




PERFORMANCE INDICATOR 05

AUDIT



05. Performance Indicator: Audit

 Approaches requirements	 Meets requirements	 Exceeds requirements
<p>5ai. The internal audit risk universe considers risks and challenges related to gender equality and empowerment of women, identified in consultation with the gender units/focal point</p> <p>and</p> <p>5aai. The internal audit function regularly considers gender equality and the empowerment of women risks in individual engagements</p>	<p>5bi. The internal audit risk universe considers risks and challenges related to gender equality and empowerment of women, identified in consultation with the gender units/focal point</p> <p>and</p> <p>5bii. The internal audit function regularly considers gender equality and the empowerment of women risks in individual engagements</p> <p>and</p> <p>5biii. Periodically (within its risk-based audit cycle or every 5 years) conducts dedicated engagements connected to the implementation of the entity's gender equality policy/strategy, which might include a validation of the UN-SWAP reports</p>	<p>5ci. The internal audit risk universe considers risks and challenges related to gender equality and empowerment of women, identified in consultation with the gender units/focal point</p> <p>and</p> <p>5cii. The internal audit function regularly considers gender equality and the empowerment of women risks in individual engagements</p> <p>and</p> <p>5ciii. Periodically (within its risk-based audit cycle or every 5 years) conducts dedicated engagements connected to the implementation of the entity's gender equality policy/strategy, which might include a validation of the UN-SWAP reports</p> <p>and</p> <p>5civ. If gender equality and empowerment of women findings are recurrent and high-risk in nature, the internal audit function regularly reports on these findings and challenges in its annual reports to the governing bodies</p>



What is the Audit indicator?

Auditor commitment to assessing gender mainstreaming is essential for a balanced judgement of risks related to gender equality in the Organization's work. Current experience is that gender-mainstreaming issues are not well understood but can be addressed through awareness raising and capacity-building. However, the dearth of audit community information on how to 'genderize' audits is a constraint to developing meaningful assessments of how well the Organization is managing risks to its gender mandate. Where there is a clear gender link e.g. in input distribution, the auditor can evaluate how well the internal controls are functioning and identify residual risks. Where the gender link is not so apparent e.g. procurement, or internal controls are difficult to decipher e.g. advocacy, there are limited tools available to provide guidance to the auditor.

Internal audit can play a critical role in assuring stakeholders are aware not just of how gender equality and the empowerment of women can benefit an organization, but how lacking them can be a risk to the organization's long-term goals. As an identified value of the UN system, failure to progress/ meet gender-related objectives and outcomes poses a risk to the UN both strategic priorities and reputation. As such, UN entities are called upon to regularly audit and report on the extent in which they are mainstreaming GEEW in their policies, procedures, programmes, projects, and practices.



How to use this performance indicator

Audit work plans are primarily risk-based to conform to the International Standards for Professional Practice of Internal Auditing, adopted by the Internal Audit Services of the UN Organizations. This requires that the internal audit services consider all significant entity risks in prioritizing their annual or multi-year audit work programmes.

Documentation supporting the preparation of annual or multi-year audit work plans records the extent to which the risks identification and management related to the achievement of gender equality and the empowerment of women in the organization's programmes are being assessed by internal audit service. This preparatory analysis may indicate the need for including (in the audit work programmes) stand-alone audits of how the risks are managed across the organization, or the incorporation of coverage in broader scoped programme or project audits. Alternatively, the analysis may indicate, without the need for additional audit testing, that the risks are adequately managed.

A substantive revision of the UN-SWAP technical note and accompanying UN RIAS Guidance on gender-focused audits will be undertaken in 2025. The revision will include alignment with relevant frameworks and guidance documents, including the UN-SWAP 3.0 framework, the Secretary-General Gender Equality Acceleration Plan (GEAP) and other key documents.

Audit is a centralized function in the Secretariat and entities should report according to the data provided by OIOS. UN Women will share the OIOS input with all UN-SWAP Focal Points in the Secretariat before the reporting deadline.

Who is the Business Owner for this indicator?

The adequate establishment and reporting on gender-related audits would be the primary responsibility of an entity's audit function. Generally speaking, the entity's audit function is expected to be a member of the United Nations Representatives of Internal Audit Services (UN RIAS).

Elements derived from the Gender Equality Acceleration Plan (GEAP)

3.4. We invite our independent internal auditors and evaluators to regularly review our progress on the Gender Equality Acceleration Plan and report to our governing bodies thereon.

What are the specific requirements for this indicator?



Evidence base

Examples of documents to attach to substantiate the entity self-assessment for this indicator:

- Tools used for auditing GEEW-related issues
- Annual audit reports
- Report of targeted audit

Note: Please identify a self-explanatory title for the documents uploaded onto the platform, particularly for those shared the UN-SWAP Knowledge Hub.



How to approach requirements

To approach the requirements, organizations should organize consultation with the gender focal point/department to identify risks and challenges related to gender equality and empowerment of women. In addition, the internal audit function should regularly consider gender equality and the empowerment of women risks in individual engagements.



How to meet requirements

To meet the requirements, organizations should periodically conduct dedicated engagements connected to the implementation of the entity's gender equality policy/strategy, which might include a validation of the UN-SWAP reports. This periodicity is understood within its risk-based audit cycle or every 5 years.



How to exceed requirements

To exceed requirements, the internal audit function of the organization should regularly report on recurrent and high-risk findings and challenges on gender equality and the empowerment of women to the entity's governing body.



Example: Meeting Requirements

At the **World Health Organisation (WHO)**, gender, equity and human rights (GER) are systematically taken into consideration in independent risk audit assessment planning since 2014, with consultation with the GER team when required. "Gender, Equity and Human Rights" budget centre is included as a separate auditable unit in the audit universe.

It is standard procedure to include specific audit tests on Gender, Equity and Human Rights related issues as part of the performance area in integrated audits. In 2017, the IOS methodology for GER

review was revised in consultation with the GER team. In 2017, the GER tests were expanded from three to five areas covering seven data sets (policies/strategies, guidelines/tools, workplans, health information systems, publications, communication materials, and donor reports). In 2017 an audit step was added in the operational audits to specifically mention the review of “gender” in the recruitment process. The Office of Internal Oversight Services had discussions with staff / gender focal points at different levels of the organization (Headquarters, Regional Offices and a selection of Country Offices) in relation to gender equality and the empowerment of women and discussions on risks related to gender equality and the empowerment of women.



Example: Exceeding Requirements

Gender equality is included as a key component of the **World Food Programme (WFP)** audit process at all stages, including reporting. This is ensured by including gender in the WFP ‘audit universe’ and throughout all stages of audit engagements. Starting in July 2019, the WFP Office of Internal Audit introduced a section, dedicated to highlighting the level of gender maturity of the business area or country office audited, in all audit reports contributing to the 2019 Assurance Opinion and Annual Report. The maturity scale was developed and discussed with the Gender Division. This was in line with the department’s plan to ensure that gender equality findings are more explicitly captured. The WFP Office of Internal Audit, in collaboration with the Gender Division, conducted a participatory gender audit in 2016. The PGA engaged one Headquarters division (Human Resources), one Regional Bureau (Cairo), one Liaison Office (Amman) and two country offices (Sudan and Jordan). The audit report was published in March 2017, with the audited entities implementing the resulting agreed actions.

The Office of the Inspector General (OIG) of the **Food and Agricultural Organization (FAO)** has a gender focal point responsible for ensuring that gender-related risks are duly considered in all its internal audit activities. Consultation with FAO’s Gender Team takes place every year as part of OIG’s annual planning process, and to update country office standard audit programmes as necessary. These audit programmes include a standard section related to gender mainstreaming. The findings of each audit are included in individual country reports. In addition, a summary of issues is included in a periodic capping report and presented to senior management. For corporate performance audits, gender related risks are identified and assessed in all engagements at audit planning stage and, where considered relevant, included in the audit scope. Moreover, OIG’s annual activity report includes a section that summarizes all OIG’s gender-related activities in the year. OIG also ensures that all of its staff receive sufficient trainings and sensitization in the area of gender and are kept aware of relevant corporate initiatives. Specifically, all OIG staff must complete UN WOMEN’s basic gender training for UN staff. In addition, workshops with FAO’s Gender Team are organized periodically. Furthermore, a divisional newsletter which is disseminated to OIG staff on a quarterly basis includes regular articles on gender.



Additional Points

Recognizing the lack of tools available to provide guidance to auditors in the area of gender mainstreaming, the United Nations Representatives of Internal Audit Services (UNRIAS) has set up a Gender Interest Group. The Gender Interest Group is currently developing tools and methodologies to assist UN entities and partners incorporate gender components into all phases of the audit cycle, including through an online course.

In April 2020, UN Women produced a guidance document entitled [“Gender, COVID-19 and Audit”](#). The guide aims to identify key risks affecting women and girls in the COVID-19 pandemic as well as thoughts on how to include gender perspectives in audits in the emerging global emergency context.