IBERO-AMERICAN AUDIT ON GENDER EQUALITY

Preparedness of governments for the implementation of the Sustainable Development Goal 5
ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS

IBERO-AMERICAN AUDIT ON GENDER EQUALITY

OLACEFS
ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS

INTOSAI

IDB

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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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
Bogotá · www.contraloriabogota.gov.co
Bolivia · www.contraloria.gob.bo
Chile · www.contraloria.cl
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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
Audit and alliances: making governments accountable for the 2030 Agenda

The adoption of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) nearly five years ago was a victory for women around the world. Gender equality and the empowerment of all women and girls is not only an explicit goal (SDG 5) under the 2030 Agenda, but a driver of sustainable development in all its dimensions.

The Supreme Audit Institutions of Latin America and the Caribbean (OLACEFS) have done innovative and creative work in incorporating the 2030 Agenda into their mandate and producing this report -- the first of its kind to address the preparedness of national and subnational governments of Ibero-America to implement SDG 5.

The report presents an interesting method for addressing the compliance and accountability of governments towards the implementation of the 2030 Agenda by evaluating gender equality preparedness on three axes: planning, funding and follow-up.

The findings in OLACEFS’ report are aligned with those of the United Nations’ Sustainable Development Goals Report 2019 in terms of the limitations that financing gaps place on the implementation of laws and policies on gender equality. The UN data showed that among 69 countries, 90 per cent had policies and programmes in place to address gender gaps, but less than half – just 43 per cent - reported adequate resource allocations to implement them. OLACEFS in turn found that despite the presence of actions and programmes designed to benefit women and girls, strategies have not been defined to evaluate the impact of these and whether they will achieve the targets of SDG 5.

The systematic mainstreaming of a gender perspective in the implementation and monitoring of the SDGs is crucial. Financing, better use of data, sustainable and inclusive economies, and more effective institutions can significantly drive progress across all SDGs.

The report addresses one of the many ways in which we can support work at the country and regional levels to turn the aims of the 2030 Agenda into tangible results for women and girls, working closely with audit institutions and providing an effective and useful advocacy tool for civil society organizations to realize rights and build resilience.

The report takes an integrated approach to implementation, follow-up and review, with gender equality at its core. Crucially it also looks at governments’ behaviours, recognizing that the successful inclusion of a gender perspective needs to find expression in day to day actions. I commend the participating Supreme Audit Institutions for not only auditing governments but also gathering information amongst their public servants to diagnose how, on a day-to-day basis, they are incorporating gender equality –or not.

This partnership between UN Women and OLACEFS reinforces our commitment to continue to deliver for women and girls on both the premise and promise of the 2030 Agenda and its global goals, seeking equality for all.

Phumzile Mlambo-Ngcuka

United Nations Under-Secretary-General, Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women, (UN Women)
I am a convert. Where I previously thought auditing was associated with something terribly boring, I now know that auditing and auditors give me a powerful tool as I advocate for gender equality and the health and rights of girls and women. Every single day I see the value of audits to hold national governments accountable to their commitments.

Audits highlight the extent to which gender equality is integrated into national development plans. With this information, global advocacy organizations like Women Deliver, as well as national and local organizations, can develop advocacy strategies that promote gender equality. Together, we — auditors and the advocates -- are the new A-Team.

Hence, I am delighted to recommend this thorough performance audit of the Ibero-American countries’ progress on Sustainable Development Goal (SDG) 5: Achieve gender equality and empower all women and girls. Thank you to the Unit for Cooperation and International Relations of the Office of the Comptroller General of Chile. I truly commend all the efforts made to incorporate gender perspectives into the work of Supreme Audit Institutions in the region.

In our advisory role to governments, multi-national corporations, academic institutions, and civil society organizations – we at Women Deliver bring the same message to all:

A gender equal world is healthier, wealthier, more productive, and more peaceful.

While it is a hopeful sign that most of the governments evaluated in this audit have created institutions specifically aimed at the implementation of the 2030 Agenda, gender equality is cross-cutting, and SDG 5 will not be achieved solely by creating new institutions or mechanisms. We will need to empower girls and women, and gender equality must be baked into laws, policies, and national budgets.

We cannot adequately reduce poverty, boost economic development, address climate change, and promote peace and stability when we have not factored in the impact on – or of – half of the people affected. Women are powerhouse – and strong drivers of development.

If we want to see a more gender equal world, if we are to leave no one behind, and if we want to see the SDGs implemented, diversity and inclusion is a must. Policy-making, strategy design, budget negotiations, and implementation need to include people with lived experiences, whether from indigenous and traditionally marginalized communities, the LGBTQI community, girls and women living with disabilities, refugees and migrant girls and women, young people, or others.

This report shows that the commitment to gender equality exists in the people of Ibero-American countries. It’s time for the governments to step it up.

I urge the Ibero-American governments to use this audit to honestly assess their progress. They can start by identifying and abolishing or amending the laws that discriminate based on gender. These laws exist everywhere, so nobody gets a pass on this. But policy-makers should go further and enact progressive legislative frameworks that advance gender equality – and then – of course – implement them, including via national budgets developed with a gender perspective.

When we invest in gender equality, there is a ripple effect, and everybody wins.

Katja Iversen
President and CEO, Women Deliver
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.”

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.

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. Thus, we can conclude that it has a rights-based focus on development, 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.” 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. 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.

SDG Index Gender

Equal Measures 2030 is a non-governmental organization whose mission is to achieve gender equality in the world, where all women and girls are considered. In 2019 they launched an SDG Gender Index, in which they evaluated 14 of the 17 Objectives of the 2030 Agenda, in 129 countries in different areas: health, gender-based violence, climate change, decent work, among others. The Index, which is annexed to this report, provides a look that allows us to know where the world is standing in regard to gender equality, from the perspective of the 2030 Agenda.

The coordinated audit that is the subject of this report and the Index developed by Equal Measures 2030 have the same purpose in relation to civil society: they seek to be an advocacy tool that can be used to demand from governments specific actions in favor of strengthening gender perspective in their countries.
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 the “Santo Domingo Declaration” was signed, 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 and A/69/228, 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 have defined four axes or approaches of action through which they can contribute significantly to

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8 UNGA, A/RES/66/209 (2011)
9 UNGA, A/RES/69/228 (2015)
10 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.
the implementation of the 2030 Agenda\textsuperscript{11}. These approaches are:

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

   1. Evaluating the preparation of national systems and availability of data to report on the progress made in achieving the SDGs;
   2. Audit the functioning of national systems and creation of the data they produce;
   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. Carry out performance audits that examine the economy, efficiency and effectiveness of government programs that contribute to specific aspects of the SDGs;
   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:

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

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

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), 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.

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, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua, Mexico, Paraguay, Peru, Venezuela and Uruguay;
- 1 subnational control entity (Comptroller of Bogotá DC, Colombia); and
- 1 Supreme Audit Institutions 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.

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12 ISSAI 5800
13 ISSAI 3000
14 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
15 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

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<thead>
<tr>
<th>Axes</th>
<th>Components</th>
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<tr>
<td>Planning</td>
<td>• Commitments Acquired</td>
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<td>Financing</td>
<td>• Resource Estimation</td>
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<td></td>
<td>• Stakeholders’ participation</td>
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<td>• Cooperation Opportunities</td>
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<td>• Risks and Strategies Identification</td>
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<td>Follow-Up</td>
<td>• Definition of responsible actors</td>
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<td></td>
<td>• Participation in process design</td>
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<td></td>
<td>• Performance indicators and defined baselines</td>
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<td></td>
<td>• Production process and quality data collection</td>
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<td>• Communicating results and accountability</td>
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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.\(^{16}\)

With this purpose, 4 levels of implementation were defined:

1. Not implemented ($X = 0\%$)
2. In training ($0\% < X \leq 50\%$)
3. In development ($50\% < X \leq 75\%$)
4. Optimized ($75\% < X \leq 100\%$)

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.

\(^{16}\) The data used to create this index was submitted by the participating SAIs. Given the autonomy of the entities, as well as the sovereignty of each of the countries, OLACEFS attests to the information received.
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, 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.

In this report no information was received 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 SAIs 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.

### RECOMMENDATIONS

<table>
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<tr>
<th>2030 AGENDA</th>
<th>Have institutions that are dedicated exclusively to implementing the 2030 Agenda in their countries, identifying lines of action and coordinating the actors involved;</th>
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<tbody>
<tr>
<td>GENDER</td>
<td>Integrate the focus on gender into government actions;</td>
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<td>GOALS AND TARGETS</td>
<td>Prepare –or execute where they exist– national medium and long-term development plans that integrate the goals and objectives of the Agenda; and,</td>
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<tr>
<td>ENTITIES</td>
<td>Strengthen the role of subnational entities in the realization of the goals of the Agenda.</td>
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</table>
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.

**RECOMMENDATIONS**

- **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; and,

- **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.

**RECOMMENDATIONS**

**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.
Based on the integrated gender index, and considering the evaluation of the 3 axes, Argentina has reached a level of implementation in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

The Argentine Government has defined an institution responsible for identifying processes and mechanisms for intersectoral coordination and integration for the incorporation and implementation of the 2030 Agenda and SDG 5. Now, this institution has a lower hierarchical level than the ministries and agencies it coordinates, which has implied difficulties or delays in obtaining the desired results in a timely manner. There was no evidence of the existence of long-term and medium-term national plans that include SDG 5, as these were drafted and published prior to the entry into force of the 2030 Agenda.

Responsibilities were defined at the different levels of the public administration, and cooperation agreements were celebrated with some provincial and municipal governments for the entire Agenda, without joint action guidelines to address SDG 5.

**b) Financing axis**

It is where the greatest opportunities for improvement arise, for example with the introduction of a gender approach to Argentine budgets, given that there was no link in 2016 and 2017's budgets with the SDGs in general nor with SDG 5 in particular. Except for a mention in the budgetary policy of Jurisdiction 20 (Nation's Presidency).

As a result of the audit, it was stated that it is important that, from now on, citizens and other stakeholders be informed of the processes and institutional mechanisms of integration of SDG 5 into budgets. Likewise, it was indicated that it would be convenient for the Government to carry out a diagnosis of needs and estimate resources for the implementation of SDG 5, identifying the risks and mitigation strategies that ensure the necessary resources will be available.

**c) Follow-up axis**

There was no evidence that the mechanisms and processes for follow-up and review, as well as for reporting have been designed and executed promoting the participation of stakeholders, which affects the possibility of designing inclusive and sustainable gender policies.

The Argentine SDG platform, a mechanism planned to inform the results of the actions of the bodies responsible for the SDGs, is not fully operational and the results of the SDG 5 targets and indicators are incomplete.
On the basis of the integrated gender index, and considering the evaluation of the 3 axes, Bolivia is in a degree of optimized progress regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

a) Planning axis

Mechanisms for intersectoral coordination have been adopted with the formulation, compatibility and approval of multisectoral, sectoral and strategic plans, all actors involved having been socialized to work within these guidelines. The Economic and Social Development Plan, the sectoral, strategic and multisectoral plans, are articulated with SDG 5, covering all their goals within the framework of the current legal system; for this purpose, the Government informs citizens or other actors of organized civil society (civil society, private sector) through advertising spots, in print media, television, brochures among others. Meanwhile, the legislative body has been involved in the implementation by enacting a diversity of laws related to SDG 5.

b) Financing axis

Bolivia has identified the necessary resources and capabilities (except technological resources) for the implementation in a participatory process, taking advantage of the opportunities that arise from the Complementarity Framework held with the United Nations System, which guarantees financial resources, information mechanisms and coordination needed to implement, monitor and report on the priorities defined for SDG 5. Although the aforementioned Framework defines possible risks, it was noted that it will be important to consider the development of a management plan for them.

c) Follow-up axis

The Inter-institutional Committee of the Economic and Social Development Plan and Sustainable Development Goals through a participatory process, have identified and designed the performance indicators and baselines to follow-up, review and present reports on the progress related to SDG 5 in the framework of the 2030 Agenda.

The Bolivian Government defined that interested parties will be informed about the results of the actions linked to the 2030 Agenda of each of the organizations involved in the work, but the public will not be considered, so that feedback from the latter will not be received.
Chile

According to the parameters of the integrated gender index, and considering the 3 axes, Chile has reached a level of implementation in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

The Chilean Government created a council responsible for implementing the 2030 Agenda. This has defined the institutions responsible for leading the process of internalization, implementation, follow-up, coordination and participation of related actors in the discussion. The audit suggested that the ministries directly related to the implementation of SDG 5 coordinate their participation in the process of determining and evaluating the gender approach in social initiatives and programs.

**b) Follow-up axis**

It was found that the Government of Chile created a coordination agency for the implementation and follow-up of the 2030 Agenda, which establishes the responsibilities for follow-up and presenting progress reports. However, the need to define mechanisms and instruments that allow continuous vigilance in the operations of implementing the 2030 Agenda was suggested.

**b) Financing axis**

Progress was made in gathering information and identifying the gaps, which led to a Diagnostic Report and Implementation of the 2030 Agenda and the Sustainable Development Goals in Chile issued in September 2017. Considering the above, it was suggested that the process be continued in order to make the estimates that will guarantee the resources and capabilities necessary to implement SDG N° 5.

<table>
<thead>
<tr>
<th>Category</th>
<th>Level</th>
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<tbody>
<tr>
<td>Accountability</td>
<td>4</td>
</tr>
<tr>
<td>Data collection</td>
<td>1</td>
</tr>
<tr>
<td>Performance indicators and defined baselines</td>
<td>4</td>
</tr>
<tr>
<td>Participation in process design</td>
<td>1</td>
</tr>
<tr>
<td>Definition of responsible agencies</td>
<td>4</td>
</tr>
<tr>
<td>Risks and strategies identification</td>
<td>1</td>
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<tr>
<td>Cooperation opportunities</td>
<td>4</td>
</tr>
<tr>
<td>Stakeholders' participation</td>
<td>1</td>
</tr>
<tr>
<td>Budgeting (mid &amp; long term)</td>
<td>1</td>
</tr>
<tr>
<td>Public awareness and stakeholders promotion</td>
<td>4</td>
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<tr>
<td>Integration to the National Development Plan (NDP)</td>
<td>4</td>
</tr>
<tr>
<td>National Mechanisms</td>
<td>2</td>
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<tr>
<td>Mechanisms for intersectoral and subnational coordination</td>
<td>3</td>
</tr>
<tr>
<td>Commitments</td>
<td>3</td>
</tr>
</tbody>
</table>

1: Not implemented (0 – 5%)  
2: Beginning (5% ≤ x ≤ 10%)  
3: Developing (10% ≤ x ≤ 70%)  
4: Optimized (70% ≤ x ≤ 100%)
**Colombia**

Based on the application of the integrated gender index for measuring the effectiveness in the country's preparation for the implementation of the SDGs, with emphasis on SDG 5 and the evaluation of its 3 axes, it can be established that Colombia is in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

The Government of Colombia registers progress in the development of policies and planning in the matter of gender that, although they are prior to the subscription of the 2030 Agenda, show efforts to adapt them to SDG 5. Likewise, efforts were made in the promotion of the SDGs as guiding elements of the formulation of plans and programs at the local level (Departmental and Municipal Development Plans). As a result of the national report, it was suggested to consider the gender approach in territorial development plans, considering the various goals of the aforementioned Objective.

**b) Financing axis**

Colombia has defined a strategy that includes guidelines on financing and the budgetary process that allow it to achieve the SDGs. However, there are possibilities for improvement regarding the need to precisely, and in a participatory manner, identify the resources necessary to achieve the implementation of SDG 5. Along the same lines, the importance of strengthening capacities at the national and sub-national levels was noted.

**c) Follow-up axis**

Regarding the follow-up, review and reporting of progress on the implementation of the 2030 Agenda and the SDGs, the Government has defined mechanisms and responsibilities. Colombia was one of the first countries in Latin America to define a roadmap to implement the SDGs with indicators, baselines, and goals as of 2030 and responsible parties. However, there are aspects that can be improved in relation to the relevance, precision and timeliness of the indicators, goal formulation, disaggregation and lag of data for the construction of the indicators, and in communication and participation with regard to SDG 5.

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### Performance Indicators and Defined Baselines

- Accountability: 4
- Data collection: 4
- Performance indicators and defined baselines: 4
- Participation in process design: 2
- Definition of responsible agencies: 2
- Risks and strategies identification: 2
- Cooperation opportunities: 4
- Stakeholders' participation: 1
- Budgeting (mid & long term): 2
- Public awareness and stakeholders promotion: 3
- Integration to the National Development Plan (NDP): 3
- National Mechanisms: 2
- Mechanisms for intersectoral and subnational coordination: 2
- Commitments: 1

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1. Not implemented (X = 0)
2. In development (50% < X < 70%)
3. Satisfied (70% < X < 100%)

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Follow Up: 4

Funding: 2

Planning: 2
Considering the integrated gender index, and the evaluation of its 3 axes, it was concluded that Costa Rica is in the stage of training regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

It was found that the Government of Costa Rica has general policies for gender equality, with gender policies in some of the institutions subject to audit and, with regulations associated with the aspects contemplated in SDG 5. However, it was indicated that it is important for the gender approach permeate national development actions, as well as the operational plans of their institutions and the agenda of intersectoral committees, in order to properly integrate gender issues into the national context.

**b) Financing axis**

As a result of the audit, the existence of gaps in budgetary management was revealed which, through a government-integrated approach, must be consolidated to attain the achievement of the Sustainable Development Goals. However, the fact was highlighted that the country has institutions that are developing programs that benefit women and girls; however, it is necessary to have tools to consolidate said investment in order to periodically know its magnitude. The audit also warned that there is no diagnosis of needs that shows where resources should be directed and how many. In this line, and based on knowledge of the gaps or risks that may arise, it was suggested to establish cooperation alliances to manage the necessary resources to ensure compliance with the postulates of SDG 5.

**c) Follow-up axis**

Regarding the follow-up, evaluation and presentation of reports, it was evident that the Costa Rican Government has been effective in the preparation of indicators, as well as in the determination of those responsible and processes. However, it was indicated that it would be necessary to give a government-integrated approach to indicators on SDG 5, as these are isolated from national strategies related to gender equality.
On the basis of the integrated gender index, and considering the evaluation of the 3 axes, Cuba is in optimized progress regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

The Cuban Government has adopted processes and mechanisms that have allowed the integration of SDG 5 into legislation, policies and programs, aspects that constitute strengths for implementation. The country is currently preparing its National Economic and Social Development Plan until 2030, which makes it possible to integrate SDG 5 goals into future plans and budgets.

**b) Financing axis**

The main source of resources has to be the State Budget and others such as international cooperation, local development projects and donations; these resources have contributed to foster a gender culture. Likewise, financing risks and mitigation strategies are identified to ensure the availability of resources in the implementation of SDG 5.

**c) Follow-up axis**

The audit shows, as strengths, that those responsible and their functions have been defined in the follow-up and review processes of the 2030 Agenda. In addition, the Cuban government is working on the indicators. Likewise, the baselines that support data to produce indicators of SDG 5 are established. Cuba has regulatory instruments that allow the production of data from all entities, those that pay tribute to the National Statistical System and the existence of a Statistical Yearbook published on the web. In addition, communication channels and feedback with the public are established.
Ecuador

Based on the application of the integrated gender index, and the evaluation of its 3 axes, it can be established that Ecuador is in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

### a) Planning axis

The institutions have developed, and partially signed, documents, plans, publications, framework cooperation agreements and specific agreements, without these being specifically geared toward strengthening gender equity. It was determined that there is a lack of regulatory instruments that allow for the implementation of the Gender Agendas that the country has had since 2014. In Ecuador’s National Voluntary Review to the United Nations System there was no prioritization to information related to Gender Equality. No mechanisms were proposed, nor were any guidelines or directives established that involve and engage all institutions within the scope of their competencies in the SDG 5 implementation process.

### b) Financing axis

The Ecuadorian governmental bodies have not established the mechanisms and/or guidelines that allow interested parties to be integrated in the establishment of a diagnosis of needs to define the resources to meet SDG 5. Thus, the budgeted resources were not recorded; no opportunities for national or international cooperation with public and private entities were identified, which allowed the resources and strengths of each of the national and foreign entities to be used mutually; the total resources allocated by each institution for the execution of activities that promote gender equality policies in the country were not identified and there is no documentary evidence identifying the resource requirements to meet SDG 5.

### c) Follow-up axis

The competent Ecuadorian authority established a deadline for issuing the instrument that would regulate the follow-up and review process of the indicators and goals of the 2030 Agenda for Sustainable Development. The institutions did not publish through the media that they have relevant information on the SDG 5 implementation process. In addition, as a result of the austerity regime of the Ecuadorian State, several institutions were eliminated, which made it difficult to continue with the respective meetings for the design of the metric and establishment of guidelines for SDG 5 which caused a delay in its follow-up process.
The application of the integrated gender index, and the evaluation of its 3 axes, has allowed Spain to be in development in preparation for the implementation of SDG 5, gender equality. This allows cataloging them at the development stage regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

Spain has an administrative structure that has the potential of leading the implementation of SDG 5, but requires consolidation. An action plan has also been developed, but a national strategy for implementation has not yet been developed. This is especially noticeable in the case of SDG 5, for whose implementation, the strategy refers to the preparation and approval of a Strategic Plan for Equal Opportunities.

**b) Financing axis**

The evaluation of resources for the implementation of the 2030 Agenda has not been carried out in Spain and, therefore, it is not possible to calculate the degree of alignment of the State’s general budgets with the SDGs in general, or with SDG 5 in particular. This is despite the fact that, in the budgets analyzed in the audit, there are allocations for the development of equality policies, especially for the fight against gender violence.

**c) Follow-up axis**

The Action Plan provides for the deployment of a mechanism for accountability and following-up the implementation of the 2030 Agenda. In this regard, it is considered necessary to purify possible overlaps and strengthen mechanisms for participation of the subnational levels of government and civil society.

There is also a need to contemplate the development of an external control of both the implementation process and its results.

Nothing is foreseen for the follow-up of SDG 5 in a particular way, although there are already institutional instruments planned for the accountability and follow-up of equality policies that should be used for that purpose. However, their review has revealed the existence of duplicities, elements that may lead to lack of coordination and deficiencies in the operation that make it advisable to review and reorganize them to strengthen their effectiveness and their contribution to transparency and accountability.
Guatemala

The application of the integrated gender index, and the evaluation of its 3 axes, has allowed Guatemala to be in development regarding the preparation for the implementation of SDG 5, gender equality. This allows establishing them at the development stage regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

a) Planning axis

Most institutions and services in Guatemala integrate processes and mechanisms in line with SDG 5. There are intersectoral and sub-national coordination mechanisms with a gender agenda and integration of SDG 5 into the National Development Plan. An optimum degree of effectiveness is considered in the planning axis, with only a few opportunities for improvement in terms of the commitments acquired and the existence and articulation of the mechanisms.

b) Financing axis

Guatemala has identified opportunities for cooperation, given that they present instruments designed to identify and monitor the resources allocated to the institutions with respect to SDG 5, but they are still working on the estimation of resources. A diagnosis has not been made for the participation of the actors and, regarding the identification of risks and strategies, no technical document has been developed, so the indicator is not yet implemented.

c) Follow-up axis

Guatemala has established mechanisms to follow-up, review and report on progress in the implementation of SDG 5. Indicators, baselines and intermediate milestones were also defined that allow a medium-term measurement to be taken for timely decision making. With regard to the production and collection of quality data, Guatemala has a Statistics Management strategy. While the level of effectiveness is optimal, they still have opportunities for progress and improvement in the communication of results and accountability.
Honduras

On the basis of the integrated gender index, and considering the evaluation of the 3 axes, Honduras is in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

a) Planning axis

The Honduran government has acquired international commitments, developed policies, plans and created institutions aimed at incorporating the gender perspective. However, it was evident that there is a challenge to promote the definition of gender policies at the institutional level that govern their own efforts, the consolidation of the guidelines that govern the process of formulating the operational and strategic planning linked to a national SDG Agenda, and particularly the emphasis on SDG 5 that will strengthen the application of current regulations that regulate the incorporation of gender approach in state institutions.

The governance scheme that the government itself has identified to coordinate the planning, execution, monitoring and evaluation of compliance with the National SDG Agenda has not been formalized.

b) Eje financiamiento

There are rules related to the development of plans, goals and resources identified in programs and projects with a gender perspective: the signing of cooperation agreements to promote gender equality and a definition of regulations for the incorporation of the gender perspective in the budgets, which constitutes an alternative for mapping investment in gender. There was no evidence of the need for economic resources necessary for the execution of goal-oriented public policies to achieve gender equality and empower all women and girls.

Within the framework of the 2030 Agenda, financing mechanisms for the implementation of SDG 5 have been identified in a document that establishes the policies and plans to ensure the minimum and optimal resources required, as well as assumptions and risks, however, no management of these risks was observed.

c) Follow-up axis

Although the Government of Honduras has defined the entity responsible for coordinating the execution and follow-up of the National Women’s Policy and gender equality, and has a baseline of indicators related to SDG 5, it was shown that an improvement in quality and disaggregation of information is required for the production of the SDG indicators. In addition, there is no evidence of documents that reflect the strategies for communicating results or for involvement with interested parties.
The application of the integrated gender index, and the evaluation of the 3 axes that compose it, allow us to establish that Mexico is at an optimized level with respect to the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

### a) Planning axis

Mexico has adopted the processes and mechanisms that allow SDG 5 to be integrated into existing legislation, policies, programs, plans and budgets in the country, as it has gender policies, services with a gender approach, intersectoral coordination mechanisms with a gender agenda, and integration of SDG 5 into the National Development Plan, but it presents areas of opportunity in the regulatory framework.

### b) Financing axis

Mexico has identified the resources and capacities necessary for the implementation of SDG 5. Thus, it has incorporated the gender perspective in the public budget through resource mapping. In addition, it has coordination agreements and alliances to attract and mobilize financial resources with the participation of the public and private sectors, and with a plan to manage financing risk. Despite this, a diagnosis of needs is required to estimate the resources for the implementation of SDG 5 based on the quantification of budgetary programs that may have an impact on gender equality.

### c) Follow-up axis

Mexico has established mechanisms to follow-up, examine and present reports on progress in the implementation of SDG 5, this because it has the definition of responsible parties. Indicators, baselines and milestones were established to measure the objectives of SDG 5 and the communication channels to report progress, with other means to receive feedback from the general public. However, strengthening and guaranteeing the availability of information is required to measure compliance with SDG 5 objectives.
Based on the application of the integrated gender index, and the evaluation of its 3 axes, it can be established that Paraguay is in the development stage with respect to the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

The Government of Paraguay has a 2030 National Development Plan that is aligned to SDG 5, except for 3 goals. On the other hand, there is also the effort of institutions, in terms of mechanisms, to distribute information and involvement strategies of SDG 5 by sectors. Likewise, initiatives to adopt gender policies were observed in the entities subject to control, as well as the existence of national regulations associated with gender equality.

There are difficulties in terms of intersectoral and sub-national coordination mechanisms and the low percentage of gender initiatives in the country. There is a low budget allocated to the Ministry of Women and there is no data available that shows a true articulation of the efforts made by all sectors to promote SDG 5.

**b) Financing axis**

The Government is beginning to identify the resources and capacities necessary to ensure their availability for the implementation of SDG 5. This point highlights the existence of cooperation opportunities with national and international institutions related to some of the SDG 5 objectives, as well as the preparation of the IV National Equality Plan of the Ministry of Women that is aligned to the 2030 Agenda. Despite that, there is no evidence of the participation of civil society and the private sector in the elaboration of a needs-assessment diagnosis that contemplates estimation resources.

**c) Follow-up axis**

There are efforts to establish some mechanisms to follow-up, review and present reports on progress in the implementation of SDG 5. Likewise, there are responsible entities to prepare and issue reports and the achievement of the First Voluntary National Report of Paraguay in 2018. On the other hand, there are mechanisms implemented for following-up on all SDGs, which are informative but not participatory. There is also a definition of performance indicators, but no intermediate milestones have yet been defined for its follow-up and monitoring.
The application of the integrated gender index, and the evaluation of its 3 axes, allow us to establish that Peru is in development with respect to the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

a) Planning axis

The Peruvian government has arranged for the creation of a gender equality mechanism in the public entities of the national government, which has not yet materialized. The absence of a national policy to promote gender equality is detected, which limits the process of implementing activities within the framework of SDG 5. Although Peru has adopted regulations related to gender equality, it is lacking in the entire SDG 5, which means that the objectives proposed in the framework of the implementation of the 2030 Agenda are not achieved.

There is weak intersectoral articulation and lack of empowerment of institutions dedicated to the promotion and actions related to gender equality in civil service. The process of formulation and implementation of the National Development Strategic Plan limits compliance and articulation of Peruvian policies in the framework of the 2030 Agenda.

b) Financing axis

There is no formal document of diagnosis of needs; this is due to the lack of regulations that establish the allocation of resources to meet SDG 5 and, consequently, it is not possible to evaluate the resources of the Peruvian government and determine if they are sufficient for the achievement of the objectives of SDG 5.

c) Follow-up axis

The Peruvian government lacks actors responsible for following-up the progress of SDG 5 and does not have intermediate milestones to follow-up, review and present reports. The Peruvian government has a monitoring and follow-up system for the SDG indicators, but none of them correspond to performance indicators. The government lacks regulatory instruments for the production and collection of quality data, and does have established channels of communication to inform interested parties or receive feedback on the progress in the implementation of the SDGs.
Venezuela

The application of the integrated gender index, and the evaluation of the 3 axes that compose it, allow us to establish that Venezuela is at an optimized level with respect to the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

a) Planning axis

Venezuela has implemented public policies and strategies to move towards gender equality and equity. Instruments that allow the advancement of women’s rights and citizen participation are identified that integrate SDG 5 into its National Development Plan. National, intersectoral and subnational coordination mechanisms are identified.

b) Financing axis

The Venezuelan government has prepared gender-sensitive budget drafts, but does not consider the 2030 Agenda within the specific guidelines. Additionally, resources have been allocated to specifically address activities and plans that pay tribute to SDG 5. There have been challenges to overcome regarding the formation of teams, availability of resources and deficiencies in the phase of training personnel. Obstacles are identified that prevent the achievement of goals related to weaknesses in planning and the mechanisms for identifying risks are not evident.

c) Follow-up axis

Venezuela has defined the mechanisms and actors responsible for follow-up and has training and dissemination facilities. Indicators related to follow-up and compliance with SDG 5 are identified and it is found that the responsible actors have included the gender approach in the realization of technical roundtables and statistical training.
Uruguay

On the basis of the integrated gender index, and considering the evaluation of the 3 axes, Uruguay is in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

a) Planning axis

Uruguay has regulations regarding gender issues, however, not all organizations have approved resolutions that express political and administrative will to adopt a gender perspective. SDG 5 has been integrated into the National Development Plan and there are mechanisms for intersectoral and subnational coordination. On the other hand, it was not possible to obtain information regarding the number of services with a gender approach, so it was not possible to evaluate the existence and articulation of the mechanisms.

b) Financing axis

Uruguay has made progress in identifying programmatic areas with a gender approach, but no specific diagnosis of needs has been made. Therefore, it is not possible to evaluate the participation of interested parties in the preparation of the same. The country presents opportunities for cooperation; however, in terms of risk identification and mitigation strategies, there is no formal documentation to finance the implementation of SDG 5.

c) Follow-up axis

Uruguay has defined responsible actors in the follow-up axis; however, there are deficiencies in the strategy for gender equality in regard to process design. On the other hand, indicators and baselines have been defined, but no intermediate milestones have been established. Regarding the production and collection of quality data, a working group has been created that refers exclusively to indicators for the SDGs within the framework of the institution responsible at the national level. Although there is a means of communication and accountability, it is pointed out that such space could be insufficient for a wider dissemination of the actions and advances in the SDGs.
The application of the Integrated Index for measuring effectiveness in preparing for the implementation of the Sustainable Development Goals (SDGs), with emphasis on SDG-5, through the evaluation of the 3 axes, showed that Bogotá D.C. is in development regarding the adoption of processes, mechanisms and identification of resources and capacities necessary to ensure the implementation of this SDG.

**a) Planning axis**

The Bogotá government has processes and mechanisms to integrate SDG 5 into the district context. In the district administration 7% of the services provided are carried out with a gender approach and, of these, 23% are inter-institutionally articulated. On the other hand, Bogotá has a policy for women and gender that incorporates different sectors of the district administration and regulatory development – in force and applicable –.

**b) Financing axis**

The Bogotá district government is beginning to identify the resources and capabilities necessary to ensure their availability for the implementation of SDG 5. In this axis, there is no management of financing risk of the implementation of SDG 5 has not been developed and the estimation of resources is in the process of analysis and identification. As for the participation of actors, the participation of different sectors of the Capital District and civil society exist, and there is no official information on the intervention of the Private Sector. In addition, the realization of cooperation agreements and opportunities led by the District Secretariat for Women was evidenced.

**c) Follow-up axis**

There are instruments that operationalize and monitor the objectives of the Public Policy of Women and Gender Equality, through which the progress of institutional actions carried out with gender equity is reported. A website was put into operation nationwide through which citizens can access the updated information of national indicators.

The processes for follow-up, examining and presenting progress reports on SDG 5, have not yet been implemented. The baselines and milestones for SDG 5 are being updated, a situation that has not allowed the design of indicators and processes according to the reality and need of the city in the structural framework of the 2030 Agenda.

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19 https://sinergiapp.dnp.gov.co/#HomeSeguimiento
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

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

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\(^{20}\) 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.

\(^{20}\) 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.
Introduction

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 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.

General analysis

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.
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?
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.
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 in everyday language 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

In practice, all positions can be filled by either women or men: 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.
Final reflections and challenges for the future

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.
Basic gender glossary

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: "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: "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: "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."

Acronyms

**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:** Millennium 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
In response to the urgent need for tools to support data-driven analysis and to hold governments accountable for gender equality in the context of the Sustainable Development Goals, EM2030 and its partners launched the pilot SDG Gender Index.

The 2019 index is the most comprehensive tool to measure gender equality aligned explicitly to the SDGs. The index includes 51 indicators across 14 of the 17 official Sustainable Development Goals (SDGs) and covers 129 countries across all regions of the world. Each goal in the index is covered by three to five indicators. The indicators are both those that are gender-specific and those that are not, but nonetheless have a disproportionate effect on girls and women.

The index scores should be interpreted as baseline findings. The 2019 SDG Gender Index is a snapshot of where the world stands, as close to today as is possible based on availability of recent data, linked to the vision of gender equality set forth by the 2030 Agenda.

Drawing on technical consultations and a formal audit by the COIN centre at the EU Joint Research Centre, EM2030 refined the initial index framework and considered other design issues in relation to weighting, introduction of targets, and presentation.

The index builds upon stand-alone sets of three to five indicators for each goal. Based on the approach that the Index is aligned to the normative framework of the SDGs and the importance of country-reported data, the overall index is calculated based on the individual indicators, based on a threshold of at least 85 per cent of the indicators (or 44 of the 51 indicators). The index scores for each of the 14 goals are calculated based on a threshold of 75 per cent available data. The goals are calculated separately due to the need not to impute missing data, but to rely on inasmuch as possible on data reported by national governments. A country could miss one goal and still be included in the index (e.g. China, Iraq, and Ireland).

If the index is to serve as an accountability tool, it needs to enable users to measure distance to SDG targets for indicators, make regional comparisons, and track scores over time. The approach to setting targets was to use official SDG targets where they existed and to set ideal high threshold targets for others (e.g. the target for women's participation in parliament is gender parity or 47–53 per cent). Categorical variables were adapted into composite indicators and assigned scores. Actual percentages and composite scores were normalized on a 0–100 scale to generate indicator scores on a common scale – where a higher number is closer to reaching the target.
Key findings from the Latin America and the Caribbean region

With an average regional index score of 66.5, Latin America and the Caribbean is the second-highest ranking region overall in the 2019 SDG Gender Index. The region’s best performing countries – Chile, Costa Rica, and Uruguay – all placed in the top 50 countries in the index and, along with Argentina, Jamaica, and Trinidad and Tobago, receive “fair” scores overall in the index. Fourteen countries receive “poor” scores and one (Guatemala) receives a “very poor” score overall. Yet Latin America and the Caribbean joins Europe and North America as the only two regions with no country falling into the bottom quartile of overall scores in the index.

The region is characterized by its tight clustering of countries overall in the index scores, as well as on most goals – the region has fewer dramatic outliers in either direction than do other regions. The difference in overall index scores between the highest ranked (Uruguay) and lowest ranked (Guatemala) countries in the region is 17 points, the smallest gap of any region. And there is no more than a 49-point gap between any two countries in the region on any goal (the only region where this is the case). Moreover, no country in the region is in the bottom-three performing countries worldwide on any goal. The only indicator on which a Latin American country falls to the very bottom of global rankings is on violence against women.

As a region, Latin America and the Caribbean performs best on achieving gender equality relative to other regions on SDG 2: Hunger & Nutrition, SDG 3: Health, SDG 6: Water & Sanitation, and SDG 7: Energy. The region falls behind the global averages for SDG 10: Inequality, SDG 11: Cities & Communities, SDG 16: Peace & Institutions and SDG 17: Partnerships.

While all regions fall dramatically behind targets on SDG 17: Partnerships, Latin America and the Caribbean is the lowest scoring region on the goal, with countries facing many challenges meeting targets for social expenditure as a percentage of GDP and openness of gender statistics. Some patterns emerge in scores: countries with the lowest scores overall in the region (Guatemala, Honduras, Nicaragua and Venezuela) have all experienced civil conflict or significant political unrest in the past 30 years. Interestingly, Colombia performs better than other post-conflict or conflict-affected countries and ranks 8th in the region on SDG 16: Peace & Institutions – though the regional average for the indicator is still “very poor,” signaling significant work left to be done to improve institutions and ensure women’s safety in Colombia and across the region.

All countries at the bottom of the regional rankings do poorly (less than one third of the way toward a target) on one or more indicator related to violence or women’s physical safety, be it safety walking at night, perceptions of intimate partner violence, homicides of women, or state stability. No country in the region performs best on all goals.

Performances vary within the region on SDG 4: Education, SDG 5: Gender Equality, and SDG 16: Peace & Institutions. On SDG 4: Education, for example, nearly all countries in the region are within ten points of the target for female
literacy, and primary school retention is generally high – but Nicaragua falls 20 points behind the next lowest country on girls’ primary school progression and Nicaragua and Guatemala are nearly ten points behind the next lowest country on literacy. And there is wide variation on indicator 4b: Percentage of young women aged 3–5 years above upper secondary school graduation age who have completed secondary education, with only Chile, Jamaica, and Peru within 20 points of the target; Brazil is the lowest ranked country on the indicator and, surprisingly, Uruguay, the top overall scorer in the region, is the 4th lowest on this indicator.

On SDG 5: Gender Equality

The region does relatively well compared to other regions on indicators of early marriage and perceptions of intimate partner violence – with exceptions, such as high rates of early marriage in Dominican Republic, Honduras, and Nicaragua, and high rates of acceptance of partner violence in Ecuador and Peru. The region does fairly well compared to other regions on indicators related to women in government – several Latin American and Caribbean countries have achieved or surpassed parity in national parliaments – but all regions on average fall far short of parity. But the region falls furthest behind on indicator 5c: The extent to which there are legal grounds for abortion (score), with 16 countries in the region with significant legal restrictions on abortion; the region is the lowest performing region in the world on this critical measure of women’s health and agency.

Data on the Latin America and the Caribbean region

Full report
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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