

# IBERO-AMERICAN AUDIT ON GENDER EQUALITY

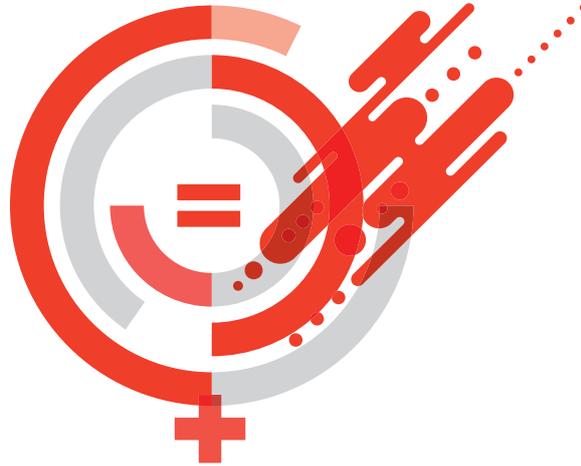
Preparedness of governments  
for the implementation of the  
Sustainable Development Goal 5  
(preliminary version)

5 GENDER  
EQUALITY





# IBERO-AMERICAN AUDIT ON GENDER EQUALITY



OVERSEEING THE RESPONSIBLE  
USE OF PUBLIC RESOURCES



IBERO-AMERICAN COORDINATED AUDIT ON SUSTAINABLE  
DEVELOPMENT GOAL 5: GENDER EQUALITY

Preparedness of governments for the implementation  
of the Sustainable Development Goal 5

Executive Summary  
Preliminary version

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Quote suggestion: OLACEFS, Ibero-American Audit on the Sustainable Development Goal 5: Gender Equality (2019).

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Santiago, Chile.

July 2019

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This coordinated audit is the result of the joint effort of several Supreme Audit Institutions (SAIs) members of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS). Individual reports can be found at the following websites:

Argentina · [www.agn.gov.ar](http://www.agn.gov.ar)

Bogotá · [www.contraloriabogota.gov.co](http://www.contraloriabogota.gov.co)

Bolivia · [www.contraloria.gob.bo](http://www.contraloria.gob.bo)

Chile · [www.contraloria.cl](http://www.contraloria.cl)

Colombia · [www.contraloria.gov.co](http://www.contraloria.gov.co)

Costa Rica · [www.cgr.go.cr](http://www.cgr.go.cr)

Cuba · [www.contraloria.cu](http://www.contraloria.cu)

Ecuador · [www.contraloria.gob.ec](http://www.contraloria.gob.ec)

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Venezuela · [www.cgr.gob.ve](http://www.cgr.gob.ve)





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# PRESENTATION



I am pleased to present the preliminary findings of this coordinated audit effort, through which we address the multidimensional challenges of implementing Agenda 2030 with a particular focus on gender equality. We also took advantage of this space to learn about the internal gender situation in the member SAIs of OLACEFS. To this end, we designed a survey that was applied at a continent-wide level with a wide margin of responses and that, today, allows us to know where we are as institutions posing a series of challenges for the future.

The audit presented today is the most successful we have carried out in our organization so far in terms of participation and geographical representation. We received requests from 16 SAIs in Latin America, one from Europe –the Spanish Court of Audit, who decided to work with the region because of interest in the subject and cultural affinity– and one from a sub-national auditing entity (the Office of the Comptroller General of Bogota).

The executive summary presented here considers the different principles of Agenda 2030 and, in its execution, the auditing teams have kept in mind not leaving anyone behind, cross-cutting, citizen participation and interconnection of objectives as essential aspect for sustainable development.

We can face the challenge posed by Agenda 2030 –transforming our world– by accompanying our governments in the implementation of their various Sustainable Development Goals (SDGs). The reason why the predecessors of this Agenda –the Millennium Development Goals (MDGs)– did not fully achieve their mission has been credited to lack of accountability. That is why in this opportunity we reiterate our commitment to continue supporting the implementation of the objectives and goals of the 2030 Agenda, from the role we play and using the tools of the auditor’s work, collaborating so that the process of implementation, monitoring and reporting is carried out in a pertinent, coherent, efficient and effective manner, thus contributing to good governance and accountability at all levels.

A special thanks to the teams of the SAIs of Paraguay and Chile for promoting this initiative, as well as to the SAI of Costa Rica for its methodological support. We also express our gratitude for their support to our allies, INTOSAI Development Initiative (IDI) and the Inter-American Development Bank (IDB). Finally, we extend our gratitude to all SAIs participating in this audit for their commitment and dedication.

Jorge Bermúdez Soto  
OLACEFS Executive Secretary





# INTRODUCTION

## Sustainable Development Goals and gender perspective

Following the effort of the international community with the Millennium Development Goals (MDGs), on September 25, 2015, the United Nations General Assembly (UNGA) adopted the resolution "Transforming our world: the 2030 Agenda for Sustainable Development," A/RES/70/1, as a result of the process initiated in 2012 at the Rio +20 Conference.

The action plan for people, the planet and prosperity, coined in the 2030 Agenda, consists of 17 objectives and 169 goals that seek, among other things, to "realize the human rights of all people and achieve gender equality and the empowerment of all women and girls."<sup>1</sup>

The Sustainable Development Goals are –so far– the most ambitious effort to define common goals and thus achieve good governance. It has been debated that, in practice, the setting of goals has caused development and human rights to take separate paths and that the drafting of the 2030 Agenda has not been carried out in human rights terms. However, there are studies that indicate that 92% of the goals contemplated by the Agenda are linked to international instruments dealing with human rights.<sup>2</sup> Indeed, the Office of the United Nations High Commissioner for Human Rights (OHCHR) has declared that the principles and standards of human rights are clearly reflected in this Agenda.<sup>3</sup> Thus, we can conclude that it has a rights-based focus on development,<sup>4</sup> providing a conceptual

framework for sustainable development that is normatively based on international instruments and operationally aimed at promoting and protecting human rights.

The 193 member states of the United Nations convey in the text "the achievement of gender equality and the empowerment of women and girls will contribute decisively to progress towards all Goals and Objectives."<sup>5</sup> And they add that the only way to realize all the human potential and achieve sustainable development is by ensuring opportunities, and the full enjoyment of their human rights, for half of humanity.<sup>6</sup> Thus, the application of the Agenda is subject to the principle of equality, which - not being defined in the founding document of the SDGs - we understand in the light of international standards, in which a purely legal, juridical and nominative focus is not sufficient to achieve equality between men and women; substantive equality is required that promotes the systematic and intersectional incorporation of the gender perspective in the implementation of the Agenda.

## Inclusion of the gender perspective in the work of OLACEFS

The effort of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) to incorporate the gender perspective among the SAIs of our region arose as a result of a series of actions initiated in 2012, derived from the "Gender and Transparency in Supreme Auditing," meeting held in Santo Domingo, Dominican Republic. On that occasion, recommendations related to the gender issue were approved and

1 UNGA, A/RES/70/1, preamble (2015)

2 Danish Institute for Human Rights, Human Rights in the follow-up and revision of Agenda 2030 for Sustainable Development, p. 7 (2016)

3 OHCHR, Human Rights in the 2030 Agenda for Sustainable Development (2015)

4 UNGA, A/RES/41/128, Article 1 (1986)

5 UNGA, A/RES/70/1, par. 20 (2015)

6 UNGA, A/RES/70/1, par. 20 (2015)

the “Santo Domingo Declaration” was signed,<sup>7</sup> which reaffirms the need for the Supreme Audit Institutions to incorporate the dimension related to gender equity, both within the SAIs themselves, and in the execution of government audits.

As a consequence of this declaration, in 2013, a workshop was held for the construction of a short and medium-term plan on gender and transparency in the supreme audit, in Costa Rica, whose conclusions were subsequently approved by the XXIII Ordinary General Assembly of OLACEFS, held in Chile in December of that year. As a result, the Citizen Engagement Commission (CPC) was mandated to incorporate, as part of its annual work plans, a series of activities aimed at promoting the insertion of the gender perspective at the OLACEFS level.

In compliance with that resolution, in 2014, the first coordinated audit on gender equality and equity was launched with the participation of the SAIs of Chile, Costa Rica and Puerto Rico.

After presenting the results of this audit, and in the context of the launching of the 2030 Agenda, the SAI members of OLACEFS began to express a strong interest in carrying out a new initiative that combines the two issues: gender and SDGs (as a cross-cutting and integrating concept).

It was in this context that the XXVI General Assembly of OLACEFS, in 2016, approved the proposal of the CPC (led by the SAI of Paraguay) to carry out a new audit on gender.

At the same time, coincidentally, at the Global level, the IDI prepared the development of an audit to evaluate the preparedness of governments to meet the challenges of the 2030 Agenda. Within this framework, at the OLACEFS level, it was decided to work jointly with the IDI, adapting the audit model they had worked on (in conjunction with various public and private entities worldwide, including the Canadian Audit and Accountability Foundation

–then CCAF, now CAAF–), with an exclusive focus on SDG 5.

## Contribution of SAIs to the 2030 Agenda

The Sustainable Development Goals present a challenge and a special opportunity for the Supreme Audit Institutions (SAIs). These have been convened by the United Nations (UN) for their reputation as independent and highly professional entities to accompany the implementation of the Agenda and ensure the success of the Objectives.

In effect, the UN General Assembly, through Resolutions A/66/209<sup>8</sup> and A/69/228,<sup>9</sup> has recognized the importance of strengthening SAIs, the necessary independence for due control work and their role in the accompaniment of the SDGs. In this context, SAIs have the mandate to contribute to ensure compliance with the SDGs and their goals. Under this logic, the SAIs grouped in INTOSAI<sup>10</sup> have defined four axes or approaches of action through which they can contribute significantly to the implementation of the 2030 Agenda<sup>11</sup>. These approaches are:

### 1. Evaluation of the preparation and key processes. Under this axis the contribution of the SAIs considers the following:

- 1.1. Evaluating the preparation of national systems and availability of data to report on the progress made in achieving the SDGs;
- 1.2. Audit the functioning of national systems and creation of the data they produce;

<sup>8</sup> UNGA, A/RES/66/209 (2011)

<sup>9</sup> UNGA, A/RES/69/228 (2015)

<sup>10</sup> Acronym in English: International Organization of Supreme Audit Institutions - autonomous, independent and apolitical body. It is a non-governmental organization with special status in the Economic and Social Council of the United Nations (ECOSOC) and brings together SAIs from 191 countries

<sup>11</sup> INTOSAI, Strategic Plan 2017-2022 (2016), p. 12 available in: [http://www.intosai.org/fileadmin/downloads/downloads/1\\_about\\_us/strategic\\_plan/EN\\_INTOSAI\\_Strategic\\_Plan\\_2017\\_22.pdf](http://www.intosai.org/fileadmin/downloads/downloads/1_about_us/strategic_plan/EN_INTOSAI_Strategic_Plan_2017_22.pdf)

<sup>7</sup> OLACEFS, Santo Domingo Declaration on Gender and Transparency in the Supreme Audit, (2012), available at: <http://www.olacefs.com/p1906/>

1.3. Audit the key follow-up and evaluation processes of the plans and programs established for compliance with the SDGs, as well as the reliability of the data produced. This, to evaluate the reliability of the data supplied to the UN.

**2. Evaluation of the implementation of the SDGs. As part of this approach to SAIs, they can:**

1.1. Carry out performance audits that examine the economy, efficiency and effectiveness of government programs that contribute to specific aspects of the SDGs;

1.2. Establish an international platform for the exchange of lessons learned and good practices in the evaluation of the SDGs.

**3. Evaluate and support the implementation of SDG 16 in relation to transparent, efficient and responsible institutions. This line of action implies:**

3.1. Taking advantage of the results of financial and compliance audits to identify weaknesses in the governance and financial management of government institutions;

3.2. Based on the previous evaluation, identifying the key challenges faced by governments in areas such as asset management, human resources, financial income, acquisitions, among others;

3.3. Promoting the improvements that are necessary in terms of rules and regulations related to the financial management of the States;

**4. Being models of transparency and accountability in their own activities, including audits and reports. In light of the foregoing, entities are expected to:**

4.1. Implement self-assessment tools, such as the SAI Performance Measurement Framework (SAI-PMF) and the integrity self-assessment tool (IntoSAINT);

4.2. Implement mechanisms of citizen engagement and dissemination of compliance with instruments such as their strategic and operational plans, as well as the results of self-assessments;

4.3. Set an example in the various areas of their institutional work.

As can be seen from the above, SAIs have a leading role in the 2030 Agenda as actors that can contribute to the effective implementation of the SDGs and the achievement of associated goals.

This document reflects the appropriation that the OLACEFS' SAI members have made of the aforementioned commitments, in so far as it presents the results of the coordinated audit on the preparation of Ibero-American governments for the implementation of SDG 5 and, in addition, exposes the results to the community of the self-assessment survey on the gender situation in the SAIs of our regional organization.





# I. IBERO-AMERICAN AUDIT ON SDG 5

## Coordinated audits

With regard to the exchange of experiences, regional and international cooperation represents a key element for the improvement of auditing and supreme audit tasks.

In accordance with the international standards of SAIs (ISSAI),<sup>12</sup> coordinated audits are one of three types of recognized cooperative audits. In the scope of the OLACEFS, besides being an instrument of audit, they have effective tools for the development of capacities in the participating SAIs. It is a process in which capacity building converges with the dissemination and application of ISSAIs.

Based on a common planning and findings matrix, the SAIs participating in a coordinated audit carry out their work and produce their own reports. Those that are subsequently consolidated and informed by means of communication determined jointly.

By its nature, this audit model is especially useful for the treatment of cross-cutting and cross-border issues, such as the implementation of the 2030 Agenda.

In the case of this audit, it is also a performance audit, that is, one that involves an independent, objective and reliable review of whether the projects, systems, operations, programs, activities or governmental organizations operate in accordance with the principles of economy, efficiency and/or effectiveness, and if there is room for improvement on the part of the governments reviewed.<sup>13</sup>

The Ibero-American Audit on Sustainable Development Goal 5, Gender Equality, had **18 participants**:

- **16 Supreme Audit Institutions of the continent, namely:** Argentina, Bolivia, Brazil,<sup>14</sup> Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua,<sup>15</sup> Mexico, Paraguay, Peru, Venezuela and Uruguay;
- **1 subnational control entity** (Comptroller of Bogotá DC, Colombia); and
- **1 SAI of Europe** (Court of Accounts of Spain).

The work was carried out under the coordination of the Office of the Comptroller General of the Republic of Chile.

<sup>12</sup> ISSAI 5800

<sup>13</sup> ISSAI 3000

<sup>14</sup> The Court of Accounts of the Union of Brazil has had to delay the issuance of its national report given the changes suffered at the Brazilian Federal Executive Government level, so that this first version of the Ibero-American report does not contain the results of that audit

<sup>15</sup> At the date of writing this executive report, the Office of the Comptroller General of the Republic of Nicaragua has not submitted its national report

## Methodology

### General objective of the coordinated audit

Evaluate the preparation of the national governments of Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Spain, Uruguay, Venezuela and the local government of Bogotá, Colombia, to implement Sustainable Development Goal 5.

### Specific objectives of the coordinated audit

In light of the above-mentioned general objective, 3 specific objectives were defined:

1. Verify that the governments evaluated have taken actions to adapt SDG 5 to the national context;
2. Verify that governments have identified and guaranteed the resources and capacities (means of implementation) necessary to achieve the goals of SDG 5; and
3. Verify that governments have established mechanisms to follow up, examine and submit progress reports on the implementation of SDG 5 in their countries.

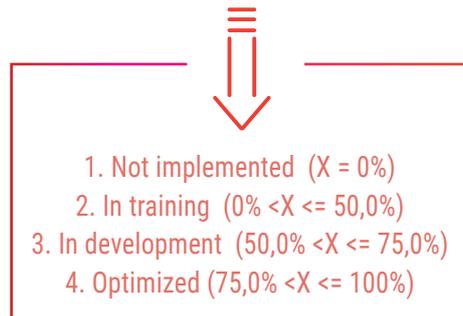
### Axes and components evaluated

Axes	Components
Planning	<ul style="list-style-type: none"> <li>• Commitments Acquired</li> <li>• Existence and Articulation of National Mechanisms</li> <li>• Mechanisms for intersectoral and subnational coordination</li> <li>• Integration into the National Development Plan (NDP)</li> <li>• Public awareness and stakeholders promotion</li> </ul>
Financing	<ul style="list-style-type: none"> <li>• Resource Estimation</li> <li>• Stakeholders' participation</li> <li>• Cooperation Opportunities</li> <li>• Risks and Strategies Identification</li> </ul>
Follow-Up	<ul style="list-style-type: none"> <li>• Definition of responsible actors</li> <li>• Participation in process design</li> <li>• Performance indicators and defined baselines</li> <li>• Production process and quality data collection</li> <li>• Communicating results and accountability</li> </ul>

### Integrated Gender Index

In order to meet the proposed objectives, a gender equality governance assessment scale (SDG 5) was generated, which guided the work of the audit teams. This was done through an effectiveness measurement tool called the "Integrated Gender Index," which made it possible to assess whether the governments' efforts are aligned and coordinated to provide comprehensive responses to the needs and priorities for achieving gender equality and empower all women and girls.

With this purpose, 4 levels of implementation were defined:



### Capacity building of audit teams

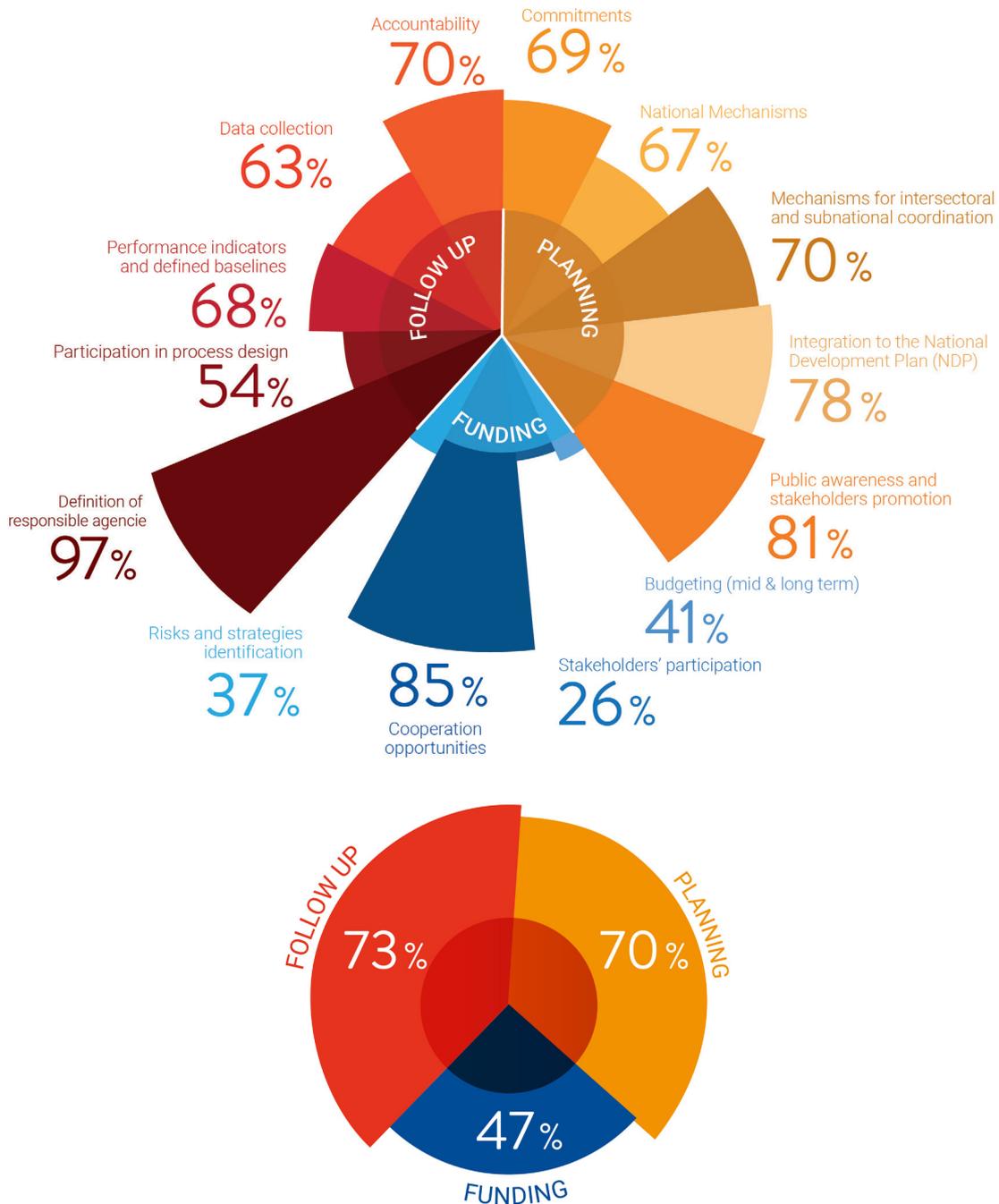
Within the framework of this activity, we carried out various actions aimed at involving the auditing teams and providing them with tools to understand the relevance of incorporating a gender perspective, both for their daily activities and in this specific audit.

In effect, a seminar and a workshop on SDG 5 were held, two virtual courses were offered and two face-to-face meetings were held (planning and consolidation).

The field work was carried out between March and October 2019.



## SDG 5 in Ibero-America



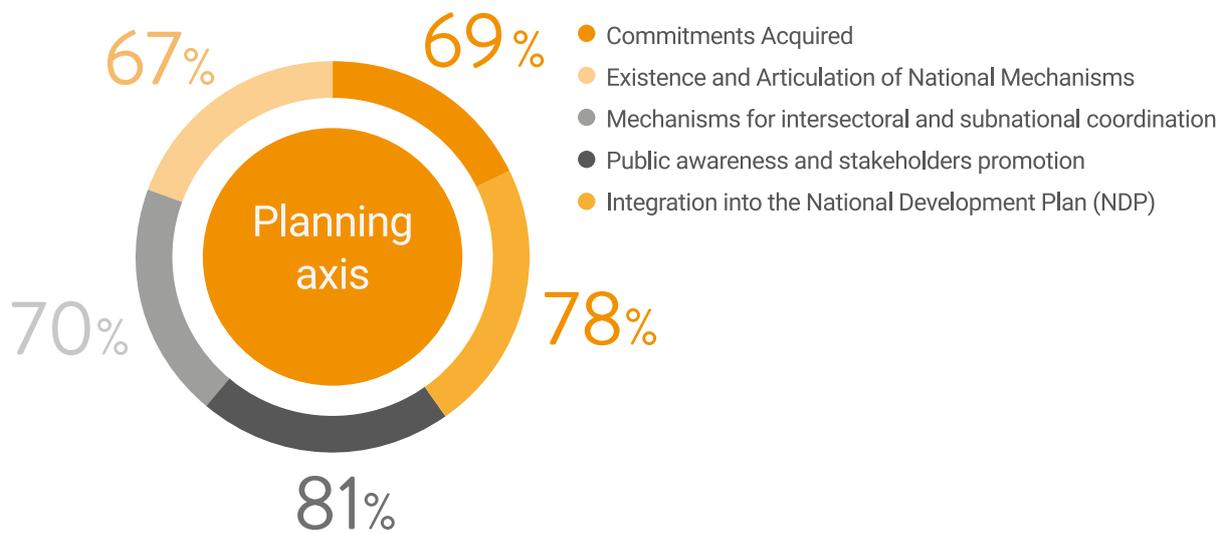
Based on the integrated gender index, we conclude that at the Latin American and Caribbean level, considering the evaluation of the 3 axes for the 15 national governments,<sup>16</sup> a 65% efficiency level in the preparation of the implementation of SDG 5, gender equality has been reached. This allows cataloging them at the development stage regarding the adoption of processes and mechanisms, and identification of resources and capacities necessary to ensure the implementation of this SDG.

16 In this version of the report there were no reports from Brazil or Nicaragua

Regarding each particular axis, the results of the Ibero-American audit show the following results:

## a. Planning axis

The governments of the participating SAs have reached a level of effectiveness of 72% in preparing for the implementation of SDG 5. This means that they are in development stage (3 points below the optimized level) of the integrated index in terms of the commitments acquired, existence and articulation of mechanisms, integration into the national development plan, intersectoral coordination mechanisms and promotion of public awareness and stakeholders.



It was found that most of the evaluated governments have created institutions specifically aimed at the implementation of the 2030 Agenda. This has meant the determination of entities responsible for leading the process of internalization, implementation, follow-up of the SDGs, as well as coordination in the actions of the different State agencies and the participation of other bodies in the discussion.

However, the operation of these new entities has an interesting margin of improvement that essentially points to the need to incorporate coordination mechanisms. This, given that the role that each government institution plays in this process is not entirely clear.

On the other hand, those governments that have not created a specific institutional framework for the implementation of the Agenda are initiating the processes to integrate their policies, plans,

programs and budgets into it. In these cases, although there is interest in fulfilling the goals of SDG 5, there is no comprehensive approach with a focus on gender. The aforementioned makes it difficult to fulfill the commitments assumed by some of the Ibero-American governments regarding the 2030 Agenda.

Concerning the integration of SDG 5 into the national development plans, in general, it has been detected that, in many cases, they have been written and published prior to the entry into force of the 2030 Agenda, so they could not expressly contemplate SDG 5. Despite this, it was verified that the issues that are immersed in the goals of the objective subject of this report are mostly collected in the national and international instruments that governments have incorporated into their legal-normative acquis. In those governments where they have not been incorporated, the strengthening of

the normative framework related to gender equality is seen as an area of opportunity.

It was noted that certain governments have relativized the concept of gender, ignoring the standards of international human rights law. This has been reflected in the fact that, for some governments, the adoption of the 2030 Agenda - and in particular of the SDG 5 - has implied the approval and consequent enactment of related legislation, while for others it has meant reluctance to discuss these issues.

In this regard, it is worth bearing in mind that the 2030 Agenda has a focus on human rights, so that

its objectives and goals cannot be dissociated from the obligations regarding equality and non-discrimination that States have adopted.

It was verified in the audit process that the evaluated governments have been effective in the distribution of information and involvement of citizens and other actors interested in the processes and institutional mechanisms necessary to integrate SDG 5, this component having the highest efficiency level on the axis, with 82%. At this point, there are opportunities for improvement around strengthening the role of governments in fostering public awareness of the relevance of gender equality in the countries.

## R E C O M M E N D A T I O N S

### 2030 AGENDA

Have institutions that are dedicated exclusively to implementing the 2030 Agenda in their countries, identifying lines of action and coordinating the actors involved;

### GENDER

Integrate the focus on gender into government actions;

### GOALS AND TARGETS

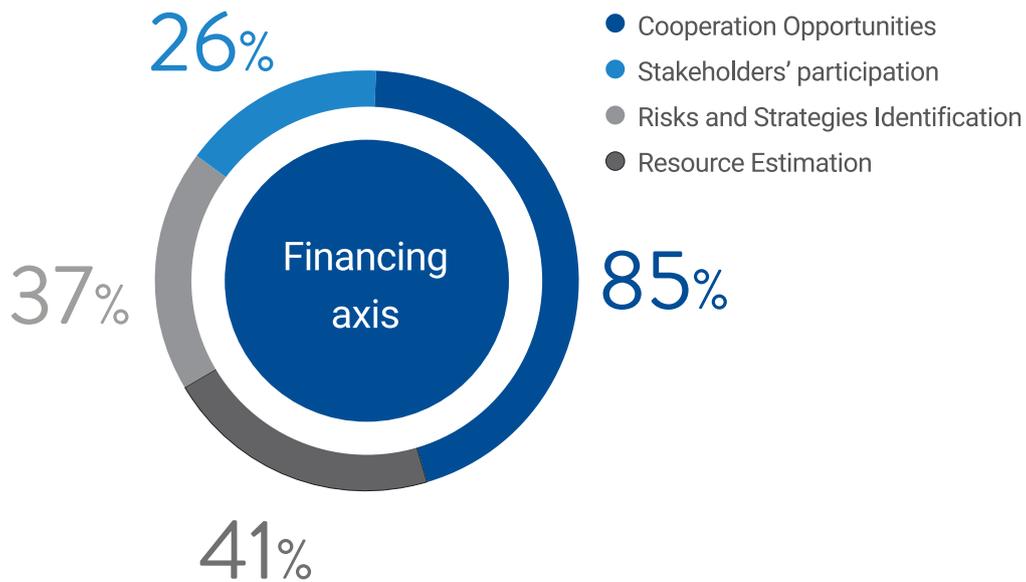
Prepare -or execute where they exist- national medium and long-term development plans that integrate the goals and objectives of the Agenda;

### ENTITIES

Strengthen the role of subnational entities in the realization of the goals of the Agenda;

## b. Financing axis

The governments of the participating SAIs have reached an efficiency level of 47% in preparing for the implementation of SDG 5. This allows for evaluation in training according to the integrated gender index in relation to the identification of resources, involved actors, cooperation opportunities and risk identification.



It was verified that, in a generalized way, there is no evidence of medium/long term evaluations to define what amount, type and quality of resources are necessary to implement the SDG 5 goals in the countries of the region.

In addition, governments have not carried out risk assessments to define the resources necessary for the implementation of SDG 5. Although there are actions and programs for the benefit of women and girls, strategies have not been defined to evaluate their impact and if these will allow achieving the goals of Sustainable Development Goal 5.

The foregoing implies that, on the one hand, there is no clarity as to whether the resources foreseen and obtained so far will be sufficient and adequate for the implementation of SDG 5; and, on the other hand, it is necessary to identify, guarantee and obtain new resources, in order to ensure the sustainability of the policies to be implemented.

In the same vein, it was not possible to warn of the existence of evaluations that allow governments to determine those areas –which impact SDG 5 goals in particular– in which greater resources are needed.

Notwithstanding the above findings, most governments are initiating processes that will allow them to identify the means of implementation necessary to ensure the availability of resources for the implementation of SDG 5.

On the other hand, it was not evident that countries have budgets with a gender perspective. Given that the budgetary process is the gateway to the allocation of resources, as well as a key determinant of the norms and qualities of public policy formulation, it is expected that the gender perspective is contemplated in this area due to the impact it has/could have in public governance.

Likewise, there was a lack of coordination mechanisms between the actors that define and execute actions and budgets that point to SDG 5 (national and local governments, civil society, private sector, academic sector and international organizations).

The component that had the greatest degree of progress in this axis of the integrated index

was cooperation opportunities, given that the governments of Latin American countries present instruments to identify and monitor the resources allocated to institutions with respect to SDG 5. In this regard, the international community's interest in financing initiatives aiming to achieve this objective was noted.

## R E C O M M E N D A T I O N S

### MAPPING

Carry out a mapping aimed at identifying the resources and capacities needed to ensure their availability in the implementation of the SDGs;

### SDGs

Develop plans and programs to manage the financing risk for compliance with the SDGs;

### GENDER

Incorporate the gender perspective in the public budget, at all levels of the budget process;

### ENTITIES

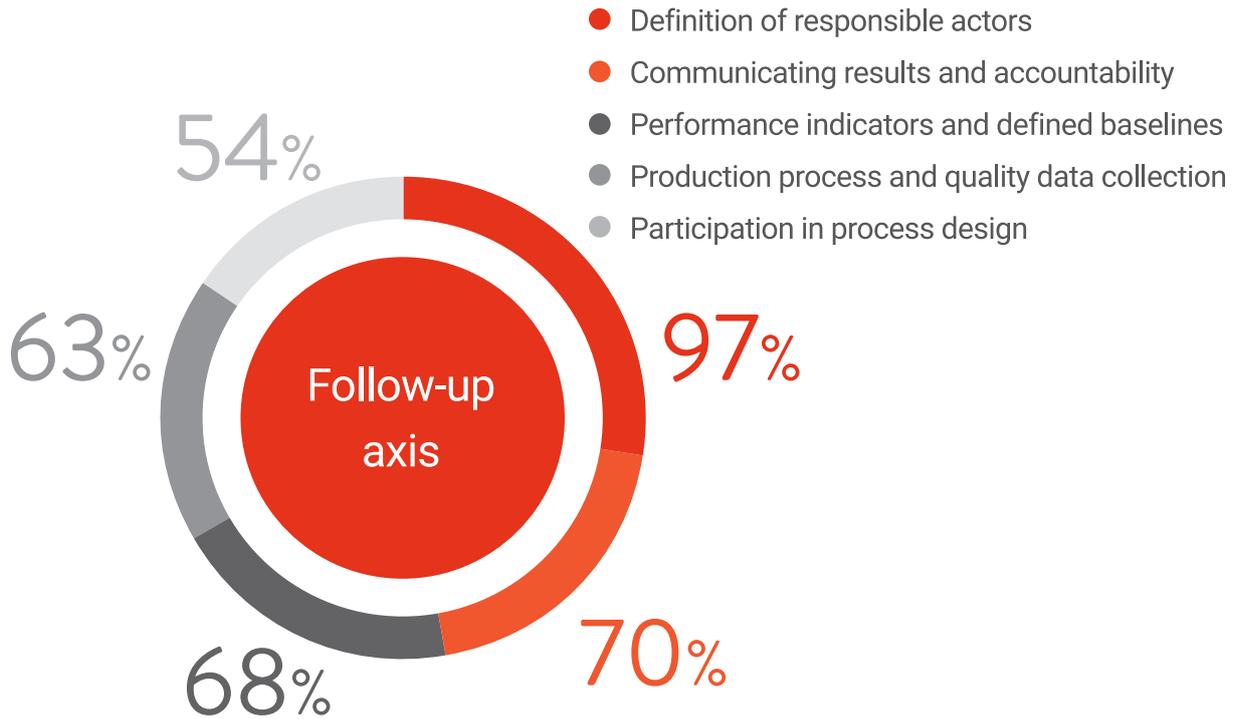
Prepare a diagnosis for the determination of public resources to identify the sectors in which it is possible to allocate, guarantee and execute a budget with a focus on gender.

### ALLIANCES

Have coordination agreements and alliances to attract and mobilize financial resources with the participation of the various actors called to interact in the implementation of the Agenda;

## c. Follow-up axis

There is a degree of progress of the integrated index of 70%. This allows to define that the implementation of SDG 5 in this axis is in development. This means that the governments of the region - in general - have established mechanisms to follow up, examine and submit progress reports in the implementation of SDG 5 within the framework of the 2030 Agenda. They have also done so with respect to the processes of participation and communication in relation to the definition of responsible actors and in relation to the collection and production of data.



In general terms, it is essential that the follow-up, examination and reporting processes be clearly designed with the participation of all stakeholders.

However, in those countries that have defined implementation plans, the actors that will be involved in the follow-up process have already been defined.

Regarding the identification of performance indicators and baselines, as well as the stabilization of intermediate milestones to follow up, review and submit progress reports related to SDG 5, it was evidenced that an improvement is required in quality and disaggregation of information for the production of the indicators in order to avoid duplication of efforts and strengthen the participation

mechanisms of all levels of government and civil society.

With regard to the process of production and collection of data necessary to feed all the indicators of SDG 5, it was found that there are possibilities for improvement. For this, it is necessary to have quality data that allows a better measurement of the performance of the programs and public policies that have been designed or that are being implemented to achieve the goals of SDG 5. In addition, it was detected that, in general, in those governments that have them, they do not contemplate disaggregations by vulnerable groups, such as: native people, migrants, people with disabilities, LGBTI people, which becomes relevant since the 2030 Agenda seeks to leave no one behind.

Regarding the communication of results and accountability, participating SAIs indicate that, in general, governments have websites through which citizens can access information related to SDGs. In this regard, it is important that governments

consider the need to provide the community with complete information and also offer ways to receive feedback from the public.

## R E C O M M E N D A T I O N S

### CLEAR FUNCTIONS

Establish and define clear functions in the follow-up mechanisms of the implementation of SDG 5 in order to obtain results in an orderly manner;

### PROCESSES

Define the processes to ensure the production, quality, availability and level of disaggregation of data, considering the intersectionality required by the focus on gender;

### ANALYSIS

Define and implement guidelines that allow for updated documentation and thus facilitate the analysis of the follow-up indicators for the implementation of SDG 5;

### CIVIL SOCIETY

Link the results of the gathering of information with different actors, in particular with civil society; and

### LONG TERM

Finalize the integration of existing documents and processes for the long-term follow-up and examination of SDG 5.

# II. RESULTS OF THE PERCEPTION SURVEY GENDER SITUATION WITHIN THE ENTITIES OF THE OLACEFS



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The study, "Gender Situation within Entities of the OLACEFS," was coordinated jointly by the Unit for Cooperation and International Relations (UCRI, Unidad de Cooperación y Relaciones Internacionales in Spanish) and the Unit of Studies (UE, Unidad de Estudios in Spanish) of the General Comptroller of the Republic of Chile. Sebastián Valenzuela, a UE analyst, was responsible for the instrument's design and results analysis. The design of the questions was carried out with the collaboration and comments of a large work team made up of male and female officials from the Personnel Department and Training Department of our SAI. We are especially grateful to the Comptroller General of the Republic of Costa Rica for its support with a baseline survey on this subject and to the Comptroller General of the Republic of Paraguay for its valuable comments for the design of the questions.

## General Objective

This study sought to know the perception that the officials of the member SAIs of OLACEFS have of gender equality within their institutions, considering their personal perception on the subject, on the organizational culture and on the implementation of gender equality in the internal management of the entities where they work.

## Methodology

The methodological approach of this study was quantitative and exploratory in nature, the only instrument of which was an online perception survey of 33 questions, using a Likert scale of 1 to 4 with the following labels: 1) Strongly agree; 2) Agree; 3) Disagree; and 4) Strongly disagree. The perception survey addressed three dimensions: 1) Personal perception; 2A) Perception of the SAI's organizational culture; and 2B) Perception of the implementation of gender equality within the SAI.

The information survey was carried out from November 22 to December 14, 2018, with an extension until December 31, 2018, and a special extension granted to the SAIs of Argentina, Brazil and Mexico, which requested a longer period because they are Entities having breaks between mid-December and January, which meant an extension of the deadline to January 31, 2019.

## Universe, response rate and sample characterization

The universe considered for this survey included all male and female officials of the 22 Full Member Supreme Audit Institutions of OLACEFS, which correspond to a general staff of 30,012 male and female officials, with 4,459 surveys answered, representing 15% of the total universe.

**Table 1 - Response rate by EFS from the respective universe**

Supreme Audit Institution	Response	Universe	Response rate regarding universe
	n	N	%
Superior Audit Office of the Federation of Mexico	979	979	100%
Comptroller General of the Plurinational State of Bolivia	312	312	100%
Office of the Comptroller General of the Republic of Chile	677	2,102	32%
General Audit Office of Belize	12	42	29%
Office of the Comptroller General of the Republic of Peru	762	2,989	25%
Office of the Comptroller General of the Republic of Costa Rica	170	703	24%
Office of the Comptroller General of the State of the Republic of Ecuador	433	2,513	17%
Office of the Comptroller of the Commonwealth of Puerto Rico	81	520	16%
High Court of Auditors of the Republic of Honduras	98	660	15%
Office of the Comptroller General of the Republic of Panama	416	3,660	11%
Court of Audit of the Oriental Republic of Uruguay	36	376	10%
Office of the National Auditor-General of Argentina	116	1,320	9%
Chamber of Accounts of the Dominican Republic	34	520	7%
Office of the Comptroller General of the Republic of Guatemala	130	2,311	6%
Office of the Comptroller General of the Republic of Paraguay	33	940	4%
Office of the Comptroller General of the Republic of Colombia	128	4,000	3%
Court of Audit of the Republic of El Salvador	12	1,321	1%
Court of Audit of the Union of Brazil	20	2,369	1%
Office of the Comptroller General of the Republic of Cuba	6	1,240	0%
Office of the Comptroller General of the Bolivarian Republic of Venezuela	2	662	0%
Office of the Comptroller General of the Republic of Nicaragua	1	443	0%
Office of the Comptroller General of Curaçao	1	30	0%
<b>Total OLACEFS</b>	<b>4,459</b>	<b>30,012</b>	<b>15%</b>

In the overall statistics, with a margin of error of 5% and a confidence level of 95%, a total staff of 4459 OLACEFS officials represents a statistically acceptable sample for a general cross-sectional analysis, considering all SAIs anonymously.

Using the same criterion individually, only 6 SAIs (colored in Table 1) satisfy the minimum requirements of sample representativeness<sup>17</sup> for possible subsequent comparative analysis. These are: 1) Office of the Comptroller General of the Plurinational State of Bolivia; 2) Superior Audit Office of the Federation of Mexico; 3) Office of the Comptroller General of the Republic of Chile; 4) Office of the Comptroller General of the Republic of Peru; 5) Office of the Comptroller General of the State of the Republic of Ecuador; and 6) Office of the Comptroller General of the Republic of Panama. The remaining 16 SAIs do not meet this criterion in their response rates, however, the responses of their officials were considered for the general analysis, which is the focus of this executive summary.

<sup>17</sup> The representativeness of each SAI is evaluated individually, based on the concept of sample representativeness in relation to their respective universes. As an example, the SAI of Belize had a response rate of 29%, with 12 surveys answered from a universe of 42 officials and officials. However, to consider an adequate sample representativeness it would have required at least 38 responses

## Executive Summary of Results

### I n t r o d u c t i o n

This executive summary presents preliminary results of the analysis, which considered the responses of those working in the 22 SAI members of OLACEFS, anonymously. It presents a brief general analysis, some relevant graphs to be analyzed and, finally, our investigative considerations for the future.

The graphs present the perceptions of male and female respondents following their percentages of agreement (corresponding to the percentage average between the Strongly Agree and Agree answers of our Likert scale) for each answer to the respective statements. In the Final Results Report<sup>18</sup> this analysis will be addressed with the depth, bibliographic density and openness of questions corresponding to the debate that the complexity of SDG No. 5 on Gender Equality deserves in its wide spectrum of dimensions. They have

### G e n e r a l a n a l y s i s

To begin with, it is positively highlighted that the male and female officials of the different SAIs that make up OLACEFS showed affinity for gender issues and their relationship with equal opportunities. At this point, there was no pronounced difference between women (95% agree) and men (91.6% agree), which indicates that people are aligned with the idea of gender equality and that even, beyond mere interest, they feel they identify with the subject, which means a solid baseline that allows the subsequent findings to be supported.

It was found that there is a large majority of women (71.5%) and men (67.7%) who do not adhere to the social representations derived from gender stereotypes present in the sexual division of labor, i.e., considering women as having a reproductive role, as “housewives,” and men a productive job as “providers.”

Along the same lines, there is a majority of women (84.6%) and men (90.1%) who agreed with the existence of a policy of equitable remuneration, incentives and benefits between women and men in their SAIs. This broad percentage of agreement is replicated in terms of equal access to training activities (90.2% women and 94.8% men).

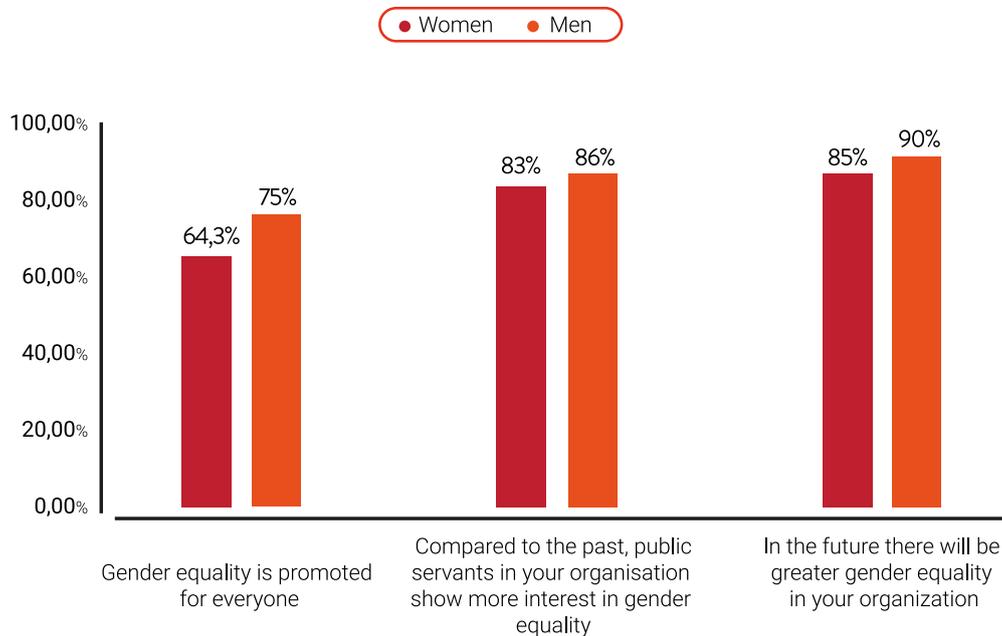
Added to the fact that, in general terms, men are more optimistic than women - a constant in this study - there are figures that show situations that can and must be improved in order to strengthen gender equality in its various dimensions within our institutions.

For example, 47.9% of women and 40.6% of men state that there are no institutional actions in their SAIs that, in practice, promote reconciliation between work and family life. This is an element to be considered in the development of an effective gender policy, given that the conciliation of work and family life is one of the elements that collaborates transversally with parental co-responsibility and that, by this means, acts as an antidote to the pressure that gender stereotypes exert on our civil servants in their work and daily life.

Below are some graphs that give an account of the challenges that lie ahead.

<sup>18</sup> That will be available on September 2019 in the OLACEFS' website

**Graph 1 – Percentage of agreement on the perception over time of gender equality in your organization according to sex**



This first graph shows us that the perception over time of gender equality in the SAIs of OLACEFS, considering the present, past and future, results in an average agreement between men and women of 80.4%.

It is interesting to note that the lowest average percentage of agreement between women and men (69.7%) corresponds to the current perception of the promotion of gender equality for all people. Faced with this, we ask ourselves: What is the basis for the future optimism of 87.5% between women and men? Does this future optimism respond to concrete evidence currently

perceived by civil servants, or is it rather a future desire without objective evidence to support it?

These questions are considered important since there may be a big difference between being aware of the meaning and longing for gender equality in our SAIs and observing, in a more critical and current way, the perception of its specific implementation in various institutional spheres. Is gender equality something we want to achieve or something we are really getting closer to?

**Graph 2 – Percentage of agreement regarding the perception of gender equality in institutional actions by sex**



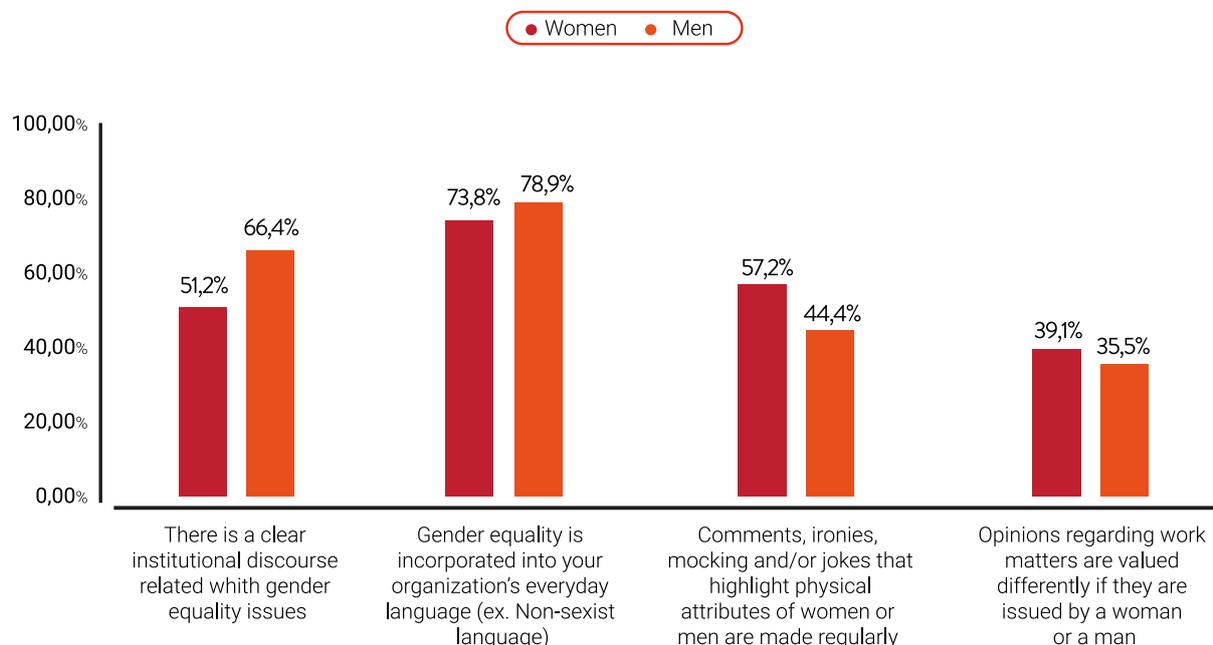
In general and in contrast to the previous graph, this graph shows that the optimism of the previous answers can decrease considerably by introducing the words “in practice” in the phrasing of some affirmations, forcing the perception to a concrete and specific exercise rather than abstract and generalized one.

When analyzing the graphs above, we can conclude that 47.9% of women and 40.6% of men believe that there are no institutional actions in the area of gender equality.

This point is fundamental because here it was not asked if there was agreement with the institutional actions in the matter of gender equality, but its existence was directly asked, which highlights a situation that should attract attention, this is that 44.3% of officials of the SAIs of OLACEFS believe that institutional actions in the matter of gender equality do not even exist. And of the 55.7% who perceive that they do exist, 45.4% believe that they are insufficient, with a greater percentage of women perceiving such insufficiency.



**Graph 3 – Percentage of agreement regarding the perception of gender equality in different ways of using language in your organization according to sex**



Considering the average percentage of agreement in the perception of women and men, we can see that a majority (76.4%) perceive that gender equality would be incorporated into the daily language of the organization (for example, non-sexist language). On this point, there is similarity between women (73.8%) and men (78.9%).

The scenario is different from the institutional discourse, where the agreement falls to 58.8%. In this case, one out of two women (51.2%) and two out of three men (66.4%) expressed their agreement. This is indicative of an institutional debt on this point since, if it is perceived that the institution itself has not integrated gender equality in its discourse, it facilitates the fact that gender inequalities and/or discriminations are supported in everyday language, both formal and informal.

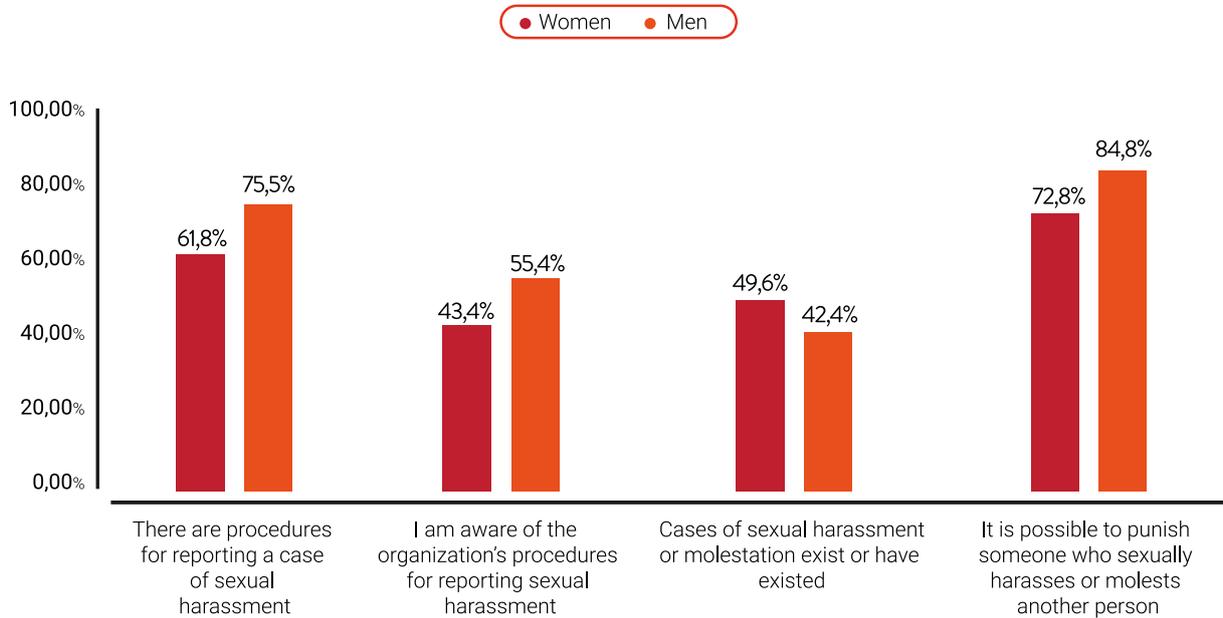
Accordingly, one might think that gender equality is more present in everyday interpersonal language than in institutional discourse. However, when we face the assertion "Comments, ironies, mockeries and/or jokes that highlight physical attributes of women or men

are regularly made" (a case of arbitrary discrimination in everyday interpersonal language), we verify that colloquial interpersonal language has a less positive evaluation (50.8%) than institutional discourse (58.8%).

From the foregoing, it can be inferred that the perception of gender equality in language is more optimistic and positive when it is a general abstraction or a more formal expression, whether as everyday language or institutional discourse (especially in the case of men, who show greater optimism). Meanwhile, when it comes to more informal communication, then the perception is more negative.

Finally, we see that more than a third of the universe surveyed (39.1% for women and 35.5% for men) agrees with the statement: "Opinions referring to matters of work in your organization are valued differently if it is a woman or a man who issues them." This figure represents an important challenge for SAIs of the OLACEFS who must work to achieve real gender equality and non-discrimination.

**Graph 4 – Percentage of agreement on procedures, cases and sanctions for sexual harassment or molestation in your organization by sex**



This graph shows that the percentage of agreement on the existence of procedures for reporting sexual harassment is quite different between women and men.

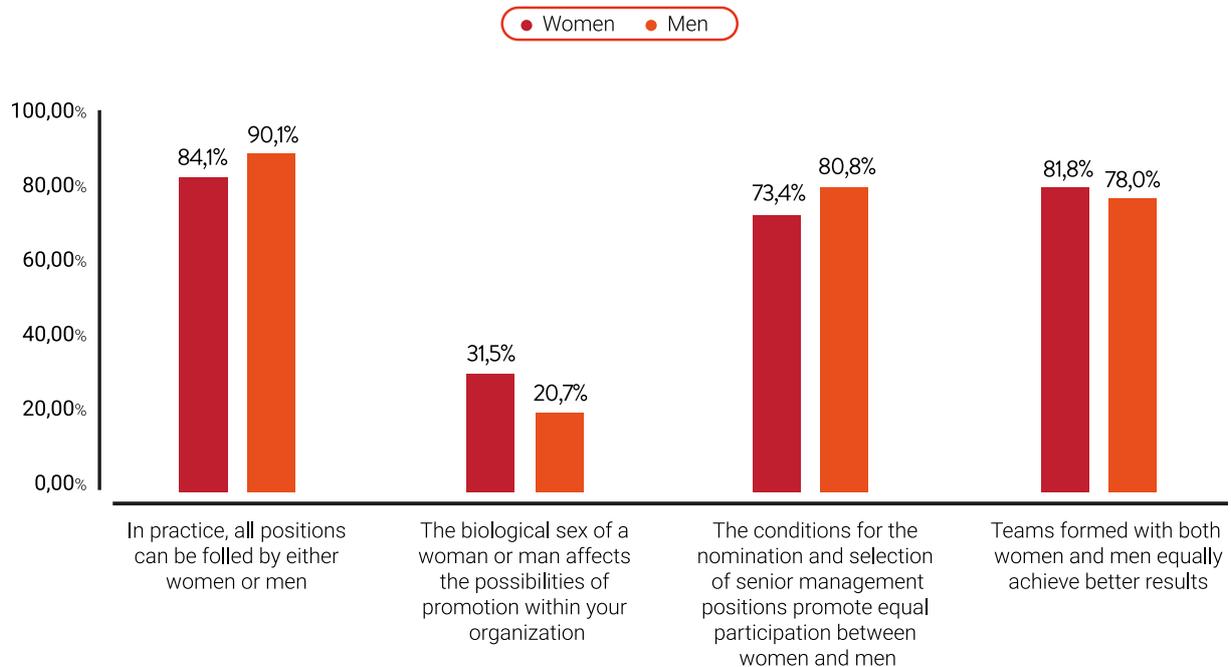
While 75.5% of men state that these procedures exist, 61.8% of women agree with this statement. This results in an average agreement of 68.7%. However, when asked about their knowledge of these procedures, the percentage of agreement falls to 49.4% (43.4% for women and 55.4% for men). This makes it possible to state that when it comes to real knowledge about these procedures, both men and women demonstrate ignorance, which can become alarming if contrasted with the following two assertions.

There are only 27.2% of women who believe that it is not possible to punish someone who sexually harasses or molests another person. This is without prejudice to the fact that 49.6% of women and 42.4% of men state that there have been cases of sexual harassment or molestation in their SAIs.

From the previous analysis, the following question emerges: why do one in three women perceive that it would not be possible to use the mechanisms for reporting and sanctioning sexual harassment? Answering this question is of vital importance to understand the limitations that the administrative procedures that deal with these cases may have, where their effectiveness may depend on variables that are not being considered.



**Graph 5 – Percentage of agreement on the implementation of gender equality in the selection, promotion and formation of teams at work**



This graph shows us positive numbers, in general terms.

87.1% of those who responded to the survey (84.1% of women and 90.1% of men) perceive that all the positions in their institution can be occupied indiscriminately by women or men. In the same vein, there is consensus (80%) that teams formed with both sexes equally achieve better results than a teams formed without gender balance. Now it will be interesting to investigate the factors that sustain this perception in a future project.

In contrast, the perception of promotions, nominations and selection of positions for women shows certain signs of discrimination.

In fact, 31.5% of women think that their biological sex affects their possibility of promotion in the organization. In turn, 26.6 per cent of women perceive that the conditions for the nomination and selection of senior management positions do not promote equal participation between women and men.

The foregoing shows that, although there is no perceived discrimination in access to positions within the SAI, in general terms, these would be present to the detriment of women when it comes to promotions and nominations to senior management positions.

## F i n a l r e f l e c t i o n s a n d c h a l l e n g e s f o r t h e f u t u r e

From the analysis conducted, it is evident that there are gender equality perceptions that can serve as a basis for the development and implementation of conscious policies in favor of non-discrimination and the inclusion of the gender perspective in our SAIs.

This work is proposed as a starting point, which will serve us to continue working with a gender perspective at the OLACEFS level and within each of its member entities.

Indeed, the results of the survey show that our staff perceives that we are more receptive to gender issues today than in the past. From the responses received, it is concluded that people identify with gender issues, even when they require elements and support that allow them to express themselves effectively on a daily basis, and sustained over time.

To this end, today we have an analysis that will allow us to guide the possibilities for improvement that emerge from the same male and female officials of the Audit Institution members of OLACEFS. These results are also a call to our authorities to recognize the importance of the incorporation, validation and recognition of the value of women's work in our SAIs.

It is clear that there are several issues that open possibilities for improvement; however, the important thing was to establish the debate in OLACEFS, from the most abstract and personal, to the most concrete and generalized, with a long survey of 33 questions, accommodating various variables in this complex subject.

This survey is an effective expression of one of the four courses of action that the SAIs gathered at INTOSAI have defined to support the implementation of the 2030 Agenda. Through an evaluation of our internal gender situation, we conducted an exercise that allows us to be aware of where we stand and, on that basis, define where we should be heading. This is the best way to lead by example, to be models of transparency and accountability.

Faced with the challenge that this study has raised in the form of questions and hypotheses, our objective is to continue researching through a qualitative approach that can address some of the gaps inherent in quantitative exploration. In this way, we want to achieve greater depth in terms of meanings, experiences and social representations in different sociocultural scenarios, where there is healthy attention, listening and dialogue with our interviewees. This, with a high ethical standard, allows us to reconcile a transparent communication in our organizations, as well as a greater specificity in the information collected and thereby having adequate support for a participatory implementation of policies with a gender perspective in our SAIs.



## B a s i c g e n d e r g l o s s a r y <sup>19</sup>

**Gender:** “It refers to the roles, behaviors, activities, and attributes that a particular society at a given time considers appropriate for both men and women.”

**Gender equality:** “Refers to the equal rights, responsibilities, and opportunities of women and men and of girls and boys. Equality does not mean that women and men will be equal, but that the rights, responsibilities and opportunities of women and men will not depend on whether they were born with a particular sex. Gender equality implies that the interests, needs, and priorities of women and men are taken into account, recognizing the diversity of different groups of women and men. Gender equality is not a women’s issue but concerns and involves men as well as women. Equality between women and men is considered a human rights issue and both a requirement and an indicator of people-centered development.”

**Social representations:**<sup>20</sup> “Symbolic structures that have their origin in the creative capacity of the human psyche and in the boundaries imposed by social dynamics.”

**Gender stereotypes:** “They are simplistic generalizations of the gender attributes, differences and roles of women and men.”

**Sexual (or gender) division of labor:** “Refers to the way in which each society divides labor between men and women, boys and girls, according to socially established gender roles or that are considered appropriate and valued for each sex.”

**Discrimination by gender:**<sup>21</sup> “Any restriction, distinction or exclusion based on sex, that is intended to undermine the recognition or exercise by women of their human, political, economic, social, cultural and civil rights.”

**Workplace sexual harassment:**<sup>22</sup> “The expression “violence and harassment” in the world of work designates a set of unacceptable behaviors and practices, or threats of such behaviors and practices, whether they are manifested only once or repeatedly, which are intended to cause, or are likely to cause, physical, psychological, sexual or economic harm, and includes gender-based violence and harassment.”

19 Definitions taken from the UN Women’s Gender Equality Glossary, accessed from: <https://trainingcentre.unwomen.org/mod/glossary/view.php?id=150&mode=le&lang=es>, except as noted.

20 Guareschi, P.A.; Jovchelovitch, S. (orgs). Texts in social representations. Rio de Janeiro: Vozes (1995)

21 Association of Chilean Magistrates MACHI. Recommendations for a gender policy in the Chilean Judicial Branch. Human Rights and Gender Commission of the National Association of Magistrates: Santiago de Chile. (2015)

22 International Labour Conference. Provisional Record 108th Session Geneva, June 2019.



## A c r o n y m s

**CPC:** Citizen Engagement Commission (acronym in Spanish)

**CTIC:** Information and Communication Technologies (acronym in Spanish)

**IDB:** Inter-American Development Bank

**IDI:** INTOSAI Development Initiative

**INTOSAI:** International Organization of Supreme Audit Institutions

**MDGs:** Millenium Development Goals

**OHCHR:** Office of the High Commissioner for Human Rights

**OLACEFS:** Latin American and Caribbean Organization of Supreme Audit Institutions (acronym in Spanish)

**SAI:** Supreme Audit Institution

**SDGs:** Sustainable Development Goals

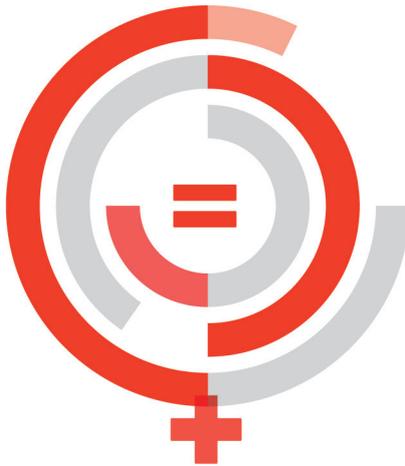
**UCRI:** Unit for Cooperation and International Relations (acronym in Spanish)

**UE:** Unit of Studies (acronym in Spanish)

**UN:** United Nations

**UNGA:** United Nations General Assembly





## OLACEFS

The Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS for its acronym in Spanish) is an autonomous, independent, apolitical and permanent international organization, whose foundation answers the need for a superior forum to exchange ideas and experiences related to auditing and government control, as well as the promotion of cooperation and development relations between these entities

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SUPREME AUDIT INSTITUTIONS



OVERSEEING THE RESPONSIBLE  
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