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USING THE GENDER EQUALITY SEAL AS A TOOL FOR INSTITUTIONAL  
REFORM IN SUPREME AUDIT INSTITUTIONS (SAIs)

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## INTRODUCTION

Supreme Audit Institutions (SAIs) are central actors in strengthening public accountability, transparency, and good governance—responsibilities that increasingly require attention to gender equality and the equitable delivery of public services. As countries work toward the Sustainable Development Goals (SDGs), particularly SDG 5 on gender equality, SAIs hold a unique mandate to assess whether public resources and policies benefit all segments of society, including women, men, girls, and boys. Yet persistent global gender disparities underscore the need for public institutions themselves to transform internally. Despite decades of reform efforts, gender inequality remains embedded within institutional cultures, leadership structures, human resource systems, and policy decision-making processes. The COVID-19 pandemic further revealed weaknesses in public service delivery, as only one in three government responses included gender-sensitive measures.

To help governments strengthen internal systems and enhance equitable service delivery, the United Nations Development Programme (UNDP) created the **Gender Equality Seal for Public Institutions (GES)**. In collaboration with INTOSAI, the Seal has been adapted for SAIs as a comprehensive certification framework designed to promote institutional reforms and embed gender equality into governance, human resource management, and external audit practices. The Seal goes beyond compliance by providing a structured mechanism comprising five dimensions, twenty standards, and forty benchmarks that guide institutions in assessing their performance, identifying gaps, and achieving measurable improvements.

This paper explores how the Gender Equality Seal can be used as a transformative tool for SAIs seeking to institutionalize gender equality, strengthen internal capacities, and adopt gender-responsive auditing practices. It situates the Seal within the broader context of global gender inequality and outlines its relevance to SAIs' constitutional mandates. Drawing on experiences and testimonies from institutions such as Peru, Brazil, Mongolia, Nigeria, Argentina, and Armenia, the paper highlights practical benefits achieved through Seal implementation, including improved leadership diversity, strengthened accountability systems, safer workplaces, and more inclusive audit outcomes.

The overall objective of this work is to demonstrate that the Gender Equality Seal is both a strategic reform instrument and a practical roadmap for SAIs. It aims to guide SAIs in understanding the Seal's value, its requirements, and the transformative results it offers, while providing direction on how they can prepare for and successfully undergo the certification process.

## DEVELOPMENT

### 1 Background

Despite decades of progress, the global journey toward gender parity is slow, with the World Economic Forum noting in 2023 that it would take 131 years to reach global gender parity at the current rate. This challenge is compounded by the reality that public policies often fail to address women's needs, as demonstrated during the COVID-19 pandemic where only one in three policy measures taken globally addressed gender equality issues. Furthermore, gender inequality remains structurally embedded in institutional culture, with 90% of the world's population holding at least one gender bias against women.

Recognizing that public institutions play a foundational role in materializing rights and ensuring fairness, the GES was developed to address structural barriers and inertias that perpetuate inequality. SAIs, which play a crucial role in monitoring SDGs and international human rights agreements, have a broad range of possibilities to act on this issue, including conducting gender audits and promoting gender-responsive budgets. **The UNDP and INTOSAI have signed a cooperation agreement to strengthen the capacity of SAIs** to integrate gender equality into their work and to encourage the achievement of the Seal. SAIs are specifically targeted under the new "Equanomics" stream of the Seal, which focuses on fiscal policy and revenue institutions

### 2 Significance: Benefits, Challenges, and Improvements

**2.1** The Gender Equality Seal represents a transformative opportunity for SAIs to elevate their impact, credibility, and relevance.

Area of Impact	Benefits/Improvements	Indicators & Focus Areas
<b>Institutional Reform &amp; Leadership Commitment</b>	It provides a concrete roadmap and strategies to put institutional commitments into practice. It strengthens capacity to implement the 2030 Agenda.	Senior management must lead the gender equality agenda. The institution's strategic plan must incorporate gender equality goals. The process requires setting a baseline, developing an action plan, and undergoing external assessment.
<b>Strengthening Audit Quality &amp; Gender-Responsive Auditing</b>	It leads to <b>more inclusive and comprehensive audits</b> that reflect the realities of all population groups, ensuring no one is left behind in public accountability. It fosters innovation by encouraging SAIs to develop new methodologies for gender-responsive auditing and evaluation.	Audits must contribute to achieving national gender goals (Results and Impacts dimension). The institution must use sex-disaggregated data for implementing policies and services (Planning dimension).
<b>Improving Workplace Culture &amp; Staff Morale</b>	It cultivates a workplace culture that values diversity, inclusion, and equal opportunity, <b>boosting staff engagement</b> , satisfaction, and retention rates. It creates a cooperative, trustworthy, and safe work environment.	The institution must provide a supportive working environment for <b>work-life balance</b> . It must have a <b>policy against sexual harassment</b> and

		an effective mechanism to deal with gender-based violence. It ensures gender parity in decision-making positions.
<b>Enhancing Accountability and Transparency</b>	It champions good performance and practices and enhances institutional accountability on gender equality. It strengthens institutional credibility and <b>public sector accountability</b> , enhancing trust and legitimacy among citizens and stakeholders.	It requires the establishment of sex-disaggregated databases and gender data collection systems. It mandates active and participatory citizenship in the policy cycle, including receiving citizen feedback and reports on discrimination.

**2.2 Challenges :** The challenge that the Seal addresses is overcoming deeply ingrained biases and the resulting inertias within institutions. The methodology is designed to be evidence-based and systemic to ensure commitments translate into sustained action, which is often difficult given the structural nature of inequality.

### **2.3 Mechanisms of Reform: The Comprehensive Approach and Indicators**

The Gender Equality Seal utilizes a comprehensive, systemic approach to reform, addressing political, technical, and cultural aspects of accountability. This approach is structured across five dimensions, encompassing 20 standards and 40 benchmarks:

- 1. Planning and Management for Gender Equality (Dimension 1):** Focuses on institutional capacity to plan, assign financial resources (gender budgeting), monitor, and evaluate gender equality policies, requiring the use of sex-disaggregated data.
- 2. Gender Architecture and Capacities (Dimension 2):** Ensures inclusive institutional architecture and skilled staff by demanding that gender expertise is available in-house, architecture is operational, and public servants understand how to integrate the gender perspective. It also requires senior management leadership and gender-responsive communication.
- 3. Enabling Working Environment (Dimension 3):** Focuses on internal workplace equity by enforcing policies against sexual harassment and gender-based violence, eliminating workplace discrimination, ensuring equal pay for work of the same value, and aiming for **gender parity in decision-making positions**.
- 4. Participation, Partnerships, and Accountability (Dimension 4):** Promotes coordination with other public institutions and external civil society organizations for advancing gender equality. It also provides mechanisms for citizens and civil society to provide feedback and report discrimination.
- 5. Results and Impacts for Gender Equality (Dimension 5):** Requires public institutions to objectively demonstrate their contribution to national gender goals and the fulfillment of the 2030 Agenda, tracking and reporting on this contribution regularly.

General results from awarded institutions globally show significant improvement, indicating lessons learned through the process: 83% of institutions have institutionalized explicit gender equality goals, and 65% have achieved gender parity in decision-making positions.

### **3 Case Studies and Testimonies from SAIs or Public Institutions**

**3.1 Improvements in Accountability and Gender-Responsive Auditing (SAI Peru):** The Controller General of the Republic of Peru an SAI demonstrated significant internal and external reform:

- **Internal:** The SAI achieved gender parity in decision-making positions. It also strengthened its zero-tolerance policy against sexual harassment and improved provisions for work-life balance for staff, including promoting men's co-responsibility.
- **External/Audit Impact:** The Comptroller General's audits identified underperformance in the Women's Emergency Centers, noting issues like inadequate environments for confidentiality, registration errors, and lack of follow-up on care plans for victims. This external audit finding subsequently led to an improvement plan for the National Program for the Prevention and Eradication of Violence Against Women, strengthening services for victims.

### **3.2 Advancements in Workforce Culture and Oversight (SAI Brazil):**

The Tribunal du Contas (SAI Brazil) demonstrated advances in both internal policies and external auditing scope:

- The institution conducted an Audit on Systems and Practices for the Prevention and Combat of Harassment in Federal Universities.
- It conducted an Audit on SDG 5.5.
- It utilized a Citizen Task Force during school construction works, where data was collected regarding the influence of daycare availability on women's lives to bolster the communication campaign.

### **3.3 Improvements in Leadership Commitment and Service Delivery (Fiscal Institutions):**

Testimonies from fiscal institutions engaged in the Seal program highlight the practical benefits of the process:

**3.3.1 Federal Inland Revenue Service (FIRS), Nigeria:** Angel Fadahunsi, Director of Career Development, stated that the Seal helped FIRS to "understand and appreciate the nexus between gender equality and taxation".

**3.3.2 General Tax Authority, Mongolia:** This institution institutionalized a sex and age disaggregated data system with Key Performance Indicators (KPIs) to monitor gender gaps. They also improved service delivery by establishing dedicated taxpayer education programs for women taxpayers and entrepreneurs and engaging with women's Civil Society Organizations (CSOs) to better address gender issues in tax compliance.

**3.3.3 Testimonies on Political Commitment:** Nikol Pashinyan, Prime Minister of the Republic of Armenia, affirmed that the Seal enables gender equality issues to be addressed within public institutions in a more focused way. Silvina Batakis, President of the Bank of the

Argentinian Nation, noted that the Seal allowed the gender perspective to be positioned within institutional priorities

## 4 Practical Recommendations for SAIs Planning to Pursue the Seal

### 4.1 Secure High-Level Leadership Commitment

SAIs should:

- Establish a Gender Steering Committee
- Issue a formal institutional commitment
- Engage with UNDP early

### 4.2 Conduct a Thorough Baseline Assessment

This step involves:

- Reviewing all 40 benchmarks
- Collecting sex-disaggregated workforce and audit data
- Assessing compliance levels

The results guide the institution's Action Plan.

### 4.3 Develop a Realistic Action Plan

SAIs must create and implement:

- A time-bound improvement plan (11–12 months)
- Resource allocations
- Clear indicators and responsibilities

### 4.4 Invest in Capacity Building

SAIs should use the Seal's:

- Toolbox
- Training modules
- Advisory support
- Global community of practice

### 4.5 Prepare for the External Assessment

Certification levels:

- **Bronze:** 60% compliance
- **Silver:** 70%
- **Gold:** 80%

SAIs must demonstrate both internal reforms and external audit results

## CONCLUSION

The UNDP Gender Equality Seal for Public Institutions provides a robust, evidence-based framework for transforming Supreme Audit Institutions. Through its structured dimensions, standards, and benchmarks, the Seal helps SAIs strengthen governance, improve human resource systems, reduce gender inequalities, and institutionalize gender-responsive auditing.

Testimonies from Peru, Brazil, Mongolia, Nigeria, Argentina, and Armenia demonstrate that the Seal leads to; Improved leadership diversity, stronger accountability systems, more inclusive and equitable workplaces, better audit outcomes that influence national policy and enhanced public trust in institutions

For SAIs, adoption of the Seal is both a strategic opportunity and a moral imperative. It ensures that gender equality is not an abstract ideal but becomes a reality embedded in leadership, operations, audits, and service delivery. As nations strive toward Agenda 2030, SAIs equipped with the Gender Equality Seal will be better positioned to uphold their constitutional mandates and contribute meaningfully to sustainable, equitable development.

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