, Diversity and Inclusion (CTEDI),** aiming to promote equal conditions and opportunities, respect for differences, and appreciation of diversity, considering the institutional performance in the TCU's internal, national, and international spheres (TCU Regulation No. 86/2022)
- **Creation of the Equity Network of public institutions:** in February 2022, the TCU was one of the founding bodies of the Equity Network, a technical cooperation between 11 federal public administration bodies, to implement joint inclusion and diversity actions with a focus on gender and race.

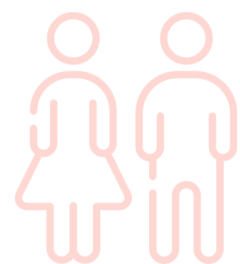
We must be aware that, given the complexity of the issue, there are no quick and final solutions. The path to be followed is long and continuous, but taking the first steps and having a long-term vision is essential. Thus, the TCU is aware that there is much to advance. For example, it is necessary to implement actions for a greater representation of women in the staff as a whole, to develop a gender sensitive budget, to make the use of gender disaggregated data commonplace in the planning and execution of organizational policies, to assertively integrate gender issues in the internal governance policy, to expand collaboration with international agencies as well as civil society organizations working for gender equality, and to evolve in the use of an inclusive and nonsexist institutional language.

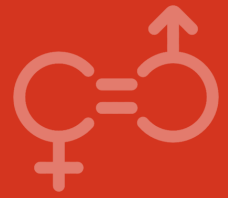
### 3 Incorporating the gender perspective in inspections: focus and transversalization

In addition to applying a gender perspective to their organizational processes, another necessary, and sometimes more challenging, path for SAIs is to incorporate such a perspective into the audit work itself. According to the Global SAI Stocktaking report (IDI, 2020), gender integration in audit work can be achieved by addressing gender equality as a specific topic in audits or by mainstreaming gender issues in audits that address other topics.

In the period from 2017 to 2019 only 24% of INTOSAI member SAIs conducted gender audits. It is noteworthy that in Latin America this number rises to 70%. The practice of integrating gender issues in selected audits, in turn, was reported by only 14% of the Entities at the global level and 30% in OLACEFS (IDI, 2020).

The following are the audits performed by the TCU on the theme of gender:





- **Operational audit on actions to combat domestic and family violence against women (Court Decision No. 403/2013-TCU-Full Court).** Assessment carried out from the perspective of the structuring of specialized services of the network of assistance to women victims of violence. It was observed a deficiency in the number of units and a concentration in metropolitan areas, a deficit in the number of human resources for support and multidisciplinary activities and a lack of awareness of the network operators regarding gender issues.
- **Coordinated audit on SDG 5 within OLACEFS.** With the purpose of evaluating the federal government's preparation to implement Sustainable Development Goal 5 of the UN's Agenda 2030, the TCU audit identified the inoperability of articulation mechanisms, insufficient budgetary transparency of actions under the responsibility of sectoral bodies that work with the theme, and coordination problems between ministries/federal sectoral bodies and gender policy coordination bodies (Court Decision No. 2766/2019-TCU-Full Court).
- **Audit on the main federal public policies for the prevention and confrontation of violence against women and reduction of feminicide.** The work concluded that the feminicide rate is increasing in relation to intentional homicides against women, which shows the intensification of gender violence in Brazil (Court Decision No. 1884/2022-TCU-Full Court).
- **Audit on the structure of the Call Center for Women victims of violence - "Ligue 180" system.** The audit found the service to be accessible, as it is free of charge and has various channels, with adequate service and trained attendants. However, it identified a low return of information from the agencies to which the users' demands are forwarded (Court Decision No. 1520/2022-TCU-Full Court).
- **Enforcement in systems for preventing and combating harassment.** This study analyzed the prevention systems for bullying and sexual harassment of selected agencies, with the objective of disseminating good practices, assessing risks, and defining criteria for future inspections. Based on this analysis, a model to prevent and combat harassment was prepared and published. Based on this model, the TCU should include in future audits the analysis of the maturity level of federal public administration organizations regarding the implementation of initiatives to prevent and combat harassment (TCU Court Decision No. 456/2022).
- **OLACEFS coordinated audit on gender violence.** The work, which is in progress, analyzes the State's response to the prevention, punishment, and eradication of violence against women.

Considering that the gender issue should not be treated in isolation and that the intersectionalities with other social markers, such as sexual orientation, race or disability, are fundamental in shaping the socioeconomic contexts of individuals, the TCU has also invested in conducting inspections focused on other minority groups, such as the following:

- **Audit on the quota policy of Federal Universities:** Among the problems found, the TCU pointed out the absence of guidelines and directives from the Ministry of Education regarding the controls related to racial self-declaration. The audit also verified that the Ministry of Education neither monitors nor evaluates the quota policy, a failure that impacts the analysis of the results of the policy. (Court Decision No. 2376/2022 - Full Court)
- **Audit on Policies, programs and plans specific to the LGBTQIA+ population (in progress).** To date, the Court found that: Until 2022, there were no public policies aimed specifically at the LGBTQIA+ population in the ministries of Women, Family and Human Rights; of Citizenship; of Tourism; and of Justice and Public Security. The initiatives were only punctual; The National LGBTQIA+ Employability Plan, of the then Ministry of Women, Family and Human Rights, has limited territorial coverage and a small number of beneficiaries foreseen in the actions.

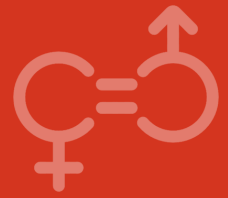
Regarding the transversalization of the gender perspective in inspections as a whole, the TCU has begun to organize itself to face this complex challenge, considering that the promotion of equity is one of the priorities of the new presidency of the Court. To this end, the Board of Oversight of Equity and Human Rights Policies, an organizational unit, was created with the mission of dealing with the theme in a strategic way. With a focus on intersectionality and taking into account the essence of the 2030 Agenda of "Leaving No One Behind", in addition to addressing issues related to gender, the directorate also covers topics such as racial equality, protection of indigenous peoples, the LGBTQIA+ population, and people with disabilities, among others.

The team responsible is preparing an action strategy that, besides the focused audits, will contemplate support or consultancy for inspections coordinated by other units of the Court, in order to transversalize a gender and diversity lens throughout the control strategy. The work will also involve training and the promotion of public hearings since the approximation with civil society is of great relevance in this type of work.

The purpose of sharing the TCU experience reported here is to strengthen international cooperation among SAIs on the issue of gender equality. While it must be recognized that the paths taken by oversight bodies in different countries are quite heterogeneous, there is no doubt that ensuring respect for the principle of equality and avoiding discrimination is a government responsibility, and Supreme Audit Institutions must play an active role in making this principle a reality.





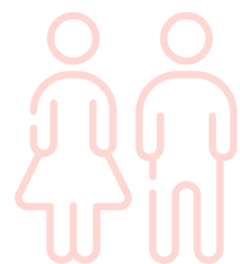


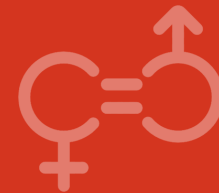
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## Introduction

The issue of achieving equality between the two human genders is one of the important issues, as Gender Equality is one of the basic rights that must be provided to every human being. It has become the core of Sustainable Development Goals and among the main goals of the United Nations. It requires rigorous efforts of the international community, governments, international organizations and civil society. Therefore, several international initiatives and programs have been launched to support this objective, such as the 2030 Agenda for Sustainable Development which aims to achieve gender equality in all fields to reduce the disparity between men and women.

SAIs play a crucial role in enhancing this goal as they are responsible for monitoring the use of the public funds as well as ensuring that governments are accountable for their actions by incorporating a gender perspective in their audits and evaluations, SAIs can determine gender disparities and recommend corrective measures to foster gender equality.

SAIs started their work by showcasing the successful initiatives and identifying areas of improvement in order to ensure that gender equality remains a priority in their respective countries. Also, through providing valuable insights with regard to how successful initiatives would be replicated and expanded. In this article, we will explore how SAIs would lead the way in enhancing gender equality and the steps they would take to make this a reality.

### **First, the reasons for gender equality and its importance:**

- 1- According to the Gender Development Index, the Arab countries' region is considered the second largest gender gap in the world after South Asia where women do not effectively participate in both income and work.
- 2- Gender Equality is an important global goal that all countries strive to achieve, as realizing gender equality in societies reaps many social, economic and political gains.
- 3- It reduces discrimination between segments of society, which contributes to improving the quality of life for all.
- 4- It assists in achieving the Sustainable Development Goals, and ensures the effective use of public resources for the benefit of all citizens.

### **Second, professional organization's role in achieving gender equality:**

The professional organizations led an important role in achieving gender equality which is:

1 The United Nations Development Program (UNDP), in partnership with UN Women, United Nations Population Fund (UNFPA) and ESCWA, launched the initiative "Gender Justice and The Law Study in the Arab Region" which provides the governmental and non-governmental actors at the national, regional and international levels with a model to track down the progress achieved in 2030 Agenda as well as a platform for the regional actors to exchange expertise to enhance the change.

2. During the COVID-19 crisis the United Nations' priorities focused on 5 main priorities:

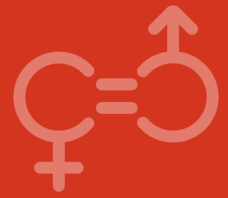
- Mitigating and reducing the gender-based violence, including domestic violence.
- The social protection groups and economic incentives would serve women and girls.
- Inviting citizens to exercise equal care for sharing work.
- Women and girls would lead and participate in the planning and decision making process with regard to the COVID-19's response.
- The data and coordination mechanisms should include gender perspectives.

3. The European Union and the United Nations have embarked on a multi-year global initiative focused on eliminating all forms of violence against women and girls entitled "Spotlight Initiative" that was developed in line with the Sustainable Development Agenda.

4. SDG 5 guarantees for gender equality.

Where this goal included a set of basic determinants in order to achieve its aim and purpose, as follows:





- Eliminating all forms of discrimination and violence against women and girls in the public and private fields.
- Eliminating all harmful practices, such as child, early and forced marriage.
- Recognizing and appreciating the unpaid care and domestic work as well as enhancing the sharing responsibility within the household and the family.
- Ensuring the complete and effective participation of women, and ensuring equal opportunities for them.
- Ensuring universal access to sexual and reproductive health services and reproductive rights.
- Undertaking the necessary reforms in order to provide women with equal rights in the economic resources.
- Enhancing the use of the enabled technology, especially the information and communication technology.
- Adopting and strengthening sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

### **Third, SAIs' role in achieving gender equality:**

There are numerous ways through which SAIs could contribute to building a more just and equitable society which are:

1. Ensuring the gender-sensitive audit methodologies.
2. Evaluating the impact of government policies, programs and projects on the gender equality. This approach recognizes that the gender inequality has a social and an economic impact not only social one, it aims to ensure that public resources are used effectively to enhance gender equality and reduce the gender disparities.

### **The audit process is carried out through the following steps:**

1. Identifying the areas where gender disparities exist which require an understanding of the gender-specific impacts of policies, programs, and projects.
2. SAIs conduct a gender analysis to determine the root causes of gender disparities which involves examining the social, economic, and cultural factors that contribute to gender inequality.
3. Producing recommendations to promote gender equality.

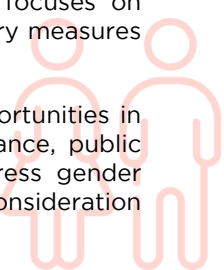
It is worth mentioning that, the gender equality impacts audit requires following a non- discriminatory approach, which means that SAIs need to ensure that their audit methodologies consider the gender-specific impacts of policies, programs, and projects. This includes examining the gender composition of beneficiaries as well as identifying the gender-based barriers during the participation in the audit process.

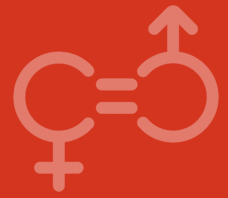
### **Also, it should be noted that the audit process in this regard faces many challenges illustrated as follow:**

1. Lack of gender-specific data and indicators.
2. Lack of capacity and expertise in the field of auditing that considers the gender perspective.
3. Lack of reliance on technological methods in conducting audits, which requires a lot of time and effort.
4. Financial restrictions represent a significant challenge.
5. The legal challenges related to laws that do not adequately protect women's rights, and provide men with some advantages and privileges that distinguish them vs. women. This could create an obstacle to realizing equality.

With regard to the African SAIs they have recognized the importance of gender equality in their audit and have taken steps toward implementing inclusive strategies which ensure that women are not left behind that has been subtly reflected in the strategic plan (2022-2027) of the African organization of Supreme Audit institutions (AFROSAI), where one of its current specific objectives no.1.5 states that "African SAIs and AFROSAI support gender equality as a necessary social precondition to ensure full and sustainable economic, social and political development"(1).As a result, and according to the resolution no.9 of the 2nd part of the 15th AFROSAI General Assembly held in March 2022 in Dakar, Senegal, the Institutional Capacity Building Committee (ITCBC) was established consisting of four Working Groups where the Working Group of Emerging Issues focuses on addressing the challenges of some topics such as Gender Equality, as well as taking all the necessary measures to deal with such issue.

Given that gender inequality is a significant issue in Africa, where women suffer from limited opportunities in various sectors, the African SAIs' inclusive strategies aim to promote gender equality in governance, public finance management, and social accountability. Such inclusive strategies are necessary to address gender disparities in these sectors as they ensure women's access to the decision-making processes and consideration of gender issues in public institutions.





### **Recommendations:**

There is a need for greater collaboration and coordination between SAIs, civil society bodies, and other stakeholders to enhance the gender equality's audit impact.

Committing to building the capacity and expertise in the gender-sensitive auditing.

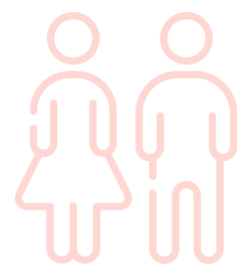
Committing to ensuring that gender equality remains a priority in the audit process through working together, in order to enable us to create a more fair and equitable society from which citizens benefit.

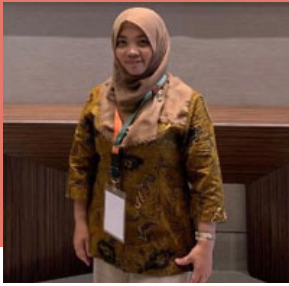
Publishing several laws and legislations that ensure gender equality.

Enhancing the community's social and cultural awareness on gender equality through all means of communication.

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**Ms. Chandra Puspita Kurniawati** is an analyst in BPK. She is currently pursuing her Master's degree at Padjadjaran University, majoring in public policy. She has been involved in several INTOSAI projects related to developing disaster-related audit guidance and research related to auditing disaster preparedness.

E-mail: [chandra.kurniawati@bpk.go.id](mailto:chandra.kurniawati@bpk.go.id)

## Abstract

Disaster management corresponds to gender issues in significant ways. Therefore, minimizing the impacts of disasters cannot be carried out by disaster-based actions alone. Policies governing disaster management activities have the potential to either reinforce gender differences or contribute to improving gender equality. And thus, employing normative legal research, this study tries to identify how Indonesian disaster management law considers gender equality in its articles. The study finds that Law No. 24 of 2007 has not taken into consideration gender equality-related issues sufficiently. This can be seen from the absence of articles that govern gender equality in disaster management activities; mandate the inclusion of gender equality in institutional arrangement, disaster management entities, and policy formulation; emphasize preparation of disaggregated data and information that is gender sensitive; as well as raise awareness about building women's capacity to cope with disasters. The law also neglects gender-related issues in the fulfillment of basic needs for disaster victims and excludes women from prioritized vulnerable groups. Thus, this study recommends relevant in-charge parties re-visit the disaster management law to accommodate the essential issues of gender equality.

**Keywords:** disaster management; gender equality; policy

## Introduction

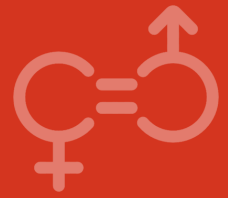
Disasters are commonly assumed to be gender-neutral. However, some perceive that disasters are gendered events since their impacts and consequences are not gender-blind (Bradshaw & Fordham, 2015). Moreover, during an emergency, disparities may be evident. Gender-specific barriers, such as tradition, cultural norms/restrictions, stereotypes, male-female dichotomy, gender-specific skills and behaviors, discrimination, as well as socioeconomic status, may make women experience disasters in a different way than men (The World Bank (2012); (Schwerhoff & Konte (2020))). Moreover, women have specific interests and needs before, during, and after disasters (Gokhale, 2008). All those aforementioned conditions then create inequalities which are believed to be the root cause of women's disaster vulnerability.

When a disaster strikes, everyone is indeed vulnerable to becoming a victim of the disaster. However, several disasters have indicated that there is a prominent discrepancy in deaths between men and women. A study carried out by Neumayer & Plümper (2007), for example, revealed that women were impacted more adversely by disasters causing women more likely than men to die in disasters. Besides, in the aftermath of disasters, gender-based violence was exacerbating and still life-threatening for women and girls (KPPPA - UNFPA, 2020).

In addition, more than half of districts/cities in Indonesia experience disasters every year (UNDRR, 2020). In other words, the more intensity and frequency of disasters, the threats of loss of life and gender-based violence are greater, and women, especially from marginalized groups, have the greatest vulnerability to these threats. Therefore, treating men and women as homogeneous groups when dealing with disasters can be problematic. And thus, this issue should be addressed accordingly by policy-makers through the adoption of appropriate policies. This means policy-makers should consider ways in which intersecting identities and gender influence disaster impacts in any given area before making decisions on policy, to be able to mitigate gendered differences in disaster outcomes and optimize advantages for all.

Indeed, the need to address disaster and the need to eliminate gender inequality are linked. Although failing to integrate gender throughout the Hyogo Framework for Action itself, the framework has, at least, paid attention to gender by stating in its opening section that a gender perspective should be integrated into disaster management policies, plans, and decision-making processes. On the other hand, focusing events can propel issues onto the policy agenda, especially when they reinforce some preexisting perception of a problem. Hence, its successor, the Sendai Framework for Disaster Risk Reduction, recognizes the significant roles women play in all phases of disaster management. The framework also emphasizes the need for enhancing women's leadership in promoting universally accessible response, recovery, rehabilitation, and reconstruction approaches.





Meanwhile, in responding to multidimensional crises in Indonesia, Law No. 24 of 2007 on Disaster Management has been stipulated. This law serves as a policy umbrella and guidance for disaster management activities in Indonesia at all phases, both at the national and local levels. Moreover, Sadiawati et al. (2019) state that public policy in the form of laws and regulations is an important element in state law to carry out efforts to achieve national goals as well as provide legitimacy and legality for government actions. Consequently, failure to create good laws and regulations will be counterproductive and result in less performance of state administration. Hence, considering the serious impacts disasters create on the achievement of SDGs as well as the government's goal to fight for gender equality in all fields, it is important to ensure that the policy framework for disaster management has taken into consideration issues affecting the success of disaster management, including gender equality issue. Accordingly, this study will identify how Law No. 24 of 2007 accommodates gender perspectives in its articles. Subsequently, this study will provide input for relevant in-charge parties to revise the existing policy framework to include missing issues related to gender equality.

## Research Method

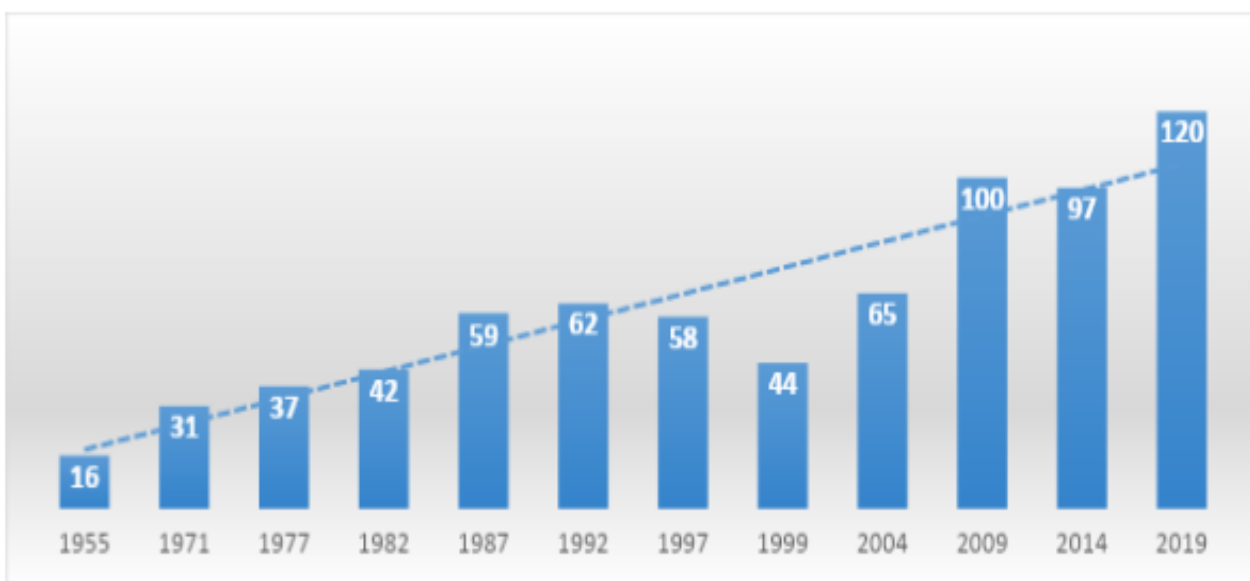
This study employs normative legal research. Normative legal research is a study that tends to view law from the perspective of its norms (Soekanto in Sonata, 2014). Purwati (2020) adds that normative legal research examines written rules and regulations from philosophy, history, theory, comparison, scope and material, composition and structure, general explanation and chapter by article, and language used. In terms of data, Soekanto & Mamudji (2001) stated that normative legal research is similar to literature study due to the dominant utilization of secondary data. This study uses Law No. 24 of 2007 on Disaster Management as primary legal material and other relevant written documents as secondary legal materials, such as articles from scientific journals, books, and other related sources.

## Result and Discussion

### Women's involvement in disaster management policy making

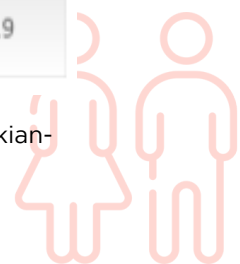
Addressing gender inequalities by enhancing female participation in decision-making is crucial. Therefore, having a significant percentage of women engaged in decision-making can improve policy concerns on gender equality since women understand what women need better. Unfortunately, female participation in the Indonesian political agenda is relatively low. Actually, Article 245 Law No. 7 of 2017 on General Election has mandated at least 30% of representation of women in Parliament. Although the representation of women in the Parliament shows an increasing trend (as indicated in Figure 1), the representation of women resulting from the 2019 general election has only reached 20.87% of the total members of the Parliament. It makes masculinity dominates policy-making in Indonesia, run by officials and experts with male background and patriarchal paradigm. Commission VIII that prepared the Disaster Management Bill, for example, only has 13 female members out of 49 members (26.53% of representation of women). Fewer women involved in this policy-making process result in negative consequences reflected in the policy products that are not gender friendly to vulnerable groups nor answer to women's needs.

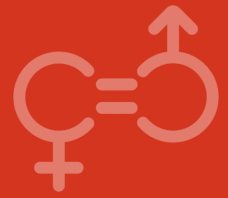
**Figure 1.** Number of representation of women in Indonesian Parliament



Source:

<https://databoks.katadata.co.id/datapublish/2022/06/20/tren-jumlah-anggota-dpr-ri-perempuan-kian-meningkat> (accessed on May 1st, 2023)





## Gender equality in Law No. 24 of 2007

Law No. 24 of 2007 consists of 13 chapters and 85 articles. This law covers the general definition; basis, principles, and goals of disaster management; roles and responsibilities; institutional arrangement; community's rights and obligations in disaster management; roles of business players and international organizations in disaster management; disaster management activities; disaster relief funding and management; supervision; dispute resolution; criminal provisions; transitional provisions; and closing.

Referring to the law, when discussing the definition of disaster, a disaster tends to be measured in terms of loss of life, economic output, and infrastructures which are commonly measured immediately after a disastrous event. However, when seeing the definition of disaster using a gender perspective, the discussion should shift into "what is the real disaster", especially for women and girls. Bradshaw & Fordham (2015), for example, show that in the aftermath of a disaster, women and girls may feel intangible changes, such as the impact of gender-based violence, psychosocial impact, deterioration in reproductive and sexual health, poverty and insecure employment, and so on. Some women and girls may perceive those intangible changes as a disaster. Therefore, policy makers should be very careful in formulating the definition of disaster, including the definition of disaster management phases, to include and consider issues related to gender equality.

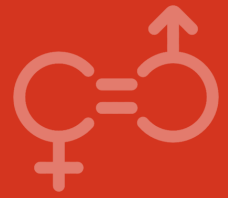
Besides, of many topics governed by Law No. 24 of 2007, there is only one word of gender found, i.e. in the elucidation of Article 3 paragraph 1 letter c concerning the principle of equality in law and government. In this case, equality in law and government means disaster management should not contain materials that differentiate people's background, among others, religion, ethnicity, race, gender, and social status. Even though this paragraph has implicitly mandated disaster management actors to take into account gender equality in disaster management, this spirit is not mainstreamed throughout the law.

Furthermore, gender equality has not been taken into account in the chapters or articles related to institutional arrangement, disaster management entities, and policies. Articles dealing with the roles and responsibilities of the central government, local government, as well as National and Local Disaster Management Agencies do not address gender issues at all. For example, Article 7 paragraph 1 letter a only mandates the government and National Disaster Management Agency to formulate disaster management policies that are aligned with development plans and policies. This article does not mandate the inclusion of gender perspective in the formulation of disaster management policies. Further, Article 13 only mandates the National Disaster Management Agency to formulate disaster management policies and deal with refugees timely, efficiently, and effectively. This article does not concern gender issues when dealing with refugees nor mandates the National Disaster Management Agency to take into account gender equality in its policies. Moreover, in the articles referring to steering committee membership and chairmanship of National and Local Disaster Management Agencies, there is also no mandatory requirement to include women representation.

Realizing the absence of laws and regulations related to gender mainstreaming in disaster management, the National Disaster Management Agency issued Regulation of the Head of National Disaster Management Agency No. 13 of 2014 concerning Gender Mainstreaming in Disaster Management. Even though this regulation has required government, local government, and non-government parties to mainstream gender in disaster management-related policies, activities, programs, and projects, the National Disaster Management Agency may find some constraints when monitoring and enforcing the implementation of this policy. Moreover, it may be difficult for this low level of statutory provision to ensure that gender equality has been considered in access, participation, decision-making, and policies/programs/projects' benefits since disaster management activities are cross-sectoral, cross-jurisdictional and cross-powers and carried out by all inline ministries in central level and local working units in the local level.

Furthermore, there are several articles dealing with data preparation, such as Article 36 paragraph 3 (data for disaster risk reduction activities), Article 45 paragraph 2 letter f (data for disaster preparedness activities), and Article 54 (data for emergency response activities). However, none of those articles emphasizes the preparation of disaggregated data and information that is gender sensitive. This results in the related entities do not hold data disaggregated by gender, not because they do not choose to or are unaware of the need for such data, but merely because the organizations who provide data for the database do not collect it. For example, the audit carried out by SAI Indonesia revealed that there is a serious problem regarding the implementation of training programs which are intended to build state apparatuses and relevant in-charge parties capabilities to compile and prepare gender-based data. Although the audit focused on the accountability of budget utilization and the use of stimulant funds (BPK RI, 2010), the audit results implied that the failure of training implementation in several regions indicated the government's insufficient attention both to the importance of state apparatuses and relevant in-charge parties capabilities to compile and prepared gender-based data and the data themselves.





Besides, the law has mandated the preparation and fulfillment of goods and services for disaster victims. However, the articles neglect gender-related issues in the fulfillment of basic needs for disaster victims. The preparation of homogeneous and generalized basic needs may put women and girls at risk. For example, several gender-based violence cases were reported where many women and girls had been victims of rape and sexual harassment in Aceh in 2004 (UNIFEM in KPPPA, 2011), Central Sulawesi in 2018 (UNFPA, 2019), and Lombok West Nusa Tenggara in 2018 (KPPPA - UNFPA, 2020). The cases occurred when they were living in refugee and displacement camps where protection and privacy were often inadequately addressed. Moreover, the law also excludes women from priority groups, particularly when dealing with rescue, evacuation, in addition to health and psychosocial services. The law put special attention only to the elderly, people with disabilities, children, as well as pregnant and breast-feeding mothers (see Article 26 paragraph 1 letter a).

In addition, when dealing with capacity building, the gender equality issue is completely left behind. Although many studies have indicated women's disaster vulnerability, there are no capacity-building programs that target women in particular. Simply allocating more aid to women to reduce their vulnerability only addresses the symptoms but not the cause.

## Conclusion

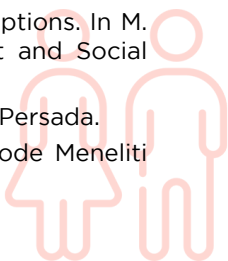
Gendered differences in a disaster can influence disaster management activities. Thus, policies that focus on reducing gender inequalities will mitigate disaster impacts more efficiently without exacerbating existing gender gaps. In this case, the policy-makers' understanding of problems causing gender differences in vulnerability to disasters will help to identify comprehensive policy options for addressing both disaster management and gender inequality.

Unfortunately, a critical study of Law No. 24 of 2007 reveals that this law has not taken into account gender perspective in its articles in the most favorable way. In other words, the intent of incorporating a gender perspective into this high-level legislation to ensure that the concerns of all and that gender inequalities are addressed are not perpetuated through institutional means. Consequently, the derivative policies and practices designed to deal with disasters, at all phases, lack attention to gender equality in particular.

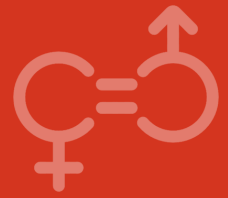
Disaster management policy needs to be conscious of the power relations between women and men, both existing and newly created ones. These dynamics are constantly evolving and can be directed in a more cooperative and fair direction. Gender mainstreaming of disaster management policy is the most explicit method of doing this. The synergy effects of gender equality on disaster management policy, and vice versa, can be reinforced intentionally to achieve both objectives simultaneously. Therefore, the revision of the Law on Disaster Management should be viewed as an opportunity to address gender inequality issues and promote women's rights.

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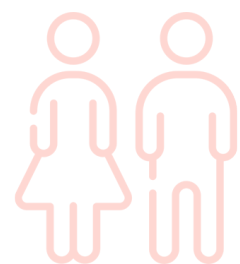


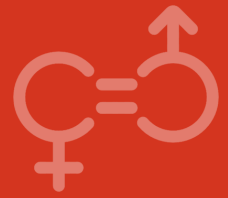


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**Mr. Sammer Ahmad:** Director Audit Railways, Lahore.

**Certifications:** SAP-FI, CISA, CISM, CIA Part-1

**Educational Qualifications:** B.Sc. Chemical Engineering from University of Engineering & Technology (UET) Lahore and Master in Public Policy from National Graduate Institute of Policy Studies (GRIPS) Tokyo, Japan.

## Introduction

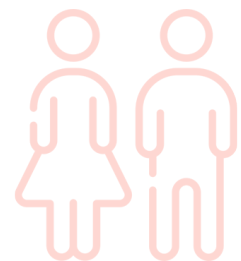
United Nations (UN) introduced 17 Sustainable Development Goals (SDGs) in 2015 with the aim of achieving them till 2030. These 17 SDGs explain people, prosperity, peace, planet and partnerships in general. These goals comprise of 169 targets and 247 indicators too for monitoring the progress of targets. SDGs framework is overall a development agenda of UN based on three main pillars and those are: inclusivity, equity and sustainability. It is pertinent to mention here that prior to the introduction of SDGs in 2015, there were MDGs (Millennium Development Goals) and MDGs were introduced in year 2000 and ended in 2015. MDGs were 8 in total with 21 targets and 60 indicators while SDGs are 17 in total with 169 targets and 247 indicators. Moreover, MDGs were focused on quantitative aspects while SDGs focusses on qualitative aspects of development. Gender equality is ranked at 5th among 17 SDGs.

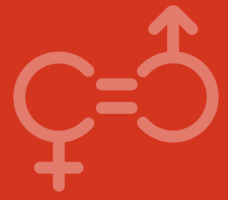
For achieving Gender Equality, UN introduced 9 targets and 14 indicators. These targets and their indicators are briefly described here.

1. End discrimination against women and girls. Whereas, the indicator is whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex.
2. End all violence against and exploitation of women and girls. Whereas, the indicator is proportion of women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner or other than intimate partner in the previous 12 months, by form of violence and by age.
3. Eliminate forced marriages and genital mutilation. While the indicator is the proportion of women aged 20-24 years who were married or in a union after age 15 and before age 18. Moreover, female genital mutilation aged 15-49 years is also the indicator.
4. Value unpaid care and promote shared domestic responsibilities. While the indicator is proportion of time spent on unpaid domestic and care work, by sex, age and location.
5. Ensure full participation of women in leadership and decision-making. While the indicator is the proportion of seats held by women in (a) national parliaments (b) local governments and in managerial positions.
6. Universal access to reproductive rights and health. While the indicator is the proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care.
7. Equal rights to economic resources, property ownership and financial services. While the indicator is (a) proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure.
8. Promote empowerment of women through technology. While the indicator is the proportion of individuals who own a mobile telephone, by sex.
9. Adopt and strengthen policies and enforceable legislation for gender equality. While the indicator is proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.

## Literature Review and Analysis

All 17 SDGs are interlinked including SDG-5 and there are many stakeholders and those are: parliamentarians, federal ministries, provincial and district governments, statistical organizations, private sector, international development partners, think tanks, academia, civil society and media. Moreover, there are various issues and those are: ambitious agenda, who will implement SDGs, costing, financing, data and evidence-based decision making.





There is a to do list issued by UN which helps achieving gender equality and the list is:

1. Women earn 10 to 30 percent less than men for the same work. Pay inequality persists everywhere. Voice your support for equal pay for equal work.
2. Find a Goal 5 charity you want to support. Any donation, big or small, can make a difference!
3. Be aware of gender stereotypes. Recognize them, avoid them and educate others about them.
4. Stand up against harassment. Whenever you see or become aware of harassment, whether in the workplace, streets, home or the online space, raise your voice against it.
5. Find female mentors/leaders. Ensure that some of your role models or mentors are women. There's a lot you can learn from women in positions of authority.
6. Share the workload at home. Sharing domestic responsibilities ensures the work burden doesn't fall only on one person and instills the value of gender equality and essential life skills in children.
7. Stay informed. Follow your local news and stay in touch with the Global Goals online or on social media.

Capacity of humanity to prosper depends upon women and this fact seems understandable because females (girls and women) encompass half of the world population. However, many discrepancies exist for women in many areas around the globe in general and in third world countries in particular e.g., civil rights, earning potential and economic justice etc. and these differences are even greater among the people who recognize them as gender-diverse.

Life can be made better for all by improving gender equality on earth. Because there are about 4 billion women and these are seen in every sphere of life but many of them are still trying to seek basic human rights. Women population suffers from social and political discriminations and in spite of their economic potential for innovation, they continue to earn about 20 percent less than men.

Lack of access to healthcare facilities, education and equal pay does not only disturb individual women but it suffocates the success of society itself. In general, gender inequality and poverty have a directly proportional relationship and in countries where girls get equal education to boys shows consistent rates of economic growth shows inverse relationship of cultural and domestic violence.

Moreover, studies also show when women participate in local and regional economies, the health and nutrition of their family members increases. It is estimated that if women employment rates match with that of men, it would increase world GDP to the extent of trillions of dollars. In brief, gender equality shows a healthier, safer and wealthier society for all.

### Way forward to achieve gender equality

There are actions that can narrow the gender gap and support the success of girls and women around the globe.

**Help women to succeed:** According to reports of USAID and Kiva more than billions of women of the world are not included in the financial systems. It is pertinent to mention here is that financial inclusion can increase women's incomes, which can increase the household spending on quality food and quality education and ultimately increase the quality of life.

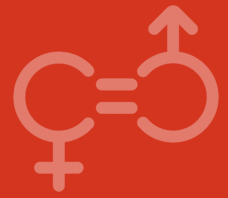
**Provision of loans:** Providing loans to women can increase the opportunities for them to start businesses and increase in their independence and agency. By this practice, women gain power to enhance the standards of their lives and at the same time creating benefits that resonate all over communities.

**Focus on performance:** When it comes to encouraging gender equality in the organizations, the best way to narrow the gap is to give rewards to those who produce results, and achieve organizational goals—irrespective of any apparent notions of their abilities.

**Talk about gender equality with family members including children:** In many developed societies, it can be appealing to take freedom of women for granted but there is still a huge gap to cross in order to realize gender equality around the globe. Discuss with the family members regarding underrepresentation of women in government and business sectors and discuss about the positive consequences of narrowing the gender gap.

**Boost financial inclusion for women:** Over a billion women, as mentioned earlier, are excluded from financial exclusion i.e., they do not have access to loan (credit) for boosting their financial independence. More than 70 percent of women who owned small and medium size businesses have inadequate access to credit. More often than not, they do not access to such services due to social hinderances and systematic poverty.





**Encourage women-owned businesses:** It is of much importance where we spend money. Purchasing goods and services from the women-owned enterprises actually support them on their families and it also enhances local economies and neighboring communities. Studies have shown that women-owned enterprises are more likely to create jobs in food services, health care services and other social sector industries than men-owned enterprises. Spending money for acquiring goods and services from the women-owned small businesses not only reduces the gender inequality but also boost local community because it is estimated that every dollar spent in small business, 67 cents remain in the local money circulation.

**Promote gender equality at home:** Promote fair division of work in household matters. Everybody can contribute in cleaning, childcare, cooking and other unpaid labor. This will not only break the stereotype thinking about the categories of gender related works but also make the household caring i.e., many hands can make the wok easy for all.

**Raise your voice against gender-based violence:** It is estimated that every one in three women have suffered physical and emotional exploitation in their life mostly at the hands of their spouse or relative. Poor women are more prone to violence against women. However, reporting of act of violence due to lack of protection and confidence on current system affects women of all levels of society.

Here are some key ways to promote gender equality in sports and level the playing field:

**Be a fan of women sports:** Support women players by watching on television or in person and by following their social media accounts. This goes for school level, college level, national and international level enthusiasm and this will encourage girls to stick with it.

**Be a sports woman:** Not every girl and women have an ability to pursue for professional sports. However, there are ample local and low-level opportunities available for ladies of all ages. Presence of women matter a lot even if it is in workplace team or serve as coach in kindergarten football team.

**Demand better policy:** At professional level gender equality is getting attention but there is a big room for improvement in gender equality in educational institutions and sports organizations. When it comes to participation opportunities, funding, financial aid, girls and women deserve equal attention.

**Defend whistle blowers:** Providing the information with examples of incidents of gender inequality, sexual harassment, discrimination is a brave act and sometimes it serves as the only act to move the needle towards the balancing point. Anonymous whistleblowers program should be established with the protection of privacy.

**Use suitable language:** While speaking about women who is in playground, attention should be given on the performance and tactfulness of women while playing instead of talking about the uniform she is wearing. Attaining gender equality in sports depends upon giving same respect and treatment to women players from the fans, media, coaches, and from other players.

### **Role of auditors in promoting gender equality in organizations**

Since auditor (especially internal auditors) in big organizations provide various types of assurance and consulting services to improve the value of organizations. One of the assurance services is compliance assurance. One purpose of such assurance service is to check whether the organization is following the guidelines issued by the government regulators as well as internal policies and procedures. One of the important regulations is the quota of women in employment at various levels. Auditor can identify any such gap and that can be filled by the management of organization and compliance can be monitored in follow up audit. Moreover, auditor may perform consulting services on the request of the organization regarding imparting training on how to achieve the gender equality as per requirement of internal policies and as per directions of government regulators.

Moreover, in big organizations, there is usually a compliance officer who observe the compliance related issues of the originations and one duty of that officer is to coordinate among various departments of organization. So, in addition to internal audit department, compliance officer should also be vigilant for the compliance of gender equality related internal policies and procedures and external regulations.

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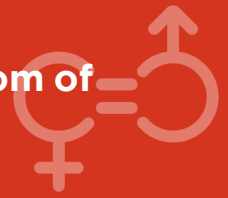
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## About the Author

**Dr. Sutthi Suntharanurak** is the Director of International Affairs, Office of State Audit Office of the Kingdom of Thailand. Also, he is the advisor of research in the international academics of SAI Thailand. Please contact him at [sutthisun@gmail.com](mailto:sutthisun@gmail.com)

In recent years, the State Audit Office of the Kingdom of Thailand (SAO) has shown remarkable progress in promoting gender equality within its organization. This shift can be attributed to policy changes and initiatives, reflecting the global push towards greater inclusivity and fairness in the workplace. The SAO has implemented various measures, from human resource development to auditing gender equality, to ensure that women are well-represented and respected within the organization.

## 1 Human Resource Development for All

One of the key initiatives undertaken by the SAO is the emphasis on equal human resource development. By providing equal training and skill development opportunities to all staff members, regardless of gender, the SAO aims to create a level playing field for career growth and advancement. This approach fosters an inclusive work environment where the potential of each individual can be realized.

## 2 Increasing Female Representation in Leadership Roles

Since 2015, the SAO has made significant steps in increasing the proportion of female directors and heads of audit teams. This gradual increase in female representation at the executive level demonstrates the SAO's commitment to diversify its leadership and embrace the unique perspectives and talents that women bring to the table.

## 3 Fostering a Culture of Recognition and Respect for Gender

The SAO has made concerted efforts to create a workplace culture that recognizes and respects various gender identities. This cultural shift has been achieved through awareness campaigns, training sessions, and open discussions to break down barriers and foster greater understanding among staff members. By promoting a culture of inclusivity, the SAO ensures that all employees feel valued and respected, regardless of their gender identity.

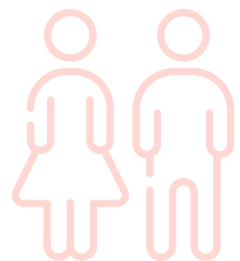
## 4 Auditing Gender Equality as an Emerging Issue

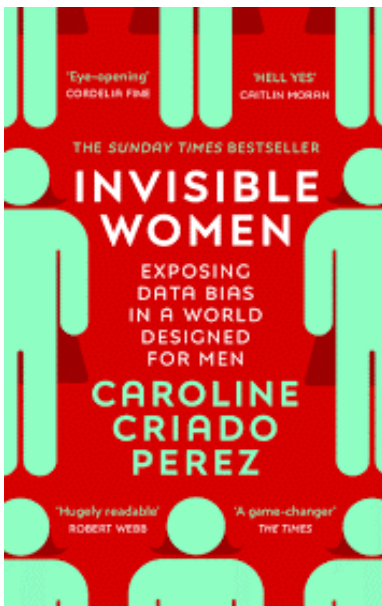
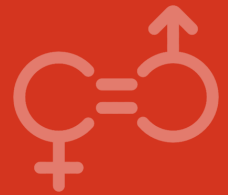
The Long-term State Audit Policy 2023-2025, issued by the State Audit Commission of Thailand, has identified gender equality as a critical emerging issue. By including gender equality in its audit policy, the SAO demonstrates its commitment to address this important topic and incorporate it into its overall strategy. This focus on gender equality benefits the SAO and sets a positive example for other organizations within Thailand.

## 5 Performance Audit Guidance on Gender Equality

To support the SAO's focus on gender equality, the organization is preparing guidance for performance audits on this topic. This guidance will provide a framework for assessing the effectiveness of gender equality initiatives and policies, allowing the SAO to measure its progress and identify areas for improvement. By establishing clear guidelines for auditing gender equality, the SAO reinforces its commitment to fostering an inclusive and diverse workplace.

In conclusion, The State Audit Office of the Kingdom of Thailand has significantly promoted gender equality within its organization. Through various initiatives, such as equal human resource development opportunities, increased female representation in leadership roles, fostering a culture of recognition and respect for gender, and auditing gender equality, the SAO is setting a strong example for other organizations in Thailand and worldwide. As the SAO prioritizes gender equality, it will undoubtedly contribute to a more diverse, inclusive, and effective workforce.





## About The Author:

**Ari Kristiana,**

She is an auditor at Badan Pemeriksa Keuangan (SAI Indonesia). She completed her bachelor's degree at the State Accounting College (STAN) in 2000, and obtained a master's degree in Accounting from the University of Indonesia in 2005. During her career as an auditor, she has gained extensive experience in the audit of energy sector, such as energy transition and mining sector compliance. She has also participated in several audits in public sector, including financial and performance audit of both central and local government.

When walking in a shopping centre or at a crowded airport, have you ever noticed that the queue for the women's toilet is often much longer than the queue for the men's toilet? Or have you noticed that the size of most devices, mobile phones in particular, are actually too big for women's hands? Or have you ever wondered or even experienced why women don't have as many opportunities for advancement or promotion at work as their male counterparts?

These questions are answered in a book entitled *Invisible Women*, by Caroline Criado Perez. In addition to outlining the causes of these problems, in the book, whose full title is *Invisible Women, Exposing Data Bias in a World Designed for Men*, Caroline clearly reveals how often women are ignored in various research, policy making, or product creation. As a result, women often face difficulties that are not experienced by men, sometimes to the point of being life-threatening.

The 432-page book opens with an interesting quote from Simone de Beauvoir, a French writer and women's movement activist, "The representation of the world, like the world itself, is the work of men; they describe it from their own point of view, which they confuse with the absolute truth." Interesting, isn't it?

The book begins with a description of how the long history of the world has been designed with male standards, from ancient times to the present day. Evolutionary theories, anthropological theories, and the use of language, which is actually the most basic building block of social life, all contain gender bias. Even an online language that we often use today, namely the emoji, initially also had gender bias before it finally began to improve in 2016. Today, we can easily find a variety of female-specific emojis, something that we didn't have a few years ago.

Furthermore, the author describes 16 cases of data bias grouped into 6 major sections, from the themes of daily life, work environment, product design, health, to disaster management.

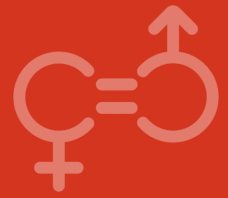
In the health sector, ignoring the anatomy of the female body when diagnosing diseases or in clinical trials of drugs often leaves women without appropriate treatment. According to the author, this neglect has occurred for a long time, because in medical science it is assumed that there are no significant differences between male and female bodies except for size and the reproduction system, so for many years health education has only focused on the standard, which is the male standard. Meanwhile, the truth is that these gender differences are very influential in the mechanisms of the human body.

This explanation reminds me of the case of delayed menstruation that many women experienced after receiving the Covid-19 vaccine. The World Health Organization and vaccine manufacturers cannot explain whether the menstrual delay is related to the vaccination. The researchers did not separate, record and report data on clinical trial participants by gender. This is gender neglect in medicine, and it could be dangerous.

In the theme of everyday life, the author presents the case of a Swedish city's snow-clearing policy that was eventually changed to reduce gender bias. For decades, snow-clearing was prioritised on arterial roads, while pavements came last. This policy is very unfavourable to women who walk more frequently than men, because they walk their children to school every day, shop, or accompany parents to the doctor on foot. Finally, in 2011 the local government conducted a comprehensive evaluation of the policy, which led to a change in policy, with snow-clearing starting with pavements first. This policy change has benefitted not only women, but also children and the elderly who are more dependent on women.

In the chapter on the workplace, the book clearly depicts a meritocracy that is actually very gender-biased. It is an eye-opening depiction of how patriarchal the world really is.





Critics and the media gave favourable reviews of the book, which became a Sunday Times Bestseller. The Times called this book "a game changer", while Cordelia Fine gave an "eye opening" response because this book is indeed very enlightening. In addition to receiving a lot of praise from critics and the media, this book also received various awards, including in 2019 being the winner of the Royal Society Science Book Prize, the Books Are My Bag Readers Choice Award, and the Financial Times Business Book of the Year Award.

In my opinion, Caroline was able to write this book in a very interesting way and language. She starts the discussion with real-life cases to give the reader a clearer picture. For example, in Chapter 5 on The Henry Higgins Effect, she begins with a story about a Facebook executive who realised the need for a special parking space for pregnant women only after she had her first pregnancy. In One-Size-Fits-Men, Caroline opens the chapter with the story of a pianist who struggled for years to use traditional piano keys because his hands were smaller than most men. This story is followed by an explanation of how women's hands are smaller than men's, so female pianists often also struggle to use pianos designed with a standard male hand size.

In addition to providing case descriptions, the author adds to her argument with extensive data and statistics taken from various media and research. One small example is in Chapter 2 on Gender Neutral With Urinals, the author presents data on the number of toilets in Mumbai, India, one of which is that there are thousands of public toilets for men but none for women. What the government does provide are public toilets that are shared between men and women. The consequence of this is predictable, the number of sexual assaults experienced by women there due to this toilet shortage is quite high.

In general, this book is very interesting and enlightening. For policy makers, researchers, activists in the women's movement, and for the general public alike, this book is highly recommended. For SAI auditors, this book is also very useful, especially when conducting performance audits or when analysing government

policies, so that the recommendations given by SAIs to the government are the right recommendations.

The more people who are aware of gender bias, the greater the chance of correcting it. Because the first step to solving a problem is to realise it exists. Creating a world that is kinder to women is certainly an obligation for all of us.

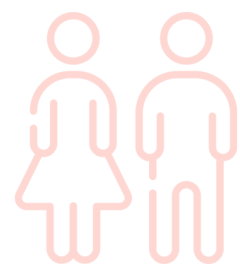
## **Book information**

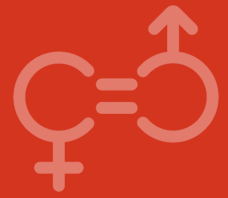
Title: **Invisible Women, Exposing Data Bias in a World Designed for Men** Author: **Caroline Criado Perez**

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Number of pages: **432 pages**





**Kamran Rashid Khan**  
(Ex-Director General)

While every intervention is planned and carried out, occasionally more pressing duties take precedence over the goal for gender equality and inclusivity. Later, it is more difficult to integrate inclusion into the structures. Therefore, conducting a gender and inclusion audit at the outset can aid in identifying gaps that can be filled. Furthermore, it must be clearly stated that where the main goal is process easing, the standards may vary depending on gender. There is strong evidence to support the idea that incorporating inclusion and gender practises when the organisation is building its hard and soft infrastructure and culture is more straightforward and long-lasting than doing so after the institution has reached maturity.

Policies that exclude women neither eliminate pre-existing biases nor address gender inequities and inequality. Economic policies that support women's entry and integration into the workforce as a pro-women policy are an example of a genderblind policy. These laws, however, do not take into account the supply of childcare, correctives for unequal salaries, or the preexisting biases against women in the labour field<sup>1</sup> since they were not created with a thorough awareness of the varied duties of women.

For the processes and policies intended to achieve gender equality to be implemented successfully, auditors and entities must have a thorough understanding of the idea of gender equality. The hardest part of performing a gender audit is getting people to understand gender issues. The path to achieving gender equality takes time. Before designing and implementing its system and policies on the ground, the first audit finding might be to instill an understanding of the gender paradox.

Any organization doing a gender audit must have a thorough understanding of terms like gender equity and equality. The integration of Sustainable Development Goal 5 - Gender Equality with the other SDGs must be clear to the auditors. For the sake of everyone's collective growth, the gender audit process informs and assesses the level of equality between men and women in all socio- economic aspects of life.

The history of gender audit dates back to 1984 in Australia where the government itself conducted first such audit called Women's Budget Statement. Similarly, it was then repeated in South Africa, Canada, France and England etc.<sup>2</sup>

Five sections make up the article in light of this setting. Section One provides a brief explanation of how gender equality is outlined and addressed in the 2015 United Nations SDGs. The definitions of gender equality and gender equity are briefly explained in Section 2. In the third section, numerous gender audit ideas are defined, along with various methods of conducting the audit. The article's conclusion is included in section five after section four reviews the various processes of the gender audit.

## 1 Sustainable Development Goals (SDGs) & Gender Equality

SDGs were established by the UN in 2015 as a worldwide call to action for everyone's development. By 2030, the SDGs want to guarantee that everyone can live in peace and prosperity. Countries have agreed to give those who are falling behind the most priority while making progress. Of the 17 SDGs, SDG 5 – Gender Equality – is the fifth. "Achieve gender equality and empower all women and girls" is the goal stated in SDG 5. In addition to being a fundamental human right, gender equality is also a precondition for a world that is stable, affluent, and sustainable. While there has been progress over the past few decades, it is apparent that we are not on schedule to reach gender equality by the year 2030.

The SDGs acknowledge the interconnectedness of social, political, economic, and environmental sustainability and the need for development to strike a balance between these four pillars. Gender equality can only be attained by ensuring equality with regard to all other relevant goals, to which SDG 5 is specifically included. To achieve equality for women and men in various fields, for instance, SDG 4 on quality education and SDG 8 on decent work and economic growth. The foundation for a peaceful, successful, and sustainable society must include gender equality in addition to being a fundamental human right.

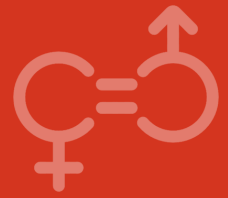
The promotion of laws, policies, budgets, and institutions that advance gender equality is one way to speed up development. Bold action and commitment are also required. Since less than half of the data needed to track Goal 5 are now available, there needs to be more investment in gender statistics.

<sup>1</sup> A Policy Framework for Women's Equal Rights

<sup>2</sup> Swirski, Barbara, what is gender audit







Focusing on four strategic priorities, equal involvement of men and women in all spheres of life includes:

1. In governance systems, men and women lead, take part in, and profit equally.
2. Men and women enjoy equal economic freedom, respectable employment, and financial stability.
3. Both men and women lead lives free from all types of violence.
4. Humanitarian aid, natural disaster preparedness, and peacebuilding efforts benefit both men and women equally, with women having a stronger impact on these efforts and contributing more to their overall success.



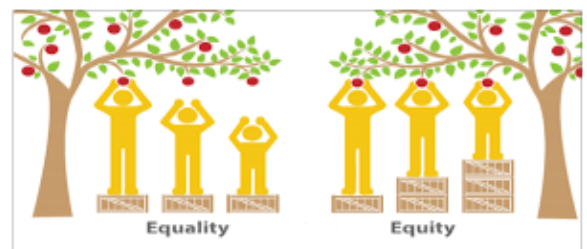
Gender equality is a fundamental human right. Gender equality that is balanced has significant socioeconomic effects. However, there are still significant gender disparities in every community. The dominant difficulties are a lack of access to adequate job, occupational segregation, gender wage inequalities, and gender-specific problems. Gender equality is also required for access to fundamental services like healthcare and education. There must be no discrimination or violence towards either gender. They must each have an equal voice in political and economic decision-making.

## 2 Gender Equality and Gender Equity

Despite the fact that gender equality is a crucial element of development, Pakistan is now ranked as the second least equitable nation in the world by the Global Gender Gap Index. Although Pakistan's Vision 2025<sup>3</sup> clearly demonstrates attempts to advance gender equality, much more needs to be done to enhance the lives of women and girls throughout the nation.

Through important agreements like the Beijing Declaration and Platform for Action and the Convention on the Elimination of All Forms of Discrimination Against Women, the United Nations has made tremendous strides in advancing gender equality over a number of decades.

"Gender equality" refers to outcomes that are the same for men, women, and persons of all genders. The method used to promote gender equality is known as "gender equity." Gender equity acknowledges that women and people of colour do not share the same "starting position" as men. This is because of historical and social disadvantages.



Now that we have a fundamental grasp of gender equality, auditors are expected to be ready to undertake a gender equity audit of any organization, from a corporate organization to a government agency and the entire nation. The following would serve as a bare-bones toolkit for the gender audit procedure for the auditors.

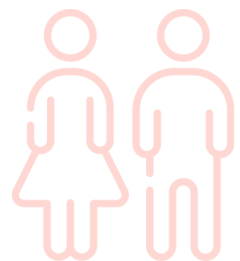
## 3 Gender Audit & Gender Integration Frameworks

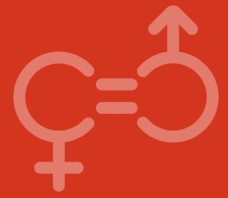
A qualitative, social audit, gender audits are distinct from financial audits. It serves as a tool to evaluate and monitor how institutionalized gender equality is within organizations, including in their policies, initiatives, projects, and/or service delivery, structures, procedures, and budgets.<sup>4</sup>

Gender audits give businesses the chance to "put their own houses in order and change organizational culture elements that discriminate against staff based on gender." An organization's gender equality is examined, and the primary gender biases are recognized, through the assessment process known as a "gender audit." An organization's organizational culture and processes, as well as, the staff's perceptions, understanding, and behaviours towards the issue, are all taken into account while conducting a gender audit. Other concerns taken into consideration include the status of gender equality in these areas as well as organizational culture and processes.

<sup>3</sup> <https://pakistan.unfpa.org/en/topics/gender-equality-14>

<sup>4</sup> <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-audit>





By recognizing and comprehending gender trends in an organization's composition, structures, processes, culture, management of human resources, and creation & implementation of policies and services, gender audits help mainstream genders in the workplace. Additionally, they aid in evaluating the effect that organizational performance and management have on gender equality inside the organization. Gender audits highlight significant gender disparities and difficulties and suggest ways to close them through improvements and innovations. They also set a baseline against which progress may be monitored over time.

Although there is no set method for conducting a gender audit, international organizations mostly employ the gender inclusion framework and participatory gender audit.

### **a The Participatory Gender Audit (PGA)**

Organizations can reflect on and examine their own gender capabilities, problems, and best practices using the Participatory Gender Audit (PGA) which in itself is a guided self-assessment tool. It is as well a process that promotes organizational learning on gender equality and gender mainstreaming through a participative methodology.

1. Participatory research to catalogue the difficulties faced by women.
2. An action-based mapping to determine how violations and service deficiencies have impeded the protection of women.
3. Analysis and suggestions based on the information presented above to improve knowledge of these concerns.

### **b. Gender Integration**

In order to take gender norms into account and make up for gender-based inequities, procedures called "gender integration" are used in programme assessment, design, implementation, and evaluation. Two dimensions are often present in a gender audit.

1. **Internal gender audit** refers to how a company promotes gender equality within its own structures for management, internal work, and results. The internal gender audit tracks and evaluates the relative progress made in gender mainstreaming, supports organizational learning on gender, builds organizational capacity, and fosters collective organizational responsibility for projects related to gender equality.
2. **External gender audit** evaluates an organization's gender mainstreaming in terms of content, delivery. The assessment is evaluated by an external audit of its policies, programmes, initiatives, and services. External gender audits gauges how well gender integration promotes the participation of and advantages for both men and women who are involved in or impacted by the organization's policies, programmes, initiatives, or services offered.

The next step in a gender audit is to examine how gender is mainstreamed during the project, programme, or policy's implementation phase. In conclusion, a gender audit of the monitoring and evaluation phase looks into whether the targets and indicators take a gender perspective into account in terms of sex-disaggregated data as well as advancements made in the direction of gender equality. This in turn offers reliable information for making decisions that take gender into consideration.

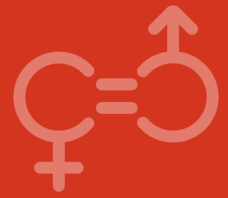
## **4 Steps of Gender Audit**

The gender audit evaluates the impact of gender equality policies and procedures on organizational management and policy changes. A gender audit, therefore, involves a number of procedures.

### **a Review the organizational readiness to a gender audit.**

The first stage is to secure the support of top management and the organization as a whole for the principles of gender equality, as well as their technical expertise and competency in gender equality and gender mainstreaming. This could involve getting a basic awareness of gender issues by working with a training module on them, reading up on the relevant literature, and learning about UN initiatives surrounding them. This would also entail enhancing one's ability to comprehend societal difficulties related to gender-sensitive topics.





## **b Conceptual and methodological framework of the gender audit**

Adopting a participatory approach is advised to ensure that all pertinent actors' concerns regarding gender-specific issues are taken into account and to get their support for the conduct of the audit. The conceptual framework will be determined by the audit's level and focus (for instance, whether it examines policy and organizations as a whole or just one of them), as well as by the organizational or policy goals for gender equality that are being evaluated. In order to assess the organization's progress towards gender equality and gender mainstreaming and to track the results of internal and/or external efforts the organization has undertaken, the conceptual framework should also include a set of gender indicators. Gender-neutral terminology must be utilized throughout the audit, and it's crucial that the auditors' views and opinions are unbiased against women.

## **c Carrying out the audit.**

Following procedures are used to gather, analyse, and formulate the audit's results during the implementation phase.

### **i Desk audit and analysis of the organization's key documents.**

This could involve data collection about the policy guiding the decisions regarding gender-sensitive issues and the corresponding data that could support the audit findings; consultation through interviews, focus group discussions, self-assessments, surveys, and other channels of consultation. The purpose of consultations will be to gather more evidence and supplement the data gathered during the desk review and analysis.

In order to gather the essential data and actively include internal stakeholders, the gender audit must be meticulously organised. A committed Team that has a solid awareness of gender issues, is impartial towards gender-sensitive topics, and may have a comprehensive understanding of the policies controlling these issues must design and carry out the Gender Audit.

The questions are all-inclusive and are designed to gauge the organization's procedures, policies, plans, and levels of knowledge in relation to gender equality, as well as how well they are understood and implemented.

Before presenting the final report, sharing and debating the key results with the women and men who conducted, performed, and took part in the audit as well as the organization's managers.

After a thorough analysis of the current crucial issues relating to decision-making participation, gender equality processes and practises in recruitment, selection, and career advancement, as well as in research content and study curricula, the qualitative and quantitative audit checklists will be developed.

### **ii Primary Duties of Gender Audit Team**

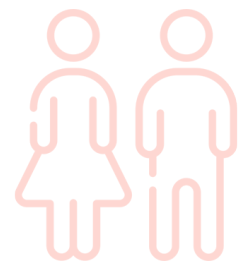
These are the primary duties of the Gender Audit Team:

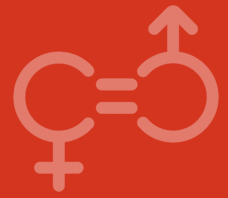
To carry out the gender audit in the capacity of Auditors and to be ready for this particular work by receiving brief training on how to conduct this novel Audit and conduct interviews or lead focus groups. To lead this process within the organisation, it is strongly advised to have some technical support.

To establish a network of Delegates—people chosen by each Department to assist the team members in carrying out the Gender Audit—a clear structure that can facilitate communication and connections with the various Departments regarding the management of the Audit.

Data on gender equality in the organization, both quantitative and qualitative, will be included in the gender audit. Understanding some quantitative data requires the use of qualitative information. At the start of the project, checklists for both quantitative and qualitative audits are created, and as they are used, they are modified.

Data on gender equality in the organization, both quantitative and qualitative, will be included in the gender audit. Understanding some quantitative data requires the use of qualitative information. At the start of the project, checklists for both quantitative and qualitative audits are created, and as they are used, they are modified.





### iii Key areas

Key areas include

1. The political leaders, influential parties, and decision-makers.
2. Hiring, career advancement, and retention.
3. Integration of personal and professional lives.
4. Sexism, gender equality, and perspective on gender.
5. Awareness of policies that exclude women
6. Information gathering on gender-neutral policy
7. Outlining the shortcomings of discriminating laws and norms.
8. Defining women's collective and individual rights and analysing them.
9. Establishing connections between social and economic security that are distinctive to gender; and last but not least
10. Government focus on budget and expenditure (Gender Responsive Budget)

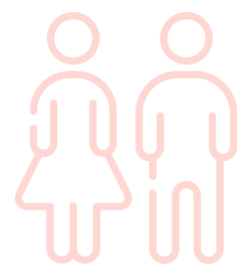
Some of the important documents that may serve as guiding principle towards gender auditing in Pakistan include about 90<sup>5</sup> national and provincial laws, including amendments in these or other laws to bring them in conformity with the gender sensitivities and protection of the rights of the women folk in Pakistan at home, workplaces and in provision of livelihood and safety to life and decision making. Similarly, some milestones in gender specific interventions have enabled several visible results and progress made at policy and implementation levels. This includes but is not restricted to the Women's Political Participation Project and reservation of seats for women at local government, Parliamentary and Senate levels, the establishment of a National Commission on the Status of Women, a National Policy for Development and Empowerment of Women, Pakistan's Population Policy, the National Health Policy 2001, Family Protection Project, the Gender Reform Action Plan and the Beijing Plus Twenty-five.

## 5 Conclusion

Gender audits can be conducted through a participatory process by ensuring compliance with the Gender Equality and Justice for Life, Resources and Opportunity processes based on the equality of all. It is also emphasized that gender auditing proves to be an innovation that helps us understand the issues surrounding the general environment of gender mainstreaming. This also helps decision makers understand aspects of the issue that are generally outside the political perspective. This could be the beginning of broader implementation of the SDGs. Detailed research is needed that can attempt to document these challenges, with the aim of unlocking opportunities and improving the overall status of implementation and performance for global improvements in gender mainstreaming.

At the planning level, gender audits analyze whether there are gender-specific goals or whether gender is embedded in overall policy objectives to close the gender gap and ensure that women and men are treated equally or warrants that it will be treated accordingly. Gender-specific needs and non-persistence of inequalities. When applied to a strategy, programme, project or service, gender audits begin by examining the extent to which gender equality is embedded in overarching policy goals and priorities, and further by examining the extent to which policy intentions are actually specific. Evaluate how well it translates into initiatives. The ultimate goal of programs, projects and services.

<sup>5</sup> National Commission on the Status of Women (ncsw.gov.pk)



# The Effective Implementation of Gender Responsive Budgeting (GRB) to Promote Gender Equality by Taking Into Account the Role of Supreme Audit Institutions (SAIs) - A Journal Review

## - SAI Indonesia



### About the Authors

**Ms. Christiane Sitorus** holds a bachelor degree in Business (major in finance) from the Gadjah Mada University and a master's degree in Commerce (accounting and finance) from the University of New South Wales. Over the 15 years of her tenure with the Audit Board of Republic of Indonesia (BPK), she has been working across and coordinating with various national government organizations. She has been part of BPK team assigned in conducting external audits of the United Nations agencies and international public sector entities. Currently, she is assigned in the department responsible in auditing the Central Government Financial Statement and the performance of the public financial management.



### About the Authors

**Ms. Dian Pusparini** holds a bachelor degree in Accounting from the University of Diponegoro and a master's degree in Finance from the Satyagama University. She has diverse experiences in conducting numerous audits in the central government and local government entities, as well as State-Owned Enterprises. She is currently assigned as supervisor in the department responsible in auditing the Central Government Financial Statement and the performance of the public financial management. Further, she has professional certifications as Certified State Finance Auditor and Certified Risk Associate.

|         |   |
|---------|---|
| Title   | Gender Responsive Budgeting: A Tool for Gender Equality       |
| Authors | Rihab Khalifa, Simona Scarparo                                |
| Journal | Critical Perspective on Accounting, Volume 79, September 2021 |

## Journal Overview

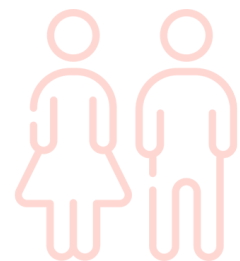
### a Objectives

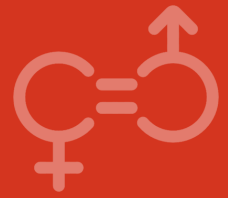
Evaluating how the Gender Responsive Budgeting (GRB) can be utilized to promote social transformation and encourage gender equality.

### b Introduction

Government budgets may appear to be impartial instruments that merely outline government spending and income, which do not seem to be linked to gender concerns. However, in the reality women and marginalized groups in societies often experience economic, social, and political inequalities. The impact of budgets on women has been a subject of concern for a significant period. The Sustainable Development Goals also reaffirmed the commitment of United Nations to strengthen policies and legislation that foster gender equality and women's empowerment. This has offered additional encouragement and endorsement for the societal impact of Gender Responsive Budgeting (GRB).

As cited in the paper, according to the United Nations, GRB refers to government planning, programming, and budgeting that helps promote gender equality and women's rights. This involves identifying and incorporating necessary measures to address gender gaps in national and local government policies, plans, and budgets. Starting with the assumption that accounting is not just a tool but plays a more significant and diverse role in shaping and reflecting societies, the paper investigate whether and in what ways GRB can contribute to promoting gender equality.





### **c Research Approach**

By conducting thorough examination of GRB developments in countries that have a longer history of involvement in GRB (early adopter of GRB) and relatively stable governmental and civil society institutions, which include: Australia, the UK, Sweden, Spain, Austria, and Belgium. The information about GRB in these countries were obtained from academic and governmental publications, and respective websites. The examination aimed to identify the techniques used by each country to create their own version of gender budgeting, their objectives and approaches, and the budgetary strategies employed, and any challenges faced during implementation. Further, authors gathered extensive evidence from non-governmental organizations, Gender Responsive Budgeting (GRB) activists, and academics. This evidence assessed the implementation of various budgetary techniques and measures. Various techniques and approaches have been used for analyzing GRB implementation are as followed:

1. Policy assessment that takes gender into account,
2. Gender-disaggregated beneficiary assessment,
3. Gender-disaggregated public expenditure incidence analysis,
4. Gender-disaggregated tax incidence analysis,
5. Gender-disaggregated analysis of the impact of the budget on time use,
6. A medium-term economic policy plan that considers gender issues, and
7. A budget statement that takes gender into account.

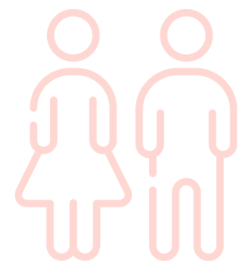
By analyzing how the selected countries implemented Gender Responsive Budgeting (GRB), authors were able to identify the fundamental aspects of GRB, its objectives, and principles. This analysis also emphasized the various cultural and political contexts that affect the effectiveness of GRB. Furthermore, this analysis identified how accounting can play a role in incorporating gendered perspectives in budgeting, potentially contributing to promote equalities.

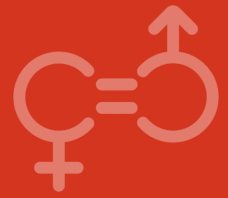
### **d Result**

- The lack of clear connections between the implementation of GRB practices, subsequent adjustments to public expenditure, and the accomplishment of objectives to reduce gender inequalities undermines the integration of GRB into the budgeting process.
- The absence of established system of accounting for and reporting on how government spending is allocated towards achieving gender-related objectives.
- While some countries have taken steps towards incorporating gender-related performance indicators, gender impact assessments, and parliamentary control mechanisms in their budgeting processes, there is no comprehensive and systematic process that fully follows gender budgeting through the entire budget cycle.
- Political and fiscal stability are important factors for the success of GRB.
- The evidence suggests that GRB initiatives are more effective when implemented at the subnational level because decentralization empowers the parliament to better oversee the government's actions.

### **e Conclusion**

- The clear linkage between the application of GRB practices and actual progress towards gender equality has not been fulfilled in the selected countries (Australia, the UK, Sweden, Spain, Austria, and Belgium) for the purpose of this journal. To attain concrete outcomes, the role of accounting in GRB must be further examined within the broader context of gender studies.
- GRB practices are not fully integrated with the administrative budgeting cycle, and no observable changes to the structure of public budgets. Furthermore, there is inadequate research on the role and effectiveness of gender-based performance indicators in public budgeting, making it challenging to determine the extent to which GRB practices have contributed to gender equality improvements. This lack of evidence has hindered the integration of GRB practices into public budgeting. Moreover, accounting has been absent from discussions on GRB practices in the social sciences and feminist accounting research.





## Implementation of GRB in Indonesia

The Government of Indonesia (GOI) has made significant efforts to develop a framework for gender mainstreaming since 2000. The gender Responsive Planning and Budgeting (GRPB) was formally reinforced in 2012 through the National Strategy to Accelerate Gender Mainstreaming through Planning and Budgeting Gender Responsive (PPRG), a collaborative effort that involves the four main agencies responsible for promoting gender mainstreaming, namely the Ministry of National Development Planning (Bappenas), the Ministry of Finance (MOF), the Ministry of Women Empowerment and Child Protection (MOWECP), and the Ministry of Home Affairs (MOHA). Further, the GOI continues to encourage national and subnational level government to integrate gender into their planning and budgeting processes by providing policies, regulations, and guidelines for implementing, monitoring and evaluating PPRG. In 2014, the implementation of GRPB had been carried out in 36 line ministries and 34 provinces.

Despite Indonesia's efforts in establishing legal frameworks and implementing GRPB at national and subnational levels, Indonesia still ranks poorly in terms of gender equality, as measured by the Global Gender Gap Index (GGGI). The GGGI takes into account various factors related to gender equality, such as economic participation and opportunities, educational attainment, health and survival, and political empowerment. The index is used to compare the gender-based gaps between men and women across these areas in different countries. According to the World Economic Forum's GGGI, there is a significant level of inequality in Indonesia, as demonstrated by both aggregate index measures and individual indicators. In 2021, Indonesia was ranked 101st out of 156 countries. However, in 2022, Indonesia's ranking improved, as it was ranked 92nd out of 146 countries.

Based on the press release issued by the Ministry of Women Empowerment and Child Protection (MOWECP) in 2021, it was stated that there has been a decrease in the consistent implementation of GRB thematic tagging at the national level in the Indonesian government. This inconsistency may have contributed to the country's poor ranking in the Global Gender Gap Index. However, as stated in the journal, the direct correlation between the implementation of GRB and a significant improvement in gender equality has not been fully realized. Therefore, it is crucial to conduct further analysis and investigation to identify the underlying factors contributing to Indonesia's poor ranking in the Global Gender Gap Index. Additional examinations can help uncover the complex dynamics and challenges that hinder the effective implementation of GRB and the achievement of gender equality in Indonesia.

### Area for improvement for SAI

To improve the correlation and evaluation of how the implementation of GRB contributes to the achievement of gender equality, SAI may undertake the initiative to conduct a comprehensive audit of the implementation of GRB at the national and subnational levels. The audit should include an assessment of the quality of GRB in selected government agencies to ensure a clear linkage between budget allocation and its intended outcome. This would involve reviewing the national gender equality policies and legal frameworks, and assessing the extent to which GRB principles are incorporated and enforced. Additionally, the audit should examine budgetary allocations and expenditures to determine whether they align with gender equality goals and objectives.

Furthermore, the audit should also assess the extent to which gender-sensitive indicators are used to measure the effectiveness of budget allocations and expenditures in promoting gender equality. It should also examine the capacity of government agencies to implement GRB, including their ability to collect and analyze gender-disaggregated data, engage with stakeholders, and incorporate gender perspectives into policy-making and planning.

Overall, a comprehensive audit would provide a clear understanding of the implementation of GRB and the extent to which it is contributing to the achievement of gender equality in Indonesia. The findings of the audit would enable SAI to make recommendations for improving GRB implementation and promoting greater accountability and transparency in budget planning and implementation.

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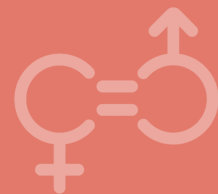
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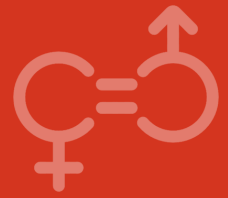




# INTOSAI News

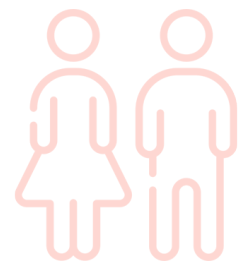


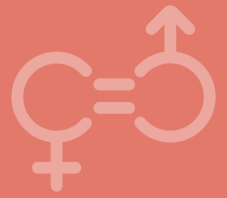




### **Working Group on Fight Against Corruption and Money Laundering (WGFACML).**

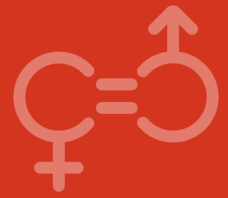
- ❖ During the XXIV INCOSAI that was held in Brazil during the period from the 7th to 11th of November 2022 , two guidelines developed by the INTOSAI Working Group on Fight Against Corruption and Money Laundering have been adopted. They include:
  - The Guideline on "Stolen Asset Recovery ".
  - The Guideline for "The Audit of Corruption Prevention in Public Procurement".
- ❖ The WGFACML Secretariat, in collaboration with the World Bank, organized training programs for the WG member SAIs on some topics including: Forensic Audit, Fraud and Corruption in Works Projects and in Consultation contracts.





# Activities in Member SAIs





## 1 The NAO Bahrain hosts INTOSAI FIPP meetings and SDP Joint Seminar



The National Audit Office (NAO) of Bahrain hosted the meeting of the Forum for INTOSAI Professional Pronouncements and the joint seminar for the preparation of the Strategic Development Plan (SDP) for INTOSAI's framework of professional pronouncements from the 8th to the 12th of May 2023 in the Kingdom of Bahrain.

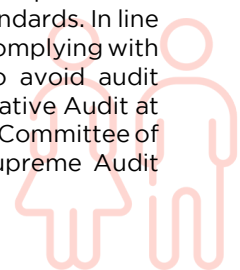
The 5-day event, which was held in hybrid format (virtual and in-person), counted 33 participants from 15 countries: Bahrain, the United States of America, Australia, Austria, Denmark, Norway, Sweden, Luxembourg, Bulgaria, Tunisia, Brazil, India, South Africa, Guatemala and Nepal, with representatives from the African Organisation of English-Speaking Supreme Audit Organisations (AFROSAI-E), the INTOSAI Development Initiative (IDI) and the European Court of Auditors.

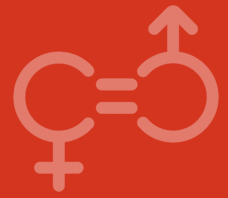


The Auditor General of the NAO Bahrain, H.E. Shaikh Ahmed bin Mohammed Al-Khalifa, welcomed the opportunity to host these meetings in Bahrain and emphasized the important role they play in the formulation of clear, accessible and up-to date standards to facilitate and enhance professional audit work. He added that these meetings also offered the chance to exchange experiences, share knowledge and build bridges with international audit organizations.

The Joint Seminar between FIPP members and representatives from the Chairs of the INTOSAI Goal Committees discussed the new strategic plan for the development of INTOSAI professional standards whereas the FIPP meetings focussed on developing new standards, updating existing ones and the procedures for preparing and updating standards.

The NAO Bahrain recognizes INTOSAI's important role as an international standard setter of appropriate and relevant standards for public sector auditing and conducts its audit work in accordance with these standards. In line with this, it has formed an internal professional standards committee to emphasize the importance of complying with standards to improve audit work and to familiarize stakeholders with professional standards to avoid audit shortcomings. In addition, the NAO Bahrain has supported Mr. Mahmood Hashim, Director Administrative Audit at the NAO Bahrain, as a FIPP member since January 2020 and has been a member of INTOSAI's Steering Committee of the Professional Standards Committee (PSC) as a representative of the Arab Organization of Supreme Audit Institutions (ARABOSAI) since 2005.





## 2 The NAO Bahrain: Symposium on Audit and Partnership

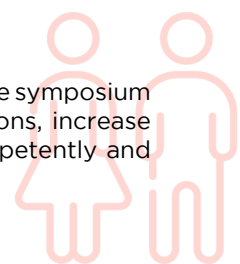


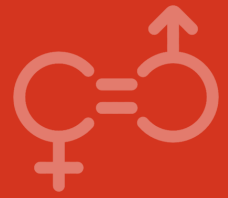
The National Audit Office (NAO) of Bahrain held its second symposium on “Audit and Partnership” in November 2022 with participants from ministries, institutions, and government entities covered by its audit mandate.

The symposium took place as the NAO celebrated its 20th anniversary. Established in 2002 as part of the reform project of His Majesty King Hamad bin Isa Al Khalifa, it began its mission in 2003.



The Auditor General of the NAO Bahrain, H.E. Sheikh Ahmed bin Mohammed Al-Khalifa stressed that the symposium was part of the NAO’s efforts to raise awareness of the important role of Supreme Audit Institutions, increase technical knowledge, skills and capabilities to strengthen auditing systems and perform tasks competently and efficiently, and promote cooperation between the NAO and the entities subject to its audit.

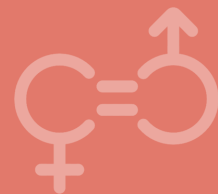




The NAO's second symposium included lectures and working papers from local, regional and international audit experts on the important role of Supreme Audit Institutions (SAIs), international auditing standards and practices, the NAO's work procedures, its specializations and tasks and its procedures for preparing reports and following up on the implementation of its recommendations. In addition, the symposium held discussions about the latest developments and trends in the field of auditing and the future of the auditing profession in view of technological advancements and data security and protection.

The symposium targeted undersecretaries, assistant undersecretaries, managers and CEOs, department directors, consultants, auditors, accountants, legal experts, and audit work coordinators, while specialists from the International Organization of Supreme Audit Institutions (INTOSAI), international auditing firms, local companies and the NAO delivered the lectures and conducted the discussions.





# Other Articles



# Commemorating the 100th Anniversary of National leader Heydar Aliyev: Reflections on the establishment of the Chamber of Accounts -SAI Azerbaijan



**Mr. Vugar Gulmammadov**

Chairman of the Chamber of Accounts of the Republic of Azerbaijan

After restoration of independence on October 18, 1991, Azerbaijan struggled to carry out the transformation processes necessary for the future development of the country, facing very serious political, economic and military cataclysms. In this complex and contradictory time, National leader Heydar Aliyev was elected as the President of the Republic of Azerbaijan according to the popular confidence, on October 3, 1993. Heydar Aliyev regained stability of the country in a short period and laid the fundamental foundation for the future development. To achieve future development of the country and solve the problems ahead primarily it was necessary to save an economy from crisis. Heydar Aliyev, who had many years of management experience, wasted no time in launching a series of economic reforms.

Under National leader Aliyev's chairmanship, the Republic of Azerbaijan adopted its new Constitution in November 1995, and laid the legal basis for large-scale national economic programs, which is now the main source of all existing normative legal framework (legal act framework) for economic legislation. Azerbaijan embarked on a new stage of development. During that period, Azerbaijan recovered the potential losses due to economic growth and achieved results, such as a significant reduction in the unemployment rate. In addition, the country's strategic currency reserves were formed, trust in the banking system was restored, and a stable source of funding for the state budget were identified. Azerbaijan embarked on a number of cooperative infrastructure construction projects as well, including the Baku-Tbilisi-Ceyhan oil export pipeline.

The growing economic development of Azerbaijan and increase of foreign exchange reserves in the country from year to year created the need to improve existing mechanisms in the field of financial control. National leader Aliyev acted as the main initiator in determining the constitutional status of the Azerbaijan Chamber of Accounts by adding the institution to Article 92 of the Basic Law, which deals with the "Organization of the work of the Milli Majlis of the Republic of Azerbaijan", in drafting the first national Constitution of the Republic of Azerbaijan.

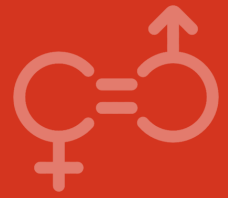
National leader Aliyev, taking into account the need to rebuild and improve the system of financial control of the state, began to implement measures of great importance in the creation, implementation and development of the state control mechanism. In this regard, National leader Aliyev signed two important documents: dated June 17, 1996 "Regulation of the public control on the production, service, and financial-credit activity and prohibition of unreasonable controls" Decrees No. 463, and; dated January 7, 1999 "On the improvement of State control system and elimination of artificial obstacles to development of entrepreneur activity" Decrees No. 69 on improving the system and eliminating artificial obstacles in the field of entrepreneurship development.

The reforms of economic content carried out by National leader Aliyev are internal: they made it necessary to implement foreign state financial control by the Ministry of Finance of the Republic of Azerbaijan as the relevant executive authority, and the Chamber of Accounts of the Republic of Azerbaijan subordinate to Milli Majlis (or, the National Assembly, which serves as the legislative branch of government in Azerbaijan), which is the highest representative body of the State, which is not included in the executive body of the State.

For this purpose, in 1999, with the adoption of the Law "On the Chamber of Accounts" of the Republic of Azerbaijan, the foundation of the foreign state financial control institute was laid. After that, in 2001, National leader Aliyev, as the head of state, used the right of legislative initiative and proposed additions and changes to the Law with the aim of adapting the activity of the Chamber of Accounts to international standards. With these additions and amendments, provisions reflected that the Chamber of Accounts should have organizational and functional independence as a permanent state budgetary-financial control body subordinate to the Milli Majlis of the Republic of Azerbaijan. The provisions also expanded the scope of its activity and raised the legal status of the members of the Chamber.

In that period, with the purpose of determining the basics of organizing and regulating the work of the Chamber of Accounts of the Republic of Azerbaijan, the Internal Regulations of the Chamber of Accounts of the Republic of Azerbaijan were approved by the Law of the Republic of Azerbaijan on March 5, 2002, and updated in 2008.





An updated law, “On the Accounting Chamber” was adopted in 2018. The law regulates the status of the Chamber of Accounts, the legal bases of its activity, the structure of management and organization, as well as external objects of state financial control and relations with other parties in the field of providing state supervision of the efficient, legal, purposeful use of state funds and other state property. This law has increased the responsibility of the Chamber of Accounts for the protection of State funds and the effective and economical use of these funds, providing a legal platform for the regulation of the activities of the Chamber Accounts in accordance with international practice.

The Chamber of Accounts carries out external state financial control activities in accordance with the methodological documents prepared by the Chamber of Accounts based on the Law “On the Chamber of Accounts” of the Republic of Azerbaijan and the International Standards of the Organization of Supreme Audit Institutions (INTOSAI). This legal mechanism was the basis for taking necessary measures in the direction of adapting and integrating the Chamber’s activity to international audit standards more effectively. International cooperation is also outlined in this law as one of the four main activities of the Chamber. For this reason, the Chamber of Accounts is a member of international audit organizations, such as INTOSAI (International Organization of Supreme Audit Institutions), EUROSAI (European Organisation of Supreme Audit Institutions), ASOSAI (Asian Organization of Supreme Audit Institutions) and ECOSAI (Economic Cooperation Organization of Supreme Audit Institutions), and closely cooperates with them.

The Chamber of Accounts of the Republic of Azerbaijan, established in 2001 on the initiative of National leader Heydar Aliyev, has successfully fulfilled the tasks assigned to it by exercising its legal rights for more than 20 years of activity, and continues its activities within the framework of the policy successfully implemented by the current President of the Republic of Azerbaijan, Ilham Aliyev.

In the year 2023, which has been declared as the “Year of Heydar Aliyev” by the Presidency, the Chamber of Accounts of Azerbaijan responsibly declares that it will try to fulfill all the duties assigned to it as the supreme audit institution. With this, the Chamber aims to strengthen the application of the principles reflected in INTOSAI-P 12, which envisages creating value for society and bringing positive changes to the lives of citizens by the supreme audit authority.







## Assoc. Prof. Dr. Recai AKYEL

Member of the Constitutional Court  
Former president of TCA

### Introduction

Supreme Audit Institutions (SAIs) with jurisdictional powers shall operate in accordance with the Constitution, international conventions and fair trial principles. The Constitution and international law safeguard the rights of individuals. The responsible persons have the right to appeal against the compensation decisions made by the SAIs having jurisdictional powers before the Constitutional Court and international judicial bodies. As a result, when performing their duties, the SAIs should take into account the Constitution, international conventions and fair trial principles. This article examines this issue by analysing the case of the Turkish Court of Accounts (TCA) as an example.

TCA, which carries out account trials, is required to operate in line with the Constitution of the Republic of Türkiye, as well as international treaties; conduct account trials within the framework of fair trial principles; and ultimately pass fair judgments.

### Supremacy and Binding Force Of The Constitution

In our country, the Constitution is of binding nature and has supremacy. As per Article 11 of the Constitution of the Republic of Türkiye, “The provisions of the Constitution are fundamental legal rules binding upon legislative, executive and judicial organs, and administrative authorities and other institutions and individuals. Laws shall not be contrary to the Constitution.” According to the said Article, the legislative, executive and judicial organs, as well as the administrative authorities and other institutions and individuals are obliged to act in accordance with the Constitution. In addition, laws and Presidential decrees cannot be contrary to the Constitution.

Pursuant to Article 2 of the Constitution, the Republic of Türkiye is a constitutional state. As it is generally recognized, the primary principle of a constitutional state is that all governmental activities must adhere to the rules of law. A constitutional state is one that respects human rights and establishes a fair legal order protecting these rights, feels obligated to maintain this order, and abides by the Constitution and laws in all of its activities. In a constitutional state, the law should have total supremacy over all state organs, and state organs should always be bound by the Constitution and higher legal principles.

Article 2 of the Constitution requires all public institutions and organisations to conduct their actions, activities and operations in accordance with the law, particularly the Constitution. As a requirement of the rule of law principle, no authority or organ may use an authority that is not based on the Constitution. Public institutions have to use the authorities based on the Constitution in line with the Constitution.

### Constitutional Court

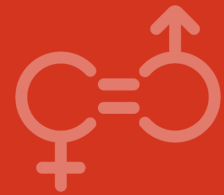
The Constitutional Court checks the extent to which public institutions comply with the premise of binding force and supremacy of the Constitution. In our country, the Constitutional Court is the assurance and guarantee of the existence of the Constitution and the implementation of its provisions.

The authorities of the Constitutional Court, which is entrusted with the duty of upholding the supremacy and binding force of the Constitution in our country, are established by the Constitution. As per Article 148 of the Constitution, “The Constitutional Court shall examine the constitutionality, in respect of both form and substance, of laws, presidential decrees and the Rules of Procedure of the Grand National Assembly of Türkiye, and decide on individual applications. Constitutional amendments shall be examined and verified only with regard to their form.” The Article in question clearly demonstrates the significance of the mission assigned to the Constitutional Court.

In our country, the decisions of the Constitutional Court are final and binding. As stipulated in Article 153, “The decisions of the Constitutional Court are final. Decisions of the Constitutional Court shall be published immediately in the Official Gazette, and shall be binding on the legislative, executive, and judicial organs, on the administrative authorities, and on persons and corporate bodies.” As understood from this Article of the Constitution, the legislative, executive and judicial organs, administrative authorities, and real and legal persons must abide by the decisions of the Constitutional Court.

The Constitutional Court conducts two types of reviews to determine to what extent the legislative, executive and judicial organs, administrative authorities, and real and legal persons respect and implement the premise of supremacy and binding force of the Constitution.





## A. Review of Norms

The most effective way to ensure the supremacy of the Constitution is a review of the constitutionality of laws. The constitutionality review of laws is made in two ways: abstract review of norms and concrete review of norms. In the review of norms, the Constitutional Court adjudicates applications for annulment through annulment actions. Through the review of norms, the Constitutional Court examines the constitutionality, in respect of both form and substance, of laws, presidential decrees and the Rules of Procedure of the Grand National Assembly of Türkiye. The constitutional amendments, on the other hand, are examined only with regard to their form.

Article 150 of the Constitution regulates an annulment action. As per the relevant Article, The President of the Republic, the two political party groups having the largest number of members in the Grand National Assembly of Türkiye, and at least one-fifth of the total number of members of the Grand National Assembly of Türkiye shall have the right to apply for annulment action directly to the Constitutional Court, based on the assertion of the unconstitutionality, in form and in substance, of laws, of presidential decrees, of Rules of Procedure of the Grand National Assembly of Türkiye or of certain articles or provisions thereof.

Article 152 of the Constitution regulates the applications for annulment under the title of claim of unconstitutionality before other courts. Accordingly, if a court hearing a case finds that the law or the Presidential decree to be applied is unconstitutional, or if convinced of the seriousness of a claim of unconstitutionality submitted by one of the parties, it shall postpone the consideration of the case until the Constitutional Court decides on the issue.

## B. Individual Complaint

The Constitutional Court also decides on individual complaints. Through individual application, the Constitutional Court checks the constitutionality of actions and operations of public institutions and organisations. The mechanism of individual application is outlined in Article 148 of the Constitution among the functions and powers of the Constitutional Court. Accordingly, through individual application, everyone may apply to the Constitutional Court on the grounds that one of the fundamental rights and freedoms within the scope of the European Convention on Human Rights, which are guaranteed by the Constitution, has been violated by public authorities. In order to make an application, ordinary legal remedies must be exhausted. In the individual application, judicial review cannot not be made on matters required to be taken into account during the process of legal remedies.

## C. International Treaties

As per Article 90 of the Constitution, “international agreements duly put into effect have the force of law. No appeal to the Constitutional Court shall be made with regard to these agreements, on the grounds that they are unconstitutional. In the case of a conflict between international agreements, duly put into effect, concerning fundamental rights and freedoms and the laws due to differences in provisions on the same matter, the provisions of international agreements shall prevail.” As it can be understood from this article of the Constitution, institutions should act in accordance with the relevant international treaties, if any, in their actions and operations.

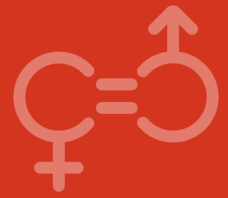
The Constitutional Court’s duty to hear individual applications has a dimension related to international treaties, as well. Because, in individual application cases, the Court takes the European Convention on Human Rights into account along with the Constitution. There are many international treaties to which the Republic of Türkiye is a party. In their actions and operations, public institutions are required to take into account the provisions of international treaties to which the Republic of Türkiye is a party. While assessing a case, international courts such as the European Court of Human Rights attach importance to determining whether countries comply with the provisions of the international treaties that they are bound by.

As a result, the functioning of the Constitutional Court can be summarized as such: it decides on normative rules related to public institutions and organizations through norm reviews on the one hand, and determines whether or not the actions and operations performed by public institutions and organizations are consistent with the premise of supremacy and binding nature of the Constitution through individual applications on the other hand.

## D. Constitutional Court Reviews and Turkish Court of Accounts

In the context described above, the Constitutional Court decides on normative rules (laws, Presidential decrees, etc.) pertaining to the TCA through its norm review, which includes actions for annulment and contention of unconstitutionality, and also determines whether the actions and operations of the TCA are consistent with the premise of supremacy and binding nature of the Constitution through individual application.





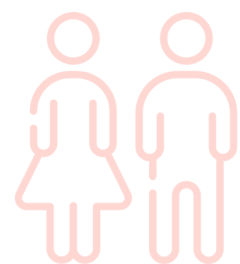
With its distinctiveness, originality, and specialization, TCA's jurisdiction should review and enhance itself in accordance with the principles of the Right to a Fair Trial.

Through the individual application procedure, the Constitutional Court may decide on a violation in the TCA's judgments. In this respect, the TCA must be sensitive and prepared for such decisions.

At this point, the TCA should organize programs to inform its staff about the rights subject to individual application, especially the Right to a Fair Trial. Rights that are subject to individual application apply to all TCA members, including auditors, rapporteurs, prosecutors, members, and chairmen of chambers. In light of the information provided thus far, the TCA should consider the individual application mechanism seriously, prepare for any risks, and perform the required tasks.

To further explain the issue, I can provide several examples referring to some of the rights that are subject to individual application in the TCA audit, the drafting of judicial reports, the holding of trials before the chambers and the Board of Appeal, and the decisions taken by chambers and Board of Appeal.

In the indemnification decisions of the TCA, principles such as the application of the criterion of proportionality, the right of property, the right to a reasoned decision, and the absence of case law differences may be present. During the trial processes before the chambers and the Board of Appeals, the principles of equality of arms and adversarial proceedings may be important. In terms of use of language and expressions in the audit process as well as the drafting of the judicial report, the principle of innocence may draw attention.



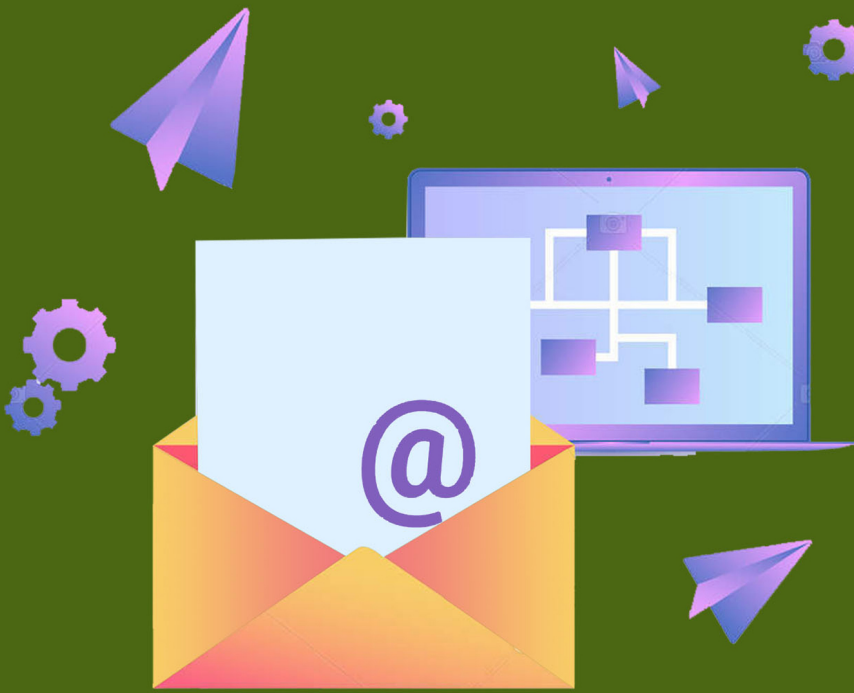
### ASOSAI capacity development activities conducted in 2023

| Year | Date                  | Event   | Venue        |
|------|-----------------------|---|--------------|
| 2023 | February 7, 14 and 15 | ASOSAI Seminar for 2022 (Theme: Challenges in IT Audit and How to Deal with them)   | Online       |
|      | June 19-30            | Instructors' Design Meeting for ASOSAI Capacity Development Program 2023 (Workshop) on "Audit of Infectious Disease Prevention Programs in post COVID-19 situation" | Tokyo, Japan |

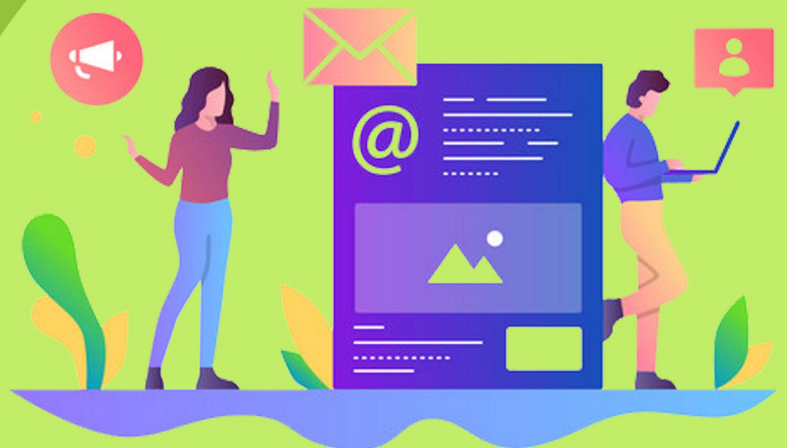
### Schedule of ASOSAI capacity development activities to be held in 2023

| Year | Date           | Event   | Venue     |
|------|----------------|---|-----------|
| 2023 | October (TBD)  | ASOSAI Capacity Development Program 2023 (Workshop) on "Audit of Infectious Disease Prevention Programs in post COVID-19 situation" | Vietnam   |
|      | December (TBD) | ASOSAI Seminar (Theme: How to Meet the Public Expectation on SAI)   | Indonesia |



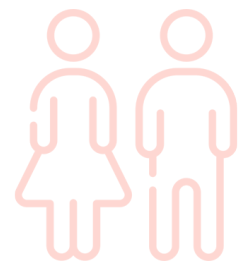


# EMAIL/WEBPAGE ADDRESSES OF MEMBER SAIS



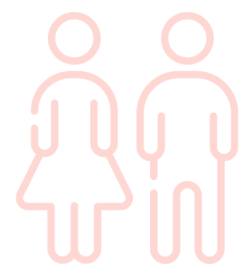
## Email / Webpage Addresses Of Member SAIs

| SAI               | Email address  | Webpage   |
|-------------------|--|---|
| Afghanistan       | saoaf.int@gmail.com,<br>naderahmadi1358@gmail.com                                      | <a href="http://sao.gov.afinfo.saoa">http://sao.gov.afinfo.saoa</a> |
| Armenia           | intrel@armsai.am   | <a href="http://www.coc.am">www.coc.am</a>                          |
| Australia         | external.Relations@anao.gov.au   | <a href="http://www.anao.gov.au">www.anao.gov.au</a>                |
| Azerbaijan        | office@sai.gov.az,<br>international@sai.gov.az,<br>hilal_huseynov@yahoo.com            | <a href="http://www.ach.gov.az">www.ach.gov.az</a>                  |
| Bahrain           | info@nao.gov.bh,<br>tr.ir@nao.gov.bh   | <a href="http://www.nao.gov.bh">www.nao.gov.bh</a>                  |
| Bangladesh        | international@cagbd.org  | <a href="http://www.cagbd.org">www.cagbd.org</a>                    |
| Bhutan            | info@bhutanaudit.gov.bt,<br>tashilhamo@bhutanaudit.gov.bt,<br>hriid@bhutanaudit.gov.bt | <a href="http://www.bhutanaudit.gov.bt">www.bhutanaudit.gov.bt</a>  |
| Brunei Darussalam | info@audit.gov.bn,<br>nora.jahali@audit.gov.bn   | <a href="http://www.audit.gov.bn">www.audit.gov.bn</a>              |
| Cambodia          | ir.audit@naa.gov.kh  | <a href="http://www.naa.gov.kh">www.naa.gov.kh</a>                  |
| China             | cnao@audit.gov.cn  | <a href="http://www.audit.gov.cn">www.audit.gov.cn</a>              |
| Cyprus            | cao@audit.gov.cy,<br>mmavromichalis@audit.gov.cy,<br>akikas@audit.gov.cy               | <a href="http://www.audit.gov.cy">www.audit.gov.cy</a>              |
| Georgia           | iroffice@sao.ge,<br>kgigilashvili@sao.ge   | <a href="http://www.sao.ge">www.sao.ge</a>                          |
| Iran              | pria@dmk.ir  | <a href="http://www.dmk.ir">www.dmk.ir</a>                          |
| India             | ir@cag.gov.in  | <a href="http://www.cag.gov.in">www.cag.gov.in</a>                  |
| Indonesia         | international@bpk.go.id<br>wahyudi.bpk99@yahoo.co.id                                   | <a href="http://www.bpk.go.id">www.bpk.go.id</a>                    |
| Iraq              | bsa@d-raqaba-m.iq,<br>bsairaq@yahoo.com  | <a href="http://www.d-raqaba-m.iq">www.d-raqaba-m.iq</a>            |



## Email / Webpage Addresses Of Member SAIs

| SAI         | Email address  | Webpage                       |
|-------------|--|-------------------------------|
| Israel      | Israel sco@mevaker.gov.il,<br>int_relations@mevaker.gov.il,<br>sagi_e@mevaker.gov.il,<br>rachel_t@mevaker.gov.il | www.mevaker.gov.il            |
| Japan       | liaison@jbaudit.go.jp  | www.jbaudit.go.jp/            |
| Jordan      | info@ab.gov.jo,<br>fawwaz.odaibat@ab.gov.jo  | www.ab.gov.jo                 |
| Kazakhstan  | int.rel@esep.gov.k,<br>a.tasmaganbetov@esep.gov.kz   | www.esep.kz                   |
| Korea       | koreasai@korea.kr  | www.bai.go.kr                 |
| Kuwait      | IR@sabq8.org,suadz@sabq8.org,<br>IR@SAB.GOV.Kw   | www.sabq8.org                 |
| Kyrgyzstan  | kyrsai@mail.ru,esep@esep.kg,<br>b.toktasunova@esep.kg,<br>tbarchynai@gmail.com                                   | www.esep.kg                   |
| LAO-PDR     | ird.sao.la@gmail.com   | www.audit.gov.bn              |
| Malaysia    | international@audit.gov.my,<br>ag@audit.gov.my   | www.audit.gov.my              |
| Maldives    | info@audit.gov.mv,<br>niyazy@audit.gov.mv,<br>inaeem@audit.gov.mv  | www.audit.gov.mv              |
| Mauritius   | aud@govmu.org<br>philisetse@gmail.com  | www.nao.govmu.org             |
| Mongolia    | mnao@audit.gov.mn,<br>info@audit.gov.mn  | www.audit.mn                  |
| Myanmar     | AUDITORGGENERAL@mptmail.net<br>kkadec@gmail.com  |                               |
| Nepal       | oagnep@ntc.net.np, hrd_ir@oagnep.<br>gov.np, sharmatm@gmail.com  | www.oagnep.gov.np             |
| New Zealand | international@oag.parliament.nz<br>enquiry@oag.govt.nz,<br>Margaret.Graham@oag.govt.nz                           | http://www.oag.parliament.nz/ |
| Oman        | chairman@sai.gov.om,<br>intr@sai.gov.om  | www.sai.gov.om                |



## Email / Webpage Addresses Of Member SAIs

| SAI              | Email address   | Webpage                                  |
|------------------|---|--|
| Pakistan         | saipak@comsats.net.pk   | www.agp.gov.pk                           |
| Palestine        | facb@saacb.ps pr@saacb.ps   | www.saacb.pss                            |
| Papua New Guinea | agopng@ago.gov.pg,<br>CAIunegiya@ago.gov.pg   | www.ago.gov.pg                           |
| Philippines      | mgaguinaldo@coa.gov.ph, cadelacruz2017@gmail.com, danilocabug@gmail.com, jbmcoa@yahoo.com, scontarciego@gmail.com | www.coa.gov.ph                           |
| Qatar            | info@sab.gov.qa,<br>tech.dep@sab.gov.qa   | www.sab.gov.qa                           |
| Russia           | intrel@ach.gov.ru   | www.ach.gov.ru/en/                       |
| Saudi Arabia     | ird@gab.gov.sa  | www.gab.gov.sa                           |
| Singapore        | ago_email@ago.gov.sg,<br>Sarah_Foo@ago.gov.sg   | www.ago.gov.sg                           |
| Sri Lanka        | ag@auditorgeneral.gov.lk,<br>addlag.cgse@auditorgeneral.gov.lk,<br>chulanthawickramaratne@yahoo.com,              | www.auditorgeneral.lk                    |
| Tajikistan       | interdep@sai.tj,<br>chairman@sai.tj, info@sai.tj  | www.sai.tj                               |
| Thailand         | int_rela@oag.go.th,<br>sutthisun@gmail.com,<br>prajuck_b@oag.go.th  | www.oag.go.th                            |
| Turkey           | int.relations@sayistay.gov.tr,<br>yusufada@sayistay.gov.tr  | http://www.sayistay.gov.tr               |
| U.A.E.           | president@saiuae.gov.ae,<br>IR@saiuae.gov.ae  | www.saiuae.gov.ae                        |
| Vietnam          | vietnamsai@sav.gov.vn,<br>vietnamsai@gmail.com  | www.kiemtoannn.gov.vn<br>www.sav.gov.vn, |
| Yemen            | tech_coop2007@yahoo.com,<br>gogo13026@gmail.com   | www.coca.gov.ye                          |





Electronic communication between Supreme Audit Institutions is increasing rapidly. In view of this, a list of e-mail and World Web Site Address of ASOSAI members (as available with us) have been compiled and shown in the above table. It is requested that addresses of those SAIs that do not in appear in the table may please be intimated to the Editor for incorporating in the future issues of the Journal. Please also let us know in case there are any modifications to the addresses listed above.

### Other Important Email/webpage Addresses

| Organization                            | Email address   | Webpage                  |
|---|---|--------------------------|
| INTOSAI                                 | intosai@rechnungshof.gv.at  | www.intosai.org          |
| ASOSAI                                  | gs@asosai.org   | www.asosai.org           |
| EUROSAI                                 | eurosai@tcu.es  | www.eurosai.org          |
| OLACEF                                  | relacionesinternacionales@contral<br>(Executive Secretariat, SAI of Chile)<br>PresidenciaOLACEFS@asf.gob.mx<br>(Presidency of OLACEFS, SAI of Mexico) | www.olacefs.comoria.cl   |
| PASAI                                   | enquiry@oag.govt.nz   | www.pasai.org            |
| ARABOSAI                                | secretaire.general@courdescomptes<br>.nat.tn, contact@arabosai.org  | www.arabosai.org         |
| INTOSAI<br>Development Initiative (IDI) | idi@idi.no  | www.idi.no               |
| INTOSAI Community Portal                | ir@cag.gov.in   | www.IntosaiCommunity.net |



APRIL 2023 ISSUE



Journal



**Asian Journal of Government Audit**

Asian Organisation of Supreme Audit Institutions  
**Achieving Gender Equality**