PASAI Gender Policy

Access to information
PASAI members, Donors, International and Regional Partners

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Issued and effective
Approved by the Governing Board on 1 August 2016.

Review
August 2018 and every two years

Content
Background and Context to strategy
Elements of Policy Implementation
- What do we want to achieve
- How we will do this
- Monitoring, Evaluation and Reporting

Applicable to
All PASAI office holders and staff and SAI
Management and staff

Issuer
Chief Executive for PASAI
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SECTION I – Purpose

1. The gender equality purpose of this policy is set out in the following core principles:

This policy is underpinned by four key principles

| We will foster a culture of gender inclusiveness in everything PASAI does as an organisation - in its internal policies and procedures and in its external initiatives such as capacity-building programs and other program activities, including advocacy, research and consultation. |
| We will further embed gender awareness in SAIs’ human resource management practices by: promoting equal opportunities for the recruitment and training (especially where it is accredited) of male and female auditors, and ensuring career paths are established which foster the active participation of female auditors in leadership roles and decision-making. |
| We will facilitate a more proactive role of SAIs in their national systems by pursuing gender equality in the auditing of government programs through gender-focused audit practice, where applicable. This principle is consistent with ISSAI 12 – Value and Benefits of SAIs: Making a difference to the lives of citizens. This principle will also support SAIs in their future audit work on assessing country progress towards meeting the SDGs. |
| We will establish realistic and documented monitoring and evaluation processes to assess the achievement of the implementation of the Strategy and report on Gender Outcomes periodically to the PASAI Governing Board and Congress. This will enable us to share lessons learned. |

2. If agreed, SAIs will develop an individual policy document relevant to their circumstances and integrate it with their strategic management planning framework.

SECTION II – Scope

3. PASAI as an organization will adopt the Gender Equality policy and encourage its member SAIs to develop a gender policy suitable to their circumstances and incorporate it in their planning framework.

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1 ISSAI 12 states that the extent to which a SAI is able to make a difference to the lives of citizens depends, in part, on the SAI demonstrating ongoing relevance to citizens, Parliament and other stakeholders including civil society.
4. This policy applies to all PASAI office holders (including Governing Board members) and staff (including contractors and consultants\(^2\)) when working on PASAI business or as a representative of PASAI.

**SECTION III – Background and Context**

5. This policy sets out PASAI’s and member SAIs’ strategic response to supporting the overall achievement of gender equality in the Pacific. It is essentially two-tiered and proposes:
   a. the fostering of equality of opportunity in both PASAI and SAI organizational structures (See Annex 1); and
   b. to align PASAI program-s and SAI audit practices with international auditing best practice as well as Pacific Island Forum Leaders’ policy directions concerning the advancement of gender equality and women’s empowerment (See Annex 2).

**What is gender equality?**

6. The promotion and attainment of gender equality is important for all countries to eliminate discrimination based on gender against women and girls, men and boys in social, cultural, political, and economic aspects of life.

7. Gender equality ensures that all people, whether female or male, can actively and meaningfully participate in the development of their lives, communities, and societies, free from discrimination on the basis of gender.

**SECTION IV – Key Elements of Policy Implementation**

**What we are seeking to achieve?**

**Gender Goal**

8. PASAI promotes gender equality and women’s empowerment in the Pacific through its programs and activities.

9. PASAI supports member SAIs to enhance the gender focus in their audit practice.

**How we will do this?**

10. The Gender Policy aims at meeting the PASAI Outcomes and the SAI Outcomes towards achieving its Gender Goal. As a key accountability organization within the Pacific, PASAI will lead by example and promote to SAIs behaviors consistent with model gender-inclusive organizations.

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\(^2\) Meaning those engaged by PASAI under a contract for services, or those engaged by another organization (e.g. Asian Development Bank).
11. Gender Outcomes at the SAI level and in particular modification of SAI audit practice, where appropriate, are the responsibility of the Heads of SAIs. PASAI will promote and support the achievement of these Outcomes by SAIs.

**PASAI Outcomes**

12. PASAI leads by example in achieving gender equality as an organization and raises SAI awareness of gender equality in their organizations.

12.1 Gender equality will be promoted at the levels of PASAI management and staffing (including consultants). Where possible, there will be a gender balance in decision-making fora such as PASAI’s Governing Board. Through these behaviors, PASAI will seek to raise SAI awareness of gender equality in their organizational structures and processes.

12.2 PASAI will encourage and assist SAIs to engage with relevant public sector organizations such as Public Service Commissions and Ministries responsible for gender equality, as one mechanism to identify gender good practices applicable to SAIs.

12.3 PASAI will also promote and support SAIs in proactively participating in and contributing to the gender dialogue in their countries through their audit practice and country-based advocacy work.

13. All PASAI capacity development programs will strive to be gender balanced, and outreach activities involving interaction with civil society, such as advocacy, research or consultation will, wherever possible, include regional and country based women’s organizations.

13.1 The PASAI Secretariat will endeavour to ensure:

   a. a gender balance amongst the participants in its capacity development programs, especially those leading to professional qualifications; and

   b. that a similar balance is reflected in the resource persons delivering the programs and that gender awareness in promoted in its training materials.

13.2 PASAI actively promotes the inclusion of women’s groups in its consultations with civil society. This fits well with the principles espoused by **ISSAI 12 - Value and Benefits of SAIs: Making a difference to the lives of citizens.**
14. PASAI promotes gender awareness to SAIs in their audit practice.

14.1 PASAI will promote gender awareness by highlighting gender equality in whatever materials/program interventions it develops, especially concerning the design of audits in response to the international imperative to support country implementation of the SDGs.

**SAI Outcomes**

15. SAI outcomes lead to gender equality as an organization.

15.1 It is expected that over the life of the PASAI Strategic Plan (2014-2024) there will be a measurable improvement with SAI policies and practices ultimately resulting in gender equality at all levels within the SAI, including the management level. It is likely that a review of SAIs’ current policies and practices will be necessary to identify baseline data and also illuminate any impediments to the equal participation and advancement of women within the SAI.

15.2 Trend data will be necessary to verify any long term improvement in SAI policies and practices to promote gender equality within their organization.

16. SAIs contribute to awareness of gender equality and empowerment of women in their jurisdictions and seek to influence positive changes in behaviour through their audit work.

16.1 Gender should be a key component of SAIs’ strategic management planning. It is especially important that as we move forward with the 2030 Agenda for Sustainable Development, that SAIs are prepared to take account of gender issues in their audit work.³

16.2 At both the regional and country level, SAIs should examine SDG legal and programmatic frameworks, as well as their respective fiscal structures, against the principle of equality of access to SDG interventions. This is important where aid budgets require the use of gender indicators in funded interventions.⁴

16.3 As well, SAIs should include gender issues as a part of performance audits in different sectors that have established international benchmarks. Investments in the health and education sectors are the most obvious to promote gender equality and have equality indicators, while trade, agriculture, infrastructure and governance investments are the least

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³ The Government of Canada in conjunction with its SAIs has developed a *Practice Guide to Auditing Gender Equality*, March 2016, which can be found at: https://www.ccac-fcvi.com.

⁴ For example, Australian DFAT’s aid budget includes a gender indicator for investments above AUD 3 million: *More than 80 per cent of investments, regardless of their objectives, will effectively address gender issues in their implementation* (Department of Foreign Affairs and Trade (Australia), op cit)
obvious. Nonetheless, as auditors we should be prepared to uncover any differential impact on the lives of citizens and access to program initiatives based on their gender.

**Who is Responsible for Policy Implementation?**

17. Upon adoption of the Policy, it will become an annex to PASAI’s Strategic Plan. The Secretary-General - PASAI, in conjunction with the Chief Executive – PASAI Secretariat, have overall responsibility for its implementation. The Chief Executive is also responsible for reporting strategy outcomes to PASAI decision-making bodies.

**Monitoring, Evaluation and Reporting (MER)**

18. Implementation of this policy will be monitored and evaluated on a regular basis through the PASAI MER framework. To do this, PASAI will consult with SAIs on Key Performance Indicators designed to capture this information and assist them to develop relevant and reliable measures of progress.

19. PASAI will report to the Governing Board on their progress in implementing this policy on an annual basis. This will provide an opportunity for Heads of SAIs who are actively involved in implementing this Policy in their SAI to exchange experiences and share lessons learned. Analysis of this information can then be used to inform the review of the Policy at the midpoint evaluation of the overall PASAI Strategic Plan.

**SECTION V – Responsibilities**

20. Each staff member is expected to be aware of this policy and take positive steps to comply with it.

21. The Chief Executive has overall responsibility for this policy and its implementation.

**SECTION VI – Effective Date**

The Policy is effective as of 1 August 2016 in accordance with the Governing Board resolution of 1 August 2016.

**SECTION VII – Review Date**

The Policy was reviewed in August 2018 and is to be reviewed after two years from last review date.

**SECTION VIII – Issuer**

The Issuer of this Policy is the Chief Executive for PASAI.
SECTION IX – Contact and Access

1. **Contact.** For questions relating to this Gender Policy, please contact PASAI Secretariat at secretariat@pasai.org.

2. **Access.** The Policy can also be accessed at [http://www.pasai.org](http://www.pasai.org)

SECTION X – Related Documents

1. PASAI Charter
2. PASAI Incorporated Rules
3. PASAI Governance Code
4. PASAI Code of Ethics Policy
5. PASAI Conflict of Interests Policy
6. PASAI Financial and Asset Management Policy
7. PASAI Governance and Operational Policies
8. PASAI Guidelines for use of Social Media
9. PASAI Child Protection Policy
10. PASAI Health and Safety Policy
11. PASAI Human Resources Policy
12. PASAI Fraud Policy
ANNEX I – GENDER EQUALITY INTERNATIONAL AND REGIONAL CONTEXT

International Context

United Nations

International efforts to support gender equality are based on an international treaty adopted by the United Nations (UN) General Assembly in 1979 - the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Subsequent international agreements supporting gender equality include the Beijing Platform for Action, the Millennium Development Goals, and more recently the 2030 Agenda for Sustainable Development (comprising the Sustainable Development Goals). Yet nowhere in the world have women and men achieved equality.\(^5\)

The UN Sustainable Development Goals (SDGs) include a ‘stand-alone’ Goal 5: Achieve gender equality and empower all women and girls at the centre of the sustainable development agenda. All other goals include enabling targets incorporating the achievement of gender equality. This suggests that realising gender equality and the empowerment of women and girls will make a valuable contribution to progress across all SDG Goals and Targets.

The UN resolution A/RES/70/1 Transforming Our World: the 2030 Agenda for Sustainable Development states:

> The achievement of full human potential and sustainable development is not possible if one half of humanity continues to be denied its full human rights and opportunities. Women and girls must enjoy equal access to quality education, economic resources and political participation as well as equal opportunities with men and boys for employment, leadership and decision-making at all levels.\(^6\)

INTOSAI

By approving the 2030 Agenda for Sustainable Development, the United Nations has provided INTOSAI with a challenge. Recent UN General Assembly resolutions have emphasized the key role that SAIs and INTOSAI can play in the achievement of the Sustainable Development Goals (SDGs). The UN expectation is that the 2030 Agenda will have a significant impact on the INTOSAI community and the work of SAIs. INTOSAI has responded to this challenge and already has a range of guidance in place to support SAIs in their crucial audit work. Additional guidance will be made available as the implementation of the SDGs at the country level progresses.

\(^5\)Department of Foreign Affairs and Trade (Australia), Gender Equality and Women’s Empowerment Strategy, February 2016.

\(^6\) UN Resolution A/Res/70/1, Transforming Our World: the 2030 Agenda for Sustainable Development, 2015, clause 20.
The INTOSAI Development Initiative (IDI) promotes gender equality to the international auditing community through the release of its 2013 Gender Policy. The overall policy goal is:

*Gender equality and women’s empowerment through SAI activities and audits.*

IDI’s gender policy recognises that:

*SAIs can be important drivers for positive change and ensuring gender empowerment. SAIs are key oversight bodies that can play an important role in enhancing gender equality through among other things auditing and reporting on the implementation of national gender laws, regulations, policies and international conventions, in terms of strengthening state-society relations, democracy and service delivery. It is important to build gender considerations into their general audit work and procedures.*

Other INTOSAI regional working groups, for example the Regional Training Board of Supreme Audit Institutions of Francophone Sub-Saharan Africa (CREFIAF), have developed a gender and development strategy applicable to their region and SAI audit practices.

**Pacific context – why is gender equality important?**

Pacific Island Leaders meeting at the 43rd Pacific Islands Forum held at Rarotonga, Cook Islands in August 2012 endorsed the Pacific Leaders Gender Equality Declaration. This is attached at Appendix 1. Leaders committed to ensuring that gender analysis is factored into sustainable development discussions, country programming, and policy decisions. Forum leaders also committed to supporting women’s political representation, by strengthening consultative mechanisms with civil society groups on key budget and policy issues; advocating for increased representation of women in the private sector and local level governance boards and committees; and considering specific legislative changes to allow temporary special measures such as reserved seats.

The Australian Government supported the Forum Leaders’ Pacific Gender Equality Initiative with a commitment of AUD $320m in new funding over ten years. The program *Pacific Women Shaping Pacific Development (Pacific Women)* is designed to improve opportunities for the political, economic and social advancement of Pacific women and it will work with regional partners to meet the commitment made by Forum Leaders in 2012.

The program’s objective is to increase the proportion of women in leadership and political roles, to improve economic opportunities for women through better access to finance and markets; and to ensure improved safety for women through prevention of violence and access to justice.

Both international and regional Pacific drivers provide the incentive for PASAI and member SAIs to embrace this strategy.

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ANNEX 2 – PACIFIC LEADERS GENDER EQUALITY DECLARATION

STATEMENT

30 August 2012, Rarotonga, Cook Islands

The Leaders of the Pacific Islands Forum met from 27 to 30 August 2012 in Rarotonga and brought new determination and invigorated commitment to efforts to lift the status of women in the Pacific and empower them to be active participants in economic, political and social life.

Leaders expressed their deep concern that despite gains in girls’ education and some positive initiatives to address violence against women, overall progress in the region towards gender equality is slow. In particular, Leaders are concerned that women’s representation in Pacific legislature remains the lowest in the world; that violence against women is unacceptably high; and that women’s economic opportunities remain limited.

Leaders understand that gender inequality is imposing a high personal, social and economic cost on Pacific people and nations, and that improved gender equality will make a significant contribution to creating a prosperous, stable and secure Pacific for all current and future generations.

To realize this goal, Leaders commit with renewed energy to implement the gender equality actions of the Convention for the Elimination of All Forms of Discrimination against Women (CEDAW), the Millennium Development Goals (MDGs), the Revised Pacific Platform for Action on Advancement of Women and Gender Equality (2005 to 2015); the Pacific Plan; the 42nd Pacific Island Forum commitment to increase the representation of women in legislatures and decision making; and the 40th Pacific Island Forum commitment to eradicate sexual and gender-based violence.

To progress these commitments, Leaders commit to implement specific national policy actions to progress gender equality in the areas of gender responsive government programs and policies, decision making, economic empowerment, ending violence against women, and health and education.

**Gender Responsive Government Programs and Policies**

- **Incorporate** articles from the Convention for the Elimination of all forms of Discrimination against Women (CEDAW) into legislative and statutory reforms and policy initiatives across government;
- **Support** the production and use of sex disaggregated data and gender analysis to inform government policies and programs;
- **Strengthen** consultative mechanisms with civil society groups, including women’s advocacy groups, on key budget and policy issues of national and sub-national governments.

**Decision Making**

- **Adopt** measures, including temporary special measures (such as legislation to establish reserved seats for women and political party reforms), to accelerate women’s full and equal participation in governance reform at all levels and women’s leadership in all decision making.

- **Advocate** for increased representation of women in private sector and local level governance boards and committees (e.g. school boards and produce market committees).

**Economic empowerment**

- **Remove** barriers to women’s employment and participation in the formal and informal sectors, including in relation to legislation that directly or indirectly limits women’s access to employment opportunities or contributes to discriminatory pay and conditions for women.

- **Implement** equal employment opportunity and gender equality measures in public sector employment, including State Owned Enterprises and statutory boards, to increase the proportion of women employed, including in senior positions, and advocate for a similar approach in private sector agencies.

- **Improve** the facilities and governance of local produce markets, including fair and transparent local regulation and taxation policies, so that market operations increase profitability and efficiency and encourage women’s safe, fair and equal participation in local economies.

- **Target** support to women entrepreneurs in the formal and informal sectors, for example financial services, information and training, and review legislation that limits women’s access to finance, assets, land and productive resources.

**Ending violence against women**

- **Implement** progressively a package of essential services (protection, health, counselling, legal) for women and girls who are survivors of violence.

- **Enact** and implement legislation regarding sexual and gender-based violence to protect women from violence and impose appropriate penalties for perpetrators of violence.
Health and Education

- **Ensure** reproductive health (including family planning) education, awareness and service programs receive adequate funding support;

- **Encourage** gender parity in informal, primary, secondary and tertiary education and training opportunities.

Leaders called on Development Partners to work in a coordinated, consultative and harmonized way to support national-led efforts to address gender inequality across the region in line with the Paris Declaration on Aid Effectiveness and the Cairns Compact on Strengthening Development Coordination in the Pacific. Leaders also requested Development Partners to increase financial and technical support to gender equality and women’s empowerment programs, and to adopt strategies within their programs to provide employment and consultation opportunities for women in the planning and delivery of development assistance to the region.

Leaders agreed that progress on the economic, political and social positions of women should be reported on at each Forum Leaders meeting. They directed the Forum Secretariat, with the support of the Secretariat of the Pacific Community and Development Partners, to develop, as part of the Pacific Plan performance monitoring framework and annual report to Leaders on country progress in implementing the above commitments and moving towards achieving greater gender equality.