

# WOMEN IN LEADERSHIP



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

## Topic

**“Main measures implemented by the Supreme Audit Institution (SAI) of Mauritius related to diversity, inclusion, and equity, especially regarding the participation of women in leadership positions”**

**Bibi Naseem Dulloo**

**Mauritius, National Audit Office (Supreme Audit Institution)**

**Port Louis**

**3 December 2025**

## 1. Contents

<b>2. INTRODUCTION .....</b>	<b>3</b>
<b>3. LITERATURE REVIEW.....</b>	<b>5</b>
<b>4. FINDINGS AND EVALUATION .....</b>	<b>7</b>
4.1 POLICY FRAMEWORK AND INSTITUTIONAL COMMITMENT.....	7
4.2 MEASURES IMPLEMENTED BY THE SAI OF MAURITIUS FOR DEI.....	8
4.3 CHALLENGES AND GAPS.....	9
<b>5. RECOMMENDATIONS .....</b>	<b>11</b>
<b>6. CONCLUSION .....</b>	<b>13</b>
<b>7. REFERENCES.....</b>	<b>14</b>

## 2. INTRODUCTION

### 2.1 Overview of the National Audit Office – Supreme Audit Institution (SAI) of Mauritius

The National Audit Office (NAO) is an independent public body established by the Constitution of the Republic of Mauritius<sup>1</sup>. The Director of Audit is the head of the NAO, and his appointment, independence, security of tenure, as well as his authority are spelt out in the Constitution, while his duties and powers are laid down in the Finance and Audit Act<sup>2</sup>.

The NAO forms an integral part of Mauritius' governance system, promoting accountability, transparency, and contributing to the improvement in the management of public funds. NAO is a member of the International Organisation of Supreme Audit Institutions (INTOSAI), which serves as a coordinating body for the external audit community of governments worldwide. NAO is also affiliated with the regional working groups such as the African Organisation of the Supreme Audit Institution-English Speaking (AFROSAI), the English-speaking sub-group of AFROSAI (AFROSAI-E) and the Asian Organisation of Supreme Audit Institutions (ASOSAI).<sup>3</sup>

It is essential to note that NAO's most valuable resource is its workforce, which contributes to executing its mandates and functions effectively. The NAO comprises a total of 187 staff, including 120 women and 67 men. The Senior Management team consists of 14 staff members, of whom 5 are women. Hence, women represent more than 60 per cent of the workforce of NAO but are represented by only 35 per cent at higher levels.<sup>4</sup> (*National Audit Office Report on performance for financial year 2023-24*).

---

<sup>1</sup> Constitution of Mauritius 1968, Section 91

<sup>2</sup> Finance and Audit Act 1973

<sup>3</sup> 'Overview of the National Audit Office' <https://nao.govmu.org/nao/index.php/overview-of-nao/> accessed 26 November 2025.

<sup>4</sup> National Audit Office Report on performance for financial year 2023-24

## **2.2 Objective of the report**

This report examines the measures implemented by the NAO to enhance diversity, inclusion, and equity, with a particular focus on initiatives proposed to increase women's representation in leadership roles. It outlines the policy framework and identifies challenges and opportunities for further action.

### 3. LITERATURE REVIEW

Diversity, equity, and inclusion (**DEI**) are essential to effective governance, though they present challenges. As established by the United Nations' Sustainable Development Goal 5 (**SDG 5**), the goal is to “achieve gender equality and empower all women and girls”. The objective is to enable women to participate effectively in leadership and to ensure equal opportunities for leadership at all levels of decision-making, both politically and economically, as well as in public life.<sup>5</sup>

Moreover, there are enforcing mechanisms at both national and international levels to achieve SDG 5. For instance, while Supreme Audit Institutions (**SAIs**) play a crucial role in monitoring the SDGs and therefore have much to contribute to the global journey towards gender equality. However, women worldwide face numerous challenges. Social protection systems, discrimination, cultural and economic barriers limit their representation in political and leadership positions.

It can be observed that to tackle some malpractices, SAIs have enforcement mechanisms in place, including gender audits, assessments of the differentiated impact of public programs on women and other vulnerable groups, and the promotion of gender-responsive budgets or leadership, among others. In addition to that, regional organisations such as the Organisation of Latin American and Caribbean Supreme Audit Institutions (**OLACEFS**), AFROSAI-E, and the Pacific Association of Supreme Audit Institutions (**PASAI**) have also developed gender policies that serve as benchmarks for their audit institutions.<sup>6</sup>

---

<sup>5</sup> Transforming our world: the 2030 Agenda for Sustainable Development (United Nations) 28 November 2025.

<sup>6</sup> Vital do Rego, ‘Letter from the Chair of INTOSAI: Promoting Gender Equality: The Transformative Role of Supreme Audit Institutions’ (International Journal of Government Audits, 5 September 2025) 25 November 2025.



The Policy on Gender Equality and Non-Discrimination of OLACEFS facilitates the collection of data on the gender situation within OLACEFS entities, ensuring a commitment to gender equality. In February 2025, PASAI endorsed a series of policies, including the Gender Policy and Sexual Harassment Policy.

In addition, the ongoing initiatives such as the AFROSAI Women Leadership Academy and the “Women in Leadership” Exchange Program, promoted by the Federal Court of Accounts (SAI Brazil) in partnership with Pro PALOP-TL, aim to train and empower participants to enhance the representation of women in leadership positions.<sup>7</sup> Recently, INTOSAI has signed a cooperation agreement with the United Nations Development Programme (UNDP) to strengthen the capacity of SAIs to integrate gender equality into their work and to encourage the achievement of the UNDP Gender Equality Seal for Public Institutions. INTOSAI also supports IDI’s Equal Futures Audit Changemakers initiative, assisting audit institutions in developing strategies and conducting audits related to equality and inclusion issues, with a particular emphasis on gender equality.<sup>8</sup>

The efforts made by international and regional audit organisations are evident and show an interest in enhancing and empowering women's leadership. The actions taken by SAIs truly impact lives and foster sustainable development by incorporating a gender perspective into both their organisations and their audit work.<sup>9</sup> However, this should not be imposed on organisations as a requirement to integrate gender equality. Instead, it must be part of a culture of integrity and non-discrimination.

---

<sup>7</sup> Ibid.

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

## 4. FINDINGS AND EVALUATION

### 4.1 Policy Framework and Institutional Commitment

#### 4.1.1 National Legal Framework

The main source of legal framework that guarantees diversity, equality and inclusion is the Constitution of Mauritius. Section 16 of the Constitution explicitly guarantees equality, non-discrimination, and protection of fundamental rights regardless of race, origin, political opinion, colour, creed, or sex. It specifically prohibits any law or public function from treating people differently based on their attributes.<sup>10</sup>

Furthermore, while the Equal Opportunities Act 2008 promotes equal opportunities for all and prevents discrimination in employment, the Civil Service Regulations mandate non-discrimination and equal opportunity. These laws provide the basis for gender-sensitive recruitment and promotion practices.

#### 4.1.2 Public Sector Report

In Mauritius, the **Pay Research Bureau (PRB) Reports** are instruments that define the conditions of service and remuneration for the public sector. They provide fair conditions of service, equal opportunities, and ensure that diverse communities and employees benefit equitably from public service reforms.

---

<sup>10</sup> Constitution of Mauritius 1968, Section 16

### 4.1.3 Institutional Policies

The SAI Mauritius has aligned its Human Resource (HR) policies with national equity commitments, ensuring transparent recruitment, fair promotion, and access to training. Codes of conduct highlight respect, inclusivity, and accountability.

The NAO also provides continuous learning and development opportunities for all its officers, as well as Continuing Professional Development (CPD) training, to keep its staff up to date on the latest information and technologies. NAO benefits extensively from the training programs provided by worldwide and regional organisations such as INTOSAI, AFROSAI-E, and ASOSAI, as well as a variety of online courses and webinars.

## 4.2 Measures Implemented by the SAI of Mauritius for DEI

- **Recruitment and Hiring Practices**

The Public Service Commission, which oversees recruitment for many public institutions and ensures gender balance in candidate shortlisting. As a result, women auditors and professionals have been increasingly represented in the NAO's workforce, creating a stronger pipeline for future leadership.

- **Leadership Development and Mentorship/Capacity Building**

Mauritius has actively participated in regional and international programs that support women auditors through INTOSAI and AFROSAI-E initiatives, among others. Mauritian women auditors have participated in leadership development programs, which focus on empowering women in SAIs. Within the NAO, senior women auditors are encouraged to mentor junior staff, guiding career progression and leadership readiness. This informal but growing mentorship culture helps address barriers that women often face in advancing to senior positions.



- **Partnerships and Collaboration**

Locally, the NAO aligns with the Ministry of Gender Equality and Family Welfare, ensuring that its policies are consistent with national strategies to empower women in leadership across the public sector.

- **Women in Senior Audit Roles**

Over the past years, women employed by the NAO has kept on increasing with a number of them occupying senior positions. Female assistant directors now lead critical audit divisions, including financial audits of ministries and performance audits of public programs. Their leadership has not only enhanced the quality of oversight but also demonstrated the institution's commitment to gender equity.

### **4.3 Challenges and Gaps**

The NAO has been complying with the existing legal framework and policies for diversity, inclusion, and equity, but several challenges remain in achieving full gender parity in leadership positions. No policies or strategies are in place for DEI at the NAO.

- **Limited Representation at the Highest Levels**

Although women auditors are increasingly present in mid-level and senior management roles, their representation at the very top, such as Director of Audit or Deputy Director positions, remains limited. This reflects broader trends in the Mauritian public sector, where women are still underrepresented in executive decision-making.

- **Diversity – Communication and Cultural Barriers**

One of the challenges is that communication and cultural barriers can lead to misunderstandings and conflict. This can lead to a lack of collaboration and a decline in productivity. Additionally,

balancing family obligations with demanding leadership roles can deter women from pursuing top positions, despite supportive workplace policies.

- **Equity Gap**

One of the main challenges is the perception of favouritism. When resources are distributed unequally to level the playing field, it can lead to resentment among those who perceive they are getting less. Besides, people have different needs and circumstances, and what is equitable for one person may not be for another. This can lead to disagreements and conflict. Transparency and communication are key in ensuring fair and equal treatment for all.

- **Lack of a supportive environment for inclusion**

Creating an inclusive culture is a difficult task. This involves more than just policies and procedures; it requires a shift in attitudes and behaviours, and ensuring that everyone has an equal voice. It can also be challenging in organisations where certain groups have traditionally been marginalised. It is a continuous process and challenging for organisations.

- **Resource and Capacity Constraints**

NAO, like many small SAIs, faces resource limitations that affect the scale of its diversity initiatives. While international training opportunities exist, funding and staffing constraints can limit the number of women who benefit from these programs. Limited participation of women in international forums at a higher level reduces the chance for women to enhance their leadership skills and innovate.

- **Need for Formal Gender Audits**

Although Mauritius has begun piloting gender-responsive audits, the NAO has yet to institutionalise a comprehensive gender audit framework for its internal operations. Without systematic monitoring, progress risks being uneven and difficult to measure.

## 5. RECOMMENDATIONS

While the challenges of DEI are significant, they are not insurmountable. The SAI Mauritius can adopt a set of forward-looking strategies that strengthen diversity, inclusion, and equity, particularly in advancing women's leadership.

- **Formalise Gender Audit Frameworks**

The NAO should institutionalise regular internal gender audits to measure representation, identify barriers, and track progress. This would provide evidence-based insights and ensure accountability for equity goals.

- **Strengthen Leadership Pipelines**

Targeted programs to prepare women for executive roles are essential. Structured succession planning, combined with mentorship and coaching, can ensure that qualified women are consistently considered for top positions. Scholarships and leadership fellowships could further expand opportunities.

- **Expand Flexible and Family-Friendly Policies**

While Mauritius already provides maternity and paternity leave, the NAO could enhance flexible work arrangements and support systems such as childcare partnerships. These measures would reduce the burden of caregiving responsibilities and make leadership roles more accessible.

- **Enhance International and Regional Collaboration**

By deepening engagement with INTOSAI, AFROSAI-E, and UNDP programs, the NAO can leverage global expertise and showcase Mauritian women leaders internationally. This visibility reinforces credibility and inspires future generations. Collaboration with these organisations to

establish benchmarks for DEI and develop strategies and policies is recommended. UNDP should be approached to set up the framework for the Gender Equality Seal.

- **Promote Awareness and Cultural Change**

Regular workshops, training sessions, campaigns, and dialogues on inclusive leadership can help foster a culture of respect and understanding in the workplace. Integrating diversity principles into performance evaluations would further strengthen accountability.

- **Design and implement DEI policies and procedures**

Implementing policies and procedures that promote diversity, equity and inclusion to create a culture of fairness and transparency. It should foster an inclusive culture where everyone feels valued and respected. It involves giving everyone an equal voice and challenging biases and stereotypes.

## 6. CONCLUSION

Women auditors at NAO of Mauritius are increasingly visible in senior roles, strengthening both the credibility and effectiveness of the NAO. The journey towards diversity, equity, and inclusion is not an easy one. It requires commitment, effort, and patience.

Yet challenges remain, particularly in achieving parity at the highest executive levels and formalising gender audit frameworks. Addressing these gaps will require sustained leadership commitment, stronger accountability mechanisms, and targeted interventions.

By continuing to build on its achievements and embracing new strategies, the NAO of Mauritius can serve as a model of inclusive governance, demonstrating that equity in leadership is both a moral imperative and a driver of institutional excellence. While the challenges of DEI are significant, they are not insurmountable. With the right strategies and commitment, organisations can turn these challenges into opportunities.

## 7. REFERENCES

### Table of Statutes

- Constitution of Mauritius 1968, Section 91
- Finance and Audit Act 1973
- Opportunities Act 2008

### Journal Articles

- Bruno Dantas, ‘*The role of Supreme Audit Institutions in gender equality*’ (International Journal of Government Audits, 11 March 2024) <https://intosaijournal.org/the-role-of-supreme-audit-institutions-in-gender-equality/> 24 November 2025
- Gender Equality Seal for Public Institutions (United Nations Development Programme, 2023) <https://www.gendersealpublicinstitutions.org> 25 November 2025
- Transforming our world: the 2030 Agenda for Sustainable Development (United Nations, 2015) 28 November 2025.
- Vital do Rego, ‘Letter from the Chair of INTOSAI: Promoting Gender Equality: The Transformative Role of Supreme Audit Institutions’ (International Journal of Government Audits, 5 September 2025) 25 November 2025.

### Website

- Overview of the National Audit Office’ <https://nao.govmu.org/nao/index.php/overview-of-nao/> accessed 26 November 2025.