



INTOSAI

*Concept Paper on
Compliance Audit of
Equality and Inclusiveness*

Compliance Audit
Sub-Committee
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Foreword

The INTOSAI Compliance Audit Sub-committee (CAS) proposed to develop a concept paper on Compliance audit of Equality and Inclusiveness as part of its triennial work plan for the period 2023-2025. The issues of equality and inclusiveness find reflection, directly or indirectly, in all the goals of the UN 2030 Agenda. With the adoption of the INTOSAI Strategic Plan 2023-2028, INTOSAI has also incorporated these as one of its five cross-cutting priorities.

The outline and project plan of the Concept Paper were presented at the 20th Annual Meet of the Compliance Audit Subcommittee, held in November 2022. The project team members initially included representatives from Supreme Audit Institutions (SAIs) of France, Norway, Brazil and SAI India as project lead. After the 20th annual meet, SAI Russia was also onboarded as a project team member.

The concept paper on equality and inclusiveness includes a collection of case studies from various Supreme Audit Institutions (SAIs), showcasing their approaches and experiences in auditing equality and inclusiveness.

The concept paper is divided into five sections (1) Why does this concept paper matter? (2) Dimensions of Equality and Inclusiveness, (3) How can Compliance auditors contribute to Equality and Inclusion? (4) Case Studies and (5) Results of CAS- member Survey.

Finally, this concept paper seeks to engage the INTOSAI community in a collaborative effort to create a robust document for auditing equality and inclusiveness, across institutions and sectors.

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1. Why does this Concept Paper matter?



“Leave No One Behind”¹ is the central, transformative promise of the 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs). It embodies the steadfast commitment of all UN Member States to eradicate poverty in all its forms, eliminate discrimination and exclusion, and reduce the inequalities and vulnerabilities that marginalize individuals and communities.

In alignment with the aforesaid Agenda, the initiatives of INTOSAI focus *inter alia* on

fostering² and promoting the essential prerequisites for achieving the SDGs. INTOSAI has established a comprehensive framework for the auditing profession and developed standards for Supreme Audit Institutions (SAIs) worldwide to enhance accountability and improve governance. The principles outlined in the INTOSAI P-12: *The Value and Benefits of Supreme Audit Institutions and making a difference to the lives of citizens* focus around the fundamental expectation of SAIs making a difference in the lives of citizens. One of the five priorities of the INTOSAI Strategic Plan 2023-28 is to “promote and support equality and inclusiveness” and means of integrating them into operations. This priority aims to enhance the role of SAIs in fostering an inclusive environment that values diverse perspectives, within its own operations, as well as through audits in these areas.

The concept paper on “Compliance Audit of Equality and Inclusiveness” is the Compliance Audit Subcommittee’s first and crucial step in contributing towards global inclusive development. This concept paper is an attempt to explain the need for SAIs to drive positive change in governance through Compliance Audits focused on aspects relating to equality and inclusiveness.

2. Dimensions of Equality and Inclusiveness

One of the targets in SDG Goal 10³: Reduction of Inequalities, is *to empower and promote the social, economic, and political inclusion of all members of society*. Target 10.2 of SDG 10 highlights attributes that have considerable influence on the risk of exclusion and emphasizes that all should be included

¹ United Nations Publication: Leaving No One Behind: the imperative of inclusive development: Report on the World Social situation 2016

² [INTOSAI and UN – SDGs - INTOSAI](#)

³ United Nations: Transforming our World: The 2030 Agenda for Sustainable Development

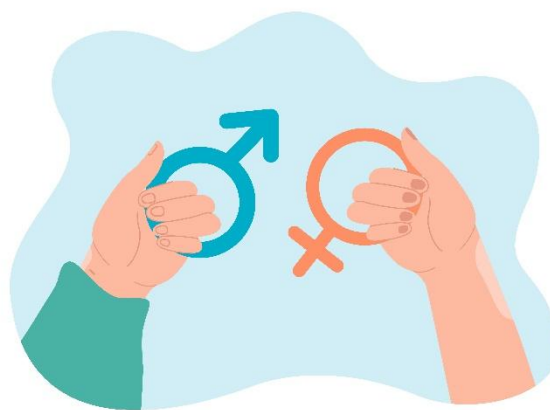
“irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or another status”. Target 10.3 of SDG 10 also aims at ensuring equal opportunities and reduction of inequalities of outcomes by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action.

Equality can be explained as a state of being equal in status, rights and opportunities without any discrimination based on gender, caste, race, religion, disability or economic status. Inclusiveness can be explained as (i) the practice or policy of providing equal access to opportunities, resources and rights through elimination of discrimination and participation for people who might otherwise be excluded in all social, economic, political and cultural spheres and (ii) improving the terms of participation in society for such people who are disadvantaged on some basis such as age, sex, disability, etc. and the act of embracing all people irrespective of their backgrounds.

2.1 Major Drivers for Equality and Inclusiveness

For the purpose of this paper, CAS has identified six major drivers namely (i) gender, (ii) poverty, (iii) disability, (iv) age, (v) ethnicity and (vi) migration that drive the possibility of exclusion by depriving people of social and governmental benefits. The drivers are briefly discussed below:

2.1.1 Gender



Gender refers to roles, behaviours, activities, characteristics and abilities that a society, at a given time, attributes to a person according to his or her biological sex. Gender Equality refers to the existence of substantive equality of opportunities and rights among people, regardless of their gender, in both the public and private spheres. Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world.⁴ As per the Report of the World Economic Forum, the Global gender gap score⁵ in 2024 is 68.5%, suggesting that 31.5% of the gap remains unaddressed. The progress was only a 0.1% point improvement from 2023. At the current rate, it would take 134 years to reach full gender parity globally, which is far beyond the 2030 SDG target. The gender gaps remain largest in Political Empowerment (77.5% unaddressed) and Economic Participation & Opportunity (39.5% unaddressed).

Around \$21 billion⁶ has already been invested by various stakeholders in projects supporting women’s rights. This triggers the necessity for SAIs to conduct an audit of the entities engaged in ensuring gender-based equality and inclusiveness viz. ending discrimination against

⁴ SDG 5: Gender Equality

⁵ Global Gender Gap Insight Report 2024: World Economic Forum; Global Gender Gap Index measures scores on a 0-100 scale and scores can be interpreted as

the distance covered towards parity (i.e. the percentage of the gender gap that has been closed).

⁶ Generation Equality Accountability Report 2024

women and girls, equal pay, fair distribution of unpaid care work, combatting gender-based violence, enhancing healthcare access, sexual and reproductive health and promoting women's political involvement.

2.1.2 Poverty



Eradicating extreme poverty for all people everywhere by 2030 is a pivotal goal of the SDGs. Extreme poverty is defined as surviving on less than \$2.15 per person⁷ per day (2017). In 2022, nearly 9 per cent of the world's population, or 712 million people, lived below the extreme poverty line of \$2.15 a day. An estimated 23 million more people were living in extreme poverty in 2022 compared with 2019⁸. As per World Bank⁹, based on the current trajectory, 622 million people (7.3% of the global population) are projected to live in extreme poverty in 2030.

SAIs have been conducting audits of schemes and programmes that are targeted at alleviating poverty. The current scenario furthers the need for SAIs to focus on the aspects of urban and rural poverty, poverty eradication and promotion of sustainable, resilient and transformative multi-dimensional human development. Critical aspects of poverty alleviation include (i) access to food, education, health, housing, drinking water, sanitation and electricity, (ii) Provision to decent employment opportunities, (iii) agricultural productivity, (iv)

access to quality education, and (v) access to healthcare etc.

2.1.3 Disability



Disability refers to a condition which causes long-term physical, mental, intellectual or sensory impairments that may prevent those persons from participating fully in society. In total, 7 SDGs include specific targets that directly or indirectly promote inclusiveness for persons with disabilities. These targets emphasize the need for equal access to education, healthcare, employment and social inclusion for persons with disabilities, ensuring they are integrated into policies and services aimed at building inclusive societies. With six years left to achieve the objectives of the 2030 Agenda for Sustainable Development, the United Nations highlighted¹⁰ that persons with disabilities continue to be left behind. Progress for persons with disabilities on 30% of targets of the SDGs is insufficient; On 14%, the target has been missed or progress has stalled or gone into reverse.

This highlights the necessity of SAIs to review the compliance to the relevant Acts, programmes and schemes which broadly provide for improved (i) physical accessibility, (ii) disabled friendly infrastructure, (iii) recruitment and hiring practices to ensure equal opportunity for applicants with disabilities, (iv) participation rate in programmes and services, and (v) complaint and redressal mechanisms.

⁷ Goal 1: End poverty in all its forms everywhere - United Nations Sustainable Development

⁸ General Assembly deliberations: August 2024

⁹ Poverty, Prosperity and Planet Report 2024

¹⁰ Disability and Development Report 2024

2.1.6 Migration



Migration refers to movement of a person or people from one country of origin, locality, place of residence to settle in another. Migration could be international, inter-state and intra-state as well. Increasing numbers of people are being displaced, within and out of their country of origin, because of conflict, violence, political or social or economic instability, religion, gender discrimination, climate change, etc. The migratory population includes workers, international students, refugees, asylum-seekers, internally displaced persons, etc.

The *World Migration Report 2024* highlights significant trends in global migration, with key statistics showing a surge in international migration and remittances. As of 2022, there were 281 million international migrants globally comprising 3.6% of the total World population, of which 48% were women.

The significant variation and diversity in migration and displacement around the world make capturing global trends a challenge. When the needs of migrants based on their sex and gender are disregarded, it prevents them from having equal access to opportunities and to fully contribute to their host countries.

2.1.7 Relevance for SAIs

Considering the importance of dealing with the challenges faced in fostering equality and inclusiveness with respect to the aforesaid key drivers, INTOSAI Development Initiative (IDI) also launched a new Project called “Equal Future

Audit – Changemakers” which focuses on the aforesaid six key areas of marginalization.

The Impact of these exclusion drivers on individuals and society, as a whole, makes it necessary for SAIs to play a critical role in detecting exclusion disparities and evaluating the steps taken by the Government in promoting Equality and Inclusiveness. This also underscores the necessity for developing a comprehensive set of Compliance auditing Guidelines that establish a framework for assessing the propriety and regularity aspects of Government interventions. By doing this, SAIs can keep a check to ensure that public resources are distributed equitably, ultimately, contributing to more inclusive governance.

Beyond conducting audits, SAIs can actively champion change by fostering equality and inclusiveness within their own organizations. They can demonstrate strong commitment to these principles by aligning recruitment and promotion policies with diversity and inclusion objectives, creating supportive workplace cultures and implementing initiatives that promote equal opportunities for all staff. By leading by example, SAIs not only amplify their credibility but also inspire wider public sector transformation towards greater equality and inclusiveness.

3. How can Compliance Auditors contribute to Equality and Inclusion?



SAIs play a pivotal role in assessing and ensuring that governments and organizations are held accountable to the public. Thus, a SAI's role is crucial in ensuring governance is inclusive and equally accessible to its constituents. The incorporation of equality and inclusiveness aspects into compliance audit frameworks may, in certain contexts, require a broader reflection on the adequacy of existing mandates, strategies, and guidance. This section delves into the foundational aspects of Compliance Audits, focusing on how SAIs can incorporate Equality and Inclusiveness through (i) revamp of their Compliance audit frameworks—updating mandates (wherever feasible), strategic plans, guidelines, and methodologies to explicitly incorporate these aspects and/or (ii) through structured entry points in specific Audit assignments. These entry points include audits at the entity, programme and sectoral levels, addressing vulnerabilities across sectors, intersectionality and systemic trends in equity-focused governance. Through these two levels, SAIs can tailor their approaches to audit the implementation of policies and initiatives designed to empower marginalized groups, ensuring holistic accountability and fostering social equity.

3.1 Compliance Audit



Compliance Auditing is the independent assessment of whether a given subject matter is in compliance with applicable authorities identified as criteria. Compliance Audits are carried out by assessing whether activities, financial transactions and information comply, in all material respects, with the authorities which govern the audited entity¹⁴. The main objective of Compliance Auditing is to provide the intended user(s) with information on whether the audited public entities follow parliamentary decisions, laws, legislative acts, policy, established codes and agreed-upon terms. These form the relevant authorities governing the subject matter/entity that is going to be audited. The authorities are the sources of audit criteria. Compliance Auditing includes both the aspects of regularity (adherence to formal criteria such as relevant laws, regulations and agreements) and/or propriety (observance of the general principles governing sound financial management and the conduct of public officials).¹⁵

3.2 At the SAI Level

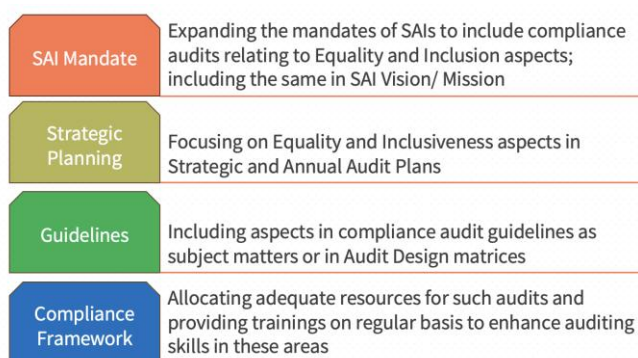
SAIs worldwide operate under diverse mandates and jurisdictions, leading to variations in their powers, scope, and

¹⁴ Paragraph 12 of ISSAI 400: Compliance Audit Principles

¹⁵ Paragraph 23 and 24 of ISSAI 4000: Compliance Auditing Standards

functioning. Given these unique contexts, each SAI can tailor its approach to incorporating aspects of Equality and Inclusiveness based on its specific mandate, capacity, resources, and Audit environment. This flexibility allows SAIs to align their methods with their priorities and operational strengths and at the same time, contribute to good governance.

SAIs can choose to incorporate aspects relating to Equality and Inclusiveness in one of the following ways:



Though there are many SAIs that regularly report on such aspects through their Compliance Audits, formalization of these aspects through SAIs' formal mandates and frameworks would result in ensuring uniformity in reporting SAIs and aid effective analysis of results. Additionally, this formalization would pave the way for sustainable and impactful change.

SAIs should systematically assess their own organizational structures to ensure gender equality (understood in the binary sense: men/women) in leadership representation, access to professional development, and career progression opportunities. This includes conducting regular internal audits of gender composition at all levels, identifying institutional barriers that limit women's access to senior positions, and implementing concrete measures to promote equal representation of women and men in decision-making bodies and key leadership roles. Internal audits will contribute to the implementation of INTOSAI-P

12 provision: "Being a model organisation through leading by example".

Additionally, SAIs should consider integrating gender-disaggregated data (male/female) into their reporting on staff composition, recruitment, promotion patterns, and participation in capacity-building programmes to enable effective monitoring and accountability in achieving gender equality within their own institutions.

3.3 What are the Entry points for inclusion and equality in a Compliance audit?

The responsible Entry points represent an attempt to present a structured approach for SAIs to evaluate compliance with rules and regulations related to inclusion and equality across multiple levels. At the **entity level**, SAIs assess whether individual organizations adhere to relevant legal and policy frameworks. The **sector level** focuses on compliance across broader systems or industries, identifying trends and systemic issues. At the **programme or project level**, SAIs evaluate specific initiatives to ensure they address inclusion and equality objectives as mandated. Further, focused audits examine provisions for vulnerable or marginalized groups, such as persons with disabilities, while intersectionality audits consider overlapping exclusions, such as gender and disability. Together, these approaches enable SAIs to foster accountability, address inequality, and drive systemic improvements.

3.3.1 Entity-level compliance with applicable rules and regulations related to inclusion and equality

The term **Responsible party (Entity)** widely refers to the Government, local and provincial Government, Departments, Agencies, Bodies,

Public sector undertakings and all other organisations, which are responsible for carrying out specific functions or responsibilities/overseeing the implementation of these activities. Entity-level audit could focus on the core aspects of Compliance Audit, i.e., assurance concerning (1) regularity aspects (for example, whether the entity is providing for reservations or equal opportunity methods, mandated by legislations, rules, regulations or other relevant documents) and (2) proprietary aspects (for example, whether the entity's expenditure addresses all sections of society). The entity-level approach ensures a focused audit on a specific organization, leading to precise and actionable recommendations. This targeted focus simplifies follow-up and corrective actions, as they remain confined to the entity itself, making implementation more straightforward and effective.

Further, it would also be important to review the existing standards/guidelines that support Compliance Auditing aspects of equality and inclusiveness viz. (i) Review of the IFPP framework to identify standards and guidance that specifically address the issue of equality and inclusiveness and (ii) Review of non-IFPP literature including audit support materials developed by INTOSAI Working Groups, IDI, Regional Organizations, SAls etc. that address the issue of equality and inclusiveness in Compliance Auditing".

Various countries have made significant strides¹⁶ in enactment of laws and regulations on equality and inclusiveness of the vulnerable sections. A few examples are as below:

- In India, Article 15 of the Constitution (1950) prohibits discrimination on grounds of religion, race, caste, sex, or place of birth. Article 16 provides for equality of opportunity for all citizens in matters relating to employment or appointment to any office under the State, based on which reservation policy has been implemented, i.e., 49.5% Reservation for backward classes, Scheduled tribes and Scheduled Caste and 10 % for economically weaker sections¹⁷ in Government employment. Another example is, Article 149 (1) of the Companies Act, 2013 which mandates that, a company, whether owned by Government Departments or privately, and having share capital above a certain quantum, must have at least one Woman Director on the Board of Directors.
- In Brazil, Brazilian Law for the Inclusion of Persons with Disabilities (2015)¹⁸ mandates that Companies with over 100 employees reserve between 2 % and 5 % of jobs for individuals with disabilities, depending on the number of employees.
- In Kenya, the Constitution of 2010¹⁹ provides that at least one-third of all elected positions are reserved for women, prohibits discrimination and also has specific provisions for persons with disabilities, marginalised groups, devolution and inclusiveness.
- In Rwanda²⁰, as per the Constitution (2013) at least 30 % of elected positions are required to be held by women.

¹⁶ These laws have been collated from the public domain based on available information.

¹⁷ 103rd Constitutional Amendment Act, enacted in 2019

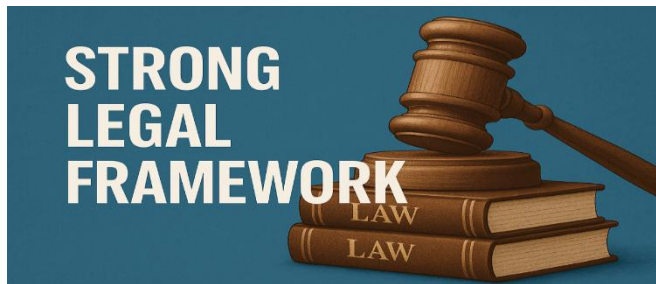
¹⁸ [Brazil - Disability:IN](#)

¹⁹ [Constitution of Kenya - Kenya Law Reform Commission \(KLRC\)](#)

²⁰ [Revisiting Rwanda five years after record-breaking parliamentary elections | UN Women – Headquarters](#)

The following audit questions could be asked while conducting Compliance Audit of specific entities:

3.3.1.1 Compliance with legal frameworks and policy making:



- Whether the entity has clear and documented policies on equality and inclusiveness?
- Whether these policies are in alignment with the national enactments formulated by the respective Government, for example in the areas of hiring and recruitment, representation at Board/Committees, representation of vulnerable and marginalised sections as required by the respective enactments etc.?
- Whether the policies meet the regularity standards and are effectively communicated?

3.3.1.2 Evaluation of the Governance Structure:

- Whether the entity has established a Governance Framework (periodical reporting) or a Committee outlining clearly defined roles and responsibilities responsible for overseeing compliance efforts and reporting to senior management including performance metrics and reporting?
- Whether there are adequate representations at Board and leadership levels to ensure an inclusive decision-making process? (for example, in India, there are separate norms for Corporate Governance which require representation of women on the Board of Public Sector Enterprises)

3.3.1.3 Allocation of resources

- Whether the entity has allocated resources to support equality and inclusion

initiatives, including training, outreach, and accessibility improvements?

- Were funds deployed for community programmes and partnerships that support marginalized groups and promote social equity?

3.3.1.4 Stakeholder engagement and participatory decision-making



- Whether Advisory Boards that include representatives from diverse fields were established to provide inputs on programmes and policies, especially in the planning and policy formulation process?
- Whether views of citizens/vulnerable sections have been considered during the decision-making processes for the initiatives that affect them, to ensure that their perspectives and priorities are considered?
- Whether the feedback of stakeholders was considered in the formulation of policies?

3.3.1.5 Complaint and redressal mechanisms



- Whether the entity has a mechanism to register complaints received by various marginalised groups for non-compliance to the

policies/enactments, harassment at workplace, discrimination etc.?

- Whether there is any set procedure for investigation of these complaints and redressal of the same within a stipulated time frame?

3.3.2 Programme or project-level compliance with applicable rules and regulations related to inclusion and equality

Countries have developed a range of laws, schemes, programmes, and policies specifically designed to support the most vulnerable and marginalized sections of society. These initiatives often include elements of inclusiveness, with the aim of empowering disadvantaged groups and improving their socio-economic status. The following are examples of schemes taken up by a few countries to promote equality and inclusiveness for women, in differently abled and marginalised communities:

Country	Projects/Schemes
India	Women Entrepreneurship programme, Nutrition for mother and child programme, Mid-day meal scheme for children, Old age pension Schemes, Housing for all, Mahatma Gandhi Rural Employment Guarantee Scheme, Assistance to Disabled Persons for Purchase / Fitting of Aids and Appliances, etc.
Brazil	Affirmative Action Quota Policy for Admission to Higher Education, Specialized Educational Services for Students with Disabilities in Basic Education, Social Housing Grant and Financing Programme, etc.

China	Disability Employment Security fund system
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A Compliance Audit of these schemes would examine regulatory aspects, ensuring that beneficiary targeting aligns with the criteria set forth in the relevant laws and regulations. The proprietary aspects would focus on the adequacy of expenditure allocation, pace of expenditure and the extent of irregularities.

Compliance Audit of a scheme or programme that involves aspects of Equality and Inclusiveness could include the following Audit checks:

1. **Identification of beneficiaries:** Whether the process for identifying beneficiaries is transparent, equitable and in compliance with established criteria to ensure that the most vulnerable populations are accurately targeted?
2. **Ease of access of enrolment:** Whether the enrolment process is as per laid down procedure and includes provisions that are user-friendly, accessible, ensuring that all eligible individuals can easily participate in the programme?
3. **Regular updating of beneficiaries:** Whether there is a system in place for regularly updating the beneficiary list as per the prescribed eligibility to reflect changes in eligibility, ensuring that the programme continues to reach the intended individuals?
4. **Adequacy in terms of fund allocation:** Whether the funds allocated to the programme are sufficient to meet its objectives and in accordance with the applicable financial rules?
5. **Optimum allocation amongst different groups:** Whether the resources are appropriately distributed across various beneficiary groups as envisaged in the programme, ensuring that no group is

disproportionately underfunded or overlooked?

6. **Accurate flow of funds:** Whether funds are flowing accurately and timely to the intended beneficiaries, ensuring proper financial management and preventing delays or misappropriation of resources?

3.3.3 Sector-level compliance with applicable rules and regulations related to equality and inclusiveness

A sectoral approach to auditing is important because it provides a broader, more integrated perspective on how individual entities, programmes, and policies work together to impact a specific sector, such as health or education. While audits at the entity, programme, or policy level are crucial for understanding specific issues, they don't always capture the full picture of how these elements interact within the broader sector. A sector-wide audit helps identify systemic issues, trends and gaps that might otherwise be overlooked. The combined impact of individual programmes, policies and entities in a sector as a whole becomes clear during sectoral audits. This approach ensures that the entire sector is meeting its goals of fairness and accessibility for all communities.

Auditing entire sectors, specifically health, education, or social services, through the lens of Equality and Inclusiveness offers a holistic view of how legislation, policies, and programmes are functioning across the entire system. The regularity aspect of the Compliance Audit would check the extent of implementation of laws promoting equality (such as rights of persons with Disability Act²¹) while the propriety aspect would check the broad extent of budgetary allocations to

vulnerable groups and the expenditure incurred, thereon.

It is also critical that SAIs move beyond a formal or procedural assessment of compliance and examine whether sectoral programmes and policies are being implemented in a manner consistent with their stated objectives and eligibility criteria, particularly in relation to laws and enactments promulgated for marginalized groups. This includes verifying whether benefits are reaching the intended beneficiaries, whether safeguards and targeting mechanisms are functioning as prescribed, and whether administrative practices align with the underlying policy intent. This requires a focus on identifying systemic and institutional barriers that prevent these groups from fully accessing services, participating in programmes, and benefiting from public policies. Without this analytical lens, audits risk perpetuating existing inequalities under the guise of formal inclusiveness.

The following sectors (illustrative) pose significant challenges in ensuring adequate provision of services and fair representation of vulnerable groups:

3.3.3.1 Health Sector and SDG 3: Good Health and Well-being



SDG 3, which aims to ensure good health and well-being for all, calls for equal access to

its obligations under the United Nations Convention on the Rights of Persons with Disabilities.

²¹ The Rights of Persons with Disabilities Act, 2016 is a disability law passed by the Parliament of India to fulfil

healthcare services, especially for vulnerable groups. However, marginalized communities face significant challenges when it comes to accessing essential healthcare services. For example, mobility issues prevent senior citizens and differently-abled individuals from accessing healthcare. Rural areas often lack the necessary facilities to provide adequate services.

Several countries have enacted laws and programmes aimed at ensuring equitable access to healthcare. For instance, India's National Health Mission (NHM) launched in 2013 targets vulnerable groups, especially in rural and underserved areas. The mission focuses on maternal and child health, communicable diseases, and health infrastructure improvement. Similarly, South Africa's National Health Act of 2003 prioritizes access to healthcare for vulnerable groups such as women, children and persons with disabilities. The Philippines has enacted the Expanded Senior Citizens Act of 2010, which offers discounts on medical services to senior citizens. These initiatives reflect a commitment to improving healthcare access for marginalized groups.

In Compliance Audits, several key areas could be reviewed. First, compliance with healthcare Acts should be assessed, particularly in relation to equitable access for differently-abled individuals, the poor, the elderly, and other marginalized groups. This includes ensuring the availability of necessary infrastructure such as hospitals, ramps, elevators, gender-specific equipment, and labour rooms for these groups. Additionally, timely access to services should be examined, including the availability of ambulances, digital consultations for the differently-abled, and specialized counselling. During Compliance audits, a review of rules and regulations pertaining to fund allocations is also essential, to ensure that marginalized groups can access necessary services without

financial hardship. SAls could assess adherence to clinical guidelines and the adequacy of services for marginalized groups, such as mental health and preventive care. SAls could also evaluate the availability of disaggregated data in health systems to ensure access for marginalized populations, including women and children.

3.3.3.2 Education Sector and SDG 4: Quality Education



SDG 4 calls for the elimination of gender disparities in education and ensuring equal access for marginalized groups, such as persons with disabilities and indigenous communities. According to UNESCO, 109 countries have ratified the 1960 UNESCO Convention against Discrimination in Education, and 62% of nations have guaranteed the right to education without discrimination in their constitutions. Various national laws and policies have been enacted to address these issues. For example, India's National Policy on Education (2020) aims to promote inclusive education by ensuring access for disadvantaged groups, including Scheduled castes, Scheduled tribes and other marginalized communities. In Italy, Law 104/1992 guarantees specific rights for individuals with disabilities, ensuring they have equal access to education. Similarly, in Kenya, inclusive education policies emphasize equity and inclusion for learners with disabilities.

Compliance Audits could examine whether schools provide language access services for non-native speakers and those with limited

proficiency, ensuring full participation in the educational process. The digital divide is another critical area for examination, as marginalized communities may lack access to technology, limiting their opportunities for education. Audits could also assess whether educational institutions are equipped with disability-friendly infrastructure, including special schools, accessible curricula, and trained personnel to support differently-abled students.

3.3.3.3 Housing Sector and SDG 11: Sustainable Cities and Communities



Housing plays a significant role in community resilience and sustainability and is an integral part of several SDGs, including SDG 11, which focuses on sustainable cities and communities. Marginalized groups often face systemic barriers to housing, leading to higher rates of homelessness, poor housing quality, and housing instability. Many countries have passed laws and programmes to provide housing for marginalized communities. For instance, the Philippines' Urban Development and Housing Act (1992) promotes affordable housing for underprivileged and homeless citizens, while Brazil's City Statute (2001) ensures that marginalized communities have access to adequate housing in urban areas. In India, the Pradhan Mantri Awas Yojana (PMAY) provides affordable housing to rural and urban poor populations through financial assistance and subsidized loans.

Compliance Audits in the housing sector could focus on ensuring non-discrimination in housing allocation, including for marginalized groups based on race, gender, disability, or socio-economic status. Audits could assess physical accessibility, such as ramps and elevators and the availability of affordable housing for low-income communities. SAIs could also review housing policies to ensure alignment with national laws and address the needs of vulnerable groups. Audits could do quality assessments that check environmental and health standards, to prevent hazardous living conditions for marginalized populations.

3.3.3.4 Other Sectors: Labour, Legal, and Finance

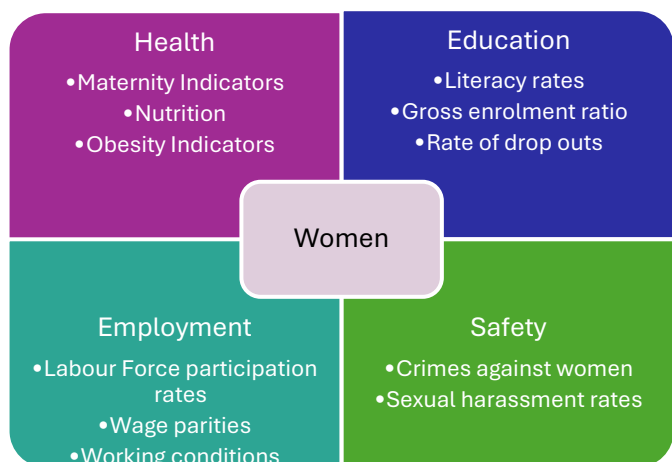
Beyond health, education, and housing, there are other sectors where Compliance Audits could ensure regularity of operations and legal accountability, etc. In the labour sector, Audits could focus on compliance with reservation policies for vulnerable communities, examining workplace discrimination and the availability of social security and benefits for informal sector workers. In the legal sector, SAIs could verify that legal processes are free from discrimination, ensuring that marginalized groups receive fair treatment. In the finance sector, SAI could assess financial exclusion, ensuring that marginalized communities have access to formal financial services, including banking, credit, and insurance, especially in rural or underserved areas, where lack of documentation or illiteracy may prevent access to these services.

3.3.4 Vulnerability of certain groups across the Sectors

A comprehensive, multi-dimensional approach enables SAIs to understand how systemic inequalities and barriers in one sector can compound and exacerbate challenges in others, providing a fuller picture of the disadvantages faced by these communities. By

evaluating the situation of marginalized groups across various sectors, SAIs through audits could assist Governments in identifying overlapping vulnerabilities and gaps in policies or services. This approach is essential for effective Compliance Audits that seek to promote inclusiveness, equity and the fair allocation of resources, leading to more targeted interventions and sustainable solutions. Thus, SAIs could assess the vulnerability of disadvantaged groups—based on factors like gender, race, and poverty—across different sectors such as health, education, and housing because these factors are often interrelated and affect individuals in multiple dimensions.

SAIs could look at indicators relating to vulnerable groups across sectors that comprehensively depict their status in society and study the impact of Government interventions (legislations, policies, schemes and programmes) in uplifting their conditions holistically.



Compliance Audits on policies affecting the indicators across the sectors highlighted in the image—health, education, employment, and safety—provide a holistic understanding of the status of women and the challenges they face. By assessing whether policies related to maternity care, nutrition, literacy, labour

participation and protection against violence are being implemented as envisaged, SAIs can identify systemic gaps and barriers that hinder women's empowerment and inclusiveness. Ultimately, this approach helps promote gender equality by holding governments accountable for addressing the multi-faceted disadvantages faced by women.

3.3.5 Intersectionality



Intersectionality is a framework for conceptualising a person, group of people, or social problem as affected by a number of discrimination and disadvantages. Intersectionality asserts that people are often disadvantaged by multiple sources of oppression: their social class, economic status, gender identity, sexual orientation, religion and other identities. *‘Intersectionality’* is also the complex, cumulative way in which the effects of multiple forms of discrimination combine, overlap, or intersect, especially in the experiences of marginalized individuals or groups. Intersectionality involves two or more dimensions of Equality and Inclusiveness.

For example, *poverty* is strongly correlated with age, gender, migration status, disability and other dimensions of discrimination, vulnerability and marginalization. These can be amplified in rural areas, and poverty

disproportionately affects Indigenous Peoples²². Amongst people living below the poverty line, differently-abled, rural women, and elderly face more bias in access to basic facilities because of illiteracy, ignorance, lack of transportation facilities etc.

To tackle such issues, countries have come up with schemes and policies that aim to address more than one exclusion driver. For example, in India, the National Social Assistance Programme (NSAP) comprises schemes like Indira Gandhi National Old Age Pension Scheme (IGOAPS) and Indira Gandhi National Disability Pension Scheme (IGNDPS) to cater to the income requirements of senior citizens and widows, who are poor.

Auditing intersectionality involves several key entry points that ensure a comprehensive approach to addressing overlapping forms of discrimination. These include reviewing the frameworks established to address intersectionality and examining the collection, analysis and use of data and statistics related to intersectional discrimination. Additionally, audits could assess the integration of gender and disability inclusion within laws, policies, systems, and institutional practices, as well as their incorporation into planning and budgeting cycles.

3.3.6 Inclusive provisions in Government frameworks

Equality and inclusiveness are fundamental principles that should permeate all organizational and governmental frameworks, rather than being confined to specific initiatives or schemes. For instance, recruitment policies can be designed to promote diversity and eliminate discrimination based on gender, ethnicity, or disability. Similarly, budgets—both organizational and governmental—can be

structured to ensure equitable resource allocation, equal pay for equal work, and targeted support for underserved populations. By embedding these principles into regular operational processes, organizations and governments can foster fairness and inclusivity as inherent aspects of their functioning, benefiting society at large.

Key audit checks in Compliance Audits of these frameworks could include assessment of recruitment policies for bias-free processes, equal pay practices, etc. and verification of adherence to anti-discrimination laws. Propriety audits can examine whether resources are allocated equitably across demographics and regions and whether spending addresses systemic inequities. Furthermore, regularity audits can check if policies adhere to equality-related laws, such as equal opportunity legislation, and international commitments like the SDGs. Few illustrative examples are given below.

3.3.6.1 Analysing the Scope of Acts

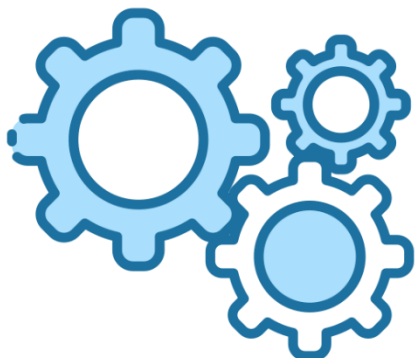
Many compliance frameworks address various protections against discrimination, encompassing aspects such as race, gender, disability, religion, and sexual orientation. However, despite these frameworks, gaps often persist in implementing concrete guidelines and processes, significantly hindering their effectiveness.

For instance, SAI Brazil conducted a Performance Audit on Affirmative Quota Policy and raised concerns about the lack of clear guidance from the Ministry of Education on racial self-identification, particularly for Black, Brown and Indigenous populations. This absence of standardized procedures can create inconsistencies and barriers for individuals attempting to benefit from affirmative action policies. As a result, individuals from marginalized communities may face

²² UN general Assembly deliberations August 2024

uncertainty and discomfort when engaging with policies intended to support them, undermining the core objectives of equality and inclusiveness.

3.3.6.2 Integration of initiatives into a single road map



This aspect involves audit assessment of whether a centralized strategy exists for the protection of vulnerable communities and determining whether the individual policies and measures introduced by the country for vulnerable sectors are part of this overarching strategy and aligned with its objectives.

For example, SAI France had reviewed the measures initiated by France between 2017 to 2019 to combat violence against women and to combat female genital mutilation, the interministerial agreement for equality between girls and boys/women and men in the education system 2019-2024, etc. However, these initiatives were not consolidated into a single roadmap that would have been regularly monitored at an interministerial level. In addition, while this theme permeates all public policies and should be taken into account more systematically, its conception based on a catalogue of measures limited its strategic scope.

3.3.6.3 Applicability and scope issues

While the intention behind inclusion frameworks is to promote equality and fairness, certain frameworks—by their very design or scope—may unintentionally exclude specific

groups or organizations. This exclusion can undermine the very purpose of the inclusion framework, rendering it ineffective or impractical in achieving its goals.

For example, in Norway, Section 26 of the Equality and Anti-Discrimination Act makes it mandatory for employers in the public and private sectors to take action to promote equality and prevent discrimination and duty to report on the activities undertaken under Section 26. However, this applies to private undertakings that ordinarily employ between 20 and 50 persons upon request from the employees or their representatives. Nevertheless, the concern is about the effectiveness of this provision, as private employers with fewer than 50 employees, which comprise over 97% of private employers, are fully or conditionally exempted from this duty to report. As such, compliance audits may highlight instances of gaps or ambiguities in existing Acts that impact their implementation. Such observations may be brought to the attention of the appropriate authorities, who may, where considered necessary, review and address these aspects within their legislative mandate.

3.3.7 Summary

The entry points identified—spanning entity, programme, and sectoral levels—enable SAIs to comprehensively evaluate Equality and Inclusiveness in governance. Entity-level audits focus on organizational adherence to anti-discrimination laws and equitable practices, while programme-level audits assess the design, implementation, and impact of specific schemes targeting vulnerable populations. Sectoral audits offer a broader perspective, analysing systemic issues and trends in areas such as health, education and housing. Together, these approaches allow SAIs to identify overlapping barriers, assess intersectionality, and recommend targeted

interventions. By leveraging these entry points, SAIs not only strengthen the accountability of governance structures but also contribute significantly to creating inclusive and equitable societies.

4. CASE STUDIES



The INTOSAI CAS attempted to put together a compilation of audits that addressed each entry point as elaborated in Section 3. It is an attempt to indicate how SAIs have applied the entry points discussed —entity, programme, and sectoral levels—in their compliance and performance audits. These examples have been contributed by various member SAIs of the INTOSAI CAS and prove that SAIs are already conducting audits in aspects of Equality and Inclusiveness. Further, some SAIs, such as SAI Hungary have also initiated Equality and Inclusiveness initiatives at their workplaces by adopting "Equality Plans" and "Family friendly workplace labels".

The case studies encompass diverse areas such as gender equity, sector-level initiatives, specific schemes targeting vulnerable groups. They also highlight intersectionality by addressing overlapping inequalities like social security gaps for differently-abled persons,

widows and senior citizens. These real-world examples (detailed in the Annexure) underscore the role of compliance and performance audits in assessing policies, ensuring equitable resource distribution, and holding governments accountable for addressing systemic inequities. Details of each case are given in the Annexure.

Country of SAI	Topic
Entity level entry points	
Russia	Analysis of the professional status of men and women in the Accounts Chamber and of the Russian Federation and regional Control and Audit Bodies
Projects/Programme level entry points	
China	Performance Audit on Disability Employment Security Fund
India	Compliance audits on Implementation of Economic support Schemes for Scheduled Castes and Scheduled Tribes
Sector level entry points	
Health: Brazil	Performance Audit of Acquisition, Allocation, Control, and Maintenance of Mammography Machines ²³
Education: Brazil	Performance Audit on Affirmative Action Quota Policy for Admission to Higher Education
Education: India	Compliance Audit on implementation of the Post Matric Scholarship Scheme for ST and SC students in Khurda district, Odisha State
Vulnerable sections	

²³ TCU process identifier: TC 011.587/2009-1 (audit) and TC 011.807/2012-1 (follow-up)

Brazil	Performance Audit on Government Actions to combat violence against women
India	Performance Audit on Prevention, Protection and Redressal of crimes against women in Rajasthan
India	Compliance audit on Implementation of Targeted Rural Initiatives for Poverty Termination and Infrastructure
India	Compliance audit on Department for the Empowerment of Differently Abled and Senior citizens
Hungary	Performance Audit on the residential social care for the elderly in the central sub-system of public finances
Namibia	An assessment on the implementation of national policies and legal frameworks for Persons with Disability in Namibia (<i>Audit in progress</i>)

Intersectionality

India	Compliance audit on Social Security Pension for Differently abled Persons and Senior Citizens
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Adequacy and appropriateness of inclusion provisions in compliance frameworks established by Governments

France	Non-integration of a co-ordinated general policy for women
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Disclaimer: Though this concept paper is on Compliance audits, the case studies compilation includes performance audit case studies contributed by SAIs as they reflect the concerted efforts and steps taken by SAIs to

evaluate equality and inclusiveness. As shown in various parts of the concept paper, it is essential that these aspects are inbuilt in Compliance audit mandates, frameworks and methodologies. Hence, readers may not construe that aspects of equality and inclusiveness are more suited to performance audits than Compliance audits.

5. RESULTS OF SURVEY AMONGST CAS MEMBERS

CAS conducted a survey amongst its members to gain insights on how SAIs approach audits relating to equality and inclusiveness. The SAIs answered 38 questions pertaining to 5 sections (1) Equality and Inclusiveness, (2) SAI Mandate, (3) SAI Audits on Equality & Inclusiveness, and (5) Way forward. Ten SAIs (Brazil, European Union, France, Georgia, Hungary, India, Norway, Qatar, Russia, Thailand) responded to the survey. The responses are summarized section-wise and cover SAI's understanding, mandates, audit practices, challenges and future outlook related to equality and inclusiveness.

5.1 Equality and Inclusiveness



All the ten (10) responding SAIs indicated that they understand inclusiveness as a combination of creating an inclusive decision-making environment, ensuring accessibility of public services, representing marginalized groups in all sectors, and engaging diverse stakeholders. For example, Brazil highlighted its participation in international forums, while

many respondents emphasized alignment with the SDGs.

5.2 SAI Mandates

All the ten (10) SAIs confirmed that their mandate explicitly or implicitly allows for the audit of issues related to equality and inclusiveness, whether through national laws, internal guidelines, or alignment with international commitments such as the INTOSAI standards and SDGs. Nine out of ten SAIs said that audits on these themes are primarily initiated by their own offices, while being supported by national legislation and international frameworks. At least two SAIs, Georgia and Thailand, stated specific plans to systematically expand their audit focus on Equality and Inclusiveness over the next five years, particularly in line with SDGs 5 and 10.

5.3 SAI Audits on Equality & Inclusiveness

All the ten (10) SAIs reported that they had performed either Performance or Compliance audits on the theme of equality and inclusiveness. While four (4) have performed Compliance audits, five (5) have performed Performance audits, one (1) country has performed both Compliance as well as Performance audits.

Further, there is a broad range in terms of experience with such audits among SAIs: Three SAIs (India, Brazil, Norway) have conducted more than ten audits on equality and inclusiveness; One SAI (Russian Federation) has conducted between five and ten such audits; Six SAIs (Thailand, Georgia, European Union, Qatar, Hungary, France) have conducted between one and five such audits each.

All the ten (10) SAIs reported that their audits cover typical drivers of exclusion including age, gender, poverty, disability, ethnicity, and

migration. Some SAIs, such as Brazil, also include groups like LGBTQIAP+ persons, the homeless, incarcerated, refugees and indigenous people. The most commonly reported impacts of these audits, identified by nine (9) out of ten (10) SAIs, were policy reforms and increased awareness. Some SAIs cited more specific outcomes: India reported better targeting of resources, Thailand identified increased equality in public service distribution, and the Russian Federation noted improved adaptation of convicts, declining poverty rates, and increased employment.

Every SAI reported that it now considers exclusion drivers as parameters in risk assessment while planning Compliance audits. However, only three out of ten SAIs currently have dedicated teams for conducting audits on equality and inclusiveness.

5.4 SAI Capacity & Challenges

SAIs were asked to rate various challenges when conducting audits on equality and inclusiveness. The table below summarizes how many SAIs (out of ten) rated each challenge at each level, ranging from "Not at all challenging" to "Extremely challenging" or "Can't be assessed":

Challenge	Not at All	Slightly	Moderately	Extremely	Can't Assess
<i>Limited/no mandate</i>	6	2	0	1	1
<i>Lack of stakeholder/public interest</i>	3	4	0	2	1
<i>Limited resources</i>	5	2	1	1	1
<i>Limited expertise</i>	4	3	2	0	1
<i>Non-availability of data</i>	3	4	0	2	1
<i>Identification of criteria</i>	5	1	3	0	1
<i>Quantifying audit observations</i>	3	2	3	1	1
<i>Inability to fix responsibilities</i>	5	2	2	0	1
<i>Formulating meaningful recommendations</i>	5	3	0	1	1

Most SAIs do not view lack of a mandate or limited resources as major problems, but several cite moderate to extreme challenge related to stakeholder engagement and the non-availability of data.

5.5 Way Forward

All SAIs expressed interest in further standardizing and strengthening the way they audit issues of equality and inclusiveness. Key suggestions include the development of guidance notes, self-learning modules, and regular staff training (as recommended by SAI India and Thailand). Every SAI supported enhancing collaboration with government agencies, civil society, and marginalized communities—both to improve audit quality and increase relevance. There was also a unanimous request for more platforms to exchange best practices, lessons learned, and innovations in audit methodology.

6. Annexure: Case Studies

detailing audits conducted by SAIs relating to Equality & Inclusiveness



Entry Point (A): Entity- Related:

Case Study 1

Russia: Audit of Public Policy Measures' Implementation, aimed at Supporting Women, Provision their Equal Opportunities for Development and Inclusion in the Public Process

The analysis was carried out on the basis of official statistics, information provided by federal executive bodies at the request of the Accounting Chamber of the Russian Federation, as well as accounting for publicly available scientific research and other work of the scientific and expert community, for the years 2017-2022.

Audit Objectives

1. To audit measures provided for in the National Strategy for Women 2017-2022 with the objectives of public policy towards women, their validity and consistency with other strategic

documents of the Russian Federation, sufficient indicators to assess their implementation.

2. To audit implementation of measures with identification of possible areas for improvement of activities within the framework of the National Strategy for Women 2023-2030 in terms of removing barriers to women's self-realization, increasing their economic independence and political activity.
3. To audit implementation of measures aimed at enabling women to participate in public administration.

Audit Findings

The main documents used for the audit were national strategies for women and other relevant national laws and regulations in favour of women. Significant audit findings are as below:

1. **Workforce Composition:** Today, women are active in the labour force, accounting for half of those employed in the economy. The proportion of working women in the female workforce exceeds 95%. The share of women is about 40% among entrepreneurs, 48-49% - among managers at all levels, more than 70% among civil servants. Among the employed with higher and secondary vocational education, women also hold a large stable share - 55.7%. Despite legislatively established gender equality, women still face barriers preventing them from fully participating in various spheres. In the field of women's health preservation, the issue of incomplete staffing of paediatric services, as well as gynaecologists, remains relevant. There is a lack of special measures, to support the health of women with many children,

which are provided to them for free or at a reduced cost.

2. **Gender segregation in the labour market:** Despite the equality of labour rights and high labour activity of women, gender segregation in the labour market and the gender pay gap persist. The reason is the greater involvement of women in caring for children, the elderly, and sick family member. The largest gender pay gap occurs at the age of 30–39 year.
3. **Public administration:** More than 70% of civil servants are women. At the same time, gender disparities persist in the management of government bodies; the conditions created for women's promotion are insufficient.

In continuation of the specified topic, an additional analysis of gender disparities in professional status of men and women was conducted in the Accounts Chamber of the Russian Federation and regional Control and Audit Bodies (CABs).

Recommendations

1. Amend the 2023-2030 Strategy and its Implementation Plan by specifying target quantitative indicators to assess the implementation of State policy in the interests of women.
2. Review the current procedures for screening and preventive medical examinations to ensure that the prescribed set of tests is sufficient for the timely detection of diseases which are the main causes of disability and mortality among women of all ages.
3. Amend the pension legislation to include periods of childcare in insurance years, regardless of whether the period

preceded or followed periods of employment.

4. Expand the possibilities of using remote work and creating additional conditions for part-time employment for workers with family responsibilities including state and budgetary organizations at all levels of government.
5. Develop a set of measures for the professional training of women, including in the field of entrepreneurship.

Impact

As the analysis was only conducted in 2024, no impact study was carried out yet.

Additional research for Case Study 1

An analysis of gender disparities in professional status of men and women was conducted in the Accounts Chamber of the Russian Federation and regional Control and Audit Bodies (CABs) based on open data from 2014 to 2021 on civil servant incomes, departmental employee records, and a 2023 survey of employees in these organizations. Survey responses came from 248 employees in the Accounts Chamber (20% response rate) and 987 in CABs (30% response rate). The audit examined professional position distribution and institutional and social barriers faced by men and women in the workplace.

Audit Objectives

The objectives of this analysis were as follows:

1. Description of the professional position of men and women as employees.
2. Identifying institutional and social barriers faced by men and women in the workplace.

Audit Findings

1. **Workforce Composition:** Women make up 60% of the Accounts Chamber and 70% of CABs. While both men and women value their work (97% rate their job as important), motivations vary. For 52% of men, interest in the audit field is a key motivator, while 59% of women emphasize balancing work with family responsibilities.
2. **Educational and Professional Qualifications:** All employees possess higher education, with many holding additional or advanced degrees. Women are mostly positioned up to deputy head level. Women also report a slightly longer tenure than men (4.64 years vs. 4.19 years).
3. **Career Aspirations and Advancement:** Women more often aim to be promoted by one or two levels, while men are more likely to seek advancement by three levels or more. Professionalism, initiative, favourable management relations, and chance are noted as career growth factors.
4. **Gender Stereotypes and Perceptions:** Differences in perceived barriers are significant, with 75% of women and 47% of men acknowledging a "glass ceiling." Additionally, 40% of women and 24% of men cite gender stereotypes as a barrier, and 18% of women, compared to 3% of men, report limited inclusion in informal workplace networks.
5. **Impact of Family Responsibilities:** Maternity leave is considered a factor slowing women's career progress by 38% of women and a third of men.

This audit highlighted that despite the high representation of women in the Accounts

Chamber and CABs, they face distinct challenges in advancing to higher positions. Institutional and social barriers, such as a perceived glass ceiling and limited access to informal networks, hinder women's career progression.

Entry Point (B): Projects/Programme related

Case Study 2

China: Performance Audit on Disability Employment Security Fund

The Chinese Government created a disability employment security fund to finance training, services, subsidies, and rewards, promoting employment and entrepreneurship among people with disabilities and fostering an equitable job market. Audit institutions at all levels in China have increased their oversight of the fund to safeguard the rights of people with disabilities, ensuring their basic needs are met and legal protections are upheld. In 2022, the Heilongjiang Provincial Audit Office conducted an audit on the fund's usage. Some of the audit findings from this audit are as follows:

Audit Findings

The audit revealed that the proportion of funds allocated to disability employment in Heilongjiang was significantly lower than the national average, indicating insufficient effectiveness in protecting employment rights for people with disabilities and ensuring their employment rights. This under-allocation suggested a lack of effectiveness in utilizing the fund to support employment inclusivity within the province.

Recommendations

It was recommended that the Heilongjiang Federation of the Disabled should allocate funds reasonably based on the province's disability employment needs and further increase the proportion of funds used for promoting employment, ensuring a gradual improvement in the employment rate of people with disabilities.

Impact

The Heilongjiang Federation of the Disabled adopted these recommendations from the audit by launching a province-wide “Spring Breeze Action” programme for assisting with employment, actively expanding multiple channels for disabled individuals to find jobs, and collaborating with 76 enterprises and employers to create jobs for them. Additionally, a quarterly and annual statistical and supervisory system was established in the province to monitor and regulate how funds from the disability employment security fund are utilized. This led to a significant increase in expenditures related to safeguarding employment rights while effectively enhancing the overall employment rate of people with disabilities and promoting equal opportunities for this special group.

This audit underscores the importance of adherence to inclusive funding practices within the disability employment sector in Heilongjiang. With the adoption of structured, targeted measures and strengthened oversight, there is a potential for enhanced employment outcomes for people with disabilities, thereby, encouraging greater equality and inclusion within the workforce.

Case Study 3

India: Compliance audit on Implementation of Economic Support Schemes for Scheduled Castes

The Andhra Pradesh Scheduled Castes Cooperative Finance Corporation Limited (Corporation) implements the Economic Support (ES) Schemes aimed at ensuring sustainable livelihoods for the Scheduled Castes (SC) population, which makes up 17.08% of the state's population (84 lakh, as per 2011 Census). The ES Schemes, implemented with and without bank linkage, were audited over the period 2014-15 to 2016-17. The audit involved reviewing records from the Corporation and four District Societies, analysing data from the Online Beneficiary Management and Monitoring System (OBMMS), surveying 200 beneficiaries, and conducting joint physical verifications of assets created.

Audit Objectives

Audit was conducted (January to June 2017) with a view to examine:

1. Whether beneficiaries were selected in accordance with the prescribed procedure.
2. Whether the implementation of the scheme was efficient and effective.

Audit Findings

Some of the significant findings are as follows:

1. Deficiencies in Beneficiary Identification: During 2014-17, the failure to conduct required surveys to identify the poorest Scheduled Castes applicants and reliance on Below Poverty Line ration cards for beneficiary

identification led to the rejection of 75% of applications without documented reasons, undermining the scheme's intended support for the neediest.

2. **Poor Performance in Targeted Units:** In four test-checked districts, out of 32,769 targeted units for beneficiaries, only 17,397 were initiated, utilizing \$ 18 million of the \$ 35 million subsidy²⁴. This resulted in physical and financial achievement rates of 53% and 52%, respectively, with particularly poor performance in the minor irrigation sector and vulnerable groups scheme. The Corporation attributed the poor achievement in Minor irrigation sector and Vulnerable groups scheme to lack of awareness among rural SC population for registration in OBMMS. This indicates the failure of the Executive Directors of District Societies in creating awareness of the schemes among SC population, in co-ordination with line Departments.
3. **Delay in timelines:** During 2014-17, the timelines for completing the process from beneficiary selection to unit initiation were not adhered to, with only eight out of 8,793 units started on time. Average delays were significant, with 304 days for 2014-15 and 331 days for 2015-16. The goal of delivering benefits within the same financial year was ultimately undermined.
4. **Audit Survey Finding:** Audit teams, during joint survey, could not meet / locate 31 per cent of the beneficiaries. Further, 59 per cent of the units sanctioned by the Corporation were not started.
5. **Software Limitations** - The software package, OBMMS, lacked validation

controls to check eligibility norms and control the repetition of beneficiary data.

Audit observed that there was no assurance that the Economic Support schemes had achieved the objective of providing sustainable livelihood to the poorest of the poor among SCs.

Impact

The Government significantly enhanced the implementation of the welfare scheme through systematic reforms. Beneficiary registration was streamlined via the OBMMS portal, with annual action plans to aligned to budget allocations, mechanisms to prevent duplicate applications, and provisions for reapplication under Bank-linked and non-Bank linked schemes. Transparent selection was ensured by forming Mandal-level Screening-cum-Selection Committees with reference to Government Orders, conducting Grama Sabhas and using white ration cards to identify BPL households, supported by local insights into economic status and repayment capacity.

Sanctioning processes were improved through regular reviews with banks. The OBMMS portal was revamped to unify Welfare Corporations, enable banker access for uploading Utilization Certificates and streamlined operations post-High Court resolution. Monitoring was strengthened by mandating uploading of photographs with UCs from 2016-17, ensuring compliance through District Level Co-ordination Committee meetings.

²⁴ Approximate based on exchange rate of \$ 1: ₹65.54 (average for 2016-2017)

Case Study 4

India: Compliance audit on Implementation of Economic Support Schemes for Scheduled Tribes

The Scheduled Tribes population in Andhra Pradesh was 27.39 lakh, comprising 5.53% of the state's total population, according to the 2011 census. The Andhra Pradesh Scheduled Tribes Cooperative Finance Corporation Limited (TRICOR) oversees the Economic Support (ES) Schemes aimed at the socio-economic development of Scheduled Tribes through sustainable livelihoods. During January to June 2017, Audit reviewed records from TRICOR and Project Officers in four districts for the 2014-17 period and conducted joint physical verifications of assets created by 200 beneficiaries.

Audit Objectives

The audit objective was to examine:

1. Whether beneficiaries under ES Schemes were selected in accordance with the prescribed procedure.
2. Whether Implementation of the scheme was efficient and effective.

Audit Findings

Some of the significant findings are briefly discussed below:

1. Delay in application processing: There were delays in processing of applications leading to delay in starting the units.
2. Invalid bank account numbers: Subsidy amount was lying in personal deposit

account²⁵ due to entry of invalid bank account numbers.

3. Improper Beneficiary Selection: Committee had not recorded any reasons for not selecting the beneficiaries, in cases of applications rejected. This indicated that selection of beneficiaries was not transparent.
4. Delays in Loan Disbursement: Non-release/delayed release of loans to the beneficiaries resulted in non-starting of the units.
5. Software Lapses: There were system control lapses in Online Beneficiary Management and Monitoring System (OBMMS) package. These lapses led to accepting the applications without Aadhaar number and without ensuring eligibility norms stipulated.
6. Non-utilisation of Loans: TRICOR had not fully utilised the loan obtained from National Scheduled Tribes Finance and Development Corporation.
7. Audit Survey: During joint survey in SPS Nellore district, beneficiaries were not available at given address in 18 cases in which units were stated to have started functioning during 2014-16.

Audit highlighted significant implementation gaps impacting the socio-economic development of Scheduled Tribes, Delays in application processing, non-disbursement of loans, invalid bank account entries indicating systemic issues and control failures. Audit findings point out that Government did not ensure that the Economic Support schemes had achieved the objective of socio-economic development of Scheduled Tribes.

²⁵ Personal Deposits (PD) are accounts in the nature of banking accounts maintained at Treasuries.

Impact

The audit findings led to significant improvements in the implementation and monitoring of the scheme. The Corporation clarified that delays in grounding of units occurred mainly due to Banks not uploading Utilization Certificates (UCs) in time. Following audit findings, the issue was escalated and the Government directed all Bankers in SLBC meetings to ensure immediate UC uploading, resulting in tighter compliance and reduced delays.

District Collectors continued to sanction subsidies and forward proposals to the Head Office, while TRICOR ensured timely credit of subsidy amounts to beneficiaries' accounts. Mechanisms for resolving non-credited subsidy cases were reinforced, with improved communication between Banks, District Offices and TRICOR.

Beneficiary selection process was further enhanced and made transparent. District and Mandal Selection Committees did beneficiary selection based on the baseline survey conducted by institutions such as Society for Eliminating Rural Poverty and Mission for Elimination of Poverty in Municipal Areas.

Entry Point: (C) Sector related

Case Study 5

Sector - Health

Brazil: Performance Audit of Acquisition, Allocation, Control and Maintenance of Mammography Machines

This Performance Audit, conducted from May to November 2009, assessed the availability and operational efficiency of mammography services provided by Brazil's Unified Health System (SUS). Mammography plays a crucial

role in early breast disease detection, contributing to public health and advancing gender equity by providing essential services to women across diverse regions. For the audit, data was gathered through a survey, case studies, and analysis of information from Brazil's National Registry System of Health Establishments (SCNES) and the Outpatient Information System of the Unified Health System (SIA/SUS). The survey included 435 public health units with mammography equipment, achieving a 57% response rate.

Audit Objectives

The audit set out to:

1. Assess whether the number of mammography machines available to the Unified Health System is sufficient to serve the population.
2. Verify what are the limiting factors for performing mammographies.

Audit Findings

The audit revealed several key issues in the delivery of mammography services:

1. **Supply-Demand Imbalance:** The availability of mammography exams reached only 58% of the demand estimated by the Ministry of Health's target. The average production rate was 9.8 exams per working day, well below the ideal parameter of 25 exams per working day. Only 5.3% of public health establishments met or exceeded the adequate production levels.
2. **Service Delivery Challenges:** Several operational issues were identified as factors reducing the availability of mammography services:

- **Equipment Maintenance:** Inadequate maintenance of mammography machines and related development equipment led to frequent disruptions.
- **Personnel Shortages:** Many facilities lacked sufficient personnel to operate the machines and to prepare medical reports, limiting service availability.
- **Equipment Mismatch with Local Needs:** Some facilities had purchased equipment that was incompatible with their infrastructure, or the needs of the communities served, resulting in underutilized or unsuitable equipment.

Recommendations

The audit provided specific recommendations to improve the accessibility and efficiency of mammography services, with a focus on inclusiveness and equity:

- Improve the recording of the quantities of equipment and mammography exams performed, including with automatic detection of inconsistencies.
- Establish minimum productivity goals per installed mammogram.
- Evaluate the conditions of the establishments and the demand of the locality benefited by the policy.
- Disseminate good management practices verified in public establishments with the best equipment productivity.

Impact

Implementation of the audit's recommendations led to measurable

improvements in mammography service delivery:

1. **National Quality Programme in Mammography:** The manager instituted the National Quality Programme in Mammography.
2. **Increased Service Availability:** The number of mammography exams performed increased by 43%, and the number of available mammogram machines rose by 30%, reflecting enhanced accessibility and inclusiveness for populations in need.
3. **Remote Reporting Agreement:** An agreement between the Ministry of Health and a reference hospital enabled the issuance of mammography reports remotely, allowing facilities in remote areas to provide timely diagnostic services without requiring an onsite radiologist.

This audit underscores the importance of optimizing mammography resources within the Unified Health System to support gender equity and ensure healthcare inclusiveness. The findings highlighted service gaps and limitations that, if unaddressed, restrict access to early breast disease diagnosis. Through focused recommendations, Audit has prompted positive changes, including increased service coverage, improved resource alignment and better support for remote diagnostics. These measures collectively advance Equality and Inclusiveness in healthcare access, contributing to better health outcomes for women across Brazil.

Case Study 6

Sector - Education

Brazil: Performance Audit on Affirmative Action Quota Policy for Admission to Higher Education

This performance audit, conducted from March to July 2022, evaluated the effectiveness and inclusiveness of Brazil's quota programme for undergraduate admissions in federal education institutions. The quota programme, intended to enhance access for historically marginalized groups—including Black, Brown, Indigenous students, and students with disabilities—represents a significant policy for promoting equality in education. The audit's data collection tools included a survey of 110 federal institutions (69 universities and 41 professional education institutes), data extraction from national censuses, bibliographic and documentary research, and webinars with stakeholders from federal education institutions, the Ministry of Education, researchers, and advocacy groups.

Audit Objectives

The audit was conducted to:

1. Assess the beneficiary selection process, the difficulties and challenges, and the monitoring mechanisms of the quota programme for admission to undergraduate courses.
2. Contribute to the legislative review of the quota programme, scheduled to take place ten years after its inception.

Audit Findings

The audit identified several key areas for improvement within the quota programme:

1. **Underrepresentation of Targeted Groups:** Participation rates of Black, Brown, Indigenous students, and students with disabilities in undergraduate programmes at federal institutions were lower than the proportions of these groups as reported in the Brazilian population census. This underrepresentation signalled a need for enhanced inclusiveness within federal institutions.
2. **Lack of Ministry Guidelines on Racial Self-Declaration:** The audit found that the Ministry of Education had not provided sufficient guidelines for racial self-declarations for Black, Brown, and Indigenous students. This gap in protocol could potentially create inconsistencies and barriers for applicants.
3. **Increased Competition among Low-Income Students:** Competition for quota spots was particularly high among students from lower-income backgrounds (those with a family per capita income of up to 1.5 minimum wages), highlighting socioeconomic disparities that intersect with race and disability.
4. **Insufficient Integration with Student Assistance Programmes:** A lack of research on the integration of student assistance programmes with the quota policy limited the potential for increasing course completion rates among quota students.
5. **Absence of Quota Programme Evaluation:** The audit noted that the Ministry of Education had not conducted an effective evaluation of the quota policy since its implementation. This could prevent comprehensive understanding of the programme's

effectiveness and the identification of areas needing adjustment.

Recommendations

To address the challenges identified, the audit provided the following recommendations to enhance Equality and Inclusiveness within the quota programme:

1. Establish a methodology for monitoring and evaluating the quota programme. This would enhance the effectiveness of the quota programme and ensure that it meets its inclusivity goals.
2. Regulate and/or issue guidelines regarding the procedure for verifying the self-declaration of Black, Brown, and Indigenous candidates for the purpose of filling vacancies reserved by the quota policy. Standardizing these procedures would reduce inconsistencies and support fair access for all eligible candidates.
3. Conduct studies to review the income criterion, focusing on students who belong to groups in a situation of greater socioeconomic vulnerability, especially in locations with the lowest average monthly household income. Adjusting criteria based on regional and economic variations may improve accessibility for low-income students.
4. Conduct studies on the low representation of Black, Brown, Indigenous students, and students with disabilities in undergraduate courses at federal institutions. Identification of specific barriers and the solutions to address them could increase the presence of underrepresented groups in the institutions.

Impact

Following up on compliance with the recommendations began in March 2024. However, it was not yet possible to comment on the outcomes of the measures implemented by the manager. The potential expected impact is the reduction of underrepresentation of Black, Brown, and Indigenous students, and students with disabilities in access to the quota policy.

This audit underscores the importance of effectively implementing and monitoring Brazil's quota programme to ensure it fulfils its role in promoting educational equality. Audit findings indicate gaps in support, evaluation and representation for targeted groups, underscoring a need for comprehensive measures to improve access and ensure that all students, regardless of racial or socioeconomic background, have equal opportunities in education.

Case Study 7

Sector: Education

India: Compliance audit on Implementation of the Post Matric Scholarship Scheme for ST and SC students in Khurda District, Odisha State

The Post Matric Scholarship (PMS) scheme aims to provide Scheduled Tribes (ST) and Scheduled Castes (SC) students with financial support to pursue education beyond 10th grade. Covering courses at the +2 level (11th and 12th), vocational training in Industrial Training Institutes, undergraduate degrees, and technical and professional qualifications. This programme is crucial for enhancing educational access among marginalized communities.

Audit Objectives

The primary objective of this audit was to determine whether the scholarships disbursed annually to ST/SC students pursuing Diploma and Engineering courses met the eligibility norms and were distributed to legitimate beneficiaries during FY 2017-18 to FY 2020-21.

Audit Findings

The audit revealed significant flaws in beneficiary identification and eligibility verification, leading to the disbursement of funds to ineligible or even ghost recipients. Some of these are given below:

1. **Lack of Verification for Caste and Income Certificates:** The authenticity of the Caste Certificates and Income Certificates furnished by the applicants had neither been verified by the educational institutions, nor by the District Welfare Officers (DWOs). In the absence of such oversight, PMS amounting to \$195,000²⁶ were disbursed on the basis of the doubtful caste and income certificates. The absence of oversight undermines the intended Equality and Inclusiveness of the scholarship scheme, as it permits funds to be diverted away from deserving students.
2. **Incomplete and Deficient Applications:** In case of 1,823 scholarship applications either Caste Certificate or Income Certificate or educational certificate had not been attached, or the concerned applicants had not signed the

application forms or there was absence of bank account particulars. Despite such glaring deficiencies, PMS amounting to \$1 million²⁷ were disbursed to these applicants. This lax approach to processing applications raises concerns about the potential for systemic failure, undermining the scheme's objective of supporting marginalized groups equitably.

3. **Non-Compliance in Application Verification:** Significant non-compliance with the guidelines for the first and second levels of verification of applications, could be indicative of wilful intent to make payments to ineligible beneficiaries, by the Institutions concerned and the officials at the Office of DWO, Khurda. This disregard for protocol could indicate possible intent by responsible institutions and officials to approve payments for fraudulent or ineligible beneficiaries, which distorts the scheme's purpose of fostering inclusiveness.
4. **Fraudulent Claims by Institutions:** Audit also came across availing PMS of \$483,000²⁸ approx. fraudulently by the institutions and with probable connivance of the DWO in the names of the bogus students. Such actions undermine the trustworthiness of educational institutions and officials, compromising the integrity of a scheme intended to promote educational equality for marginalized groups.
5. **Control Failures in Documentation and Oversight:** There was major control failure, due to non-maintenance of important records like Admission

²⁶ Approximate based on exchange rate of \$ 1: ₹70.83 (average for 2016-2020)

²⁷ Approximate based on exchange rate of USD 1: ₹56.28 (average for 2016-2017)

²⁸ Approximate based on exchange rate of USD 1: ₹70.83 (average for 2016-2020)

Registers, details of enrolled students, non-verification of the Admission Registers by the Welfare Extension Officer, the Assistant DWOs or by the DWOs, which provided ground for manipulation of process for availing PMS fraudulently. This breakdown in controls makes it challenging to ensure the scheme's effectiveness in fostering educational equity and inclusiveness for ST and SC students.

Recommendations

To address these issues and promote a fair, inclusive, and transparent scholarship system, the following recommendations were made:

- The SSD Department ²⁹ may take up detailed investigations to review all PMS applications, to identify fabricated Caste Certificates and Income Certificates and recover the PMS amounts from ineligible beneficiaries, wherever feasible.
- The SSD Department may ensure that the institutions, forwarding applications for PMS, are recognised institutions and also that maintain Admission Registers properly.
- The SSD Department may identify Institutions, which have aggregated identity papers and applications, in order to irregularly draw PMS against beneficiaries, who are not bonafide students.
- The SSD Department may incorporate provisions in the software to detect duplicate/ multiple applications of the same students for the same years and for the same courses.

- The SSD Department may fix responsibility and impose exemplary penalties on the officials, who have caused significant loss to the exchequer, on this account.

This audit highlighted non-compliance within the Post Matric Scholarship (PMS) scheme, where lax verification and oversight have hindered inclusion and equality goals. Strengthening regulatory adherence and accountability is essential to ensure the scholarship funds reach genuine beneficiaries, thus fostering educational equity for Scheduled Caste and Scheduled Tribe students.

Impact

The Directorate of Electronics and Information Technology, which manages Odisha State Scholarship Portal (OSSP) took the following steps after the Audit:

- (i) OSSP was integrated with Unique Identification Authority of India (UIDAI) for verifying the student's name, gender, and date of birth.
- (ii) OSSP was integrated with e-District application to automatically fetch the caste, income and resident certificated of the applicant for ensuring authenticity.
- (iii) Facilities for State Nodal Officer and District Nodal Officer for face authentication, through biometric system were created.

²⁹ The Scheduled Tribe and Scheduled Caste Development, Minorities and Backward Classes Welfare Department

Entry Point (D): Vulnerability across Sectors

Vulnerability: Gender

Case Study 8

Brazil: Government Actions to Combat Violence against Women

This is a significant public policy that aims to establish a governmental network supporting women victims of domestic violence, incorporating reference centres, shelters, specialized police stations, public defenders, courts, hotlines, and health services. A Performance Audit conducted under the Central Guidance Audit System, from May to December 2011 involved eight external control secretariats. It included interviews and surveys with judges, prosecutors, public defenders, police officers, and managers, as well as a questionnaire for 150 women victims. Additionally, input was gathered from 30 police officers, 39 legal operators, and 341 professionals assisting women through interviews and document analysis to evaluate the law's implementation and effectiveness.

Audit Objectives

The audit objectives of this Performance Audit were as follows:

1. To evaluate whether the service network is prepared to guide and assist women victims of domestic and family violence.
2. To identify difficulties faced by the police and judicial spheres in applying the "Maria da Penha Law".
3. To identify good practices and opportunities for improvement regarding prevention activities.

Audit Findings

1. **Insufficient Reference Centres:** Availability of reference centres below the ideal, with precarious operational structure and disjointed action with other network services. This may result in a fragmented experience for victims seeking help.
2. **Shelter Houses Underperforming:** Shelter houses did not fulfil the social function for which they were created, thus failing to provide adequate safety and support for women in need.
3. **Limited Rehabilitation for Aggressors:** The audit identified a low number of education and rehabilitation centres for perpetrators of violence, highlighting a gap in addressing the root causes of domestic violence.
4. **Data Management Weaknesses:** Audit noticed deficiencies in the systems for recording and utilizing data related to domestic violence. This could potentially hinder the ability to track and respond effectively to incidents.
5. **Limited Police Coverage:** Specialized police services were available in fewer than 10% of municipalities, and those that existed often had restricted operating hours, making access to help difficult for many victims.
6. **Inadequate Facilities:** Police stations had poor physical conditions that did not meet established technical standards. This could be an additional deterrent for the victims from seeking assistance.
7. **Misunderstanding of Gender Violence:** Many professionals involved in the system displayed a misunderstanding or distorted views about gender violence. This could affect their ability to provide appropriate support.

8. Delays in Protective Measures: There were delays in granting urgent protective measures, further exacerbating the vulnerability of women seeking protection from violence.

Recommendations

To address the findings of the audit and promote an inclusive environment for women facing domestic violence, it was proposed to:

- Define strategies for expanding the coverage of the service network and for qualifying the services provided.
- Intensify actions aimed at qualifying police agents and guiding legal operators about the theme of gender violence and application of the "Maria Da Penha Law".
- Develop service protocols for police stations.
- Promote the approach of issues related to gender equality and family violence against women in educational institutions.
- Improve the system of collection, recording, and use of data related to domestic and family violence.

Impact

Following the audit, a follow-up review found partial compliance with several of the measures recommended by the Court. Specifically, ten measures of the Court's ruling were fully complied with, while four saw only partial compliance. A crucial area of concern was the low execution of federal budget resources allocated for actions aimed at combating violence against women. This financial constraint negatively impacted the ability to fulfil the goals and timelines necessary for expanding and improving services.

Case Study 9

India: Performance Audit of Prevention, Protection and Redressal of Crime against Women in Rajasthan

The Indian Constitution promotes gender equality and empowers the State to implement positive discrimination measures for women. However, Rajasthan (a province in India) reported a significant rise in registered crimes against women, increasing from 18,344 cases in 2010 to 41,623 in 2019, reflecting a growth of 126.90% over nine years. This performance audit, titled 'Prevention, Protection, and Redressal of Crime against Women in Rajasthan,' was conducted to assess the effectiveness of the measures taken or to be taken and efficacy of redressal mechanism as prescribed under various Acts, special local laws, etc., for protection of women.

Audit Objectives

Audit objectives for conducting performance audit were to assess:

1. Whether a comprehensive policy and a robust planning and coordination mechanism among departments existed for prevention, enforcement and redressal of all forms of violence against women and girl child?
2. Whether enforcement of provisions under the various Acts and related schemes/programmes/mechanisms for curbing of all forms of violence against women and girl child was effective?
3. Whether relief, rehabilitation and other necessary assistance were adequately and timely provided to the victims?
4. Whether measures to promote public awareness, augment resources and build capacity amongst executing

personnel were adequate, timely and effective?

5. Whether the monitoring structures and evaluation mechanisms were effective in improving the State machinery involved in curbing crime against women and girl child?

Audit Findings

Principal audit findings are given below:

1. Absence of state level integrated action plans for protection and development of women, shortage of key grass root level implementing personnel, nonidentification of vulnerable areas, lack of basic facilities and security lapses in rehabilitation homes hampered the effective enforcement of the various statutes/acts/policies.
2. The Police Department was responsible for registration and timely investigation of women related crimes. However, issues such as higher number of cases registered through alternate means like court intervention instead of directly through the police stations, slackness in collecting, forwarding, and examining of samples related to sensitive crimes such as rape etc., points towards inadequate working of police department in women related crimes.
3. Further, the Legal Services Authorities, were responsible for creating legal awareness, providing legal aid and ensuring timely disbursement of compensation to victims. However, shortage of key personnel, lack of updated training material and delays in decision making deprived the victims of effective legal assistance and due compensation.

Recommendations

Some key recommendations are as follows:

- The State Government should prepare an integrated work plan to prevent atrocities and violence against women and girl child based on inputs from all concerned stakeholders according to the 'Rajasthan State Policy for Women 2021'.
- The State Government may ensure that the registered cases of crimes against women are investigated, and the charge sheets are filed as per the time schedule prescribed by law.
- The State Government should train police personnel to handle cases of crime against women with due sensitivity in order to improve the trust of the public at large and specially women on the police.
- The State Government should collect details of the cases where there has been negligence and delays in collection and forwarding of samples for forensic examination and fix responsibility against the erring officials.
- Legal aid clinics should be established in all urban local bodies, police stations, jails and gram panchayat headquarter; and Para Legal Volunteers be deployed in each police station to ensure assistance to victims of crime against women.

Audit underscored that addressing the rising crimes against women in Rajasthan requires a comprehensive approach centred on equality and inclusiveness. Audit highlighted the need for a unified policy and effective coordination among departments to ensure the safety and empowerment of women and girls. By enhancing police sensitivity, improving legal aid access, and implementing robust monitoring

mechanisms, the state can foster an environment where women feel protected and supported. Ultimately, these efforts are crucial for achieving gender equality and safeguarding the rights of vulnerable populations, ensuring that all individuals have equitable access to justice and assistance.

Impact

The work plans for implementation of the Rajasthan State Policy for Women were prepared based on Audit Recommendations. Vacancies in posts of Protection officers were filled and there was increase in development of Women supervisors.

Vulnerability: Poverty

Case Study 10

India: Compliance audit on Implementation of Targeted Rural Initiatives for Poverty Termination and Infrastructure

The Targeted Rural Initiatives for Poverty Termination and Infrastructure (TRIPTI) project, funded by a \$91 million³⁰ loan from the World Bank, was implemented in Odisha (a province in India) to enhance the socio-economic status of the poor, particularly women and disadvantaged groups. Running from March 2009 to June 2015, the project was financed with 90% funding from the World Bank and 10% from the Government of Odisha. It comprised four main components: Institution Building and Strengthening, Community Investment Fund (CIF), Livelihood Fund (LF), and Project Management. TRIPTI was executed in 38 blocks across ten coastal districts, managed by the Orissa Poverty Reduction Mission, later renamed the Odisha Livelihood Mission in 2012.

³⁰ Approximate based on exchange rate of \$1: ₹56.28 (average for 2009-15)

The project implementation involved a State Project Monitoring Unit (SPMU) at the state level, supported by District Project Monitoring Units (DPMUs) and Block Project Facilitation Teams (BPFTs).

Audit Objectives

The Audit was conducted to examine the extent of compliance to Project implementation Plan of TRIPTI and the adherence to financial regulations, rules, and instructions.

An audit conducted from May to August 2016 reviewed project records covering the period from 2009-10 to June 2015. Some of the significant findings are given below:

Audit Findings

1. Lack of Community Participation: In the planning process of the mission, "Bottom-up" approach, as envisaged in the guidelines, was not followed which prevented participation of the Community Based Organisations at the lowest level undermining the inclusivity of voices from marginalized groups.
2. Financial Implications: As the State could not spend the entire credit, it was liable to pay commitment charges of \$ 770,000 to the International Development Association against un-withdrawn amount of \$ 22 million³¹ approx. The State's inability to utilize credit effectively may result in lost funding opportunities, restricting financial resources for disadvantaged communities and impeding equality in access to services.

³¹ Approximate based on exchange rate of \$1: ₹56.28 (average for 2009-15)

3. **Unutilized Funds Post-Project Closure:** Even after closure of the project in June 2015, funds remained unutilised at State Project Monitoring Unit and Gram Panchayat Level Federation (GPLF) levels.
4. **Insufficient Creation of GPLFs:** Adequate number of GPLFs were not created and minimum requirement of CIF \$ 27,000³² was not provided to them, thereby restricting micro-finance to rural poor. None of the GPLFs were registered under appropriate Acts, due to which loan amount of \$ 164,000³³ remained unrecovered from the Self-Help Groups.
5. **Low Loan Sanction Rates:** Out of 169 Self Help Groups that submitted Micro Investment Plans totalling \$ 600,000, only \$ 146, 038³⁴ (23% in loans were sanctioned, with no efforts made to secure external funding. The low loan sanction rate for Micro Investment Plans could limit financial opportunities for Self Help Groups, particularly affecting women's economic participation and self-sufficiency.
6. **Poor Performance of Livelihood Programmes:** Achievements under different livelihood programmes were poor due to delayed release of funds and inadequate monitoring.
7. **Misappropriation Risks:** Non-functioning of six mandatory committees in GPLFs enabled misappropriation of CIF, Pro-Poor Inclusion Fund and Institution Building Fund.
8. **Poor Social Inclusion:** The Situational Analysis aimed to include 'left out poor' and extremely poor and vulnerable groups (EPVG) households in

community-based organizations. Though the BPFT staff and Cluster Coordinators had conducted the Situational Analysis, they could not include 1,36,644 (49 per cent) poor and EPVG households into SHG-fold due to inadequate monitoring. This deprived the intended households from availing of the benefits extended under CIF and livelihood initiatives under the project.

The TRIPTI project aimed to enhance the socio-economic status of poor and disadvantaged groups but fell short of its objectives. A top-down planning approach neglected the involvement of Community-Based Organizations, limiting grassroots participation and inclusion. As a result, substantial funds remained unutilized after the project's closure in June 2015. The insufficient number of GPLFs and lack of required CIFs restricted access to micro-finance for rural poor. Furthermore, misappropriation of funds and delayed releases hindered the effectiveness of livelihood programmes, ultimately undermining equality, and inclusiveness for the poor and marginalized households.

Impact

The Government of Odisha took the following steps after Audit:

- (i) Cluster Level Forum (CLF) was created between Self Help Group (SHGs) and Gram Panchayat Level Federations (GPLFs) to accommodate left out poor and vulnerable Groups (SHGs).
- (ii) Instructions were issued to the district for ensuring proper functioning of GPLFs and SHGs.

³² Approximate based on exchange rate of \$1: ₹56.28 (average for 2009-15)

³³ Approximate based on exchange rate of \$1: ₹56.28 (average for 2009-15)

³⁴ Approximate based on exchange rate of \$1: ₹56.28 (average for 2009-15)

Vulnerability: Disability

Case Study 11

India: Compliance audit on Department for the Empowerment of Differently Abled and Senior Citizens

The "Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995" mandates the elimination of discrimination against Differently Abled Persons (DAP) in education, employment, transportation, and public services. To support this, the State Government of Karnataka developed a State Policy outlining necessary actions across various Departments, focusing on health, education, and creating a barrier-free environment. An audit conducted from April to August 2016, covering the period 2011-12 to 2015-16, involved test-checking records from the Department for the Empowerment of Differently Abled and Senior Citizens, the Office of the State Commissioner for PwD. Records of the DDWOs were test-checked in the nine selected districts, all Government institutions under the Department and some selected institutions maintained by Non-Government Organisations (NGOs) which receive grants from the Government for implementing various schemes for DAPs.

Audit Objectives

The main objective of the audit was to assess whether:

1. The Department has been able to ensure compliance with the guidelines and eligibility criteria to identify the beneficiaries under various schemes for the DAPs.

2. The intended benefits under various schemes have been provided to all the identified and eligible beneficiaries.
3. Adequate internal controls and monitoring mechanisms exist in the department for identification of beneficiaries, allocation of resources and their utilisation towards the attainment of the stated objectives of the department.

Audit Findings

Some significant audit findings are briefly discussed below:

1. **Teacher Staffing and Qualifications:** The special schools run by Government had huge vacancies against teaching staff and the teacher-student ratio in the special schools for hearing impaired was lower than the prescribed ratio of 1:10. The proposal for amending vocational training was not approved by the Government. Also, 90 per cent of the teachers appointed in the special schools did not possess the requisite qualifications.
2. **Infrastructure and Inspection Issues:** During joint inspection of test-checked units, highly inadequate infrastructure, and gross inaccuracies in District Disability Welfare Officers' (DDWOs) Inspection Reports were observed by audit.
3. **Lack of Comprehensive Education Scheme:** There was an absence of comprehensive education scheme which covers transport facilities, removal of architectural barriers, and supply of books, uniforms etc. No schemes were formulated to provide non-formal education either. Irregularities viz., delay in disbursement

of scholarships, non-maintenance of records, irregular withdrawal, etc., were noticed in disbursement of scholarships to students.

4. **Insufficient Data on Differently Abled Persons:** Despite surveys being conducted both in Rural Rehabilitation Programme and District Disability Rehabilitation Centre Schemes for several years, the Department did not have a comprehensive database of Differently Abled Persons (DAPs) and were dependent on population census data.
5. **Monitoring and Coordination Failures:** Neither the Department nor the State Commissioner had any information relating to recruitment of DAPs in departments, where the posts have been identified. The powers of the State Commissioner were restricted in the State and hence, the monitoring by the State Commissioner was ineffective. Even the State Co-ordination Committee had met only once against requirement of nine meetings, and the State Executive Committee had not met even once against the requirement of 20 meetings during 2011-12 to 2015-16. Hence, there was inadequate monitoring and evaluation of policies and programmes for DAPs.
6. **Internal Control Deficiencies:** Absence of internal control and monitoring by the Department was evident by observed discrepancies in DDWO's inspection reports, non-conduct of inspections by Director and third-party evaluation, lacunae in management of bank accounts and registration process, etc.

Given the deficiencies and shortcomings in implementation of these schemes, Audit has urged that necessary action must be taken to

ensure effective compliance with the scheme guidelines by strengthening internal controls and monitoring mechanism and to ensure proper identification of beneficiaries, so that the allocated resources are used optimally for the benefit of the beneficiaries.

Impact

The Government took action and accorded permission for the establishment of special schools in districts where such facilities were previously unavailable. The Government also allocated specific funds to these schools to meet essential needs, ensuring that students received uniforms and bedding material.

Vulnerability: Age

Case Study 12

Hungary: Performance Audit on the Residential Social Care for Elderly in Central Sub-System of Public Finances

A Performance audit on the evaluation of the activities of the audited organisations in terms of the effective, efficient, and economical operations of institutions maintained (centrally) by the State and providing residential social care for the elderly, as well as ensuring social security for the elderly was taken up by SAO Hungary. The audited period was 1 January 2018 – 31 December 2022. The actual performance of the audit took place between May – September 2023. Audited entities: Ministry of the Interior as the ministry responsible for social policy (predecessor: Ministry of Human Resources); Directorate-General for Social Affairs and Child Protection; and nine (9) selected entities.

SAO's Risk Analysis Department supported the selection of specific entities to be audited. Indicators were calculated for 34 applicable institutions on the basis of data available from

the 2018-2021 budget reports, reports of public interest and data available on the social portal (e.g. size of the organisation, total expenditures, number of beds, operating expenditures, service fees, etc.)

The 34 institutions were scored on the basis of the indicators and the ones with the highest score per region were selected, as well as the ones with the lowest score in Pest County and outside Pest County, which were assessed as less risky, in order to be able to compare the performance criteria. In total, 9 social institutions were audited.

Audit Objectives

Evaluation of the measures taken by the managing body, the public body in charge of maintenance and the care institutions in order to contribute to the social security of the elderly through the effective and efficient operation of residential care institutions.

Audit Findings

1. The ministry has developed a medium- and long-term strategic framework, but no measures have been taken to implement it between 2020 and 2022. It has supported the allocation of the necessary staff, but the measures taken to ensure the physical conditions have not been effective.
2. Except for 2019, no enforceable performance criteria have been set by the Directorate-General. With the exception of the area of human resources management, no action has been taken to enforce the requirements for the efficient and effective management of resources.

3. The heads of the 9 audited institutions have taken measures to ensure that the professional activities and objectives of the institution are in line with the requirements of efficiency and economy. However, the principles of efficiency and economy were not applied in all processes of the auditees.

Recommendations

1. The report recommended that the Minister of Interior should set individual performance standards for the head of the Directorate-General and should take measures to ensure that the necessary staff and equipment are available to the institutions concerned.
2. The main recommendations made in the report to the Head of the Directorate-General concerned measures to be taken in the areas of policy-making and performance measurement, as well as the efficient management of resources.

Impact

The time elapsed does not yet allow for assessment, but the audit experience has led to a systems audit concerning the professional managing body, the Ministry responsible for the budget and the specialised institute responsible for methodology.

Entry Point (E): Intersectionality

Case Study 13

India: Compliance audit on Social Security Pension for Differently Abled Persons and Senior Citizens

Article 41 of the Indian Constitution mandates the State to provide public assistance for

unemployment, old age, sickness, and disablement, aligning with the Persons with Disabilities Act, 1995 (PwD Act). In this context, the State Government of Karnataka, supported by the Government of India, implemented various Social Security Pension (SSP) schemes aimed at offering social security to Differently Abled Persons (DAPs) and senior citizens.

A Compliance audit conducted from April to July 2016 examined records from 2011-12 to 2015-16, focusing on two districts with the highest populations of DAPs and senior citizens in each of the four revenue divisions. Additionally, one district was selected for a pilot study. A thorough test-check of records was performed, with 800 to 3,000 records reviewed per taluk³⁵, totalling 24,550 pension cases across the nine selected districts. This audit aimed to assess the effectiveness and compliance of the SSP schemes in delivering social security benefits.

Audit Objectives

The main objective of the audit was to assess:

1. Whether the Department has been able to ensure compliance with the guidelines and eligibility criteria to identify the beneficiaries under various schemes for differently abled and senior citizens.
2. Whether there exists adequate internal control and monitoring mechanism in the department to monitor the implementation of the schemes and proper utilisation of allocated resources and to prevent fraud and corruption.

Audit Findings

1. **Discrepancies in Disability Certificates:** Improper assessments were identified in cases involving multiple disabilities and in specific instances of "blindness in one eye." According to guidelines, only individuals with a disability of more than 40% qualify for Monthly Medical Assistance (MMA). However, the impairment level for a person who is blind in one eye is only 30%, rendering them ineligible for pension benefits. Despite this, the audit found that in 21 cases, medical certificates incorrectly indicated a disability percentage exceeding 40%.
2. **Issues in MMA Sanctioning – Sanctioning authorities** exhibited several discrepancies, including the approval of excess Monthly Medical Assistance (MMA), and payments based on fake or invalid disability certificates. Notably, 84 cases of temporary disability continued to receive MMA payments even after the five-year validity period of their medical certificates lapsed.
3. **Improper sanctioning of Pension:** Pensions were sanctioned based on inadequate documentation, such as blank age certificates and applications from individuals under the required age of 65. In 5,665 out of 11,800 cases checked, applicants did not submit the necessary affidavit regarding their financial status, contrary to SSP scheme guidelines.
4. **Inadequate Income Assessment:** In 11,375 of 14,100 cases related to Old Age Pension (OAP) and SSP, the prescribed income assessment proforma was not utilized. Moreover, in 825 cases, inspecting authorities

³⁵ Administrative unit below the District in India

reported income levels lower than what applicants declared.

5. Weak Monitoring and Internal Controls: Tahsildars ³⁶ failed to send lists of beneficiaries with cancelled pensions to relevant financial institutions (Treasuries/ Bank/Post offices). Vigilance Squads for identifying fake medical certificates were not established, and mandatory physical verifications were neglected in the audited districts. Additionally, there was no mechanism to track unpaid pensions, leading to random refunds from banks to the Government Account. All these observations indicate weak monitoring and internal controls.

Impact

The Department has implemented several measures to address the deficiencies highlighted in the report and corrective actions were being taken on the remaining issues.

The Department's response to the audit findings emphasizes a commitment to improving the Social Security Pension schemes for Differently Abled Persons (DAPs) and senior citizens. By addressing discrepancies in disability assessments and enhancing documentation practices, the Department can ensure that all eligible beneficiaries receive the support, they need. Strengthening internal controls and monitoring mechanisms will foster greater transparency and accountability, promoting equality and inclusiveness within the system. Ultimately, these efforts seek to uplift marginalized communities, ensuring equitable access to essential social security benefits for all vulnerable individuals.

Entry Point (F): Adequacy and Appropriateness of Inclusion Provisions in Compliance Frameworks Established by Governments.

Case Study 14

France: The French Government's Gender Equality Policy Limited Progress in Relation to the Set Objectives - Public Thematic Report September 2023

"The absence of a continuous and coordinated general policy. This major cause has been characterised by a variety of strategic documents (25 measures of 25 November 2017 to combat violence against women announced by the President of France, 40 measures of the Interministerial Committee on Gender Equality of 8 March 2018, 46 measures of the Domestic Violence Forum of 25 November 2019 subsequently supplemented by eight measures, the plan to combat female genital mutilation of 2019, the interministerial agreement for equality between girls and boys/women and men in the education system 2019-2024, etc.). These initiatives have not been consolidated into a single roadmap that would have been regularly monitored at an interministerial level. What is more, the bi-annual interministerial committee that was supposed to monitor the project has never met. From then on, the implementation of the measures decided upon was left to the whim of each ministry. In addition, while this theme permeates all public policies and should be taken into account more systematically, its conception based on a catalogue of measures has limited its strategic scope."

The aforesaid portion of report highlights significant challenges in programme-level

³⁶ Administrators at the Taluk level

compliance with gender equality initiatives in France. Despite various strategic measures announced since 2017, such as those aimed at combating violence against women, the lack of a unified strategy hinders effective implementation. Initiatives have remained fragmented, with no consolidated roadmap to guide their execution or monitor progress.

Moreover, the reliance on a catalogue of measures rather than a systematic approach limits the strategic scope and integration of gender considerations into broader public policies.