

EXCHANGE PROGRAM

# WOMEN IN LEADERSHIP



3<sup>RD</sup> EDITION \* PRETORIA \* 2025

ADVANCING DIVERSITY, EQUITY, AND  
INCLUSION IN THE GHANA AUDIT SERVICE: AN  
ASSESSMENT OF INSTITUTIONAL MEASURES  
SUPPORTING WOMEN'S PARTICIPATION IN  
GOVERNANCE AND LEADERSHIP

**STELLA VINYO DEKEY**

**ASSISTANT AUDITOR-GENERAL**

**GHANA AUDIT SERVICE – (SAI GHANA) REPUBLIC OF GHANA**

**ACCRA, GHANA – DECEMBER 2025**

## 1. INTRODUCTION

The role of Supreme Audit Institutions (SAIs) in advancing public accountability requires institutions that are not only technically competent but also diverse, inclusive and representative. As a member of INTOSAI and AFROSAI-E, the Ghana Audit Service (GAS) aligns its organizational development with global standards that promote gender equity, inclusion and professional diversity within the public sector audit. As guardians of public accountability, SAIs have a unique responsibility not only to promote inclusive values in their external oversight roles, but also to embody these values internally. In Ghana, the Audit Service stands out as an institution that has demonstrated a consistent commitment to advancing gender equity and institutional inclusivity. The Service in recent times, has demonstrated exceptional progress by intentionally elevating women into strategic authority. Currently, the institution maintains a 50% gender balance at the Deputy Auditor- General (DAG) level (a total of 6 DAGs; 3 males and 3 female DAGs). This is a remarkable achievement given the traditionally male-skewed DAGs in the past. Similar balance exists across staff levels, reflecting changing workforce demographics, evolving international standards, and growing expectations for fair representation, particularly regarding women's participation in leadership.

This analytical reflection is prepared following participation in the 3<sup>rd</sup> Edition of Women in Leadership Exchange Program organized by PROINTER TCU spanning from 6 to 17 October 2025. The Program offered a lens through which to critically evaluate Ghana Audit Service's DEI measures. Guided by this experience, the report goes beyond descriptive analysis to assess the institutional, structural and systemic factors that shape DEI outcomes, especially for women aspiring to and occupying leadership roles. The central objective of this report is to analyze the measures, policies, and institutional mechanisms that have enabled this transformation. The report explores the historical and legal frameworks of gender equity in Ghana's public sector, literature review, the internal DEI strategies of the Audit Service, and the practical experiences that illustrate the institution's progress, outlines strategic opportunities for enhancing DEIs, and systemic constraints and barriers. The report will also examine external control measures, especially how the Service's audit and oversight functions contribute to national DEI objectives, evaluate the progress made in strengthening women in leadership roles, identify existing gaps and propose recommendations for improvement, and concludes with reflections on the importance of DEI in Ghana Audit Service.

## 1. CONTEXTUALIZATION: GENDER EQUITY IN THE GHANAIAN PUBLIC SECTOR AND SAI GHANA

Ghana has, over the past decade, progressively strengthened its institutional framework for gender equality. National policies such as the National Gender Policy (2015), the Affirmative Action Bill, and commitments under SDG 5 have provided a foundation for public institutions to integrate gender inclusion into governance structures. Historically, the audit profession in Ghana, like many countries, was male dominated, especially in leadership positions. However,

through deliberate reforms, the Audit Service has transitioned into an institution where inclusive representation is now standard. Women in high ranking roles, including Deputy Auditors – General, Assistant Auditor – Generals, Directors, Regional and District Heads, reflect a shift toward gender-balance governance in the Service.

## 2. LITERATURE REVIEW

Diversity, equity and inclusion (DEI) have become central themes in contemporary public - sector governance discussions. Increasingly, public institutions are expected not only to comply with legislative requirements but also to adopt internal policies that promote fairness, gender balance, and equal opportunities in leadership. This section reviews relevant literature on DEI public-sector institutions, the role of the Supreme Audit Institutions (SAIs), and the structural challenges and opportunities, particularly affecting women in leadership. It will blend scholarly works, published information, international guidance, and Ghana-specific institutional documents to create an analytical foundation for the report.

The literature recognises DEI as essential to organisational performance, ethical governance, and public accountability. The OECD argues that diversity in state institutions enhances decision making and strengthens policy responsiveness. The International Organisation of Supreme Audit Institutions's (INTOSAI) 2021 Guidance argues that promoting gender equity and diversity within SAIs improve audit quality and strengthens institutional integrity. Within SAIs, professional certification requirements (ACCA, ICA) play a significant role in career progression. While such requirements are crucial for maintaining professional standards, scholars such as Onumah J and Others caution that strict, uncompromising systems may inadvertently disadvantage groups, especially women, unequal access to educational and financial resources to progress to leadership positions. The Ghana Audit Service's enforcement of professional qualification requirements for progression to senior ranks reflects this global trend. Moreover, the International Labor Organisation emphasised that leadership development initiatives such as coaching, mentorship and continuous professional development have been shown to improve women's promotion into leadership positions.

Ghana's public sector has made notable progress in promoting gender parity, guided by national frameworks such as the Constitution of Ghana (1992), the Labour Act (2003), and the National Gender Policy (2015). These legal frameworks collectively provide for equality of opportunity, non-discrimination, and equitable access to public- sector leadership. However, gaps exists, particularly in institutions with technical or specialised roles such as the auditing profession. Women constitute a substantial proportion of the public workforce, yet their representation in the upper echelons of management remain disproportionately low. The SAI Ghana's strategic Plan (2022- 2026) acknowledges this challenge and outlines interventions such as targeted capacity-building, equitable recruitment systems, transparent promotion mechanisms, and leadership development programmes. These theories collectively provide an analytical lens for understanding DEI within SAI Ghana.

### 3. RELEVANT POLICIES, LAWS AND REGULATIONS

Several national and international frameworks guide gender equity efforts within the Audit Service:

- i. **The 1992 Constitution of Ghana:** guarantees freedom from discrimination
- ii. **The National Gender Policy (2015):** mandates public sector institutions to mainstream gender in their recruitment, promotion and policy execution.
- iii. **The Labour Act (2003):** prohibits discriminatory employment practices and promote equal opportunity
- iv. **The Affirmative Action (Gender Equity) Act, 2024:** proposes minimum quotas of 30% women's representation in public and private sector decision-making by 2026
- v. **SDG 5:** promoting women's leadership and participation
- vi. **CEDAW –** Ghana's commitment to eliminating discrimination against women
- vii. **INTOSAI Gender Policy:** encourages SAIs globally to integrate gender equality within institutional operations
- viii. **AFROSAI – E Diversity Initiative:** promotes balanced representation in African SAIs

The Audit Service's internal gender policies align closely with these frameworks, translating broad policy principles into concrete organisational practices.

#### **4. INSTITUTIONAL MEASURES PROMOTING DIVERSITY, INCLUSION AND EQUITY ADOPTED BY GHANA AUDIT SERVICE**

The following are some of the internal and external measures and institutional controls adopted by the Service in advancing diversity, equality and inclusion.

##### **Internal Measures:**

- i. Gender-responsive recruitment, promotion and progression policies
- ii. Representation of women in leadership roles
- iii. The development of Audit Service Gender Policy, Audit Guidelines and Training Manual
- iv. Training and capacity- building initiatives
- v. Enhanced professional development opportunities
- vi.

##### **Gender – Responsive Recruitment, Promotion and Progression Policies**

The Audit Service has, in recent years, taken the deliberate steps to enhance diversity, equality and inclusion through the implementation of structured policies aimed at eliminating bias in recruitment and progression in the Service. Research shows that highly subjective promotion systems disproportionately affect women, hence, the adoption of merit-based recruitments, revised promotion guidelines that emphasize transparency and clear performance indicators and ensuring fairness in the interview process, are all measures adopted by the Service to enhance diversity, equality and inclusion. These policies are intended to ensure that women and minority groups have equal access to career development opportunities. In the GAS Gender Policy, the Service has mapped out series of strategies to encourage more young women to apply for GAS jobs. The Policy indicates that preference will be given to women applicants in the recruitment process, especially when there are few female staff.

##### **Representation of Women in Leadership Roles in the Service**

The balance of women in leadership roles is a critical indicator of diversity. At the Ghana Audit Service, women occupy roles across high and middle level management, with increasing visibility in senior management levels such as Directors, Assistant Auditors-General, and Deputy-Auditors General, demonstrating a shift towards gender-balanced leadership.

Currently, out of six Deputy Auditors-General in the Service, three of them are women occupying these top echelons of the Service. This marks a historic shift in the leadership of the Service, **especially considering that in its more than 100 years existence, the institution has not yet produced a female Auditor-General.** Despite this, the presence of women in strategic roles signals a strong institutional commitments to forstering gender-inclusive leadership. These advancements have created an enabling environment that supports women's progression. With sustained leadership development initiatives, there is the growing expectation that Ghana Audit Service may soon produce its first female Auditor-General, mirroring progressive developments in countries such as South Africa.

### CASE STUDY:

Perhars, the most compelling evidence of GAS's progress is the 50% gender representation among the Deputy Auditors - General, one of the highest ratios in Africa's SAIs. Women in the Service lead key departments such as Commercial Audit, Finance and Administration and Central Government Audit Departments, and Regions. Women in these roles supervise hundreds of staff, lead nationwide audits and play strategic roles.

Aside the positives, a female director who is due for promotion to Assistant Auditor- General has withdrawn from the interview process due to her husband's ill health. Advancement to this position would require her to relocate to take up a regional or sectoral role. This highlights some of the challenges women in leadership face, particularly in balancing professional advancement with family responsibilities.

### **The Development of Audit Service Gender Policy, Audit Guidelines and Training Manual**

As part of its commitment to strengthening diversity, equality and inclusion, the Ghana Audit Service has developed a comprehensive policy manual referred to as the **Gender Policy, Audit Guidelines and Training Plan**, which took effect from 2022. The primary objective of the GAS Gender Policy is '*to promote gender equality and the empowerment of women through the activities of the Ghana Audit Service*'. The Policy outlines seven core principles, each

supported by clear implementation strategies designed to guide the Service toward achieving a more gender-responsive institutional environment. The Principles commit the Service to ensuring that all staff, regardless of gender have equal rights, opportunities, and access to resources. It seeks to eliminate all forms of gender-based discrimination in recruitment, promotions, training, remuneration, and work assignments. The policy seeks to create a framework that will support the GAS to foster gender equality and women's empowerment in all staff activities and ensure women's equal participation and appropriate representation in all its decision-making processes. Implementation strategies include conducting regular gender audits to identify inequalities, reviewing HR policies to remove discriminatory clauses, ensuring unbiased recruitments and gender-balanced shortlists, and allocating specific budget lines for gender-related activities.

### **Training and Capacity- Building Initiatives**

The Ghana Audit Service supports capacity – building programs for women to improve their visibility and readiness for senior roles. Although both men and women need to be trained, GAS acknowledges that women need more capacity to acquire knowledge that is commensurate with their roles, to prove themselves worthy and capable of promotions. GAS also supports the participation of women in high-level international trainings, ensuring equitable access when nominations are made, and using a transparent and merit-based system for selecting staff for further training to avoid bias. GAS supports the participation of female staff in regional programmes such as the Women in Leadership Programme, aimed at strengthening institutional gender competence. By intentionally investing in the growth of women, the GAS is building a stronger management hierarchy and positioning itself to achieve gender balance at all levels.

### **Enhanced Professional Development Opportunities**

As part of Ghana Audit Service's commitment to advancing gender and equality and strengthening institutional capacity, GAS has prioritised enhanced professional development opportunities for all staff, particularly women who have been historically underrepresented in senior leadership roles. The Service has instituted comprehensive strategies to support the continuous growth of its personnel. The Service encourages staff to pursue relevant professional

certifications such as ACCA, ICA, CISA, CIT and other audit related credentials. Support is provided through study leave arrangements, subsidies and internal training resources. Currently, the Service has over 500 chartered accounting professionals, demonstrating the Service's dedication to empowering its workforce.

## External Control Measures and DEI Audits

As part of its external oversight role, the GAS conducts audits that touch on equality and fairness. In its performance audit process, all programmes and activities of government interventions has gender mainstreaming as a line of inquiry during the audits and reported on in the Auditor-General's report to Parliament.

## CONCLUSION

This analytical reflection demonstrates that Ghana Audit Service has made meaningful progress towards advancing diversity, equity, and inclusion, particularly in expanding women's participation in leadership. The notable gender balance at the senior level where three out of six Deputy Auditors-General are women, marks a historic shift for an institution that, despite existing for over a century, has yet to appoint a female Auditor-General. This leadership composition signals a growing institutional commitment to developing a gender-responsive leadership pipeline capable of producing the Service's as well as Ghana's first female Auditor-General in the near future. However, the overall staff composition reveals persistent structural challenges. **With a total staff of 2,344, made up of 1,544 males and 800 females, women constitute only 34% of the Service.** This underrepresentation at the lower and middle level ranks limits the depth of the pipeline from which future female leaders emerge. Thus, while the senior-level representation is commendable, the broader organisational imbalance underscores the need for sustained, institution-wide interventions to support women's recruitment, retention and advancement. Based on the analysis, several strategic recommendations emerge. Internal measures such as equitable recruitment processes, mentorship schemes, targeted leadership programmes specially tailored for women including executive coaching, professional qualification support, and gender-responsive workplace policies should be strengthened through clear implementation guidelines to prepare women for leadership roles.

The Service can also increase its engagements with international networks such as AFROSAI-E, INTOSAI Development Initiative, and gender- focused SAI forums to help the Service benchmark progress, adopt global best practices and enhance cross-boarder learning. Overall the Ghana Audit Service has demonstrated a strong commitment to advancing diversity, equity and inclusion within its institutional framework and external audit activities. Although the gender distribution demonstrates progress, it also highlights the urgent need for continued institutional commitment to bridging the gap and ensuring gender-inclusive workforce at all levels.

## REFERENCES

1. Constitution of the Republic of Ghana, 1992
2. Audit Service Act 2000 (Act 584)
3. INTOSAI, Principles of Transparency and Accountability in SAIs (D12023)
4. INTOSAI GUID 5250: Guidance on Auditing Gender Equality
5. The Ghana Audit Service Strategic Plan 2022- 2026
6. UNDP, *Gender Equality in Public Administration* (UNDP 2021)
7. Audit Service Gender Policy, Audit Guidelines and Training Plan (2022)
8. ILO, *Women in Leadership: Pathways to Progress* (ILO 2022)
9. United Nations (2015) Sustainable Development Goals
10. The National Gender Policy (2015)
11. The Labour Act (2003)
12. The Affirmative Action (Gender Equity) Act, 2024
13. CEDAW Convention
14. OECD, *Diversity and Inclusion in the Public Service* (OECD Publishing 2020)
15. Onumah J and Others, 'Accounting Professional Development in Ghana' (2019) 10 Journal of Accounting in Emerging Economies 146
16. AFROSAI-E (2022) Diversity and Inclusion Framework