

# Advancing equity, equality and inclusion through external audits

***"As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first."***

*United Nations General Assembly, 2015, Transforming our world: the 2030 Agenda for Sustainable Development, para 4.*

## 4.1 Introduction

"Leave no one behind" (LNOB) is a core principle of the 2030 Agenda for Sustainable Development. United Nations (UN) Member States pledged to both "leave no one behind" and to "endeavour to reach the furthest behind first" as they implement the Sustainable Development Goals (SDGs).<sup>1</sup> They aimed for the Goals and targets to be met by all nations, peoples and segments of society. In addition to setting stand-alone Goals on inequality and poverty as well as targets dedicated to inclusion and non-discrimination, the Agenda encompasses commitments to ensuring equitable and universal access to quality public services, protecting human rights, and fostering inclusive societies that meet the needs of those most disadvantaged. It further calls for quality, accessible, timely and reliable disaggregated data in order to measure progress towards the goals, track whom it reaches and inform decision-making. As Governments implement the Agenda, they are expected to mainstream the principle, considering how the dimensions of each Goal relate to diverse social groups and regions, planning and adjusting policies and programmes accordingly, and monitoring and evaluating progress based on such data.

To date, progress towards achieving these aims is limited and uneven. According to the Sustainable Development Goals Report 2025, improvements have been made in access to essential services and social protection, demonstrating that change is possible.<sup>2</sup> However, those improvements do not always reach people equally; millions remain in poverty and without access to basic services, with some groups continuing to experience systemic disadvantages. The number of reports of discrimination across the globe is increasing. There also continue to be gaps in the availability of data, including disaggregated data, for key indicators. Overall, despite some notable achievements, the majority of SDG targets are not on track to be met, underscoring the need for vastly accelerated efforts and investment.

Supreme audit institutions (SAIs) have been playing an increasingly important role in supporting the pledge to "leave no one behind," which this chapter addresses as a

guiding principle of effective governance for sustainable development.<sup>3</sup> The chapter examines how consideration of equity, equality and inclusion has gained greater prominence in the work of SAIs since 2016. It reviews audits and actions in this area both where they explicitly refer to the SDGs and where they do not. For the purpose of the chapter, audits that broadly address equity, equality and inclusion are considered to reflect the operationalization of leaving no one behind in efforts to achieve sustainable development.

The chapter maps key issues that SAIs have been covering in their audit work and highlights guidance, capacity-building and other support provided in this area. It synthesizes the main findings and recommendations identified in relevant audits and shares some examples of their impact. It also examines challenges and opportunities for integrating LNOB considerations in audit practice and considers the prospects for SAIs' work in this area going forward.

The chapter draws on a broad review of relevant audit reports and literature as well as a set of expert interviews. Interviews were conducted between November 2024 and March 2025. The sample of audit reports analyzed includes 145 reports from 34 individual States and one territory<sup>4</sup> and four cooperative groupings comprising regional collaboration and multi-country or joint audits.

The following section of the chapter focuses on SAIs' role in advancing the LNOB principle and how it is approached and operationalized by them. The third section addresses the support provided at the international and regional levels regarding the principle's application in audit practice. The fourth section discusses how SAIs are integrating LNOB considerations in their work, with the fifth section addressing challenges and opportunities for SAIs in this area. The sixth section analyses findings and recommendations identified in audits, and the seventh section highlights examples of the impact of such audits. The concluding section presents key takeaways from the chapter and reflections on prospects for auditing LNOB.

## 4.2 Supreme audit institutions and the "leave no one behind" principle

### 4.2.1 The role of SAIs in leaving no one behind

Supreme audit institutions (SAIs) promote transparency and accountability in the use of public resources. As part of this work, they provide oversight of policies, programmes and processes that contribute to equity, equality and inclusion, shedding light on the strengths and weaknesses of Governments' operationalization of the "leave no one behind" principle and how it can be strengthened. In this way, they also support accountability for Governments'

commitments in this area and can help to foster trust in government among marginalized groups. Audits of government processes such as budgeting, data systems, stakeholder engagement, monitoring and evaluation, and horizontal and vertical coordination can examine the degree to which all persons, in particular those from disadvantaged social groups, are considered, consulted, counted and reached – and why.<sup>5</sup> In parallel, audits of government policies and programmes can assess how well government actions are planned, implemented and monitored in relevant areas – including with respect to the SDGs. These can cover specific programmes or sets of programmes that contribute to SDG targets.

SAIs are well positioned to assess issues related to the LNOB principle; their distinctly cross-cutting nature,

external vantage point and, in many cases, experience with whole-of-government audits, facilitate their scrutiny of government operations. SAIs' independent role may be advantageous in navigating sensitive aspects of equity, equality and inclusion and addressing knowledge gaps and biases within audited entities that risk hindering progress. At the same time, an equity, equality and inclusion lens enhances the quality of audits by enabling the identification, examination and highlighting of whom government services benefit and bypass. Fundamentally, the integration of equity, equality and inclusion into audit practice is aligned with the high-level principles that lay out the role and functions of SAIs, under the Framework of Professional Pronouncements of the International Organization of Supreme Audit Institutions (INTOSAI), as reflected in the core principle, INTOSAI-P – 12 (see Box 4.1).

#### BOX 4.1 | How INTOSAI-P – 12 on "The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens" relates to equity, equality and inclusion

INTOSAI-P – 12 on "The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens" states that the achievement of such impact by SAIs relies on 12 principles in the following three areas: strengthening the accountability, transparency and integrity of government and public sector entities; demonstrating ongoing relevance to citizens, Parliament and other stakeholders; and being a model organization through leading by example. The emphasis on leading by example is widely cited as a driver of SAIs' efforts to foster equality and inclusion at the organizational level, such as through promoting diversity and equal opportunities at all levels, taking measures to prevent and address discrimination, and enabling accessibility and respectful and safe environments. Under the area of demonstrating ongoing relevance, Principle 5 is "being responsive to changing environments and emerging risks," such as widening forms of inequality. With regard to strengthening public sector accountability and integrity, Principle 2 is "carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources." There is ample evidence of the economic, social and environmental costs of discrimination, inequality and exclusion, such that the neglect or exacerbation of these issues is indicative of the inefficient use of public resources. Responsible stewardship requires investment of those resources for the benefit of every member of society.

**Sources:** 'INTOSAI-P - 12 - The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens', INTOSAI Framework of Professional Pronouncements – IFPP <https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/>; and research conducted for the chapter.

#### 4.2.2 SAIs' approaches to the "leave no one behind" principle and the influence of the SDGs

For some SAIs, the LNOB principle has not been deemed a priority area, but rather a cross-cutting consideration, and has been addressed minimally. In others, the principle has been a long-standing priority and been addressed as a matter of course; a focus on equitable outcomes has been pursued as an aspect of the integrity of public institutions.

SAIs' approaches to addressing LNOB are influenced by country context. In particular, societal values and priorities as well as national systems of governance and politics are key in shaping SAIs' understanding of the principle and how they integrate it into their work and design of audits.

Some SAIs in countries where equity, equality and inclusion have not been as entrenched or institutionalized have taken an intentional approach to elevating them on their agendas.

Auditors in one SAI studied human rights concepts for the development of an external oversight strategy on equity.<sup>6</sup> They identified a set of social groups that are marginalized and examined the challenges they face in accessing quality public services, including through engagement.

***“...there is no audit work that can’t have a perspective of equality, gender, diversity.”***

Interview for the World Public Sector Report 2025

Some SAIs have been addressing equity, equality and inclusion for years or decades. Their work has not necessarily been driven by the SDGs, though it is possible that the SDGs have added urgency in this regard. As one auditor put it, “it is more that they [the SDGs] coincide with what we are already doing than that they actually are [a] starting point.”<sup>7</sup> In other SAIs, there is a view that the 2030 Agenda has generated interest in and driven the application of LNOB considerations in their work, with LNOB viewed as a way of implementing the SDGs.

#### 4.2.3 Operationalization of the “leave no one behind” principle by SAIs

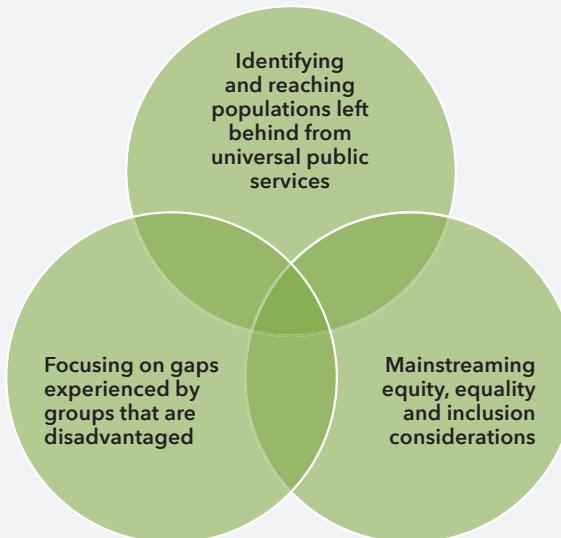
One way to view the operationalization of the LNOB principle in auditing is through three overlapping approaches (see Figure 4.1). Given the cross-cutting nature of the principle, relevant audits span a multitude of topics and sectors.

Some audits assess the reach of universal public services and identify individuals and social groups that are left behind from them. Such audits address, for instance, the inclusiveness of education and water services through their coverage and quality, the availability of addiction treatment services, and access to social protection programmes.

Another approach taken by SAIs is to focus on persons who are often left behind from sustainable development and address issues that distinctly or commonly affect them. They are members of social groups that are marginalized or excluded such as women, persons with disabilities, children, youth, older persons, Indigenous Peoples, racial and ethnic minorities and migrants and refugees, or share common experiences, such as living in or being at risk of poverty, living in rural or remote areas or areas affected by conflict, or incarceration. Groups of people who are left behind vary across and even within countries. Audit reports address, for instance, efforts to prevent and combat violence and other crimes against women and the provision of quality education to children with disabilities.

A third audit approach is that of mainstreaming, the integration of an equity, equality and inclusion perspective across issues – from poverty to agriculture and transportation. For instance, a report by Las Entidades Fiscalizadoras Superiores de los países de América del Sur (EFSUR) of the consolidated results of a coordinated audit assessing and evaluating policies to implement SDG 1 from a gender perspective examines responses to the feminization of poverty.<sup>8</sup>

**FIGURE 4.1 |** Approaches to auditing the principle of “leave no one behind”



**Source:** Authors' elaboration.

Sources of audit criteria that can be used by SAIs as benchmarks to assess compliance and performance across the approaches above include international law on equality and anti-discrimination, such as the Convention on the Elimination of All Forms of Discrimination against Women<sup>9</sup> and the Convention on the Rights of Persons with Disabilities<sup>10</sup>, as well as the International Covenants on Economic, Social and Cultural Rights and on Civil and Political Rights<sup>11</sup>. Regional human rights instruments such as the African Charter on Human and Peoples' Rights<sup>12</sup> and its Protocol on the Rights of Women in Africa<sup>13</sup> and the Inter-American Convention against All Forms of Discrimination and Intolerance are also possible sources of criteria.<sup>14</sup>

International and regional commitments can also serve as audit criteria. They include, most prominently, the 2030 Agenda and SDGs, as well as, for instance, the Beijing Declaration and Platform for Action<sup>15</sup> on the empowerment of women, the Declaration on the Rights of Indigenous Peoples<sup>16</sup>, and the African Union's Agenda 2063<sup>17</sup>.

Possible sources of criteria further include national constitutional and statutory law, which to varying degrees guarantee rights to equality and non-discrimination and, for instance, to education, health care, water, sanitation, electricity and housing. Most constitutions provide some forms of equality guarantees. According to the WORLD Policy Analysis Center, among the constitutions of UN Member States as of 2024, 86 per cent explicitly guaranteed equality or non-discrimination on the basis of sex or gender, while 76 per cent did so across race or ethnicity and 32 per cent did so for persons with disabilities.<sup>18</sup> Constitutions adopted in recent decades are more likely to have specific equality and non-discrimination protections for social groups. Many countries whose constitutions do not have such guarantees nonetheless guarantee equality generally. Additionally, the majority of countries' constitutions explicitly guarantee an approach to the right to health (health, public health, or medical care) (59 per cent), at least one aspect of income security (56 per cent) and of decent work (53 per cent), and some aspect of citizens' right to education (76 per cent). Fewer constitutions, though, provide explicit protection from discrimination in these areas.

There is extensive, though uneven, national legislation that prohibits discrimination on various grounds and lays out other rights in a range of policy areas such as employment, health, education, marriage and sexual harassment. For instance, the vast majority of countries have at least some explicit legislative prohibition of workplace discrimination based on gender,<sup>19</sup> and most countries have at least some such prohibition on the basis of disability and race or ethnicity.<sup>20</sup> Disability-based discrimination is prohibited in many countries in primary and secondary education.<sup>21</sup> However, guarantees for all are lacking for many distinct

rights in these and other areas, including to non-discrimination for some social groups. Rights to universal services also serve as standards against which SAIs can assess subject matter. For example, a growing number of countries have enacted legislation recognizing the human right to water, sanitation or both.<sup>22</sup> Another type of standard is legislated quotas to promote the inclusion of disadvantaged groups in politics and public administration.

Additional sources of criteria are Governments' national commitments. These include the targets of relevant national strategies and plans - for instance on the social integration of persons with disabilities and on the elimination of violence against women.

## 4.3 Direction provided at the international and regional levels on the "leave no one behind" principle

As the number of relevant human rights instruments and public interest in this area have grown in recent years and, in particular, since the adoption of the 2030 Agenda, the SAIs community has gained a deeper appreciation of the importance and cross-cutting nature of equity, equality and inclusion, and is approaching these issues in a more intentional way. In particular, INTOSAI and its working groups, the INTOSAI Development Initiative (IDI), and INTOSAI Regional Organizations have undertaken key initiatives and steps that have laid the groundwork for efforts to support the leave no one behind principle. Donors' increased attention to the principle over time has also created some momentum for its advancement.

The following sections highlight key examples of strategic plans, policies and strategies, as well as guidance prepared and capacity-building undertaken at the international and regional levels to support SAIs' work in this area.

### 4.3.1 Strategic plans

Reflecting the traction in this area, INTOSAI's 2023-2028 Strategic Plan has as one of five organizational priorities the promotion of and support to equality and inclusiveness.<sup>23</sup> IDI's Strategic Plan 2019-2023 included inclusiveness and gender among its three cross-cutting priorities, noting their benefit to SAIs as inclusive employers and their importance in the planning and delivery of audit work "to make a difference in the lives of all citizens."<sup>24</sup>

Regional Organizations<sup>25</sup> have also incorporated aspects of LNOB in their strategic plans and priorities. The strategic plan of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) for 2023-2028

envisioned enhanced oversight of situations of systematic risk in policy areas related to the 2030 Agenda, including inclusion.<sup>26</sup> The promotion and monitoring of policies with a human rights perspective, inclusiveness, gender equality and non-discrimination is highlighted in support of the plan's two strategic axes, "Strengthening the Governance of OLACEFS" and "Strengthening the Performance of SAIs." In this regard, the plan contains a goal to have 80 per cent of SAIs implement recommendations of the organization's Policy on Gender Equality and Non-Discrimination. Box 4.2 describes some of the measures taken to promote gender equality and non-discrimination in the OLACEFS region. The Pacific Association of Supreme Audit Institutions' (PASAI) Strategy 2024-2034 commits to

focusing on gender, equity, disability and social inclusion in its programmes and to obtaining expert advice on how to effectively integrate those issues into its workstreams.<sup>27</sup> In the Strategy, PASAI expects to support SAIs' efforts to carry out audits addressing inclusivity, gender equality and other emerging and cross-cutting issues, including through enhanced resources for training. The Strategy commits PASAI to undertaking a periodic gender equality, disability and social inclusion (GEDSI) analysis of its SAI population, the first of which will result in a GEDSI strategy to inform targeted programmes and gender mainstreaming across all programme areas, and to actively monitor gender equality indicators, including towards assessing organizational and audit impact and outcomes.

#### BOX 4.2 | Efforts in the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) region to promote gender equality and non-discrimination

Much momentum has been generated on gender equality issues within the OLACEFS region. In the few years prior to the adoption of the 2030 Agenda, OLACEFS produced a declaration on gender and transparency reaffirming the need to mainstream gender equality both within SAIs and in auditing. A subsequent declaration specified the aim of mainstreaming a gender perspective in auditing. In 2015, the organization published a coordinated audit carried out by three SAIs on gender equality and equity, with a focus on education, health and employment. The intersection of some of these developments with the process leading up to the adoption of the 2030 Agenda generated more gender-related initiatives and steps. Among them was a decision by 17 SAIs and one subnational audit office in Latin America and Spain to focus their audits on government preparedness to implement the SDGs (published in 2019), under the cooperative audit initiative supported by the INTOSAI Development Initiative, on SDG 5 - on achieving gender equality. Also among them was the creation in 2020 of an OLACEFS Working Group on Gender Equality and Non-Discrimination, which developed a policy on gender and non-discrimination for OLACEFS and its member SAIs in alignment with the 2030 Agenda. The policy, published in 2021, serves as a planning document and provides guidance on principles and recommendations to promote gender equality, inclusion and diversity in a cross-cutting manner, both organizationally and in audit work.

**Sources:** Organization of Latin American and Caribbean Supreme Audit Institutions Working Group on Gender Equality and Non-Discrimination, "Policy on Gender Equality and Non-Discrimination of the Latin American and Caribbean Organization of Supreme Audit Institutions," 2021, <https://olacefs.com/gtg/en/document/policy-on-gender-equality-and-non-discrimination/>; Organization of Latin American and Caribbean Supreme Audit Institutions, Coordinated Audits, <https://olacefs.com/en/coordinated-audits/>.

#### 4.3.2 Guidance

There is a limited but growing number of resources available to support and guide audit work that relates to the principle of LNOB in the form of frameworks, guidance, tools, methodologies and trainings. The guidance for SAIs on auditing preparedness for implementation of the SDGs prepared under the "Auditing SDGs" initiative addressed

LNOB as one of several implementation principles.<sup>28</sup> IDI's audit model for SDG implementation (ISAM),<sup>29</sup> revised in 2024, elaborated on how the principle can be incorporated throughout the audit process and has been a valuable source of guidance in this area to SAIs. The audit framework on "How do Governments ensure that no one is left behind?" launched also in 2024 was developed to complement it (see Box 4.3).

**BOX 4.3 | A "leave no one behind" audit framework**

"How do Governments Ensure that No One is Left Behind? An Audit Framework for Supreme Audit Institutions" was developed by the INTOSAI Development Initiative and UN Women as a practical guide to help auditors better understand the "leave no one behind" principle and evaluate its implementation. It is a complementary resource to the ISAM 2024.

The framework has three parts. It reviews the concept of LNOB as laid out in the 2030 Agenda and highlights some actions reported by countries to implement the principle. It examines the importance and significance of auditing the principle in the broader context of auditing SDG implementation, and the potential positive effects of such audits. It also provides guidance on strategizing to audit LNOB as a part of overall SDG audit strategy, as well as auditing LNOB through two main entry points identified in the ISAM 2024: programmes and processes.

Under the programmatic entry point, SAIs can assess the implementation of government programmes addressing specific SDGs and SDG targets that support LNOB, such as those on extreme poverty (SDG 1.1) and universal health coverage (SDG 3.8). SAIs can select a set of programmes that contribute to the implementation of nationally agreed targets related to the SDGs at national level, based on audit objectives.

LNOB can also be audited as a process within the broader context of SDG implementation - including by assessing whether Governments are taking key steps such as identifying who is being left behind and why, engaging with vulnerable groups and other stakeholders, and implementing reporting and accountability mechanisms. It can further be audited across processes for SDG implementation by examining whether Governments are embedding LNOB principles in, for instance, planning, monitoring and budgeting.

The framework includes sample audit questions, guidance, methods and tools. It also provides support for the development of strategic audit plans that mainstream LNOB in the audit impact value chain.

**Source:** INTOSAI Development Initiative and United Nations Entity for Gender Equality and the Empowerment of Women, *How Do Governments Ensure That No One Is Left Behind? An Audit Framework for Supreme Audit Institutions*, Pilot Version 2024, <https://idi.no/elibrary/relevant-sais/auditing-sustainable-development-goals-programme/2041-leave-no-one-behind-lnob-framework/file>.

Guidance on gender issues was developed by the Canadian Audit and Accountability Foundation (CAAFF), the International Institute for Sustainable Development, and Women Deliver. They published a "Practice Guide to Auditing Gender Equality" in 2016, and revised it in 2017 to have specific focus on the SDGs and reflect new global developments. The updated "Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality" provides assistance to auditors in planning performance audits on gender equality and the SDGs, and aims to complement and align with INTOSAI's and INTOSAI members' approach to auditing the SDGs.<sup>30</sup> Similarly, the Europe and Central Asia Regional Office of UN Women produced a "Gender Audit Guide" in 2023 containing a framework, methodologies, and signposts for auditors to audit policies, programmes and practices with a gender lens.<sup>31</sup>

Guidance and information are shared within the SAI community through channels including INTOSAI's and

Regional Organizations' journals and blogs. For instance, the Winter 2022 edition of the International Journal of Government Auditing included a set of Feature Stories on how SAIs can advance gender equality,<sup>32</sup> and PASAI has featured gender equality in its blog series.<sup>33</sup> Both resources address ways to become more gender responsive both internally, within SAIs, and externally, through audits. In addition, the Gender, Inclusion and Diversity Observatory, which operates under the auspices of the OLACEFS Commission on Gender, Inclusion and Diversity, developed a guide for SAIs on gender-neutral language.<sup>34</sup>

The INTOSAI Working Group on Environmental Auditing (WGEA) has devoted attention to issues related to the LNOB principle beyond supporting IDI initiatives. In particular, its 2024 Assembly, held in Rovaniemi, Finland, had as its theme "Auditing the Arctic - Environmental Change and Indigenous Knowledge," and a special thematic report was issued summarizing the discussions and key messages.<sup>35</sup>

A key resource on the gender-responsiveness of SAIs is the Global SAI Stocktaking Report, in particular its 2020 Annex on "Towards greater gender equality in and through SAIs – opportunities for SAIs and support providers".<sup>36</sup> The reports have covered SAIs' gender policies and the gender balance of their workforces since 2014. The 2020 Annex provided a comprehensive picture of how SAIs address gender equality at the institutional level and in audit work, including their commitments and plans for staff capacity-building. The reports give an overall assessment of SAIs' progress in this area and point to where further progress could be made.

The work of the Inter-agency Expert Group on SDG Indicators (IAEG-SDGs) and the United Nations Statistical Commission (UNSC) can inform the development of resources for SAIs in this area with regard to data gaps, data quality issues and lack of granular data.<sup>37</sup>

### 4.3.3 Capacity-building

Alongside guidance, some capacity-building initiatives and tools made available to SAIs have driven work in this area. The "Auditing SDGs" initiative, launched in 2016 by IDI in cooperation with the INTOSAI Knowledge Sharing Committee (KSC), the United Nations Department of Economic and Social Affairs and other partners, was a particular driver of attention to the LNOB principle (see Chapter 2). Although some audits by SAIs had previously focused on marginalized groups, the experience of carrying out audits on government preparedness to implement the SDGs under the initiative brought to the fore the ways in which the principle can be applied to their audit processes. More recently, in 2023, IDI initiated the Equal Futures Audit (EFA) Changemakers initiative and built the capacity of auditors from 24 participating SAIs on equity, equality and inclusion issues – with focus on six key areas of marginalization, including poverty, ethnicity, migration, age and disability as well as gender – into audits and audit strategies.<sup>38</sup>

Coordinated audits have been playing an important and highly valued role in the development of capacities to undertake LNOB-related audits given their comprehensive training, peer exchange and mentorship elements. Among the three cooperative audits of SDG implementation supported by IDI, one was on the elimination of intimate partner violence against women, linked to SDG 5.2,<sup>39</sup> and another – on strong and resilient national public health systems, linked to SDG 3.d – included audit questions addressing the leave no one behind principle<sup>40</sup>. Two other cooperative audit initiatives supported by IDI have also recognized the importance of inclusion. The Global Cooperative Compliance Audits of the Transparency, Accountability, and Inclusiveness of Emergency Funding for COVID-19 (TAI audits) was one,<sup>41</sup> and the other was the

Global Cooperative Audit of Climate Change Adaptation Actions, supported in cooperation with the INTOSAI WGEA, which had inclusiveness as one of three cross-cutting themes.<sup>42</sup> Several coordinated audits have been carried out in the area of gender, including on targets of SDG 5, particularly in the OLACEFS region. Such an audit is underway among six SAIs from Portuguese-speaking countries aimed at strengthening oversight of policies addressing gender-based violence, with support from the Organization of Portuguese-speaking SAIs and other bodies and organizations.<sup>43</sup>

At the regional level, the English language subgroup of the African Organization of Supreme Audit Institutions, AFROSAI-E, commenced an initiative in 2020 to support SAIs in their work to strengthen gender equality at the organizational level and to enhance SAIs' capacity to carry out audits that contribute to gender equality.<sup>44</sup> It included a video containing key resources on gender equality and steps that SAIs can take, a gender assessment of participating members, and an online workshop attended by SAIs from several regions.<sup>45</sup> Following the initiative, AFROSAI-E turned its focus to training several SAIs on developing and implementing gender policies. Another initiative in the African region is the AFROSAI Women Leadership Academy, a programme to support women's leadership towards driving positive change in SAIs in gender equality and other areas, jointly organized by AFROSAI, the Good Financial Governance in Africa programme and the Academy for International Cooperation.<sup>46</sup>

Also in the area of gender, INTOSAI signed a cooperation agreement with the United Nations Development Programme (UNDP) in order to enhance the capacity of SAIs to incorporate gender equality into their work and to promote attainment of the UNDP Gender Equality Seal for Public Institutions,<sup>47</sup> an initiative that supports and recognizes public organizations that value gender inclusiveness and equal opportunities.<sup>48</sup> A dedicated online training course on gender is offered by IDI.<sup>49</sup>

In connection with its updated practice guide, CAAF has carried out training on understanding and integrating gender equality and gender mainstreaming into performance audits, addressing both audits of how government is incorporating gender equality issues and considerations into planning, delivering, and evaluating its programmes, initiatives and services, as well as audits of management practices at the institutional level.<sup>50</sup>

### 4.3.4 Policies and strategies

Relevant policies and strategies are in place at the international and regional levels. IDI's 2024 Gender and Inclusion Policy focuses on two objectives, including

supporting SAIs to be gender-responsive and inclusive in their internal governance and through their audit work, and also as an organization and workplace.<sup>51</sup>

At the regional level, AFROSAI adopted a gender and development strategy in 2014 that focuses on women's access to the field of auditing – including its leadership positions – and to capacity-building in SAIs, strengthening the institutional framework for gender mainstreaming within SAIs, and establishing gender equality as both a topic and a criterion for performance audits.<sup>52</sup> PASAI's gender policy includes the goals of promoting gender equality and women's empowerment in the Pacific through its work, and supporting member SAIs to enhance focus on gender in audit practice.<sup>53</sup> Its Strategy 2024-2034 conveys plans for a gender equality, disability and social inclusion (GEDSI) strategy that will inform the integration of gender into all programme areas.<sup>54</sup>

OLACEFS' 2021 policy on gender equality and non-discrimination aims to integrate such considerations

across all areas of its work.<sup>55</sup> "Audit functions" is one of six axes it addresses, along with ethical culture, organizational culture, people management, sexual harassment and abuse at work and inclusion. The policy recommends that a related working group encourage SAIs to undertake coordinated audits in these areas and to share their audit reports with stakeholders, as well as share good practices and lessons learned from such audits between OLACEFS and other regional and cooperating organizations. It recommends that SAIs encourage practical learning activities from which experiences can be shared, promote active collaboration with civil society organizations (particularly in these areas), and consider auditing programmes targeted to "women, persons of sexual and gender diversity, persons with disabilities, elderly persons, indigenous persons, persons of African descent, migrants and refugees, as well as compliance with international commitments and recommendations of international human rights organizations, as well as the provisions of the 2030 Agenda, in order to leave no one behind." Structures related to the policy are described in Box 4.4.

#### BOX 4.4 | Structures within the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) to promote equity, equality and inclusion

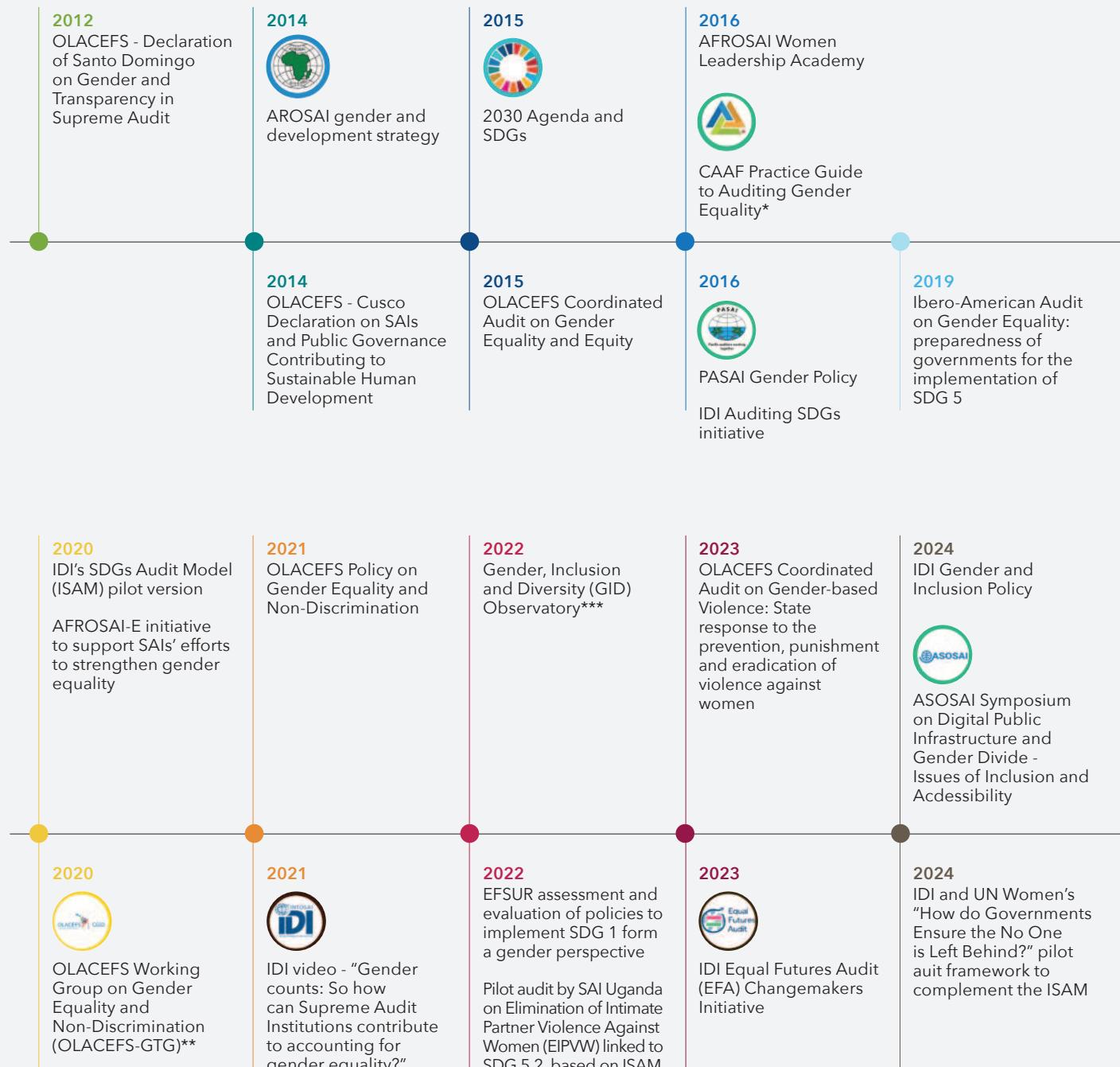
OLACEFS created the Working Group on Gender Equality and Non-Discrimination in 2020 with the aim of developing a policy on gender equality and non-discrimination and a plan for its implementation, monitoring, evaluation and follow-up. It was also a way to operationalize the goal of the OLACEFS Strategic Plan on supporting progress towards the SDGs. The successor Commission on Gender, Inclusion and Diversity currently works to develop professional and institutional capacity and foster cooperation, including exchange of knowledge, experience and tools among SAIs, other OLACEFS bodies, and other stakeholders. The independent Gender, Inclusion and Diversity Observatory, operating under the auspices of the Commission and currently led by SAI Argentina, coordinates the OLACEFS Policy on Gender Equality and Non-Discrimination.

**Sources:** Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), 'Working Group on Gender Equality and Non-Discrimination', n.d. <<https://olacefs.com/gtg/en/working-group-on-gender-equality-and-non-discrimination/>>; OLACEFS, 'Comisión sobre Género, Inclusión y Diversidad', n.d. <<https://olacefs.com/cgid/>>; OLACEFS, 'Observatorio de Género, Inclusión y Diversidad', n.d. <<https://olacefs.com/ogid/>>.

Many of the above and other key developments are reflected in the timeline in Figure 4.2, which illustrates the

evolution of support provided to SAIs.

**FIGURE 4.2 |** Milestones at the international and regional levels on equity, equality and inclusion



**Notes:**

\*Revised in 2017 to Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality.

\*\*Succeeded by the OLACEFS Commission on Gender, Inclusion and Diversity (CGID) in 2023.

\*\*\*GID operates under the auspices of the OLACEFS Commission on Gender, Inclusion and Diversity.

**Source:** Authors' elaboration based on research conducted for the chapter.

## 4.4 How SAs are integrating equity, equality and inclusion in their work

Despite being a commonly addressed topic of audits within the area of LNOB, globally, still relatively few audits have focused on or even mainstreamed gender. According to the 2023 Global SAI Stocktaking Report, just 27 per cent of SAs have audited SDG 5, 31 per cent have carried out a gender audit, and 21 per cent have mainstreamed gender in audits.<sup>56</sup> These numbers, however, indicate an improvement since 2020. Amidst evolving norms and the direction provided by the INTOSAI community, SAs are increasingly giving attention to equity, equality and inclusion issues or perspectives in their work.

The review of audit reports undertaken for this chapter showed that SAs have generally carried out audits related to equity, equality and inclusion in an isolated manner as part of their programmes of work. For instance, they have undertaken audits of the institutions responsible for implementing relevant programmes, or of the implementation of plans or programmes that target disadvantaged social groups.

### 4.4.1 Integration in strategic and annual plans

References to equality and inclusion in strategic plans are increasing in number. They are general or highlight the equality and inclusion of a specific social group. Among groups, women – or gender equality – feature most prominently. Recent Global SAI Stocktaking Reports have presented information on the gender responsiveness of strategic plans. They have found that such plans increasingly address gender in different ways, with most now doing so in some way.<sup>57</sup> In 2023, the most common approach was promoting gender equality at the institutional level (40 per cent of survey respondents), with others committing SAs to developing the capacity of responsible staff to integrate gender equality into audit work (31 per cent) and to integrate gender equality into audit work (23 per cent). In some SAs, operational or annual plans operationalize strategic commitments on gender equality (23 per cent). At the same time, the strategic plans of 40 per cent of respondents did not address gender at all, and just 16 per cent of responding SAs had applied gender analysis during their strategic planning process.

SAI Uganda's strategic plan 2020-2025 incorporates gender and equity as one of four cross-cutting issues that impact accountability, transparency and good governance.<sup>58</sup>

It lays out interventions to support the undertaking of audits focused on promoting equitable and sustainable improvements in service delivery for all, in alignment with SDG 5, including mainstreaming gender and equity in work plans and audit activities. Additionally, a priority of the SAI is to ensure that an audit topic focuses on a vulnerable group at least once a year.<sup>59</sup> SAI Thailand's long-term audit policy for 2023-2025 similarly includes gender equality as a critical emerging issue.<sup>60</sup>

SAI Canada has committed to aligning all of its audit work to support sustainable development and the 2030 Agenda. Its 2023-2027 Departmental Sustainable Development Strategy contains a target to develop and table annual progress reports on implementing the United Nations Declaration on the Rights of Indigenous Peoples Act between 2023 and 2026 and every year on an ongoing basis.<sup>61</sup> In parallel, the SAI's Departmental Plan for 2024-2025 notes that it has incorporated assessment of equity, diversity and inclusion as a priority area for its performance audits.<sup>62</sup> SAI New Zealand's Annual Plan 2024/2025 commits to undertaking a scan of existing information reported by public organizations towards determining equity outcomes of public service delivery for different groups and communities.<sup>63</sup> It also aims to "continue building the relevance and impact of [its] work for Māori."

In some SAs, audits addressing equity, equality and inclusion are regularly included in audit plans without being referenced in strategic plans.<sup>64</sup> Some include aspects of this area in their audit selection processes, either as specific criteria or as considerations. In addition, several SAs have developed targets to undertake LNOB audits.

### 4.4.2 Audit methods and scopes

SAs have most commonly assessed issues related to equity, equality and inclusion in performance audits. They consider how well institutions, programmes, laws and policies are serving or affecting groups that are at risk of being left behind, including how well or how efficiently public services are reaching all or vulnerable segments of society. Some relevant audits have been compliance audits, such as regarding accessibility. The present report did not review relevant financial audits, but audits could indeed assess the management of budgets that support efforts to leave no one behind. Several audit reports have been cooperative or coordinated audits, mainly concerning women. Some audits, as described in Box 4.5, entail relevant field work.

**BOX 4.5 | Field work by SAIs in support of equity, equality and inclusion**

As part of audit processes, some SAIs undertake physical inspections of infrastructure that support equality and inclusion. For instance, SAI Peru supervises the “Good Start to the School Year” operations, which involve inspections of representative samples of primary and secondary public educational institutions nationwide and which mainstream disability inclusion. Teams examine accessibility for students with disabilities as well as the integrity of infrastructure, adequacy of teaching staff and materials, and disaster readiness, and issue reports by region.

Several SAIs conduct inspections of schools as part of assessments that are focused on the provision of education to children with disabilities and the implementation of disability rights legislation. In addition to accessibility, they have covered, for instance, appropriate learning materials and assistive devices. Inspections have also been a part of audits of health care, including mental health management and care and health centres on Indigenous lands, which have reviewed both facilities and the processes patients experience. Such exercises can shed direct light on whether public services are inclusive and responsive to the needs of specific groups of the population.

**Sources:** Authors’ elaboration based on Contraloría General de la República del Perú, ‘Instituciones Educativas Públicas de Cusco presentan deficiencias en infraestructura’ <<https://www.gob.pe/institucion/contraloria/noticias/920488-instituciones-educativas-publicas-de-cusco-presentan-deficiencias-en-infraestructura>>; Redacción Gestión, ‘Contraloría inicia operativo en colegios públicos para verificar condiciones de bioseguridad’, Gestión (4 February 2022), section Perú <https://gestion.pe/peru/contraloria-de-la-republica-inicia-operativo-en-colegios-publicos-para-verificar-condiciones-de-bioseguridad-buen-inicio-del-ano-escolar-2022-noticia/>; and reports reviewed for the chapter.

### 4.4.3 Analytical methods and tools

In carrying out audits addressing equity, equality and inclusion, auditors generally use the same analytical methods and tools as for other audits (see Chapter 2, section 2.3.c), but customize their templates and assessment. With regard to quantitative data, auditors have in some cases undertaken meta-analysis, regression analysis, statistical modeling, and machine learning and data mining. Analysis is sometimes based on the concept of multiple deprivations which, for instance, was used by SAI Kenya to analyse lack of access to services.<sup>65</sup> Data disaggregation is particularly important to facilitate analysis.

Another analytical method is geospatial analysis. Such analysis has been used by several SAIs in audits. For instance, SAI Thailand, in its report on land ownership rights for landless farmers, used geospatial data to verify land that should be allocated to people living in poverty.<sup>66</sup> Additional examples are described in Box 4.8.

Some tools have been developed by and for SAIs in the area of inclusion. For instance, the SAI of the United Kingdom of Great Britain and Northern Ireland (UK) developed an analytical tool that explores how the provision of local public transportation influences access to different local services across England.<sup>67</sup> It allows users to explore, among other things, charts comparing journey times with metrics of deprivation and rurality to examine their interplay. CAAF developed a Gender Equality Audit Topic Selection Screening Tool to facilitate the identification of high-impact audit topics.<sup>68</sup>

### 4.4.4 Capacity-building

Many SAIs receive support from external partners or peer SAIs for gender audits, most commonly in the European Organisation of Supreme Audit Institutions (EUROSAI) and OLACEFS regions (45 per cent), as well as in the AFROSAI-E region (26 per cent). Some support is also directed towards promoting gender equality at the institutional level.<sup>69</sup>

Some SAIs provide relevant training to auditors. For instance, SAI Bhutan has been training auditors on integrating a gender perspective into public sector auditing.<sup>70</sup> SAI Brazil is a founding member of the Equity Network that fosters technical cooperation among 11 federal public institutions towards joint action on inclusion and diversity, with emphasis on gender and race.<sup>71</sup>

### 4.4.5 Policies and strategies

Some SAIs have developed dedicated policies and strategies to promote gender equality or equity, equality and inclusion more broadly, organizationally or in audit practice – or both. This likely reflects an expectation that SAIs that proactively advance equality and inclusion within their institutions will have greater buy-in for – and be better equipped to – integrate those aims in the course of their work. Thirty per cent of SAIs reported having a gender policy for the 2023 Global Stocktaking Report, a proportion that has not changed since the 2020 edition of the report.<sup>72</sup> The percentage of SAIs with such a policy is high in the

OLACEFS region (67 per cent), but low in the ARABOSAI (14 per cent) and PASAI (11 per cent) regions. Linked to or complementary with such policies and strategies is the

integration of equity, equality and inclusion measures in human resource management and organizational roles and structures, discussed in Box 4.6.

#### BOX 4.6 | Institutionalization in human resource management, roles and structures

As noted, some SAIs address gender equality in their strategic plans at the institutional level, such as through human resource strategies, recruitment and promotion, and dedicated focal points or teams. The promotion of inclusion and equality within SAIs is important for leaving no one behind among SAI staff and for serving as a model to other institutions in accordance with the emphasis of INTOSAI-P - 12 on leading by example.

Some SAIs have focal points or teams that focus on audit work related to equity or specific disadvantaged groups. Some also have other formal structures that promote inclusion and equality at the institutional level and in audit work. They can create cohesive and coordinated approaches to work and provide comprehensive guidance, impetus and incentives. SAI New Zealand, for instance, has structures dedicated to responsiveness to Indigenous Peoples and perspectives. Among them is a Rōpū Māori, an advisory group of influential Māori established in 2023 that provides guidance to the Auditor-General and helps the SAI to build trust in Māori communities. The group provides advice and insight on matters of importance to Māori communities and on the SAI's strategic priorities and work programmes. It has discussed planned topics of performance audits, impacts of government reforms, and Māori business and economic interests.

**Sources:** INTOSAI Development Initiative, *Global SAI Stocktaking Report 2020 - Annex: Towards Greater Gender Equality in and through SAIs - Opportunities for SAIs and Support Providers* (2020); 'INTOSAI-P - 12 - The Value and Benefits of Supreme Audit Institutions - Making a Difference to the Lives of Citizens', *INTOSAI Framework of Professional Pronouncements - IFPP*; Controller and Auditor-General of New Zealand, 'Our relationships', <https://oag.parliament.nz/2025/annual-report/organisational-health/our-relationships>.

In connection with participation in the EFA Changemakers initiative, SAI Maldives and SAI Brazil developed equality and inclusion strategies for their audit work (see also Box 4.7).<sup>73</sup> In 2023, SAI Togo approved a gender strategy and related action plan for 2024-2026.<sup>74</sup> The strategy "integrated a gender dimension into performance verification criteria for the audit of public finances" and aims to strengthen capacity among women. SAI Rwanda adopted a gender mainstreaming strategy for 2023-2028 that stresses the importance of including gender as a subject and criterion in performance audit.<sup>75</sup> Some SAIs integrate gender mainstreaming or gender-based analysis in their work due to existing commitments or mandates for public institutions.

#### 4.4.6 Engagement of non-governmental stakeholders

Many SAIs target non-governmental stakeholders for engagement in the audit process, enabling important insight into the experiences and views of often excluded individuals and groups and how they relate to government policies and services. They may consult, for instance, non-governmental organizations and associations that represent social groups or advocate for sector areas, other experts such as academics, as well as beneficiaries who can speak to the ways in which people are left behind and how public services can be enhanced. Among the 91 audit reports reviewed for the chapter that clearly documented stakeholder engagement, communities were consulted in 38 cases to gather local insights. In addition, non-governmental organizations were engaged in 28 cases, research and academic institutions in 14, and experts in 11 (see Figure 4.3).

**BOX 4.7 | SAI Brazil's efforts to integrate equality and non-discrimination into its audit work and organizational practices**

In 2024, as a result of its participation in the EFA Changemakers initiative, SAI Brazil adopted a strategy on auditing equality in public policies that focuses on 11 historically marginalized or vulnerable social groups and addresses them with intentionality. Its Division for Equity and Human Rights Policies is responsible for proposing oversight actions focused on the groups, building awareness about equity and training auditors in the application of methods and criteria that integrate an equity perspective. The SAI conducted a mapping of equity-related actions in its technical units, ensuring alignment with the strategy's objectives. It had a goal of reaching 80 per cent of these groups with some targeted action in 2023-2024, and aims to achieve 100 per cent coverage in a cycle of four years. The SAI is developing a framework for equity oversight actions as well as courses and specialized technical support to units, while further organizing and promoting training and awareness-raising activities among its staff on gender and inclusion issues.

SAI Brazil's engagement in international cooperation, including its participation in the OLACEFS Working Group on Gender Equality and Non-Discrimination and efforts to advance the 2030 Agenda, contributed to its creation of the Equity, Diversity and Inclusion Committee in 2022. The technical and consultative committee supports cohesion in the promotion of equal opportunities and respect for diversity across all areas of the SAI's work. The diverse Committee provides research and other advisory support to different areas of the SAI to advance progress in these areas, also putting key issues on the SAI's agenda.

**Sources:** Input provided by SAI Brazil for the World Public Sector Report 2025; Interviews for the World Public Sector Report 2025; Marcela de Oliveira Timoteo, "Supreme Audit Institutions and the Promotion of Gender Equality: The Case of the Brazilian Federal Court of Accounts-SAI Brazil," *Asian Journal of Government Audit*, August 14, 2023.

**FIGURE 4.3 | Non-governmental stakeholder engagement in the audit process**



**Source:** Authors' elaboration based on audit reports reviewed for the chapter.

**Note:** The figure reflects the number of audit reports that addressed each topic. Some reports addressed more than one topic.

SAI Malta engaged NGO representatives and academics in an audit on SDG 1 implementation regarding poverty alleviation. The SAI conducted focus groups with both stakeholder groups to gain insight into the realities of living in poverty and hear their assessments of the Government's efforts to address poverty.<sup>76</sup> The stakeholders were asked a set of questions, including whether the Government had an enabling legal and policy framework and institutional set-up, adequately planned and budgeted for its objectives, implemented adequate actions to address poverty – and whether those were effective and inclusive, and sufficiently facilitated multi-stakeholder engagement.

SAI Maldives met with NGOs to collect data for an audit on poverty,<sup>77</sup> while SAI Canada interviewed a national alliance to end homelessness and the Assembly of First Nations for an audit on chronic homelessness<sup>78</sup>. SAI UK, for an audit on employment support for youth, engaged with a youth employment group, an employment services association, and academicians, and participated in a roundtable with "a variety of private, public, and third sector employers."<sup>79</sup>

In some cases, stakeholder engagement on issues related to LNOB requires particular sensitivity. SAI Uganda, in carrying out an audit on intimate partner violence, recognized the difficulty of reaching out to women who had experienced such violence and identified organizations directly supporting women victims in order to gather information about the problems they face in accessing services and obtaining justice.<sup>80</sup> That SAI also engaged beneficiaries in an audit of a special grant for older persons, inquiring about their preferred methods of receiving the grant which, due to difficulties with access, some older persons had not been collecting.

In Peru, the SAI engages members of the general population in audit work as volunteer citizen audit monitors. For instance, volunteers participated in visits to municipal district facilities in order to assess their compliance with universal accessibility standards under the framework of the disability and social inclusion oversight strategy.<sup>81</sup> That SAI also signed a framework agreement for interinstitutional cooperation with the National Council for the Integration of Persons with Disabilities (CONADIS).<sup>82</sup> SAI Peru, SAI Argentina and other SAIs also carry out educational and awareness-raising programmes for children and youth.<sup>83</sup> In general, non-governmental stakeholders may be more commonly engaged by SAIs in audits addressing equity, equality and inclusion for their views as beneficiaries of services than to contribute to audit planning, follow-up and other areas.<sup>84</sup>

## 4.5 Challenges and opportunities in applying the "leave no one behind" principle in auditing

SAIs experience several common challenges in applying the principle of LNOB in audit practice.<sup>85</sup> While some are shared with other areas of auditing, such as insufficient human and financial resources and the complexity of performance auditing, others are distinct. This was evident during the undertaking of the audits of preparedness for SDG implementation and after the INTOSAI Development Initiative (IDI) launched the 2020 pilot version of its SDGs Audit Model, when it received many requests for more guidance on auditing the LNOB principle.<sup>86</sup> Though it has been observed that the depth of analysis generated by the whole-of-government approach taken by SDG audits is greater than that from other audits addressing marginalized groups, the LNOB principle is rarely addressed in whole-of-government audits.

In many SAIs, there is not a large body of experience in auditing related to equity, equality and inclusion from which auditors can draw. Some SAIs do not engage or limit their engagement with audits on topics in this area due to the risk that they may be viewed as belonging to the political sphere. SAIs aim to avoid the perception that they may be veering from their mandate by commenting on policy choices or promoting the rights or causes of a particular group or community, including through stakeholder engagement.

Some difficulties relate to staff capacity and responsiveness. At a fundamental level, there can be inadequate awareness about equity, equality and inclusion and the importance of this area in auditing in some SAIs among both staff and management. Some auditors have observed that a LNOB perspective does not come naturally. In some cases the challenge leans more towards resistance or lack of buy-in, which may be heightened in the absence of staff diversity within SAIs. Socio-cultural and institutional context plays a role, including which groups are considered more or less acceptable to audit with regard to equity, equality and inclusion. Addressing the LNOB principle in audits through mainstreaming and whole-of-government approaches and assessing intersectionality can be particularly challenging; they may be novel to SAIs and require adaptation in ways of working. Accordingly, guidance and training are key. Auditors have noted a need for guidance, tools, methodologies and capacity-building for auditing LNOB broadly and with focus on a wider range of social groups. In many SAIs, even where capacity needs have started to be addressed, consideration of leaving people behind has, in general, yet to become fully integrated or routine in audit work.

Other challenges stem from outside SAIs. It can be challenging to undertake audits of issues receiving little policy and budgetary attention, such as those affecting few people - for instance minority groups or communities in remote areas, but also those with broader relevance that have been overlooked and underfunded, such as relative poverty. Where there is a dearth of relevant criteria, it can be difficult to justify, plan and conduct audits, as well as to draw sound audit conclusions. It can also be difficult to identify the government entities responsible for specific issues.

Among government entities, officials may not prioritize the LNOB principle on an individual or institutional level and are not always familiar with the terminology used to discuss it. They may also not understand the role of SAIs in addressing it. Poor assessment parameters used by entities that fail to show how measures to advance equity, equality and inclusion are implemented make it a challenge for auditors to evaluate whether such measures are internalized or have a meaningful impact. For instance, one auditor shared that "through assessments, they realized that mainstreaming is a blanket answer for there being no special provision." The process of assessing cross-cutting issues that characterize many aspects of the LNOB principle is also often complicated by poor coordination in implementing the SDGs.

Data challenges are particularly relevant to auditing the LNOB principle. There are gaps in data adequacy and availability in some countries, including baseline data, which can impede the selection of the most critical issues as audit topics and require audit teams to gather data themselves with complex data collection tools. In some countries, the quality of data is also problematic, for instance in terms of comprehensiveness and not being current or deviating across agencies. Lacking or inadequate data disaggregation is particularly salient, as disaggregation is required to identify who is excluded from public services and adversely affected by inequality. The absence of relevant national targets and poor progress indicators in this area also complicate assessments by SAIs.

There is concern among some SAIs that growing political and social polarization and democratic backsliding are having the effect of undermining the LNOB principle. These trends can also lead to the perception that human rights only apply to specific social groups, rather than to all.

Despite these challenges, there are opportunities for advancing the application of the LNOB principle in auditing, including the increased attention to equity, equality and inclusion issues among stakeholders. Government action in this area has included new and enhanced legislation, commitments, policies and strategies that can be used as audit criteria and support audits.

International cooperation provides important opportunities to promote and accelerate work in this area. The instruction, hands-on learning, peer exchange and mentorship elements of collaborative audits are greatly valued by auditors, including for helping to build the confidence of audit teams to address equity, equality and inclusion in their work. Some auditors shared the view that coordinated approaches to LNOB-related audits would increase the prospects for their uptake. Reflecting on the experience of the IDI Global Cooperative Compliance Audits of the Transparency, Accountability, and Inclusiveness of the Use of Emergency Funding for COVID-19, participating SAIs emphasized the need to audit inclusiveness regularly, with OLACEFS SAIs finding the principle of inclusiveness in the use of emergency funds to be an innovative dimension that could be integrated into future audits.<sup>87</sup>

Support at the Auditor General or senior management level is a key source of opportunity that can lead to LNOB being prioritized in strategic and audit plans and capacity-building resources. The presence of women and members of other marginalized groups in such positions may further drive such prioritization. Access to capacity-building on the principle is an enabler of auditing in this area, as are audit teams with interest in equity, equality and inclusion. Undertaking or commissioning research initiatives and studies on LNOB-related issues provides opportunities to identify people who are left behind and to understand the situation of marginalized social groups, which can inform audit plans. Some SAIs' experiences suggested that a requirement for audit teams to consider gender, equity, equality or inclusion in audit proposals or having those issues as criteria for the selection of audit proposals could serve to mainstream the principle. One auditor raised the possibility of an INTOSAI working group dedicated to LNOB, while another hoped for standards in this area. Developments in this area generate momentum within and across SAIs and can create knock-on effects, including the creation or adjustment of strategies, policies and internal structures and processes that highlight and advance the integration of the LNOB principle in audit practice.

## 4.6 Audits addressing equity, equality and inclusion: key findings and recommendations

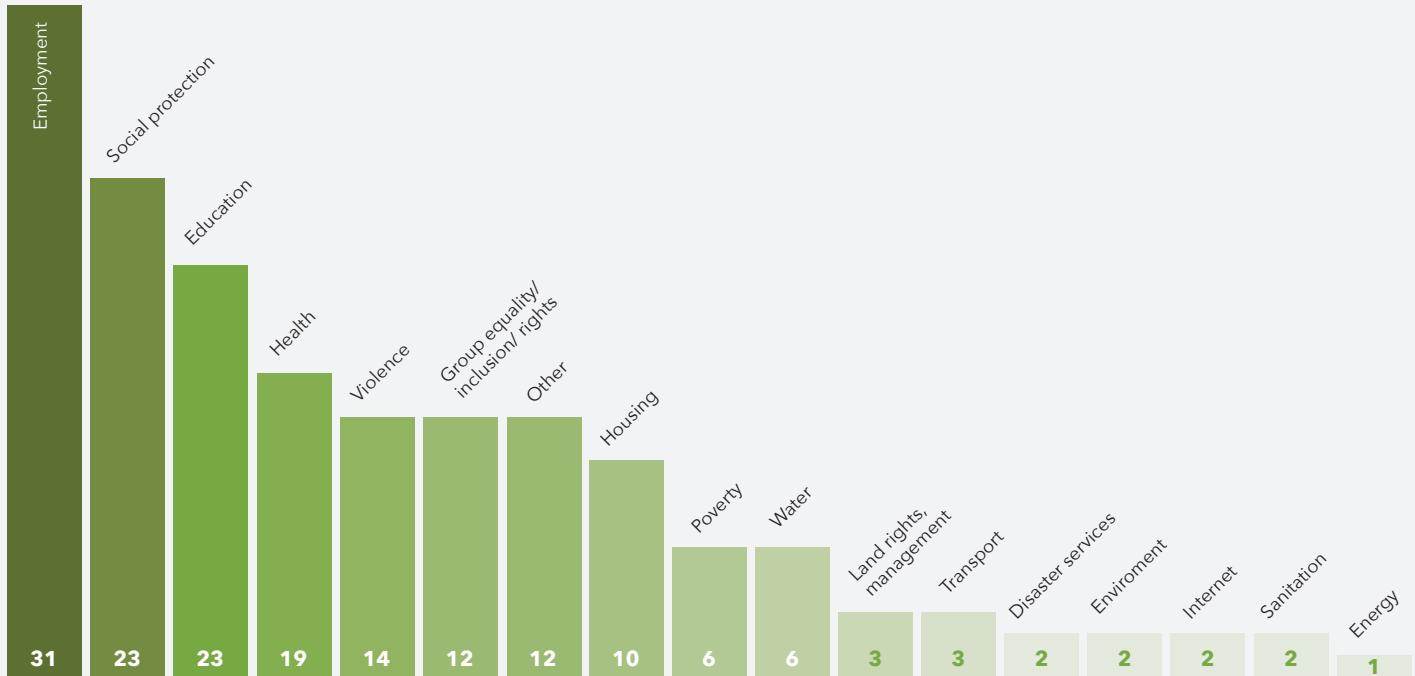
### 4.6.1 Mapping SAIs' audits related to equity, equality and inclusion

There is no comprehensive study of the breadth and depth of SAIs' audits that relate to equity, equality and inclusion. An assessment of the degree to which the LNOB principle is mainstreamed across all audits would require an exhaustive

research effort. However, this chapter provides a sample of SAIs' coverage of it. The selection of reports was based on the topics they addressed, and whether they adopted one of the three approaches described in section 4.2.3.

The 145 audit reports reviewed for the chapter covered seventeen policy areas, among which employment was the most frequently audited, followed by social protection, education and health (Figure 4.4).

**FIGURE 4.4 | Topics addressed by the audit reports**



**Source:** Authors' elaboration based on reports reviewed for the chapter.

**Note:** The figure reflects the number of audit reports that addressed each topic. Some reports addressed more than one topic.

#### **BOX 4.8 | Identifying and reaching people left behind from universal public services**

Several audits have examined the reach of universal public services by identifying individuals and social groups left behind, often through spatial analysis, to reveal service gaps.

SAI Romania, in its audit on access to water and sanitation services, used spatial analysis to examine access in urban and rural areas, drawing on national and local coverage data and regional variations in service quality. Its audit revealed that rural and low-income communities had disproportionately less access, with many rural operators lacking licenses or health permits. Key challenges included gaps in policy, weak financial management, delayed project implementation and poor coordination among responsible agencies. To ensure equitable and widespread access to public water and sanitation services, a more proactive role by the Government and the establishment of effective monitoring mechanisms were recommended.

Similarly, in its audit on sustainable management of basic services in intermediate cities, SAI Costa Rica applied spatial analysis to identify underserved populations across multiple services (water, sanitation, electricity, telecommunications, waste, and mobility). By mapping infrastructure and service gaps with georeferenced data from public institutions and service

**BOX 4.8 | Identifying and reaching people left behind from universal public services (cont.)**

providers, its audit found that while central areas were generally well served, peripheral areas remained underserved. The service delivery disparities exacerbated existing inequalities, particularly for already disadvantaged populations. The audit called for cities to improve the availability of up-to-date data, streamline and standardize procedures for the deployment of telecommunications infrastructure, and strengthen coordination among agencies to improve basic service delivery.

In contrast, SAI Kenya, in its report on connectivity in rural and remote areas, used a more “project-specific” approach, assessing the Last Mile Connectivity Project (LMCP). Through planning document reviews, beneficiary sampling and field visits, it identified the implementation gaps and service delivery challenges that left some populations still unconnected to electricity. To improve reliability and accelerate connections, particularly for low-income households, rural and peri-urban communities and small businesses, the SAI recommended stronger coordination, better planning, improved processes, an enhanced information management system and effective outreach.

**Sources:** Authors’ elaboration based on Romanian Court of Auditors, “Public policies in the field of public water and sanitation services. Equity vs. disparity regarding population access to these services,” 2024, <https://www.curteadeconturi.ro/rapoarte-audit/rapoarte-audit-performanta/politici-publice-in-domeniul-serviciului-public-de-apa-si-canalizare-echitate-vs-disparitatee-privind-accesul-populatiei-la-aceste-servicii>; Contraloría General de la República de Costa Rica, “Informe de auditoría sobre la eficacia en la gestión sostenible de los servicios básicos en las ciudades intermedias,” 2024, [https://cgrfiles.cgr.go.cr/publico/docs\\_cgr/2024/SIGYD\\_D/SIGYD\\_D\\_2024023121.pdf](https://cgrfiles.cgr.go.cr/publico/docs_cgr/2024/SIGYD_D/SIGYD_D_2024023121.pdf); Office of the Auditor-General of Kenya, “Performance Audit Report on Implementation of the Last Mile Connectivity Project by the Ministry of Energy and Petroleum and the Kenya Power and Lighting Company,” 2023, <https://www.oagkenya.go.ke/wp-content/uploads/2023/08/Implementation-of-the-Last-Mile-Connectivity-Project-by-KPLC-and-the-Ministry-of-Energy-and-Petroleum.pdf>.

The audit reports addressed a broad range of disadvantaged groups,<sup>88</sup> while focusing on three groups that are often left behind—women, Indigenous Peoples and persons with disabilities. Within the ambit of equity, equality and inclusion, gender issues are common audit topics. Among the 38 audits in the sample that addressed

women and girls, the most frequently addressed issue was violence, followed by employment (see Table 4.1). Other issues addressed included gender-responsive budgeting, gender mainstreaming in public administration, health and efforts to implement SDG 5.

**TABLE 4.1 | Issues concerning women, Indigenous Peoples and persons with disabilities addressed in audit reports**

<b>Women</b>	<b>Indigenous Peoples</b>	<b>Persons with disabilities</b>
Violence: 13	Education: 4	Social protection: 7
Employment: 10	Other: 4	Education: 7
Equality, inclusion, rights: 6	Social protection: 3	Employment: 6
Other: 4	Employment: 3	Equality, inclusion, rights: 4

**Source:** Authors’ elaboration based on reports reviewed for the chapter.

**Note:** The table includes the numbers of individual audit reports that addressed each topic. Some reports addressed more than one topic.

Regarding Indigenous Peoples, addressed by 22 audits, nearly all 17 topic areas were covered, with particular emphasis on education, social protection and employment. Other issues addressed included safety and access to police services, natural resource governance, and support for Indigenous approaches to well-being in policy development and service delivery.

In 27 audits concerning persons with disabilities, social protection and education were the most prominent topics, followed by employment. Other issues addressed included accessible transportation, the protection of rights and entitlements, and complaint management processes within government departments.

With regard to other social groups, the audit reports commonly addressed children and youth in the context of education, social protection and health. Vulnerable persons

were primarily addressed with regard to mental health needs as well as employment, education and housing, while people in poverty were addressed across most policy areas, especially housing and social protection. Internet access, sanitation and water were issues examined in relation to racial and ethnic minorities, people in rural and remote areas, as well as migrants and refugees. For lesbian, gay, bisexual, transgender, intersex and queer (LGBTIQ+) persons, reports addressed equality and inclusion broadly, while for homeless populations, the emphasis was on housing. Older people were primarily addressed in relation to both social protection and housing.

Several reports also took a mainstreaming approach to addressing equity, equality and inclusion, which is the third approach represented in Figure 4.1. Some examples are described in Box 4.9.

#### BOX 4.9 | Mainstreaming equity, equality and inclusion in audits

An approach taken by SAIs to auditing in this area is mainstreaming, whereby equity, equality and inclusion are a lens to examine any issue. SAIs consider how policies, programmes and processes – in areas ranging from poverty to agriculture and transportation – affect different groups of people differently, and how they can be improved for more equitable and inclusive outcomes.

SAI New Zealand's audit on meeting the mental health needs of young New Zealanders focused on mental health services from a youth perspective, revealing that services were often not tailored to young people's needs, leading to delays in specialist care. The audit recommended greater youth engagement and research to better understand youth mental health needs, along with more targeted service design and evaluation of services, stronger inter-agency collaboration, and the development of a national mental health and addiction workforce plan.

SAI Canada's audit of the application of carbon pricing had fairness among its focus areas. Despite federal efforts to reduce the burden of carbon pricing on some groups, it found that Indigenous Peoples continue to be disproportionately burdened. Moreover, it concluded that Environment and Climate Change Canada lacks criteria in the federal benchmark that would systematically require jurisdictions to assess and address these unequal impacts. The SAI recommended such assessment and the public reporting of mitigation measures.

In some cases, audits prioritize equity or equality in a broad sense, such as in North Macedonia, where an audit evaluated how effectively implementation of the policy for regional development addresses demographic, economic, social and spatial disparities across and within planning regions. The SAI found that despite some progress, implementation remains inadequate due to insufficient data, planning misalignment and lack of spatial planning, poor allocation of funds, inadequate reporting and institutional weaknesses. Recommendations included improving data and planning systems, including regulating spatial planning and adopting a new spatial plan, aligning funding with current regional needs, ensuring regular reporting, and strengthening institutional capacities and the institutional set-up for regional and local development.

**Sources:** Authors' elaboration based on Controller and Auditor-General of New Zealand, "Meeting the mental health needs of young New Zealanders," 2024, <https://oag.parliament.nz/2024/youth-mental-health/summary.htm>; Office of the Auditor General of Canada, "Report 5–Carbon Pricing–Environment and Climate Change Canada," 2022, [https://www.oag-bvg.gc.ca/internet/English/att\\_e\\_44030.html](https://www.oag-bvg.gc.ca/internet/English/att_e_44030.html); and State Audit Office of the Republic of North Macedonia, "Final performance audit report on 'Balanced regional development with special focus on demography,'" 2022, [https://dza.mk/sites/default/files/2023-04/170\\_RU\\_Ramnomereni Regionalni razvoj so poseben akcent demografija\\_2022.pdf](https://dza.mk/sites/default/files/2023-04/170_RU_Ramnomereni Regionalni razvoj so poseben akcent demografija_2022.pdf).

The scope of the audits reviewed encompassed budgets; laws and regulations, organizational units such as ministries, departments and offices; policies, programmes and initiatives; or rather had a systemic approach, looking at broad issues across entities and sectors. In some cases, the scope of an individual audit fell under more than one of these categories. The most common audit scope covered programmes or initiatives, with 56 reports. This is followed by ministries, departments, and offices (53 reports), systemic approaches (41 reports), budgets (17 reports), policies (8 reports) and laws and regulations (9 reports). Audits that had a systemic approach included SDG audits, such as audits of SDGs 4 and 5, and cross-cutting policies, such as on disability inclusion.

The following section synthesizes the strengths and challenges in public administration most frequently identified by audits with regard to equity, equality and inclusion. It further synthesizes the recommendations most frequently issued to advance progress in this area.

## 4.6.2 Strengths identified in audit reports

In general, the audit reports reviewed did not focus on strengths. Those most frequently identified across the reports fall within the areas shown in Figure 4.5, with planning, implementation, and monitoring, reporting, follow-up and oversight featuring most prominently. In the area of planning, SAI Costa Rica, in its audit on preparedness to implement the SDGs with a focus on SDG 5, found that in the three years following the adoption of the 2030 Agenda, the Government had integrated SDG 5 into many strategies, policies, national planning processes and legislation.<sup>89</sup> Some SAIs noted concerted efforts to enhance targeting. For instance, SAI Philippines found that the Pantawid Pamilyang Pilipino Program, which provides conditional cash transfers to households in poverty, successfully targeted regions with the highest percentage of poor households, despite problems with targeting individual households.<sup>90</sup> SAIs also observed the preparation of shared visions with clear strategies and implementation plans, coherence between regulations and the objectives of government actions, programmes and policies, and the development of promising programmes in terms of cost efficiency, timeliness, enhanced service quality, the autonomy of beneficiaries, and other benefits.

Many reports noted positive developments in implementation. SAI Malta's report on the implementation of SDG 1 acknowledged "the substantial investment and efforts undertaken" by the Government, and found that those efforts were generally sufficient.<sup>91</sup> In particular, it noted that the Government had "undertaken several measures that positively address the vulnerabilities of particular

groups," and that "services provided are generally of good standard." The OLACEFS report of the consolidated results of a coordinated audit on gender-based violence found that during the COVID-19 crisis, all 12 evaluated countries made remote assistance mechanisms for victims of violence available to citizens or strengthened them, and 11 reinforced existing measures and created new measures to address gender-based violence, respectively.<sup>92</sup> Other reports noted, for instance, that Governments had enabled access to services, including through new infrastructure, issued goods and payments in a timely manner, had appropriate management and administration, developed good practices, provided good support to contractors, and mainstreamed gender in programming.

Several reports contained positive findings with regard to monitoring, reporting, evaluation and oversight. SAI Lithuania found, in its report on the social integration of persons with disabilities, that the monitoring of public buildings and transport as well as websites and mobile applications for accessibility was being improved.<sup>93</sup> In its audit report on the effectiveness of the housing allowance, SAI Sweden found that the Government's follow-up and reporting of the family policy objective of the housing allowance was sufficient; the Government made numerous adjustments to the allowance to advance progress towards that objective.<sup>94</sup> Some SAIs noted the availability of disaggregated data, despite room for improvement. Strengths were also observed in the preparation of monitoring frameworks, mechanisms for monitoring and follow-up, procedural guidance and the implementation of targets.

Some audits found positive developments with regard to institutional arrangements. For instance, in its audit report on the Ministry of Education, SAI Guatemala noted that the Ministry had created a Vice Ministry of Bilingual Intercultural Education that reflects its commitment to cultural and linguistic diversity.<sup>95</sup> Similarly, Brazil's Ministry of Human Rights and Citizenship created the National Secretariat for the Promotion and Defense of the Rights of LGBTQIA+ People, noted in SAI Brazil's audit of federal programmes aimed at defending and promoting the LGBTQIA+ population.<sup>96</sup>

Effective laws and policies were observed by several SAIs, from those related to women's participation in governance to universal health care. In Kenya, the SAI noted the introduction of affirmative action for persons with disabilities in procurement, employment and representation in its report on the Provision of Services to Persons with Disabilities by the National Council for Persons with Disabilities.<sup>97</sup>

**FIGURE 4.5 |** Areas of strengths commonly identified in audit reports

**Source:** Authors' elaboration based on reports reviewed for the chapter.

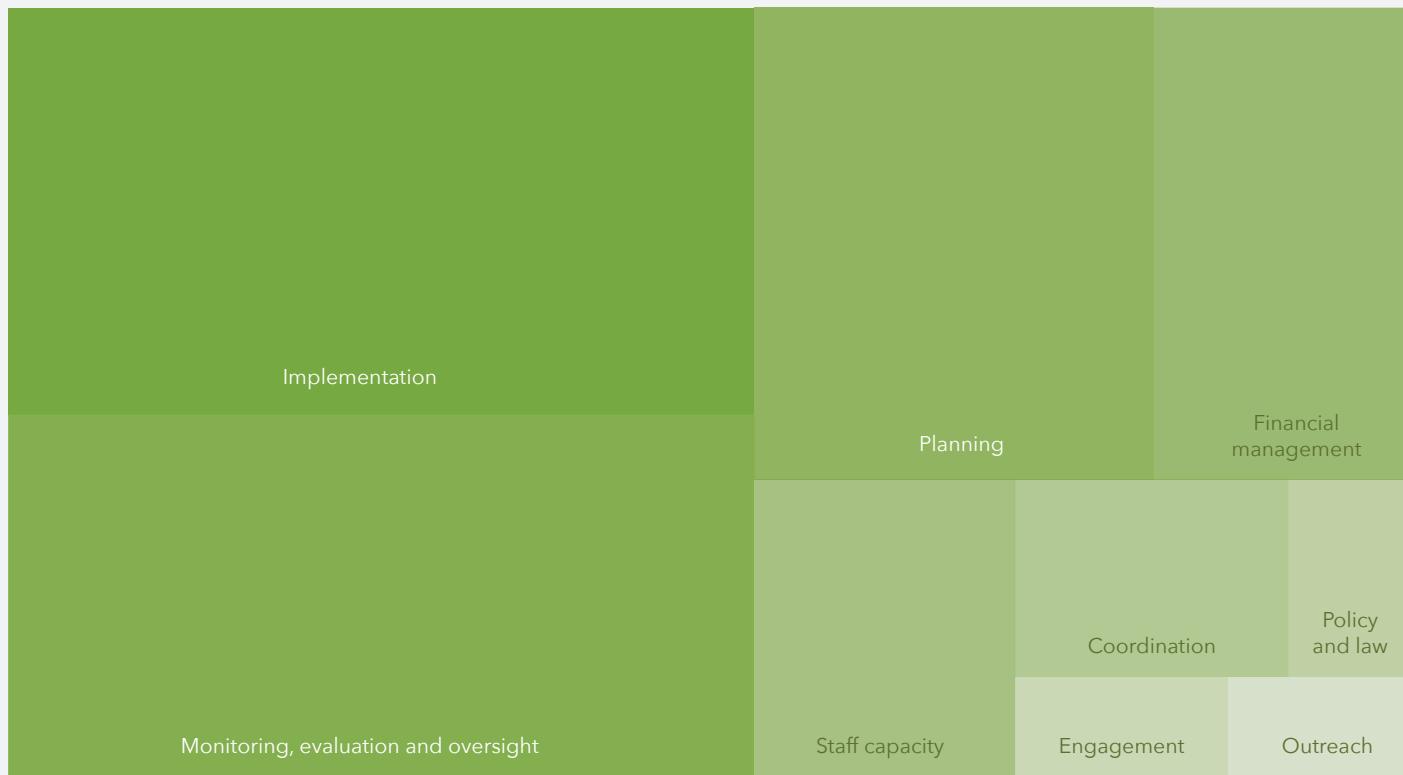
**Note:** The figure reflects the number of times each area was addressed by audit reports. Some reports addressed more than one area.

Positive examples of coordination were also identified by some SAIs. SAI Uganda found, in its audit addressing Equitable and Affordable Access to Education Services for Learners with Special Needs, in accordance with SDG Target 4.5, that the Government had "significant arrangements in place," including multi-sectoral arrangements.<sup>98</sup> Some SAIs also noted positive findings with regard to funding, such as increased funding and spending funds as intended, as well as to the engagement of and collaboration with representatives of social groups and communities, including civil society organizations. Regarding the latter, SAI Colombia, in its report on Gender Mainstreaming in the Final Peace Agreement from a Budgetary Perspective, recognized the creation of both spaces and strategies for the participation of women and women's organizations.<sup>99</sup>

### 4.6.3 Challenges identified in audit reports

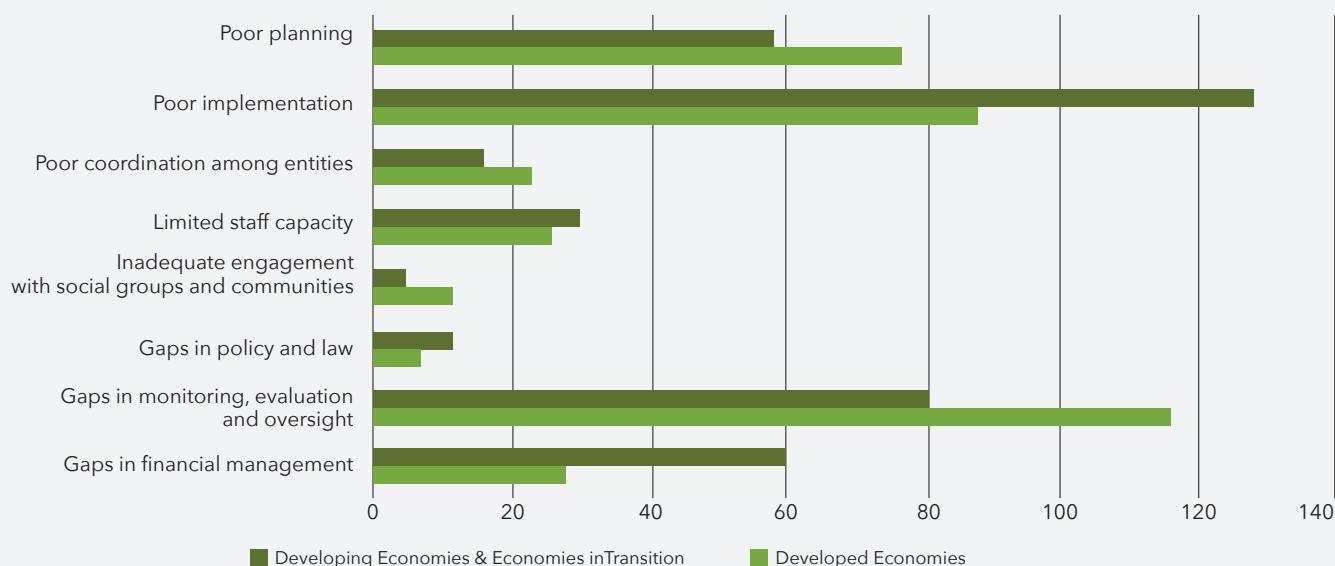
The findings of the reviewed audit reports identify a wide range of challenges. Those most frequently identified across the reports fall within the areas shown in Figure 4.6. Figure 4.7 presents the areas of challenges identified in developed economies alongside those identified in developing economies and economies in transition. Commonly identified challenges affecting certain social groups are laid out in Box 4.10.

The most common challenges identified relate to gaps in the implementation of programmes, legislation, policies and strategies. Inadequate action was widely cited, with entities failing to act in accordance with commitments, goals and standards. For instance, planned service needs were unmet, mechanisms were absent or underutilized, and procedures were not followed. An audit of SAI Albania on women's economic empowerment found that despite a target of 70 per cent, just 31 per cent of programmes included gender-responsive budgeting, and that there was limited implementation of policies promoting women's land ownership and rural empowerment.<sup>100</sup> Delayed action was also frequently found, relating to delays in the provision of service, the launch of initiatives, the processing of claims and registration, and the approval of plans and strategies. Many reports found failure or delay in establishing or maintaining suitable facilities and infrastructure, including with regard to their accessibility to persons with disabilities and to digital infrastructure. For instance, in its audit on the Management of the Education of Children with Special Needs, SAI Ghana found that facilities were not disability-accessible and some buildings were in poor condition.<sup>101</sup>

**FIGURE 4.6 |** Areas of challenges commonly identified in audit reports

**Source:** Authors' elaboration based on reports reviewed for the chapter.

**Note:** The figure reflects the number of times each area was addressed by audit reports. Some reports addressed more than one area.

**FIGURE 4.7 |** Areas of challenges identified in developed economies and developing economies and economies in transition

**Source:** Authors' elaboration based on reports reviewed for the chapter.

**Note:** The figure reflects the number of times each area was addressed by audit reports from developed economies and developing economies and economies in transition, respectively. Some reports addressed more than one area.

Other aspects of implementation gaps noted included non-compliance with legal requirements, contracts and guidance, and lack of - or poor - guidelines or procedures to enable implementation. For instance, SAI India, in a report on the safeguarding of land rights of Scheduled Tribes in Odisha, included among its findings cases of land acquisition without consent or following improperly obtained consent, land taken over prematurely and without any or correct compensation, and affected families denied due rehabilitation and resettlement benefits.<sup>102</sup> The

findings in this area also pointed to poor quality services and inefficiencies such as failure to streamline systems and poor allocation of staff and other resources. Challenges related to implementation were more frequently identified in developing economies and economies in transition. In this and across all areas of challenges findings also included a lack of responsiveness, with some entities not adequately responding to the needs of beneficiaries, failing to create supportive environments, or not ensuring equity in service provision (see Table 4.2).

**TABLE 4.2 | Examples of findings related to inadequate responsiveness**

Performance audit report on the effectiveness and efficiency of the state in the provision of water service in vulnerable communities (SAI Costa Rica, 2018, <a href="https://www.environmental-auditing.org/media/113613/report-water.pdf">https://www.environmental-auditing.org/media/113613/report-water.pdf</a> )	"The lack of a differential and intercultural approach from AyA [Costa Rican Institute of Aqueducts and Sewers] hampers equitable service delivery. Vulnerable communities require prioritization based on exclusion factors, access levels, and water governance structures."
Performance Audit Report on Provision of Services to Persons with Disabilities by the National Council for Persons with Disabilities (SAI Kenya, 2021, <a href="https://www.oagkenya.go.ke/wp-content/uploads/2023/01/Provision-of-Services-to-Persons-with-Disabilities.pdf">https://www.oagkenya.go.ke/wp-content/uploads/2023/01/Provision-of-Services-to-Persons-with-Disabilities.pdf</a> )	"The Assistive Devices Programme has not effectively addressed the needs of persons with disabilities mainly due to the fact that programme did not ensure equity in distribution of the assistive devices."
Social Reintegration of Prisoners: How is the State manifesting its concern for their adaptation to their social environment and their vocational rehabilitation? (SAI Greece, 2021, <a href="https://www.elsyn.gr/sites/default/files/summary%2012-2021.pdf">https://www.elsyn.gr/sites/default/files/summary%2012-2021.pdf</a> )	"The actual reintegration needs of detainees are not taken into account when selecting specific reintegration actions. The procedure of informing the detainees about the programmes implemented in the Detention Centers does not ensure their equal access to programmes in which they could join."
A safe and respectful New Zealand Defence Force: First monitoring report (SAI New Zealand, 2023, <a href="https://oag.parliament.nz/2023/nzdf-monitoring/docs/nzdf-monitoring.pdf">https://oag.parliament.nz/2023/nzdf-monitoring/docs/nzdf-monitoring.pdf</a> )	"Those who experience harmful behaviour often do not feel safe reporting it or have had negative experiences doing so. This means NZDF has not yet created an environment where personnel feel they can raise issues and report harmful behaviour safely."

Gaps in the area of monitoring, evaluation and oversight were also frequently identified, particularly in developed economies. Findings included a lack of systematic and robust monitoring, lack of - or insufficient - performance measures and indicators as well as evaluation, and absent or weak information systems. Some reports noted that such gaps were due to underfunding. SAI Guyana's assessment report on a school feeding programme found that no monitoring was undertaken to ensure that students received adequate nutritious meals that conform to dietary guidelines.<sup>103</sup> SAI Fiji's report on the coordination of actions to eliminate violence against women found that the monitoring and reporting arrangements of lead agencies could be improved.<sup>104</sup> SAI Bulgaria, in its report on a national programme to improve maternal and child health, observed that indicators monitored outputs rather than outcomes, which impeded evaluation.<sup>105</sup>

Several reports specified insufficient impact assessment, including gender impact analysis. With regard to data, many challenges identified related to availability, accuracy, comprehensiveness, reliability and disaggregation, as well as data management broadly. Several reports noted a lack of central data management, with isolated and overlapping systems. For example, SAI Brazil's report on the causes of socio-environmental vulnerabilities that have affected Indigenous Peoples' health found that "the computerized systems that record data from the Indigenous Health Care Subsystem are not integrated or fed with other national health information systems. This increases the chance of errors and fraud and reduces the reliability of records on the healthcare network and the services provided, which can cause inconsistent diagnoses and hinder the planning of public policies."<sup>106</sup>

**BOX 4.10 |** Commonly identified challenges affecting specific social groups

Although many challenges found in audits are common across social groups, some are relatively distinct.

Inadequate engagement by Governments was found to be a particular challenge with regard to Indigenous Peoples, with Governments failing to share information and achieve meaningful engagement and, in one case to obtain free, prior and informed consent. For persons with disabilities, poor planning and limited staff capacity were identified as contributors to their exclusion across key areas such as social protection, education and employment.

Reports found that significant shortcomings persist in efforts to ensure equity and inclusion for women, particularly in addressing violence they face. Widespread gaps in financial management and in monitoring, evaluation and oversight were evident, with nearly every audit on this issue citing these challenges. Such gaps were noted to primarily result from the absence of robust monitoring and evaluation systems, with some audits also pointing to poor data quality. Inadequate and underqualified staff coupled with weak coordination among agencies were further found to hinder progress toward gender equity. Planning deficiencies were also commonly identified, including weak strategies, unmet targets, poorly defined roles and responsibilities, and poor programme design. Additionally, some SAIs noted that weak policy and legislative frameworks continued to limit meaningful progress in protecting women from violence.

**Source:** Authors' elaboration based on the reports reviewed for the chapter.

Poor oversight is another common challenge in this area and was associated with factors such as ineffective monitoring, complex rules and poor organizational practices. Oversight was noted to be lacking in specific areas, such as that of legal representation and guardianship, as observed by SAI Sweden in a report on that topic.<sup>107</sup> Some reports cite failures to take action on complaints. SAI Australia found, in an audit on the management of complaints by the National Disability Insurance Agency (NDIA), that in "2022-23, the NDIA did not meet its 90 per cent target for resolving complaints within 21 days," and "had not fully implemented monitoring and reporting actions identified by the Commonwealth Ombudsman for lifting its complaints approach to a 'superior' maturity level. Recommendations from a 2019 review were not fully implemented. The NDIA's 2023 review of complaints management lacked baseline evidence and a detailed implementation plan."<sup>108</sup> Some oversight roles were further found to be poorly executed or non-functioning. Additionally, some reports cited issues with lacking, incomplete and unreliable reporting.

Many audit reports identified challenges related to planning, noting a lack of - and poor - planning, plans and strategies. For instance, in its audit of federal programmes aimed at defending and promoting the LGBTQIA+ population, SAI Brazil found that "there were no plans, programs or actions specifically aimed at combating violence against the LGBTQIA+ population, within the scope of the Ministry of Justice and Public Security (MJSP)."<sup>109</sup> SAI Nepal's report

related to SDG target 3.d on strong and resilient national public health systems found that not all provinces had developed specific strategies to address the needs of unreached populations.<sup>110</sup> The absence of plans related to professional training and communication was also noted. Several audit reports referred to a lack of alignment among or integration of related policies, strategies and plans. For instance, SAI Spain's audit on SDG 1 found a lack of coordination between the National Strategy for Poverty Prevention and related strategies and lack of alignment with SDG 1.<sup>111</sup> Another key issue identified was insufficient use of information and data, which hinders adequate tailoring of plans to the needs of beneficiaries. Other issues included gaps in planning, such as a lack of incentives, poor gender-responsiveness, weak long-term and scenario planning, a lack of targets and clear timelines, and inadequate research and analysis. In addition, several reports referred to poorly defined roles and responsibilities. For instance, SAI Philippines observed in its audit report on the In-City Resettlement Housing Program that "the roles and responsibilities of the four implementing agencies were not properly defined, coordinated nor aligned with their respective mandates."<sup>112</sup> Some SAIs also noted overlapping responsibilities and changing and unfilled roles. Challenges related to planning were more frequently identified in developed economies.

The next most common challenge area was financial management, with more frequent identifications in

developing economies and economies in transition. Several audit reports addressed issues related to underutilization and poor allocation of funds and to issues regarding disbursement and payment infrastructure. Some noted delayed payments to beneficiaries as well as leakages. For instance, SAI Zambia observed in its report on the Social Cash Transfer that delayed transfers and the inclusion of ineligible beneficiaries were among the major challenges of the programme.<sup>113</sup> Weak monitoring of funds and of beneficiary information as well as inadequate resource planning were also common issues. SAI Portugal found in its audit of early school dropout that “budgetary planning for anti-dropout measures is insufficient and lacks transparency.”<sup>114</sup> Among other issues identified were lack of SDG-driven budget planning and of budget trackers for social groups. Some audit reports also observed underfunding, delayed funding, reductions in funding, and concerns about funding stability. A consolidated audit report by OLACEFS on gender-based violence found that only two of 12 SAIs indicated that resources allocated to the audited state policies, programmes and/or actions were sufficient, while six SAIs indicated that they were partially sufficient and four were unable to assess sufficiency.<sup>115</sup> Also noted was concern about sustainability due to reliance on donor funding.

Inadequate staff capacity in public institutions was another frequently cited challenge area. Many audit reports referred to critical staffing gaps in services such as health care, in particular for mental health and addiction, prevention and response to violence against women, education and care for persons with disabilities, and a range of services for Indigenous Peoples. For instance, SAI Ghana found, in audits on mental health management and care delivery and on the management of education for children with disabilities, that the country had only 40 psychiatrists,<sup>116</sup> and that in visited schools, teacher to student ratios were well above the standard, with teachers untrained in special education and experiencing “difficulty in handling and communicating with the children with special needs.”<sup>117</sup> Some audit reports also observed a lack of staff dedicated to disadvantaged groups, such as gender officers. Lack of and inadequate training were also common findings. SAI Guatemala, in its audit of the Ministry of Education, found gaps in teacher training as well as a lack of teacher performance evaluations,<sup>118</sup> while SAI Bosnia and Herzegovina observed, in its audit of activities to ensure gender equality, that there was insufficient participation in training on gender-responsive budgeting and that most officials who had taken training in this area required additional support.<sup>119</sup>

Several audits identified poor coordination among government bodies. Reports cited limited information exchange and coordination tools and systems, coordinating bodies not functioning properly, and entities failing to benefit from the expertise and experience of others. For

instance, SAI UK observed in an audit on tackling violence against women and girls (VAWG) that poor coordination was one of the factors behind the Home Office struggling to lead an effective cross-government response to the issue, “resulting in limited progress in reducing VAWG despite increased police reporting and funding commitments.”<sup>120</sup>

Another challenge area was legislation and policy. Some SAIs noted the absence of policies. For instance, SAI India observed, in an audit on the implementation of the Rights of Persons with Disabilities Act by the government of Rajasthan, that the Equal Opportunity Policy had not yet been approved by the government, and that the state Policy on Disabilities had not yet been revised in accordance with the Act.<sup>121</sup> Some noted gaps in legislation, including to address aspects of intimate partner violence against women and to ensure women’s representation in decision-making roles. SAI Ukraine found in an audit addressing housing that outdated housing legislation was a factor behind inefficiencies and financial losses experienced by the housing compensation programme for war veterans.<sup>122</sup> Outdated legislation was also cited with regard to gender-biased provisions. Noted by SAI reports with similar frequency was a lack of or inadequate engagement with social groups or communities. Some SAIs found limited information-sharing with vulnerable groups and a need for more meaningful engagement, with SAI New Zealand finding, in its audit report on meeting the needs of people affected by family violence and sexual violence, that “tangata whenua [Indigenous Peoples] and community partners do not always feel listened to or included in decision-making.”<sup>123</sup>

#### 4.6.4 Audit recommendations

The recommendations most frequently found across the audit reports are shown in Figure 4.8. The area of monitoring, reporting, evaluation, follow-up and oversight elicited the most recommendations. Many related to the need for clear and comprehensive monitoring and evaluation frameworks to track progress in equitable service provision and policy compliance. For instance, SAI Puerto Rico, in its audit report on efforts to reduce child poverty and social inequality, recommended the implementation of progress evaluation systems and assessment of the impact of poverty reduction policies.<sup>124</sup> The need for impact assessment, including with regard to social groups, was reflected in several recommendations. SAIs also noted the importance of relevant tools, such as in SAI Zambia’s recommendation to develop monitoring tools for different aspects of special education,<sup>125</sup> and in other recommendations to evaluate and improve traditional measurement tools. Several SAIs recommended the establishment of clear and measurable indicators to measure progress, and some recommended engagement with various stakeholders.

**FIGURE 4.8 |** Areas of recommendations commonly identified in audit reports

**Source:** Authors' elaboration based on reports reviewed for the chapter.

**Note:** The figure reflects the number of times each area was addressed by audit reports from developed and developing economies, respectively. Some reports addressed more than one area.

SAIs identified numerous opportunities to strengthen oversight and accountability. They recommended efforts to establish oversight mechanisms and improve the oversight of a range of areas, including services, quotas, accessibility standards, release of funds, benefit transfer systems, infrastructure projects, compliance with guidelines and human rights, and complaint resolution. SAI North Macedonia, in its report on gender-responsive budget initiatives, broadly recommended ensuring continuous oversight and accountability to advance gender equality and meet international commitments.<sup>126</sup> Social audits were recommended by SAI India in several audit reports, including to determine the extent to which initiatives benefited target groups.<sup>127</sup> The importance of accountability was noted by SAIs, with recommendations to establish accountability mechanisms and strengthen accountability, including to improve the implementation of national plans and policies. For instance, SAI Portugal recommended in its audit of SDG 5 improved accountability in implementing gender equality policies.

Many reports recommended strengthening data systems, including through enhanced data collection and system interoperability, such as for registration and beneficiary

tracking, for improved data coordination and impact. SAIs cited considerations such as ensuring that data is validated, sufficient to assess effectiveness, and protected. The importance of the timely and public reporting of data and sharing data with non-governmental stakeholders was also reflected. Reports recommended data analysis, such as to determine people's needs, assess tailored programmes and policies, and identify gaps. The European Court of Auditors recommended in its audit report on supporting persons with disabilities the gathering of "more comparable data on the situation of persons with disabilities in terms of coverage, granularity and frequency as one of the bases for measuring the impact and effectiveness of the EU policy aimed at ensuring equal rights for persons with disabilities."<sup>128</sup> The need for disaggregated, intersectional and culturally-appropriate data was also reflected in several recommendations. For instance, the SAIs of North Macedonia, Kosovo and Albania recommended, in a joint audit report on empowering women from rural areas through labour market inclusion, that data from implemented programmes on the promotion of employment and professional training should be disaggregated by gender and rural and urban areas.<sup>129</sup> Box 4.11 addresses attention to intersectionality in audit reports, including in recommendations.

## BOX 4.11 | Intersectionality in audit reports

There is some evidence of growing attention by SAIs to the concept of intersectionality, which refers to the intersection of social identities – such as an older person who is also from a racial or ethnic minority group – and the compounding discrimination that can be experienced because of them. While some government programmes indeed address intersectionality and are audited, such as employment programmes for rural women and educational programmes for children with disabilities, few audit reports reviewed for this report referred explicitly to intersectionality. Such references were mainly in the context of gender, and mainly with regard to gender-based violence. Report recommendations referred to gathering information about conditions of vulnerability in communities to inform an intersectional approach, and to improving the availability of data on intersectional identity for the planning, monitoring and reporting, and follow-up of programmes and services. In the context of police services in Indigenous communities, another audit recommended developing, monitoring and reporting on performance indicators. As consideration of the LNOB principle grows, there is likely need for greater awareness of the importance of intersectionality in SAIs.

**Source:** Authors' elaboration based on reports reviewed for the chapter.

Recommendations addressing the area of planning were common. Reports frequently issued recommendations to enhance planning and develop or strengthen plans and strategies. Some SAIs recommended new broad strategies to address gaps in services, such as water, housing and connectivity. SAI USA recommended in its audit report on drinking water the development of a strategic plan that meets the Water Infrastructure Improvements for the Nation Act's requirement to provide "targeted outreach, education, technical assistance, and risk communication to populations affected by the concentration of lead in public water systems, and that is fully consistent with leading practices for strategic plans."<sup>130</sup> Several SAIs made recommendations regarding the development or strengthening of the implementation of action plans. SAI Albania, in its audit on protection of victims of domestic violence, recommended requiring local self-governing units to develop action plans for gender equality and the prevention of violence.<sup>131</sup> Recommendations referred to the need to align plans with targets and indicators, to make planning efforts inclusive and culturally responsive, and to ensure that plans have timelines and are based on data. Several SAIs recommended reviewing plans and programmes and monitoring progress regularly in order to improve implementation approaches based on updated data and analysis. Improvements cited include, for instance, setting medium and long-term goals, more clearly allocating roles and responsibilities, setting standards, and establishing criteria to identify and prioritize vulnerable communities. SAI Philippines recommended in its audit on housing programmes the evaluation of an action plan to determine if it effectively addresses the issues and challenges, and the creation of a work plan.<sup>132</sup>

Several SAIs issued recommendations on improving service uptake and the tailoring of plans and programmes to needs. Among recommended actions to support these aims were conducting gender analysis and undertaking research and analysis in specific areas, including for needs assessment and root-cause analysis. For instance, SAI Bulgaria recommended in its audit report on school education quality conducting in-depth analysis of international student assessments to identify key weaknesses as well as thematic research on effective teaching methods.<sup>133</sup> SAI New Zealand, in its audit report on meeting youth mental health needs, recommended prioritizing work to understand the prevalence of mental health conditions in that population.<sup>134</sup>

Also in the area of planning, SAIs issued recommendations concerning roles and responsibilities. Recommendations addressed clarifying and assigning responsibilities, including across entities for areas such as disability policy and through the designation of lead entities. For instance, SAI Romania recommended in its audit on water and sanitation that the Government appoint a central institutional lead on the water sector to ensure leadership and coordination, and establish distinct responsibilities.<sup>135</sup>

SAIs' recommendations highlighted the importance of enhancing coordination and cooperation to improve processes and outcomes. Coordination has been addressed horizontally across entities and vertically across levels of government, as well as with implementing partners. Several audit reports recommended the establishment or strengthening of coordination mechanisms such as technical working groups and joint funding arrangements, to foster collaboration. Some recommendations advocated

for joint planning and mechanisms for integrated approaches, while some reflected the need to enhance policy coherence. SAI Latvia, in its report on national social inclusion policy, recommended examination of the possibility of establishing a single implementation mechanism for poverty reduction goals.<sup>136</sup> Some elements of coordination covered by reports' recommendations include effective information sharing, communications and consultations, obtaining feedback, and clear roles and responsibilities.

Many reports issued recommendations to improve internal government processes. Some recommended the development of institutional mechanisms to enhance access to and the quality of public services. SAI Kenya, for instance, in its audit on the management of a cash transfer programme for older persons, recommended improving beneficiary notifications of payment dates and payment delays.<sup>137</sup> SAIs have also made recommendations to adopt quality service standards and develop or enhance information systems to manage seamless and responsive services. SAI Lithuania recommended the development of an integrated system for assessing individual needs and providing appropriate assistance in its audit report on the social integration of persons with disabilities.<sup>138</sup> Some recommendations related to improving processes through standardization, streamlining and timeliness as well as including equity and inclusion in performance assessments. Recommendations also addressed physical and digital infrastructure, with SAIs recommending the establishment and enhancement of service facilities and digital systems and the assurance of disability accessibility. In addition, SAIs recommended the development, enhancement and alignment of guidelines or guidance and procedures, for instance guidelines for the registration, regulation and accreditation of shelters for victims of gender-based violence, as well as the exchange of experience and expansion of analytical capacity.

Many recommendations were made in the area of funding and financial management. SAIs' recommendations emphasized adequate investment in the audited areas through the mobilization and coordination of financial resources and enhancement of budget allocations. For instance, in the Ibero-American Coordinated Audit on Governments' preparedness to implement SDG 5, SAIs recommended having "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."<sup>139</sup> Recommendations called for stronger financial planning, including to ensure financial sustainability - in particular with regard to donor-funded programmes, as well as improved budgeting processes, including budgetary alignment. They also frequently highlighted the need to ensure timely disbursement and utilization of funds. Recommendations

stressed financial oversight, with a focus on the prevention of duplicate or misallocated payments. Some reflected the need for better financial recording, tracking and reporting as well as incorporating gender-responsive budgeting, such as budget coding for gender-based violence interventions. A notable theme was the importance of having budget underpinned by better data to more effectively and efficiently address needs.

Many audit reports included recommendations on engagement with non-governmental stakeholders and called for consultation, dialogue and collaboration in planning, programme design, implementation and evaluation. SAI Canada, in its report on the First Nations and Inuit Policing Programme, recommended that Public Safety Canada work with First Nations and Inuit communities in the development and implementation of a renewed approach to the programme that includes working in partnership with programme recipients consistently and meaningfully, and that engagement by department officials "should be supported by monitoring and feedback, mandatory cultural training, and guidance on the nature, timing, frequency, and expected measurable outcomes of engagement."<sup>140</sup> SAIs' recommendations also called for engagement on legislative reform. SAI Fiji, in its report on the coordination of actions on eliminating violence against women, recommended strengthened dialogue with civil society organizations "to ensure that legislative reform is conducted in a more integrated and comprehensive manner," and that efforts to review legislative compliance with the Convention on the Elimination of All Forms of Discrimination Against Women be coordinated with civil society organizations and other stakeholders.<sup>141</sup>

Capacity-building was another common recommendation area. Recommendations highlighted the assessment of staffing needs and the assurance of adequate staffing to be able to deliver services and programmes, including through recruitment and retention, particularly in underserved or disadvantaged areas such as rural areas and Indigenous communities. They cited the need for training and upskilling, particularly in specialized areas such as gender-based violence response, special education and mental health care. SAI Albania recommended in its audit report on the protection of domestic violence victims the organization of specialized training for health and social workers, legal professionals and non-governmental organizations on gender-based violence, and the acceleration of training for police officers on risk assessment and case handling.<sup>142</sup> Some recommendations called for the development of training policies and structured programmes, inclusive of cultural and context-specific knowledge. Other recommendation areas touched on by SAIs included transparency, laws and policies, risk assessment and management, outreach and partnerships.

## 4.7 Impacts of SAIs' audit work on equity, equality and inclusion

LNOB-related audits can have a range of impacts. Such audits add value to the work of public administration, including its efforts to implement the SDGs; they can help Governments increase effectiveness and efficiency by identifying who is left behind and how, and ensure that programmes, services and public finance are responsive to the needs and views of all segments of the population, including groups that have been marginalized.<sup>143</sup> They can help raise awareness of LNOB considerations in audits and build knowledge and understanding among audited entities of issues that are often poorly understood or undervalued across society. In some cases, audit reports garner media attention, helping to raise awareness of issues among the general public.

SAIs' impacts in this area have been made through various channels, only some of which are mentioned here. Audits have led to the enhanced implementation of government commitments to apply analytical processes that support the LNOB principle. For instance, the Government of Canada utilizes gender-based analysis plus (GBA Plus) to assess inequalities and determine how gender and other social identities can impact access to programmes and services. A SAI Canada audit report led to requirements, in 2016, that GBA Plus be applied to Memoranda to Cabinet and Treasury Board submissions, which are presented to Cabinet for approval.<sup>144</sup>

Audits have led to measures to raise awareness of available services among the public. For instance, a SAI USA audit report led to two government agencies coordinating on taking steps to promote awareness of centres and other resources that help families find appropriate care for children with disabilities.<sup>145</sup> An audit report by SAI Uganda on intimate partner violence<sup>146</sup> led to extensive government-sponsored media campaigns, the creation of free hotlines, and other outreach efforts to encourage the reporting of such violence<sup>147</sup>.

Audits have also spurred the development of departmental policies and action plans. Following SAI Costa Rica's audit of the Government's preparedness to implement the SDGs, which had a focus on SDG 5,<sup>148</sup> several entities took steps towards approving gender policies<sup>149</sup>. An audit by SAI Lithuania on the social inclusion of persons with disabilities<sup>150</sup> led to an action plan of the Ministry of Transport and Communications to increase the accessibility of transportation modes and infrastructure.<sup>151</sup> The same audit report had other key impacts, including the amendment of legislation to require municipalities to include accessibility as a criterion for the purchase of new vehicles or transport services, and improved employment

services that led to more people with disabilities in employment.<sup>152</sup> Among other examples of improved service delivery, SAI Kenya's report on the provision of services to persons with disabilities<sup>153</sup> led to the development of a digital system for disability registration and an expansion of the number of assessment centres.<sup>154</sup> Similarly, audit reports have led to greater stakeholder engagement towards improved services. Further to a report by SAI New Zealand, the Interdepartmental Executive Board for the Elimination of Family Violence and Sexual Violence took measures to increase input from people with lived experience of violence.<sup>155</sup> For instance, agencies began partnering with advocacy groups and national bodies and created a workstream to identify, define and develop solutions to systemic barriers with them, commissioned research with and sought input from target groups to inform programme design, and arranged for surveys to understand individuals' experiences with programmes and gain insight into their effectiveness. In Angola, the SAI's SDG-related audit recommendations led to annual focus of the General State Budget on the budget dedicated to gender-related issues.<sup>156</sup>

In some cases, SAIs' impact in this area is effected through a sustained monitoring role. For example, in its 2025 follow-up audit on Child and Family Services in Nunavut, SAI Canada found a persistent lack of progress in improving services to children and families and determined that it would perform regular status updates on actions to address past audit findings and recommendations.<sup>157</sup>

## 4.8 Conclusion

SAIs have a vital role in advancing the application of the LNOB principle. Their external audits foster inclusiveness in how public resources are used by examining the degree to which Governments know and serve people, contributing to better and fairer development outcomes. They also support accountability for Governments' varied commitments to equity, equality and inclusion, including to human rights. As external bodies, SAIs are well-suited to scrutinize often cross-cutting issues related to the LNOB principle.

Consideration of the LNOB principle is becoming more prominent in the work of SAIs. This is reflected in audits, which have addressed the identification and reach of populations left behind from universal services, specific gaps experienced by disadvantaged social groups, and the mainstreaming of an equity, equality and inclusion perspective. It is also reflected in strategic and annual plans, policies and strategies, and engagement with non-governmental stakeholders. However, there is scope for greater institutionalization of the principle and its more systematic integration into audit practice.

Findings from the reviewed audit reports addressing various aspects of the LNOB principle pointed to challenges related to implementation, such as lacking and delayed action; monitoring, evaluation and oversight, including the absence of systematic monitoring, poor data availability and management, and lacking oversight; planning, such as lacking and poorly-aligned plans and inadequate use of information and data; as well as financial management, including underutilized and poorly allocated funds, poor resource planning, and underfunding. Other important challenges related to staff capacity, coordination, laws and policies, engagement with social groups and communities, and outreach and awareness-raising. Broadly, they revealed insufficient responsiveness to the needs and views of those left behind. Both audit reports and interviews with auditors highlight challenges with regard to data collection, quality, accessibility and use.

Recommendations commonly identified in the audit reports related to monitoring, reporting, evaluation, follow-up and oversight, such as the need for clear and comprehensive monitoring and evaluation frameworks and strengthened data systems; planning, including the development or strengthening of plans and strategies and aligning plans with targets and indicators; internal processes, such as the development of institutional and implementation mechanisms; and financial resources, including adequate investment and enhancement of budget allocations and timely disbursement and utilization of funds. Other common recommendations related to stakeholder engagement, coordination, staff capacity, risk, long-term impact, transparency and legal and policy measures.

The 2030 Agenda and SDGs have, to varying degrees, increased awareness of – and added urgency to promoting – equity, equality and inclusion through the LNOB principle. However, few audits addressing LNOB-related issues have been SDG-focused and whole-of-government. The reviewed audit reports included several addressing SDGs 5, 1, 3 and 4, with one report looking at a selection of targets across goals and none focused specifically on SDG 10 or the LNOB principle itself. Increased undertaking of LNOB-related audits that focus directly on the Agenda and the SDGs may enhance the integration of relevant audit findings into national SDG follow-up and review processes, as such integration was not perceptible based on the research conducted for the chapter.

IDI's "Auditing SDGs" initiative, SDGs Audit Model (ISAM) – and accompanying LNOB audit framework, as well as Equal Futures Audit Changemakers initiative have contributed significantly to the increased attention by SAIs to auditing the operationalization by Governments of the LNOB principle. In particular, they have highlighted the multiple dimensions of the principle and the element of intersectionality. SAIs attach value to the guidance and practical experience that these initiatives and resources provide, as well as to other relevant collaborative audit initiatives. However, for many SAIs, the depth and breadth of work on equity, equality and inclusion remain limited, and further guidance and opportunities for learning and exchange of experiences, methodologies and tools could help to enhance and entrench it.

In general, LNOB-related audits have addressed important but discrete aspects of equity, equality and inclusion. In parallel, there is scope for more frequent, intentional and broader attention to these issues, such as auditing them from a cross-cutting perspective and integrating consideration of multiple disadvantaged groups. Such approaches would provide critical insights into implementation bottlenecks and opportunities that could contribute to progress. More frequent engagement of non-governmental stakeholders across stages of the audit process could inform audits in this area in ways that enable valuable findings and impact.

Few SAIs indicated upcoming plans to audit SDGs 5 or 10 in the survey conducted by UNDESA for this report. Yet interviews conducted for the chapter reflected strong optimism about the increased integration and impact of the LNOB principle in auditing.<sup>158</sup> Auditors observed growing awareness and action on the part of Governments with regard to inequality and human rights. Some expressed concern, however, that backlash and democratic backsliding may make these issues less of a priority. Yet auditors are committed to supporting the application of the LNOB principle as institutionalized through laws and policies. Supportive leadership, capacity-building and access to sound data, as well as international cooperation among SAIs, will underpin and enhance the prospects for audit work focused on equity, equality and inclusion. Through its focus on inclusion, the outcome document of the Second World Summit for Social Development, adopted in November 2025 by Member States of the United Nations, can provide a supporting framework for SAIs to strengthen work in this field.

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