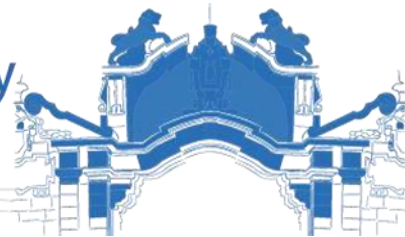




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**College of Development Studies
Center for Gender Studies (CGS)**

**An Assessment on the Status and Challenges of Mainstreaming
Gender Performance Audit: The Case of the Office of the Federal
Auditor General (OFAG), Ethiopia**

**By
Melaku Alebie**

**April, 2023
Addis Ababa, Ethiopia**

**An Assessment on the Status and Challenges of Mainstreaming
Gender Performance Audit: The Case of the Office of the Federal
Auditor General (OFAG), Ethiopia**

Melaku Alebie

**A THESIS SUBMITTED TO THE CENTER FOR GENDER STUDIES
(CGS) OF ADDIS ABABA UNIVERSITY IN PARTIAL FULFILLMENTS
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MASTERS OF ARTS IN GENDER STUDIES**

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DECLARATION

I, the undersigned, declare that this thesis is my own original work and has not been presented for a degree in any university and that sources of materials used for the study have been duly acknowledged.

Declared by:

Melaku Alebie

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Date: _____

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Contents

Acknowledgments.....	v
Acronyms.....	viii
Abstract.....	ix
Chapter One.....	1
1. Introduction.....	1
1.1. Background of the Study.....	1
1.2. Statement of the Problem.....	2
1.3. Objectives of the Study.....	4
1.3.1. General Objective of the Study.....	4
1.3.2. Specific Objectives of the Study.....	4
1.4. Research Questions.....	4
1.5. Significance of the Study.....	4
1.6. Scope of the Study.....	5
1.7. Limitations of the Study.....	5
1.8. Definitions of Terms.....	5
1.9. Organization of the Paper.....	6
Chapter Two.....	7
Literature Review.....	7
2. Conceptual Notes.....	7
2.1. Conceptualizing Gender.....	7
2.2. Conceptualizing Gender Performance Audit.....	8
2.3. The Gender Performance Audit Proses.....	9
2.4. Importance of Conducting Gender Performance Audit.....	11
2.5. Gender Audit Experiences among Supreme Audit Institutions.....	13
2.5.1. Auditor General of Canada Gender Audit.....	14
2.5.2. Latin American and Caribbean Organization of Supreme Audit Institutions Gender Audit.....	15
2.5.3. Auditor General of Uganda Gender Audit.....	17
2.6. Status of Gender Audit in Supreme Audit Institutions.....	18
2.7. Enabling Conditions to Conduct Gender Performance Audit.....	18
2.8. Challenges to Conduct Gender Performance Audit.....	18

2.9.	Theoretical Perspectives and Approaches	19
2.9.1.	Liberal Feminism Theory	20
2.9.2.	Women in Development (WID) Approach	20
2.9.3.	Gender Mainstreaming Approach	21
Chapter Three (3)	.....	22
3.	Research Methodology, Method and Instruments of Data Collection	22
3.1.	Methodology	22
3.2.	Methods and Instruments of Data Collection.....	23
3.3.	Sampling Techniques	23
3.4.	Data Quality Management	24
3.5.	Data Analysis	24
3.6.	Ethical Consideration.....	24
Chapter Four	.....	25
4.	Data Presentation and Analysis.....	25
4.1.	Existing Status of Gender Performance Audit in OFAG	25
4.2.	Enabling conditions to mainstream Gender Performance Audit in OFAG.....	27
4.3.	Factors Demanding the Mainstreaming of Gender Performance Audit in OFAG.....	29
4.4.	Challenges to Mainstream Gender Performance Audit in OFAG.....	35
Chapter Five	.....	44
5.	Conclusion and Recommendations	44
5.1.	Conclusion	44
5.2.	Recommendations.....	46
Reference	.....	48
Appendix 1:	.....	xii
Appendix 2	.....	xiv
Appendix 3	.....	xv

Acronyms

AFROSAI	African Regions Supreme Audit Institutions
BPA	Beijing Platform for Actions
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
DEVAW	Declaration on the Elimination of Violence against Women
EIAR	Ethiopian Institute of Agricultural Research
GAD	Gender and Development
ICPD	International Conference on Population and Development
IREX	International Research & Exchanges Board
INTOSAI	International Organization of Supreme Audit Institutions
MoFEC	Ministry of Finance and Economic Cooperation
OFAG	Office of the Federal Auditor General, Ethiopia
OLACEFS	Latin American and Caribbean Organization of Supreme Audit Institutions
SIAs	Supreme Audit Institutions
UN	United Nations

Abstract

Gender performance audit, which is the focus of this study, is a tool used to identify important gaps and difficulties during an entity's gender mainstreaming activities, offers methods to solve them and new and more effective techniques, and publishes excellent practices toward achieving gender equality. The study is conducted at the Office of the Federal Auditor General (OFAG), Ethiopia with the objective of assessing the status and challenges to mainstream gender performance audit as an audit type. The study is qualitative in design and it utilized both primary and secondary sources of data. The study tends to prove that the existing status of mainstreaming gender performance audit in OFAG as a separate audit type is in preliminary level. It also proved that there is lack of readymade gender performance audit manual which can be used to conduct the audit under study. It also confirmed that there is lack of attention given for gender performance audit from the senior management of OFAG and there is also lack of awareness from its employees about it. As it is on trial level, there is lack of gender expertise that have the necessary knowledge on gender issues. Likewise, Absence of organizational structural arrangement for gender performance audit in the office is found to be a key challenge to mainstream it as a separate audit type. In addition the finding shows that, there is lack of gender audit curriculum in the office.

Key Words: Performance Audit, Gender Performance Audit, Mainstreaming Gender Performance Audit.

Chapter One

1. Introduction

1.1. Background of the Study

Beginning from the time of the adoption of the Beijing Platform for Action (BPA) in 1995, efforts have been made globally to assess whether institutional practices and support systems for gender mainstreaming are effective, mutually supportive, and measure compliance. Concerning this Moser (2005) noted that over the last decade, assessment methods especially designed to analyze the implementation of gender policies, initiatives, programs, and projects has advanced fast. This is especially important for the wide range of institutions that have undertaken activities to meet the Beijing Platform for Action (PFA) goals of gender equality and women's empowerment.

In this regard, gender audit, which is the subject of this study, is one of these assessment tools that have been used by many national and international institutions around the world to provide concrete, customized, evidence-based recommendations to help them improve their gender mainstreaming efforts. In line with this Montgomery (2012) stated that, conducting a gender audit links to an organization's workers, communities, and other stakeholders that the company is dedicated to enhancing the quality of its services, to maintaining high professional standards, offering good working conditions and equal opportunity for all employees, and becoming a more gender responsive workplace. Individual, work unit, corporate, and community learning may all benefit from a gender audit. It allows for the identification of beneficial practices and attitudes that have contributed to gender mainstreaming in an organization and should be shared and acknowledged.

Through gender audit internal practices and related support systems for gender mainstreaming are evaluated to see if they are successful and reinforce each other, as well as whether they are being followed. Assessing gender mainstreaming progress through gender audit therefore, creates a baseline, identifies important gaps difficulties, offers methods to solve them and new and more effective techniques and publishes good practices toward achieving gender equality. Its

outcome is a report that includes recommendations for performance improvement and concrete actions for follow up by the audited organization (ILO, 2007).

Thus, this study is conducted at the Office of the Federal Auditor General (hereafter, OFAG), Ethiopia with the objective of assessing the existing status of gender performance audit and its challenge to mainstream it as an audit type in the office. The office is the supreme audit institution of the country mandated to undertake a financial, performance, information technology, control, special and other audits of the Federal Government (Proclamation No. 982/2016). It is authorized to audit around 165 public bodies, guided by audit manual and guideline and international standards (MOFEC and UN Women, 2018). The study believes that the mainstreaming of gender performance audit as an audit type in OFAG will be paramount to examine how those public bodies which are under its mandate are working to insure gender equality and to make a recommendation that could assist them to improve their effort towards achieving gender equality.

1.2. Statement of the Problem

Women are overwhelmingly more disadvantaged than males in most places of the world. They experience prejudice and have a poor social position. This is attributable to a variety of factors, all of which come under the common denominator of gender inequality. These inequities not only jeopardize women's basic human rights, but also put in danger nations' social and economic progress (Terrillon, 2010). Likewise, Ethiopia is not an anomaly in that gender disparity is a part of its society. As a result, women and men have uneven power and economic relationships. Women are more disadvantaged than males in practically every aspect of life (MoWA, 2006 cited by Alemayehu, 2015). Furthermore, as the WABEKBON Development Consultant PLC (2006), Ethiopian women face work stereotypes and gender labor distribution; more are employed in economically insignificant jobs. Women have lower socioeconomic standing in general and are thus excluded from decision-making at all levels. Furthermore, women have limited access to resources, services, and jobs. Despite their enormous contribution, they frequently lack productive assets, notably land, and are neglected with agricultural services.

Cognizant of this fact, the Ethiopian government has committed itself into mainstreaming gender in various sectors policy and programs (MoFEC, 2018). In line with this Endalkachew (2014) stated that the Ethiopian government is signatory to most of the international strategies for

promoting gender equality. Among many of these strategies, policy formulation was a primary task of the government. It has adopted the Convention on the Elimination of All Forms of Discrimination against Women /CEDAW (1979), Declaration on the Elimination of Violence against Women /DEVAW (1993), the International Conference on Population and Development /ICPD (1994), and the Beijing Platform for Action /BPA (1995).

However, even though efforts are being made to mainstream gender in different government sectorial activities, sources have confirmed that there is a lack of systems that can measure the effort and outcome of gender mainstreaming activities within entities. In this regard, a survey conducted by the Federal Civil Service Agency, FCSA (2006) of Ethiopia, cited in Michael Nigusse (2018) indicated that lack of accountability and formal process of monitoring have been serious impediments to the implementation of gender equality policies and laws in most civil service agencies in Ethiopia.

In line with this, as per the UN Women and MOFEC Gender Gap Analysis of the Public Finance Management System of Ethiopia (2018), the parliament of Ethiopia has requested the Office of the Federal Auditor General (OFAG) to conduct a gender audit that takes into account women's participation and benefit as such an audit would present an opportunity to bring gender issues in the forefront. However, despite the past attempt to carry out a performance audit on gender issues, it has not yet adequately covered.¹ The source also mentioned that gender issues are neither reflected in the audit guidelines nor in the reporting template of OFAG and so are not reported on (MOFE, UN Women, 2018). Thus, one can understand from this source as there is a need from the government side for gender performance audit to be mainstreamed within OFAG's audit structure as an audit type to be conducted on government entities which are under its mandate. Hence, the study believes that the case under study needs to be researched as it can contribute enormously in the effort to bring gender equality within government entities. This study therefore tried to explore those enabling conditions and factors demanding to mainstream gender performance audit as an audit type in OFAG by putting major emphasis on assessing the existing status and challenges to mainstream it as an audit type.

¹ This past attempt focused only on university students and crop extension programs, as stated in the source (MOFE, UN Women, 2018).

As to the researcher reviewing, though a few gender performance audit studies have been conducted by researchers in Ethiopia (Save the Children, 2017, and Drukza, K., et.al., 2017), there is no a single study conducted to examine the challenges on mainstreaming Gender Performance Audit as a separate performance audit type in the stated office.

1.3. Objectives of the Study

The study has the following interwoven general and specific objectives.

1.3.1. General Objective of the Study

- ❖ The general objective of the study is to assess the existing status of gender performance audit and to identify those challenges to mainstream it as an audit type in OFAG, Ethiopia.

1.3.2. Specific Objectives of the Study

The specific objectives of this study are to:

- ❖ Examine the importance of mainstreaming Gender Performance Audit as an audit type in OFAG;
- ❖ Explore those enabling conditions to mainstream Gender Performance Audit as an audit type in OFAG;
- ❖ Identify those key challenges to mainstream Gender Performance Audit as an audit type in OFAG.

1.4. Research Questions

According to Bryman (2012), a research question is a query that expresses explicitly what the researcher wishes to discover. Therefore, based on the research problem and the aforementioned research objectives, the study examined the following specific research questions:

- ❖ What are the current statuses of Gender Performance Audit in OFAG?
- ❖ What are the importances of mainstreaming Gender Performance Audit in OFAG?
- ❖ What are those enabling conditions to mainstream Gender Performance Audit in OFAG?
- ❖ What are the challenges to mainstream Gender Performance Audit in OFAG?

1.5. Significance of the Study

The study will help to assess the existing status of gender performance audit in the studied office. In addition it will also help to identify those key challenges to mainstream gender performance audit as an audit type in OFAG. As OFAG is the supreme audit institution of the country with having the mandate to audit around 165 public bodies, assessing its challenge to mainstream

gender performance audit as an audit type is paramount as it in turn will assist the efforts that are being made to achieve gender equality and women empowerment in those public bodies. In addition, as OFAG is an independent audit institution, the mainstreaming of Gender Performance Audit as an audit type within it and its commencement on those government entities could have significant opportunity for those audited government entities in identifying gaps related with gender issues by a neutral body. Furthermore, the results of this study will be beneficial to anyone who wants to use it as a secondary source of data for further studies.

1.6. Scope of the Study

As stated above, this study is conducted at OFAG, Ethiopia. The office is the supreme audit institutions of the country authorized to conduct various types of audit on the government budgetary institutions. Hence, geographically the study limits its scope to it by placing a particular endeavor in assessing the existing status and challenges of mainstreaming the gender performance audit as an audit type within it.

1.7. Limitations of the Study

The study employed face to face interview with the concerned officials of the stated office. In this regard, the researcher conducted face to face semi-structured interviews with OFAG's Performance Audit Directress, Performance Audit Managers and Senior Performance Auditors. As a limitation, since the study area is fresh to the office, getting data from secondary sources were very tough. Despite this limitation, maximum endeavor was made to succeed the study.

1.8. Definitions of Terms

Even if readers are supposed to be familiar with those terms which are utilized in this study, they may need to know how these terms are used in the study. Hence, it is worthwhile to define these terms as follows:

Gender: In this study the term "Gender" is used to indicate the socially constructed roles of men and women that are supposed to be evaluated by gender performance audit.

Gender Mainstreaming: is used to indicate the process of institutionalizing a gender issue within an entity which can be evaluated through a Gender Performance Audit.

Performance Auditing: It is a process of qualitative examination of an entity's performance to insure whether it is meeting the objective that it stands to achieve and whether there is a room for improvement.

Gender Performance Audit: It is a performance audit type which focused on evaluating the performance of an entity, program and project planning and activity from gender perspective and forwards a recommendation that can assist them to solve those identified gaps during the audit.

Mainstreaming Gender Performance Audit: In this study this expression is used to indicate that Gender Performance Auditing has to be encompassed in OFAG's structure as a separate performance audit type.

1.9. Organization of the Paper

This research paper will have five chapters. The first chapter of the paper covered the background of the study, statement of the problem, research objectives, research questions, significance, scope, limitation, and the organization of the paper. Chapter two is a highlight of relevant reviews of related literatures and theoretical framework on major themes of the study. The third chapter discusses the methodology including sources of data, sampling, and methods of data collection, data analysis, ethical considerations and limitations of the study. The fourth chapter presented the findings and discussion. Finally, the fifth chapter forwards conclusions and recommendations.

Chapter Two

Literature Review

2. Conceptual Notes

A literature review entails identifying and summarizing papers on a certain topic. These are frequently research studies. However, conceptual articles or thought pieces that give frameworks for thinking about issues may also be included (Creswell, 2009). This section of the paper therefore discusses issues related with the topic under study.

2.1. Conceptualizing Gender

As gender and gender equality are issues that gender audit seeks to evaluate, it is essential to discuss about these issues in the study. Therefore, Gender refers to a set of qualities, roles and modes of behaviors expected from females or males that are assigned to them by society and culture, as opposed to the fact of human biology (i.e. Sex). Gender is a social attribute ascribing some characteristic, or norms and modes of behavior, to the female and others to the male. Thus, our gender identity determines how we are perceived, and how we are expected to think and act as women or men, and it is the result of the interplay of cultural, religious, and historically defined identities, norms and societal influences. The differences between males and females brought about by socio-cultural factors are often mistaken for natural differences between the sexes or considered as God-given phenomena (The European Commission Civil Society Fund in Ethiopia, 2007).

As it is a social construct, it defines and differentiates the roles, rights, responsibilities, and what is appropriate behavior and obligation for women and men. The innate biological differences between females and males are interpreted by society to create a set of social expectations that define the behaviors that are appropriate for women and men and that determine women's and men's differential access to rights, resources, and power in society. Although the specific nature and degree of these differences vary from one society to the next, they typically favor men, creating an imbalance in power and a gender inequality that exists in most societies worldwide. These gender ideologies often reinforce male power and the idea of women's inferiority. Culture is sometimes interpreted narrowly as 'custom' or 'tradition', and assumed to be natural and

unchangeable. Despite these assumptions, culture is fluid and enduring. The defense of ‘culture’ and ‘tradition’ is often used by men to justify practices that constrain women’s life chances and outcomes. Gender discrimination is the systematic, unfavorable treatment of individuals on the basis of their gender, which denies their rights, opportunities or resources. Across the world, women are treated unequally and less value is placed on their lives because of their gender. Women’s differential access to power and control of resources is central to this discrimination in all institutional spheres, i.e. the household, community, market, and state. Women’s lack of representation and voice in decision making bodies in the community and the state perpetuates discrimination, in terms of access to public services, such as schooling and health care, or discriminatory laws (Reeves and Baden, 2000).

2.2. Conceptualizing Gender Performance Audit

Usually, audits have been linked with financial accounting audits. Accountants perform audits and, with their declaration of confirmation, certified that financial and administration was legitimate, with established rules and regulations correctly followed. More recently, in the 1980s, quality administration audits were commenced in organizations to advance enhancement of its performance. Performance criteria were produced, and evaluated by auditors which investigated how well an organization complied with internal and external demand. Quality audits in turn established whether internal arrangements were in tune with each other, and rules followed (Netherlands Development Organization, 2004).

Thus, Gender Audit which is the concern of this study is among those quality performance audit types which focused on evaluating the performance of an entities undertaking from gender point of views. Therefore, as to Moser (2005) gender audit is an assessment tool and process which recognizes the central role of the organizational structure and culture in the design and delivery of gender sensitive programs and projects. Gender audits identify personal and institutional biases in the culture of organizations that prevent gender equality objectives from being taken forward, as well as the related institutional strengths and opportunities. Gender audits place importance on an examination of both the institution’s financial investment in gender equality and of its systems and processes from a gender perspective.

A gender audit may also be defined as a tool used to assess and check the institutionalization of gender equality into organizations, including in their policies, programmers, projects and/or

provision of services, structures, proceedings and budgets. It establish a baseline against which progress can be measured over time, identifying critical gender gaps and challenges, and making recommendations of how they can be addressed through improvements and innovations It help organizations to identify and understand gender patterns within their composition, structures, processes, organizational culture and management of human resources, and in the design and delivery of policies and services. It can also help them to assess the impact of organizational performance and its management on gender equality within the organization and outside the organization (European Institute for Gender Equality, 2019).

2.3. The Gender Performance Audit Proses

Planning/Pre-Study Phase: The first step in gender performance audit process is to select and define audit topic. Often selection of topic is done as part of an offices long term or strategic planning process. The selection process usually involves a senior audit executive who makes decisions based on information generated by a risk analysis of some sort (or other method) as well as consideration of any constraints imposed by the audits timing, available resources and skills, and the auditability of the topic. In some offices, a senior auditor may have the responsibility to select an audit topic (or at least propose one for approval). The outcome of an office's planning process is a list of topics to be pursued over time. Multi-year strategic planning at an audit office is useful in setting priorities and selecting potential audits. Once an audit topic has been selected and defined, detailed planning of individual audit begins. This process typically involves determining the audit objective, scope, criteria, evidence collection techniques, and so on. The process for selecting topics and for detailed planning of individual audits share similarities. Both depend on acquiring a solid knowledge of business about the organizations or programs being considered for audit, although at different levels of detail (Canadian Audit and Accountability Foundation, 2016).

Examination/The Main Study: In any performance or value-for money audit, a challenge for the audit team is to plan and conduct the procedures that are robust enough to allow auditors to determine whether audit criteria are met, to obtain sufficient appropriate, and to conduct on the audit objective(s). While audits of gender equality will include evidence collection and analysis techniques common to all performance audits, the selection of audit procedures will also require some special consideration for the audit team may need to be familiar with a variety of data

collection and analysis techniques, such as gender analysis, benchmarking, survey, statistical analysis, and root cause analysis (Canadian Audit and Accountability Foundation, 2016).

In an audit of gender equality that emphasis systems and controls, the audit procedures may involve tests of controls, process mapping, document reviews, physical observation, and interviews. Auditors may also need to compare an audited organization's processes to achieve gender equality with best practices to determine if there are weaknesses. For example, if the organization is has implemented gender equality programs, the auditor should compare the organization's gender equality programs with best practices for gender equality implementation. In an audit of gender equality that emphasizes results, the auditor will need to conduct procedures that focus on measuring gender equality and on assessing the reliability and completeness of gender equality information and benchmarks (Canadian Audit and Accountability Foundation, 2016).

Reporting Phase: Formats and writing styles for performance audit reports are specific to individual audit office. Reporting the result of the audit of gender audit is similar to reporting for other types of performance (value-for-money) audits. As with any audit reports, it is important to consider how audit findings can best be presented to achieve maximum impact, present a persuasive case for positive change, and reduce the potential for misinterpretation of audit observations and conclusions. That being said, audit reports on gender equality pose particular risks that must be considered and managed (Canadian Audit and Accountability Foundation, 2016).

Follow Up: Follow-up of audit reports is part of the audit process. It is an important tool to strengthen an audit's impact. The priority of follow-up tasks should be assessed as part of an audit office's overall audit strategy. Sufficient time should be allowed for audited organizations to implement action plans. As with all audit work, when conducting follow-up of audit reports, auditors adopt an unbiased and independent approach. The focus should be to determine whether action taken on audit findings and recommendations remedy the underlying deficiencies. A decision auditor take in conducting follow-up audits is the desired level of assurance. At a high level or audit level of assurance, the audit planning and procedures must be as rigorous as the original audit. While the auditor may have already developed a sufficient knowledge of business to conduct the audit, they must still undertake the planning steps of obtaining management's

acknowledgement of responsibility, objectives, and criteria. As well, the audit procedures need to be sufficiently robust to obtain sufficient appropriate evidence (Canadian Audit and Accountability Foundation, 2016).

2.4. Importance of Conducting Gender Performance Audit

Since it is the main concern of the study, being clear about the rationales for examining gender equality through Gender Performance Audit is vital. Thus, recognizing its importance, international organizations and countries worldwide are examining gender equality through it. As to the Canadian Audit and Accountability Foundation (2016) conducting gender performance audit helps to prove the effort of government conformity with national and international commitment to gender equality, which includes implementation of national legislation, policy and action plans. The international and national commitments have made to promote gender equality and empower women. These commitments confer responsibilities and accountabilities on governments, and generate expectations between citizens that their governments will achieve their responsibility. Adopting nationwide legislation, making policy decisions, and allocating funds to encourage gender equality and the empowerment of women justifies auditing the performance of government in this area.

Likewise it is also important to identify and examine how government programs are impacting gender. Usually, government's legislation, policy, and programs are designed with the assumption that the impacts on citizens will be similar for women and men, which means that they are gender neutral. The problem with such supposition is that government program design can result in the unintentional reinforcement or worsen gender inequalities. In such a condition, it is vital to evaluate the differential impact of a program on both women and men to decide if the program achieved their respective targets. An audit of how a policy or program was designed that build a gender analysis into the audit methodology can determine if appropriate steps and measure were taken to make sure that the policy or program would help most of both women and men, or at least, not worsen the situation or circumstances of either women or men (Canadian Audit and Accountability Foundation, 2016).

Gender audit will also benefit to make recommendations that lead to advancement in the design, implementation, and results of government policy and programming, contributing to better gender equality effects. Audit recommendations that are based on intense assessment of evidence

that proves gender inequalities are resulting from, or being worsened by, administrative policies and programs can result in important modifications. A critical first step in such modifications is raise consciousness with government that policies and programming need to be designed and implemented with consideration for the differences in how women and men will be affected. Additionally, conducting a gender audit also has benefit to publish audit reports on gender issue that increase consciousness within and outside governments of gender equality issues and how they are affecting the lives of citizens. Audit reports can also highlight the achievements and challenges of governments in attaining gender equality. Eventually, the distribution of audit discoveries to the right government body which including the executive, parliament, and the bureaucracy, the media, and the public can bring increased focus to gender equality issues. This, in turn, can prompt renewed questions of the government regarding nationwide and global commitments to gender equality and whether the government is achieving its responsibilities (Canadian Audit and Accountability Foundation, 2016).

The Fiscal Policy Institute (2019) also stated that, gender audit can assist to guide public policy that contributes to enhance gender equality. As to it, gender audits have the following explicit importance:

- ❖ Conducting gender audit can assist to produce an external and credible sight of the policies and programs implemented,
- ❖ It can contribute women and the marginalized to participate and empower as it gathers opinion from the public and evaluates the performance of the implementing institution,
- ❖ It can help to review the agreed commitments of the institution to promote gender equality in terms of policies, programs, strategies, practices and resource allocations,
- ❖ It can also assist to decide the possible and existing effects of the program being implemented,
- ❖ To the end, conducting gender audit can help avail facts and opinion for better decision-making, allocations and overall implementation.

Deathe and Rich (2015) also stated conducting gender audit can contribute to:

- ❖ Recognize and articulate women and men's opinions and views,
- ❖ Identify where women and men's thoughts are not equally represented and where actions are necessary to enhance women's involvement into decision making processes,

- ❖ Increase awareness that treating women and men similarly is not enough to meet the exact needs of women and men and will not confirm equal outcomes,
- ❖ Acknowledge that so as to achieve the different needs of women and men, a gendered audit and associated gender equity strategy is necessary,
- ❖ Identify signal areas and actions for organizational improvement.

For Montgomery (2012) a gender audit enables an organization to evaluate whether policies, processes, and practices meet its target, whether they are being monitored, and if they suitably reinforce gender mainstreaming aims. Likewise, it offers a basis for strategic institutional gender related planning and decision making; the advancement of an organizational process that systematically identifies opportunities for improvements; the development of an information mechanism to assist evidence based evaluation in measuring progress made against the baseline information on an continual basis, and detecting, recommending, and applying different and effective strategies. It can contribute to identify gender based discrimination, perceived stereotypes and assist to the development of policies and practices to address those biases. Hence, if gender audit can be mainstreamed in the office’s audit structure as an audit type, it will have such importance to achieve gender equality within government entities which are under OFAG’s mandate.

2.5. Gender Audit Experiences among Supreme Audit Institutions

SAIs are uniquely positioned to advance commitments to gender equality and gender mainstreaming. Given the global importance of the SDGs, and specifically SDG 5, as well as pre-existing national commitments to gender equality and gender mainstreaming, INTOSAI and its members have important contributions to make by holding national governments to account. It is encouraging to see the growing momentum surrounding this topic, including audits of gender equality as well as initiatives to mainstream gender equality within SAIs, such as the work being done by the OLACEFS Working Group on Gender Equality and Non Discrimination. Looking forward, an area that requires further attention is the integration of gender considerations into SAIs’ audit methodology and templates, and most importantly, into their strategic planning, audit topic selection, and audit planning.

Today, there is growing recognition among SAIs, their regional organizations, the INTOSAI Development Initiative (IDI), of the importance of conducting gender audit, leading by example,

and ensuring technical guidance is available to support this work (Jane F., 2022). Thus, this subsection of the paper explores those gender auditing experiences among the supreme audit institutions like OFAG, Ethiopia.

2.5.1. Auditor General of Canada Gender Audit

The Auditor General of Canada (OAG Canada) was one of the first Supreme Audit Institutions (SAIs) to undertake an audit of its government's commitment to achieve gender equality. It conducted an audit on the Federal Plan on Gender Equality in 2009. It was conducted to examine the extent to which a select number of federal government sectors had achieved the objective of the government in fulfillment of its commitment to the Beijing platform for Action (1995). In 2015, the Office published additional audit on gender equality, executing gender based analysis, which examined whether selected government departments' performance to update government decisions (Canadian Audit and Accountability Foundation, 2016).

The findings and recommendations of the two seminal OAG Canada audit reports have directly influenced how the Government of Canada has pursued gender mainstreaming and gender equality, particularly in the past six years. In 2018, Canada adapted the targets of SDG 5 into its own Gender Results Framework, passed the Gender Budgeting Act (2018), established a ministry dedicated to Women and Gender Equality that is supported by central government agencies, and reinforced requirements across government to conduct GBA+ for all departmental submissions for program funding. This presents OAG Canada with a context rich in criteria conducive to auditing gender equality and gender mainstreaming (Jane F., 2022)

A 2018 report by the Organization for Economic Cooperation and Development (OECD) titled "Gender Equality in Canada" acknowledged that OAG Canada "has shown itself to be a key driver of progress in relation to the application of gender-based analysis." The report stated that in order to strengthen accountability, OAG Canada and Parliament "should build on their successful interventions in the area of Gender Based Analysis through greater incorporation of a gender perspective in their own areas of work". As OAG Canada embarks upon its third audit of Gender Based Analysis, it is also adopting a robust approach to considering Gender Based Analysis dimensions across its audit practice. Through this initiative, OAG Canada is poised to further the country's progress on gender equality, diversity, and inclusion, and to become a global leader among SAIs working on these issues. The office also published an audit on

“Implementing the Sustainable Development Goals” in 2021 that examined SDG 5 (International Journal of Government Auditing, 2022). These audits are generating important lessons for SAIs interested in auditing SDG 5 and gender equality issues of specific relevance to their country contexts.

2.5.2. Latin American and Caribbean Organization of Supreme Audit Institutions Gender Audit

Over the years, the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) has developed new spaces and advances in terms of Gender Equality and Sustainable Development Goal #5 (SDG5) of the United Nations 2030 Agenda. The effort to incorporate the gender perspective in Supreme Audit Institutions (SAIs) in the region began in 2012, through the meeting “Gender and Transparency in Supreme Audit”, held in Santo Domingo, Dominican Republic. On that occasion, recommendations related to the topic of gender were approved and the “Declaration of Santo Domingo” was signed, which reaffirms the need for SAIs to incorporate the gender equality dimension, both within SAIs and in the execution of government audits. Afterwards, at the beginning of 2014, the first Coordinated Audit on “Gender Equality and Equity” was carried out with the participation of the SAIs of Chile, Costa Rica and Puerto Rico. The results of this work generated the necessary momentum. In 2016, the OLACEFS General Assembly approved a proposal to carry out a new gender audit, in this case, linked to the 2030 Agenda and in particular to SDG5. Preparation of Governments for the Implementation of Sustainable Development Goal 5”, had 18 participants: 16 SAIs from the region (Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua, Mexico, Paraguay, Peru, Venezuela and Uruguay), 1 SAI from Europe (Spain), 1 Subnational Control Entity (Office of the Comptroller of Bogota, Colombia) (OLACEF, 2022).

It is through these actions aimed at charting the way for gender equality in OLACEFS that in June 2020, during the LXXI meeting of the Virtual Governing Board of the Regional Organization, it was agreed to create the Working Group on Gender Equality and Non Discrimination led by the SAI of Chile. The general objective of this Working Group is to develop a policy on gender equality and non-discrimination that will serve as a basis for implementation in the SAIs of OLACEFS. Likewise, the Working Group Equality and Non Discrimination will have to define, together with the interested SAIs, the implementation of the

policy, its monitoring and evaluation, as well as the processes of feedback and exchange of good practices that can be generated around gender equality and non-discrimination (OLACEF, 2022).

The Working Group on Gender Equality and Non Discrimination has members of the SAIs of Argentina, Brazil, Chile (chair), Cuba, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Puerto Rico and Uruguay. Since its creation, it has achieved important milestones such as the signing of the Memorandum of Understanding between OLACEFS and UN Women, as well as the approval of the Policy on Gender Equality and Non-Discrimination, during the XXX Ordinary General Assembly of the Regional Organization held in Cartagena de India, Colombia. The approval of the Policy was a historic event in terms of gender within OLACEFS, given the work that had been carried out in previous years, in addition to the sum of efforts and consensus on the part of the SAIs for the preparation of the document. The aforementioned Policy constitutes an institutional planning instrument that guides the Organization and the Entities that comprise it on the principles that should govern their actions in the area of gender and non-discrimination and the type of actions that can be promoted to generate changes, as well as to identify opportunities for improvement and materialize them (OLACEFS, 2022).

Likewise, in May of 2022, the “Coordinated Audit on Gender Violence; State Response in the Prevention, Punishment and Eradication of Violence against Women” was launched. This coordinated audit aims to evaluate the efficiency of government actions, whether plans or programs, in favor of eradicating violence against women, and its work will be focused during the period 2019-2021. In this way, the reality before and during the pandemic will be observed, which will allow a comparison of the state response and the impact of the COVID-19 pandemic on it. Currently, from May until October 2022, the Working Group on Gender Equality and Non Discrimination is carrying out a Cycle of Master Classes called “Manos a la Obra: Política Sobre Igualdad de Género y No Discriminación” (“Hands at Work: Policy on Gender Equality and Non-Discrimination”), which are held on the first Wednesday of each month at 11 am (UTC-4) and have high-level panelists and moderators, who have been presenting the axes that make up the OLACEFS Policy on Gender Equality and Non-Discrimination, seeking to deepen in its dimensions and recommendations (OLACEF, 2022).

The purpose of these lectures is to provide the necessary guidelines for the implementation of the aforementioned Policy. Therefore, the importance of each of the axes (ethical culture, inclusion, sexual/workplace harassment/stalking, organizational culture, people management and audit functions) is highlighted, both for the functioning of the SAI and for the successful accomplishment of its tasks, allowing the gender approach to permeate within the institution in a cross-cutting manner. OLACEFS is highly motivated to continue promoting initiatives on gender and non-discrimination in order to promote equality within the region, leaving no one behind, and to position itself as a model organization that contributes to the strengthening of its SAIs and the achievement of the SDGs (OLACEF, 2022).

2.5.3. Auditor General of Uganda Gender Audit

One example of gender audit in Africa is an audit conducted by the Office of the Auditor General of Uganda (2015) which was aimed at assessing the level of gender mainstreaming in Wasiko District local Government. The audit found that although the district always allocate budget for training of staff members in gender mainstreaming, no funds were released for this activity. It also revealed that although the district has issued a gender policy and indicated the progress of gender equality and fairness as one of its primary objective and planned for gender activities, many gender activities have not been executed over the years. To the end, the audit found that there is no indicator regarding to gender analysis, gender disaggregated data, monitoring indicators, and consideration of gender specific needs in the capacity needs assessment (OAG Uganda, 2015).

As we can understand from the above mentioned supreme audit institutions experiences, there is growing recognition among SAIs, regional organizations, and the INTOSAI for gender audit. However, gender audit in Ethiopia's supreme audit institution, OFAG is still found in its infancy. Therefore, as a supreme audit institution of the country mandated to conduct an audit on the federal government entities, if OFAG successfully managed to mainstream gender audit as an audit type, it will bring significant impacts towards achieving gender equalities within those audited entities by identifying their gaps and recommending them to fill the gap that could be found during the audit.

2.6. Status of Gender Audit in Supreme Audit Institutions

According to the Global SAI Stoking Report (2020) in the past three years, 24% of SAIs globally has undertaken gender audits. The share is highest for SAIs in OLACEFS (65% of SAIs have undertaken gender audits) followed by African Regions Organization for Supreme Audit Institutions/AFROSAI-E (with 28%). It's worth noting that in Low Income Countries/LI only 15% has undertaken gender audits (Global SAI Stoking Report, 2020). Analysis indicates that the high proportion of gender audits conducted in Latin American and Caribbean Organization of Supreme Audit Institutions/OLACEFS results from member Supreme Audit Institutions/SAIs' engagement in a cooperative audit on "auditing governments' preparedness for the implementation of Sustainable Development Goal 5 on gender equality." Apart from these Sustainable Development Goal-5/SDG-5 audits, globally 16% of SAIs has carried out other gender audits. Thus, in relation to the issue under study, as OFAG is a member to the International Organization of Supreme Audit Institutions/INTOSAI, the study assessed the status of gender performance audit in it.

2.7. Enabling Conditions to Conduct Gender Performance Audit

Numerous conditions should be taken into considerations when an organization is trying to conduct gender performance audit. As per the Inter Action Gender Audit Handbook (2010) the first step of the Gender Audit process is to assess the organization's readiness to conduct a gender audit. After determining the organization readiness, there are several things that need to do to prepare the organization for a gender audit. First, the need to gain support from senior leadership; they are your cheerleaders for successfully carrying out the entire process. Second, the need to communicate to organization staff what the gender audit is about and what steps are involved, including the benefits to the organization and timeline. Third, the need to develop a plan for communicating each step of the audit process to organization staff, again, describing the value of conducting the gender audit process and the gains that will be made in your organization as a result. In this regard, the study explored those enabling conditions in OFAG that could assist it to mainstream gender performance audit in its audit structure as an audit type.

2.8. Challenges to Conduct Gender Performance Audit

Among the common challenges to conducting a gender performance audit is the lack of specific audit methodology and related training. There is no specific guidance and limited experience of body of work to support gender performance audit. The other challenge to conduct gender

performance audit is the availability of appropriate benchmarks and other comparatives. The audit procedure of performance audit often includes comparisons with benchmarks to assess performance relation to similar programs or organizations. Benchmarks must be generally accepted and reliable. Auditors have noted that it is difficult to find good benchmarking sources that deal with gender equality. Even when comparative information is collected from other jurisdictions directly by the auditor, there are often differences in the programs or organizations, which make comparisons problematic. In addition, availability of specialized expertise to conduct gender performance audit is also another challenge. Conducting gender performance audit require a detailed understanding of the gender impact of existing processes and alternatives. In some areas, the knowledge required to determine gender impact and make practical recommendations is very specialized. This depth of knowledge may not be available in all audit offices (Canadian Audit and Accountability Foundation, 2017).

The other challenge as mentioned in the above source is that there is lack of gender based analysis and gender disaggregated data. Notwithstanding government commitments to undertake gender-based analysis, outcomes for public sector programs are often not well-defined. Several programs may target the same client groups and it may be difficult to attribute specific gender-based outcomes to particular interventions. In other cases, a program may focus on areas where outcomes cannot be defined easily. When gender-disaggregated performance information is not available, it is difficult to audit gender equality. In addition staying clear of the policy arena is another challenge which to conduct gender performance audit. Public sector auditors generally do not have the mandate to comment on the merit of public policies. However, some policies may create gender inequities. For example, a gender-based analysis may show that a policy of requiring a 14 day waiting period before receiving social benefits such as long-term disability causes more suffering for women than men. In such cases, auditors are faced with the challenge of reporting gender inequality while avoiding comment on the merit of government policy. This study explored the challenges to mainstream gender performance audit in OFAG's audit structure as an audit type.

2.9. Theoretical Perspectives and Approaches

According to Creswell (2009) qualitative researchers frequently utilize perspective to examine their studies, such as the ethnographic idea of culture or gendered, racial, or class distinctions

from theoretical orientations. Thus, this study has employed the Liberal Feminism Theory, Women in Development (WID) and Gender Mainstreaming approaches in explaining the challenges that OFAG faced to mainstream gender performance audit as an audit type it could conduct on government entities.

2.9.1. Liberal Feminism Theory

Liberal Feminism theory is a moderate approach to bringing about change. Such an approach involves the use of legislation and an incremental strategy to bring about change (Samkange W. 2015). Liberal feminists think that in order to attain women's empowerment and equal opportunity, as well as active involvement in political and civil life, society does not need to be fundamentally reorganized. It suggests that the present social system be reformed (Lorber, 2010). The same argument on Liberal feminists by Angelica Effiong (Undated) conferred that society does not have to be completely re-structured in order to achieve women empowerment and equal opportunity for women or in order to achieve active participation in political and civil life.

In this regard, among one of the objectives which this study is conducted to answer is to examine challenges to mainstream the gender performance audit as an audit type in OFAG. Aligning to this, liberal feminism advocated that societal structure doesn't need to be radically altered so as to bring gender equality. It rather proposed to make a reform within the existing structure. Therefore, when we apply this theory to this study, it suggests that OFAG doesn't need to radically change its structure. Rather, it needs to rearrange the existing organizational structure in a manner that gives way for the gender performance audit to be mainstreamed in it as an audit type.

2.9.2. Women in Development (WID) Approach

Women should be included in development initiatives and planning, according to the WID method. As to the WID approach, the problem is women's exclusion from development programs and initiatives. As a result, including women into such initiatives was considered as the solution. Women were regarded as though they didn't have a chance to engage in development, according to WID. As a result, the primary goal was to increase women's access to resources and involvement in development (Pati, 2006). This strategy, according to Miller (1995) paved the way for the formation of institutional machineries inside development organizations and governments, whose goal was to include women into development. Therefore, when we adopt

this approach to this study we can comprehend that WID is in favor of including gender audit in the stated study area.

2.9.3. Gender Mainstreaming Approach

Gender mainstreaming was adopted as a major strategy for promoting gender equality at the Fourth World Conference of Women in 1995. It called for mainstreaming in all Critical Areas of Concern (Rekha Mehra: Geeta Rao Gupta: 2006). The UN ECOSOC (1997/2) defines gender mainstreaming as the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programs in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality (UN, 2002). Mainstreaming requires a step-change in the management culture of an organization. Such change requires visible and sustained leadership and commitment from senior management, as well as the necessary resources, incentives, and accountability systems (African Development Bank, 2011). When we customize this approach to the issue under study, we can say that this approach is in support of mainstreaming gender performance audit within OFAG's audit structure as an audit type.

Chapter Three (3)

3. Research Methodology, Method and Instruments of Data Collection

The study has employed the following research methodology and methods of data collections.

3.1. Methodology

As to Igwangu (2016), research methodology is the general research strategy that outlines the way in which a research project is to be undertaken and, among other things, identifies the methods and approaches to be used in it. Putting it precisely, it is a general guideline which gives directions about how a research should be conducted. Thus, this study is Qualitative in design. According to Bryman (2012) Qualitative research is seen by many writers and researchers as more consistent with a feminist position than quantitative research. In the same source Bryman (2012) added that, qualitative research can be construed as a research strategy that usually emphasizes words rather than quantification in the collection and analysis of data. In qualitative research it is important to investigate questions involving the intentions and purposes of people, the ‘Why?’ ‘How?’ and ‘What kind?’ are important, when looking at social science phenomena (Cropley, 2019).

Therefore, it is believed that the studied topic needs in-depth investigation and qualitative research approach is found to be best suited for the study. Accordingly, the data collection instruments, sampling techniques and data analysis of the study were designed in a way that can suite the study design. In this regard, during the study, in depth semi-structured interview was undertaken with the office’s Performance Audit Directress, Performance Audit Managers, and Senior Performance Auditors. Thus, data collection through semi-structured interview was undertaken between the dates of Nov. 14/2022-Nov. 23/2022. Furthermore, as per the request from the examiners of this study to include response from the former gender and children affair’s directorate directress of OFAG, telephone conversation was undertaken with the directress of the stated directorate on March 24/2023.

In addition to the carrying out of semi-structured interview with these stated officials of the office, it was found to be paramount to corroborate the information which was collected through

primary sources with the data obtained from secondary sources. Therefore, documents which are relevant to the study were also collected and analyzed by employing qualitative document analysis.

3.2. Methods and Instruments of Data Collection

A research method is simply a technique for collecting data. Hence, to collect data that are necessary to the success of this study, semi-structured interview data collection method was used. In line with this Bryman (2012) argued that semi structured interviewing have become extremely prominent methods of data gathering within a feminist research framework. In part, this is a reflection of the preference for qualitative research among feminist researchers, but it also reflects a view that the kind of interview with which qualitative research is associated allows many of the goals of feminist research to be realized. As mentioned above, in collecting data that are essential to carry out this study, semi-structured interview was undertaken with the concerned employees of the office (Women and Children Affairs Director, Performance Audit Director, Performance Audit Managers and Senior Performance Auditors). The data collected through semi-structured key informant interview were analyzed thematically.

Additionally, with reference to Creswell (2009) qualitative researchers typically gather multiple forms of data, such as interviews, observations, and documents, rather than rely on a single data source. Thus, to corroborate the data gathered by using semi-structured interview, qualitative document review data collection instrument was also utilized and analyzed through qualitative document analysis.

3.3. Sampling Techniques

In this study purposive sampling techniques was utilized to gain access to key-informants who can provide the necessary information needed for the study. As to Bryman (2012) purposive sampling is a non-probability form of sampling. The researcher does not seek to sample research participants on a random basis. Its goal is to sample cases/participants in a strategic way, so that those sampled are relevant to the research questions that are being posed. This type of sampling is essentially to do with the selection of units (which may be people, organizations, documents, departments, and so on), with direct reference to the research questions being asked. Hence, by the virtue of their formal positions, informants relevant to the study were selected purposively. Accordingly, those informants (One Director at the office's Women and Children Directorate,

One Performance Audit Directress, Two Performance Audit Managers and Two Senior Performance Auditors of OFAG) were selected purposively.

3.4. Data Quality Management

To ensure the quality of data collected during the face to face interview with key informants, note was taken, audio tapped and transcribed. Then, the note which was taken during the interview and the audiotaped data were compared against each other so as to achieve certainty in the collected data. In addition, documents which are essential to the study (Gender Audit manuals, including OFAG's drafted Gender Audit Manual, Different Journals on Gender Audit, Establishment Proclamation of OFAG, Different Countries and Organizations Gender Audit Reports) were kept and analyzed carefully.

3.5. Data Analysis

As discussed above, the study employed qualitative research design which usually emphasizes words in the collection and analysis of data. Accordingly, data was collected through semi-structured interview and documents necessary for the study were also collected. These collected data through document review were analyzed using content analysis. As to Creswell (2007) content analysis is used to evaluate patterns within and across multiple pieces of content or sources of data, and it helps to build patterns, categories, and themes from the 'bottom-up,' by organizing the data into increasingly more abstract units of information. Therefore, data that are obtained from secondary sources were analyzed through content analysis/qualitative document analysis. The data collected through semi structured interview were analyzed thematically.

3.6. Ethical Consideration

As per Bryman, A. (2012) it is crucial to be aware of the ethical principles involved and of the nature of the concerns about ethics in social research. It is only if researchers are aware of the issues involved that they can make informed decisions about the implications of certain choices. Thus, those informants of this study were well introduced about the purpose of the study before the interview was commenced. They have been told that their response will be kept confident. Accordingly, information provided by those key informants has been kept confident and utilized ethically.

Chapter Four

4. Data Presentation and Analysis

In this chapter, those research questions which the study designed to answer are discussed in detail. To answer these research questions, information were gathered through semi-structured key informant interview and qualitative document review data collection instruments. As mentioned in the methodology subsection of this paper, the documents which were collected through documentary review were analyzed by employing qualitative document analysis. Furthermore those information's which were gathered through semi-structured interviews were analyzed through thematic analysis. Hence, those data were analyzed as follows.

4.1. Existing Status of Gender Performance Audit in OFAG

This sub section of the paper explores the existing status of mainstreaming gender performance audit in the office as an audit type.

4.1.1. The Drafting of Gender Performance Audit Manual and the Commencement of Pilot Gender Performance Audit

To conduct an audit there should have a manual which can guide auditors how to conduct it. Therefore, so as to commence the Gender Performance Audit by the office being studied, implementation manual has been drafted. The drafted manual was prepared with the help of the UN Women in 2018. As to the drafted manual, it is drafted to provide OFAG auditors with information and guidance on how to conduct Gender Equality Audit in the public sector's programs and projects. It was developed considering the country's context and international perspectives. The drafted manual is prepared to provide auditors with a set of tools and practical guidance to be used during the audit processes. Its audiences primarily are OFAG auditors to guide and assist them in conducting the Gender Audit in public sectors program and projects (UN Women & OFAG, 2018).

As to a respondent to this study who is in a position of senior performance auditor at OFAG and currently conducting the pilot gender performance audit (OFAG, 1, personal interview, senior performance auditor, November 14, 2023), the drafted gender auditing manual is under

evaluation to test whether it can enable to conduct a gender audit on government entities which are under OFAG's mandate. To test the feasibility of the drafted manual, two potential pilot gender audit areas have been selected. These two pilot audits were being conducted at the Ministries of Health and Agriculture when this study was conducted (2022). As these audits are mainly being conducted to test the manuals functionality, issues which are overlooked or missed during the preparation of the manual are identified and recommended to make it complete. These gaps identified during the pilot audit are discussed below in the challenge section of the study.

Aligning to this, a respondent for this study who formerly was directress of women and children affair's at OFAG (OFAG, 2, personal interview, women and children affair's directress, March, 24, 2023), mentioned that:

“The initiative to mainstream the gender performance audit by OFAG is good. There is an effort to mainstream it. However a lot of works needs to be done as it is still on initial stage. With the collaboration of the UN Women, a gender audit manual has been drafted and capacity building training has also been given to auditors. In addition pilot gender audit has been also commenced”.

4.1.2. Capacity Building Training on Gender Audit

As mentioned above, with the help of the UN Women, OFAG has been able to draft the gender performance auditing manual. In addition to the drafting of the gender auditing manual, conducting a gender audit needs auditors who have the necessary knowledge about gender concepts. Knowledgeable audit staffs are required to analyze information to identify and consider risks to gender equality. Without a gender lens on the risk analysis, the audit itself could be at risk of not being sensitive to important factors related to achieving gender equality or addressing gender inequalities. Regarding this, a respondent to this study who is in a position of performance audit manager in OFAG (OFAG, 3, personal interview, performance audit manager, November 15, 2022) mentioned that with the collaboration of the UN Women capacity building training were given for those auditors who were supposed to conduct the pilot gender performance audit in Debrezeit.

To conclude this, as understood from these informants response, to mainstream the gender performance audit as an audit type, OFAG has drafted gender performance audit manual, it has

given capacity building training on gender auditing. In addition to these activities, it also commenced pilot gender performance audit on two Federal Ministries. Therefore, those activities mentioned above are grounding works which can assist OFAG to mainstream gender performance audit as an audit type and the status of mainstreaming gender performance audit in the office is in elementary stage.

4.2. Enabling conditions to mainstream Gender Performance Audit in OFAG

This sub section of the paper is about exploring conditions which will enable the Office of the Federal Auditor General (OFAG), Ethiopia to mainstream gender performance audit as an audit type.

4.2.1. OFAG's Legal Basis to Mainstream and Conduct Gender Performance Audit

The office of the Federal Auditor General, Ethiopia has the power necessary for the performance of its functions. Proclamation number 982/2016 empowered the office to conduct a performance auditing which gender performance auditing is also a type under performance auditing. It is authorized to audit around 165 public bodies (MOFEC and UN Women, 2018). Hence, having this mandate can be taken as an enabling condition for gender performance audit to be mainstreamed in the office as an audit type so that it can be conducted on government entities. Regarding this, a respondent to this study who is in a position of Performance Audit Directress at the office (OFAG, 4, personal interview, performance audit director, November 16, 2022) convened that:

“The Office of the Federal Auditor General is legally authorized to undertake an audit on the Federal Government institutions. This can be taken as an enabling condition for the office to conduct a Gender Performance Audit on government entities which are under its mandate. In support of this statement, even though, the Ministry of Women and Children Affairs is directly responsible for gender issues as an institution, however, due to OFAG's legal mandate to conduct an audit on government institutions, the UN Women has decided to work with OFAG in the preparation of the drafting of the gender audit manual.”

Hence, what we can understand from the above mentioned statement is that the office under study has a legal basis to mainstream gender performance auditing as one of its performance audit type and it can enable it to conduct on government entities which are under its mandate.

4.2.2. The Drafting of Gender Performance Audit Manual

It is clear that having gender performance audit manual supports auditors in providing effective and an easy-to-use methodology during the auditing process. It can also assist auditors with a set of tools and practical guidelines to be used during the audit (ILO, 2012). In this regard, as per the respondent to this study (OFAG, 1, personal interview, senior performance auditor, November 14, 2022), OFAG is the first supreme auditing institution from the member states of the African Regions Supreme Audit Intuitions/AFROSAI-E which the office being studied is also a member of in preparing a gender auditing manual, despite it is in a draft level. In this regard, even though it is on draft level and having its own deficiency as discussed in the challenge subsection of the paper below, the office has managed to draft the manual with the assistance of the UN Women in 2018. Hence, the preparation of such manual can be considered as an enabling condition for OFAG to mainstream the gender performance audit within its auditing structure as an audit type.

4.2.3. The Commencement of Pilot Gender Performance Audit

As mentioned above, according to a respondent to this study who was conducting the pilot gender performance audit during the study (OFAG, 5, personal interview, senior performance auditor, November 17, 2022), the office is conducting a pilot gender audit despite it is being conducted to attest the functionality of the draft gender performance audit manual. Thus, when the undergoing pilot gender audit is finalized, it will be reported to the House of People Representative, Ethiopia. Therefore when its finding publicized to the parliament, the importance of conducting a gender performance audit on government entities could get attention from the concerned body. In support of this (OFAG, 1, personal interview, senior performance auditor, November 14, 2022) a respondent to this study who was conducting the pilot gender performance audit as a senior performance auditor mentioned that:

“Even though the purpose is to evaluate the functionality of the drafted gender auditing manual, the office is carrying out a pilot gender audit on two government institutions. The one is a pilot gender audit which is being conducted on the Ministry of Health. This pilot audit is being conducted to assess the Sustainable Development Goal 3 of the

ministry to evaluate if it is being carried out in an Economic, Efficient and Effective ways. Another pilot gender audit is also being conducted at the Ministry of Agriculture. These two pilot gender audits are being finalized and will be reported to the parliament.”

So, despite it is on trial, the commencement of the pilot gender performance audit on these two ministries can assist the office to get practical learning experience about the gender performance audit and it can be taken as one enabling conditions for OFAG to mainstream the gender performance audit as an audit type.

4.2.4. Parliament’s Interest in Auditing Gender Issues

As per the establishment proclamation No. 982/2016 of the Office of Federal Auditor General, the Office is accountable to the Council of the House of Peoples’ Representatives of Ethiopia. Accordingly, the Office issues audit findings to the stated council. In relation to this, a joint assessment by the UN Women and MOFEC (2018) indicated that the parliament of Ethiopia has requested the Office of the Federal Auditor General (OFAG), Ethiopia to conduct a gender audit that takes into account women’s participation and benefit as such an audit would present an opportunity to bring gender issues in the forefront. However, despite the past attempt to carry out a performance audit on gender issues, it has not yet adequately covered. Hence, Gender issues are neither reflected in the audit guidelines nor in the reporting template of OFAG and so are not reported on.

Therefore, what we can understand from the above mentioned source is that there is an interest from the government side for gender performance audit to be conducted by OFAG. Thus, the interest from the Council of the House of Peoples’ Representatives can be taken as an opportunity or enabling conditions for OFAG to mainstream Gender Performance Audit in its auditing structure and to conduct it on those government entities which are under its authority.

4.3. Factors Demanding the Mainstreaming of Gender Performance Audit in OFAG

The mainstreaming of Gender Performance Audit in OFAG can have immense importances. It contributes to good governance, accountability and transparency within the public sectors which are under OFAG’s authority. It also can provide new information, analysis or insights and, where appropriate, recommendations for improvement (INTOSAI, 2016). In this regard, this sub-

section of the paper tries to present these demanding factors to mainstream and carryout a Gender Performance Auditing in OFAG in detail.

4.3.1. To Pursue Accountability in the Public Sector

Gender performance auditing can play a critical role in strengthening accountability and improving performance within audited entities. Regarding this, one senior performance auditor who is in charge of conducting the undergoing pilot gender audit in OFAG (Performance Audit directorate, 1, personal interview, senior performance auditor, November 14, 2022), conferred that;

“The mainstreaming of gender performance auditing in the OFAG’s performance audit could have multi-dimensional importances. The office has authority to insure public accountability in those government entities which are under its mandate. During our pilot gender performance auditing we found many maternal deaths caused by the negligence of health care professionals. This is crime against women as they have the right to access to safe childbearing. However, there is no system that can liable those health care professionals whom negligently sent a pregnant mother to death. They hid it for each other and pass it as unseen. Why all this happened is because of the absence of a system that can pursue accountability. Therefore, the mainstreaming of gender performance audit in the office as an audit type can insure accountability on those institutions and the likes.”

Additionally, the mainstreaming of a gender performance auditing and its execution by the studied office could have importances to make recommendations that can lead to improvements in the design, implementation, and results of government policy and programming, contributing to better gender equality outcomes within the audited entities that are under the OFAG’s mandate. Important changes may result from audit recommendations that are founded on a careful evaluation of the data showing that government policies and programs either cause or reinforce gender inequality. Raising government understanding that programs and policies need to be planned and carried out taking into account the different ways that women and men may be affected is a crucial first step towards such reforms. In line with this an informant for this study, who is in a position of senior performance auditor at OFAG (OFAG, 5, personal interview, senior performance auditor, November 17, 2022), mentioned that:

“Apart from insuring public accountability, one of the objectives of conducting a performance audit is to assist those government entities to improve their performance. As a result the mainstreaming of gender performance audit in the office and its commencement on government entities could have a significant impact for those audited entities to improve their gender mainstreaming proses and to counter gender based malfunctioning within these government entities.”

In addition, as to a respondent for this thesis who is in a position of a Performance Audit Director in the studied office (OFAG, 4, personal interview, performance audit director, November 14, 2022) mentioned that:

“There are gender imbalances in the Office of the Federal Auditor General as well as in other government institutions. Therefore, if the gender performance audit can be implemented by OFAG, it will be useful in addressing this problem. In line with this, also, since the issue of gender requires the commitment of the leadership, if the audit can be done on the ministerial offices which are under OFAG’s mandate, it will be useful in terms of creating awareness for those officials who are running government offices.”

What we can understand from these respondent statements is that the mainstreaming of the Gender Performance Audit in the studied office and the commencement of it on government institutions which are under the OFAG’s mandate can have a major importance to address gender inequality issue and to help those government entities in their effort to achieve gender equality.

4.3.2. To Determine the Degree of Government Compliance with International Commitments to Gender Equality

The international and national commitments that governments have made to promote gender equality and empower women and girls are significant. These commitments confer responsibilities and accountabilities on governments, and generate expectations among citizens that their governments will meet their obligations. Adopting national legislation, making policy decisions, and allocating funds to support the promotion of gender equality and the empowerment of women justifies auditing the performance of governments in this area (Canadian Auditing and Accountability Foundation, 2016).

In this regard, Gender mainstreaming is the current international approach to advancing gender equality which the government of Ethiopia is also adopting too. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programs in all political economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated (Neimanis., 2001., Cited by Alemayehu B., 2015). In relation to this, Fetenu and Sosena (2002), Cited in Alemayehu B. (2015) argued that the principle of equally integrating men and women in the development process as participants in planning, policy making and as beneficiaries has now become widely accepted by governments throughout the world.

Accordingly, the Ethiopian federal government has introduced measures over the last twenty years both institutional and legislative to promote women's rights. At the institutional level, the Women's Affairs Office, established in 1991 at the prime minister's office in 2005 was turned into a full-fledged federal ministry, the Ministry of Women's Affairs currently the Ministry of Women Social Affairs. Furthermore, all sector ministries have been structured to encompass a gender unit. A large number of gender focused initiatives and institutions are thus in place within the state system (PROJECT MUSE, 2014). In relation to this statement, a respondent for this study who is in a position of Performance Audit Directress at OFAG (OFAG, 4, personal interview, performance audit director, November 16, 2022) mentioned that:

“There are women and children affairs structure within every ministry of the federal government that are supposed to run the mainstreaming process of gender issues within their respective ministries. Therefore, the mainstreaming of gender performance auditing within OFAG's auditing structure will have importances to aware these gender experts about the gaps related with gender issues within their ministry.”

In addition to the above respondent, the former director of women and children affair directorate director of OFAG (OFAG, 2, personal interview, women and children affair's directress, March, 24, 2023) mentioned that:

“The mainstreaming of gender performance audit as an audit type in OFAG will have huge significance. Now there is women and children affair's structure within the government ministries. However, the mere existence of this structure is nothing unless the

way which enable them to carryout there responsibility is paved. The environment for gender is not good. There are various challenges regarding with it. There is mistreatment between occupations. Those gender professionals are not treated equally with other professionals. There are also leadership commitment problems to the issue of gender as well as from the employee's side. In addition, there is misconception on the issue of gender. It is usually misunderstood as the case which solely concerned women. So its mainstreaming as an audit type and its commencement on those ministries could have significances to aware those people that the issue of gender has an owner. It will also enable to get attention for the issue of gender.”

Hence, what we can understand from the above respondents statements are, the mainstreaming of gender performance auditing as an audit type in the Office of the Federal Auditor General, Ethiopia will have crucial role in determining the degree of government compliance to international commitments, like Gender Mainstreaming.

In line with the above statement, in September 2015, the UN member states, which Ethiopia is also a member of, adopted the UN 2030 Agenda for Sustainable Development. The agenda under goal 5 of the SDGs calls for: the end of all forms of discrimination against all women and girls everywhere, eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation, eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation, recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate, ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life, ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Program of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences (<https://unric.org/en/sdg-5/#top>).

In addition to the above stated activities, the SDG#5 also calls to undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance

with national laws enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women, adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels (<https://unric.org/en/sdg-5/#top>).

In line with the above mentioned statement, the UN formally recognized the indispensable role that supreme audit institution (SAIs), like OFAG, can play in auditing the efficient, effective, transparent and accountable implementation of the 2030 Agenda for SDGs. In addition, members of the International Organization of Supreme Audit Institutions (INTOSAI) entrenched performance auditing of the UN SDGs as a priority in INTOSSAI's 2017-2022 Strategic Plan. For this INTOSAI intends to encourage and assist SAIs to assess the preparedness of national government to implement, monitor and report on progress of the SDGs and subsequently to audit their operation and the reliability of the data they produce and undertake performance audits that examine the economy, efficiency and effectiveness of key government programs that contribute to specific aspects of the SDGs. SAIs could benefit from their crosscutting expertise and contribute to good governance and policies inclusiveness in socially important SDG related areas like gender equality etc. For this they can contribute to the principle of 'Leave No One Behind' by auditing gender equality and inclusiveness topics. In auditing gender and inclusiveness, it is critical to agree on its meaning in national context and clarify its implication for implementation of 2020 Agenda and the SDGs (UN Women and OFAG, 2018).

In this regard, as a member state to the UN, it is known that Ethiopia is a signatory for the UN Sustainable Development Goals/SDGs which the gender equality issue is among one of its goals. As discussed above the UN has recommended its member states to the adoption of the above mentioned gender issues within their activities in every sector of the government. Therefore, as OFAG is from a member state to the UN which agreed for the implementation of the UN Sustainable Development Goals/SDG's, which the gender issue is one of its goals, the office should mainstream the gender performance audit in its structure so that it can carry out it on those government entities which are under its mandate.

4.3.3. To Identify and Examine the Gender-Specific Impacts of Government Programs

Government policies, laws, and programs are frequently created with the idea that their effects will be the same for both men and women, or that they will be gender neutral. Such an

assumption is problematic since the formulation of government programs may unintentionally reinforce or exacerbate gender disparities. In this case, it's crucial to consider how a program differs from one group to the other in order to assess whether it satisfies the needs of each group. Whether the proper steps and measures were taken to ensure that the policy or program will benefit the greatest number of both men and women can be determined through an audit of how a policy or program was established that incorporates a gender analysis into the audit methodology can assess if the proper procedures and precautions were taken to ensure that the program or policy would benefit the greatest number of both women and men, or at least, not worsen the situation or circumstances of either women or men (Canadian Audit and Accountability Foundation, 2016). Although the mainstreaming of gender performance audit and its commencement on public bodies can have the above mentioned importance, however, one senior performance auditor (OFAG, 1, personal interview, senior performance auditor, November 14, 2022) in OFAG stated that:

“The drafted gender auditing manual missed how a given government projects and programs should evaluated from gender point of views, how it should mainstream the gender issue in its planning and implementation. It also missed how the impact of those project and program interventions should be evaluated. In addition, the manual also lacked details on evaluating how a given government project’s or program’s intervention is benefiting or worsening the status of women.”

Thus, as one can understand from the respondent, the gaps on the drafted manual mentioned above have been identified and recommended to the concerned body. In addition it has also been announced that there is a need for practice based capacity building training on gender performance audit for auditors. As we can understand from the above statements, if OFAG can mainstream the gender performance audit within its organizational structure and if it can commence it on those government entities which are under its mandate, it will have crucial impact on insuring gender equality within these entities.

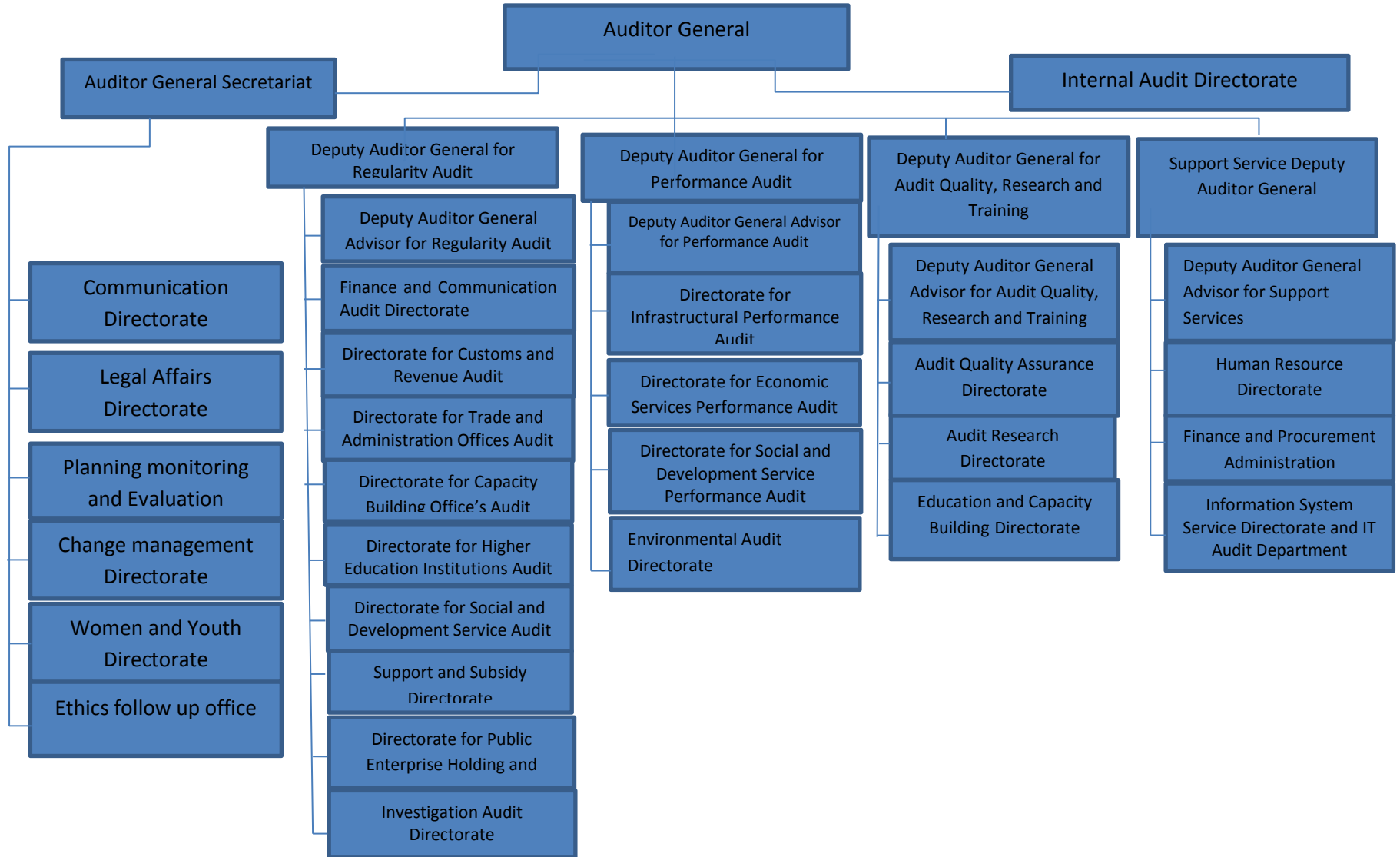
4.4. Challenges to Mainstream Gender Performance Audit in OFAG

This subsection of the study discusses those challenges to mainstream Gender Performance Audit as an audit type in OFAG as follows.

4.4.1. Absence of Structural Arrangement for a Gender Audit

An organizational structure defines how job titles, roles, and responsibilities are assigned within a company. It helps to determine who reports to whom, and who makes decisions about what. I believe it is important because it helps the office to implement efficient running of activities on the studied subject matter. Without proper organizational structure created for gender performance audit, the ability to carry out a gender performance audit is highly unlikely to occur. In this regard, As to a respondent to this study who is in a position of managing the undergoing pilot gender performance audit team in the office (OFAG, 6, personal interview, performance audit manager, November, 23/2022), the Gender Performance Auditing is new for OFAG, Ethiopia. It is not even being conducted by a single member state of the African Regions Organization for Supreme Audit Institutions/AFROSAI that OFAG is also a member of. Despite OFAG's mandate to conduct performance audit which gender performance audit is also a type of, however there is no structural arrangement which could have enabled OFAG to mainstream it in its audit structure as an audit type. Therefore, Gender Performance Audit is not included in the organizational structure of the office as displayed bellow.

The Official Organogram of the Office of the Federal Auditor General (OFAG), Ethiopia Since 2012 E.C.



Source: The 76 years Journey of the Office of the Federal Auditor General (OFAG), Ethiopia (1937-2013 E.C.), Book

The above picture is the organogram of the office of the Federal Auditor General, Ethiopia which has been in use since 2012 E.C. What it can confirm to us is that Gender Performance Audit has not been included in the office's structural arrangement, and it shows that there is a need for the restructure of organizational arrangement in a way that can have a room for gender performance audit.

As mentioned earlier above, currently OFAG is conducting two pilot gender performance audits at the two government ministries; Ministry of Health and Ministry of Agriculture using the draft gender audit manual. These pilot gender audits are being conducted by auditors who are interested in carrying out the audit as there is no formal structural arrangement stated for it. In line with this, a respondent for this study who is in charge of managing the undergoing pilot gender audit at the office (OFAG, 6, personal interview, performance audit manager, November, 23/2022) mentioned that, those undergoing pilot gender performance audits are under the supervision of other performance audit departments who have an interest in it. Initially, it has been thought that the gender audit would be organized independently as an audit type that would be conducted by the Office of the Federal Auditor General (OFAG). However, currently those pilot gender audits are being conducted under the supervision of other performance auditing departments who are willing to integrate it within the directorate they are running.

Hence, what we can understand here is that the office needs to reform the existing organizational structure in a way that it can create a room for gender performance audit to be mainstreamed as an audit type. In this regard, this argument goes in line with the idea of liberal feminism theories which suggests that an institution does not have to be completely restructured in order to achieve active participation in political and civil life.

4.4.2. Less attention given to the Gender Audit

Gender audit require demonstrated political will from senior management, particularly as these audits require resources, planning and coordination. It calls for getting the buy in of management about its importance and the accruing benefits from a gender equal work place (HIVOS, P4). In this regard, a joint assessment by the UN Women and MOFEC (2018) emphasized that even though OFAG is mandated to audit 165 public bodies, guided by audit manual and guideline and international standards, however, gender issues are neither reflected in the audit guidelines nor in the reporting template and so are not reported on. While there is full OFAG compliance

regarding a regulatory audit, there is limited capacity to carry out a gender performance audit. As it stands, OFAG conducts 18 new performance audits each year. Despite a past attempt to carry out a performance audit on gender issues, they have yet to be adequately covered. Consequently, the parliament requested OFAG to conduct a gender-focused performance audit that takes into account women's participation and benefit with the perception of such an audit would present an opportunity to bring gender issues in the forefront (UN Women and MOFEC, 2018). Concerning this a respondent to this study who is in charge of conducting the undergoing pilot gender audit in OFAG (OFAG, 1, personal interview, senior performance auditor, November 14, 2022) conveyed that:

“The gender audit doesn't get enough attention from the office's top management. If the drafted gender performance auditing manual can be fixed as recommended and if the pilot gender audit findings which are being conducted to test the functionality of the manual can be completed and reported to the parliament, I hope it may get due attention from the office's management. In addition, the pilot gender audit findings will be reported to the House of Peoples Representative of FDRE, as the office is accountable to it. Therefore when its finding publicized to the parliament, the importance of conducting a gender performance audit on government entities might get attention. However, I don't think this could be done in a short time. It may take time.”

In support of the statement detailed above, a respondent who is in charge of managing the undergoing pilot gender audit in the office (OFAG, 6, personal interview, performance audit manager, November, 23/2022) also mentioned that:

“The pilot gender audit is being conducted based on interest as the Gender Auditing is not yet formally organized and as it is on a trial level. There is no consciousness about the gender audit from the office's auditors. There are employees who are unaware of the pilot gender auditing being conducted by the office even in those performance audit departments which are supervising the pilot gender audit.”

In this regard, what we can understand from these respondents statement is that, Gender auditing does not get enough attention from the office, both at the top level and at the auditors' level. We can also understand that there is pessimism if the Gender Performance Audit would formally be

commenced within the coming short period of time. In this regard, this argument supports the idea of gender mainstreaming approaches which calls for a step change in the management culture of an organization which requires visible and sustained leadership and commitment from senior management.

4.4.3. Absence of Standardized Gender Audit Instrument

An instrument is a tool used to do something. In this regard, to conduct a gender performance audit, there should have an audit manual that can guide auditors to conduct the audit effectively. As mentioned earlier above, in collaboration with the UN Women, OFAG has prepared a Gender Auditing manual, although it is in a draft level. As to an informant who is in a position of conducting a pilot gender audit in the office (OFAG, 1, personal interview, senior performance auditor, November 14, 2022), the drafted manual is unique than the other performance auditing manuals that the office has in that it doesn't seem that it had involved Audit professionals from OFAG during its draft preparation. In the same way, the manual doesn't look it has adopted best practices from other countries as an input during its draft preparation. Therefore, these shortcomings related with the drafted Gender Performance Auditing manual will be discussed as follows.

Problems Related with Audit Evaluative Criterion

Audit evaluative criteria represent the standards expected to be met by the organization being audited. It is key contributor to the strength of an audit and its potential impact. Auditors attempt to locate appropriate audit criteria by researching best practices, standards, and regulations; identifying reliable benchmarks in a given sector or using baseline data on an organization's past performances as benchmarks; reviewing prior audit files and published audit reports; contacting colleagues in other jurisdictions; and consulting with auditees, academics, and subject matter experts. In this case, the drafted gender performance auditing manual ignored issues about how auditors can prepare the gender audit evaluative criterion and from which sources these evaluative criterions should be prepared. The manual is also clueless about how to test these evaluative criterions. In support of this statement, a respondent to this study who is in charge of managing the undergoing pilot gender audit (OFAG, 6, personal interview, performance audit manager, November, 23/2022) conferred that:

“So as to evaluate an institution from the gender point of views, there should be audit evaluative criteria which can be used to evaluate the performance of a given entity. However the drafted gender auditing manual has nothing to say about how to prepare it. Therefore, during the pilot gender auditing, those auditors who are conducting it were challenged how to evaluate the institution they are auditing.”

The Omission of the Principle of the 3Es in the Drafted Gender Auditing Manual

Another challenge for the Gender Performance Audit in the OFAG is the omission of the “3Es” in the drafted gender audit manual. Performance Auditing which Gender Performance Audit is also a type of is an audit of economy, efficiency and effectiveness (3Es) with which a government organization, a program, a project, an activity or a function uses its resources in carrying out its responsibilities. In support of this statement, the International Standard for the Supreme Audit Institutions/ISSAI 3000 which the OFAG has also adopted stated that, a performance audit is an independent, objective and reliable examination of whether government undertakings, systems, operations, programs, activities or organizations are operating in accordance with the principles of economy, efficiency and/or effectiveness and whether there is room for improvement (ISSAI, 3000). As it is a performance audit type, the drafted gender audit manual should have been given due emphasis to it. However, it says nothing about it. Regarding this, a senior performance auditor at the office (OFAG, 1, personal interview, senior performance auditor, November 14, 2022) confirmed that:

“The drafted Gender Auditing manual has many problems. As gender audit is one type of performance auditing it should have been included how a given gender performance auditing should be conducted from the point of views of the Economy, Efficiency and Effectiveness. However, the manual doesn’t say anything about it.”

As we can understand from the statement detailed above, there is lack of readymade gender performance audit tools in the office. Hence, this argument supports the idea of the gender mainstreaming approach which argued that gender mainstreaming requires resources.

4.4.4. Absence of Gender Performance Audit Curriculum in the Office

With the view of the importance for a reliable audit, the OFAG has recently set up a training institute to build the capacity of its auditors. Existing training manuals on regularity,

performance and IT audits are therefore being updated. With the financial and technical support of DFID, the development of these materials will be followed by training delivery. A gender audit is one component of the training the Office intends to provide as part of its advanced courses, once the basic courses are provided. Whereas the basic training courses are mandatory, gender auditing and other advanced courses are not. According to the training experts in the OFAG, the basis for developing the curriculum of the gender audit training curriculum has been the ILO gender audit. However, the office needs support in developing the training manual. The Office needs for support and collaboration with the UN Women on the gender audit course material development as well as a trainer to train gender auditors. For medium-long term plan, it intends to equip auditors and relevant government staff in auditing. Going forward, OFAG staff emphasized the need for gender training and a gender-sensitive revision of the audit template (UN Women & MOFEC, 2018). What we can understand from this statement is that OFAG has not yet prepared its own gender audit curriculum that can be used to train gender performance auditors.

Regarding this, a respondent to this study who is in a position of managing the undergoing gender performance audit in OFAG (OFAG, 3, personal interview, performance audit manager, November 15, 2022) stated that:

“The initiative in conducting a gender performance audit comes from the UN Women. Despite its lack of practicality, they have provided a capacity building training for those auditors who are involved in conducting the undergoing pilot gender performance audit during and after the preparation of the gender audit manual. However, as it is new for the office, I don’t think the training is satisfactory. The training is also more of theoretical and lacks practicality. Due to this, there is still confusion on those gender terminologies that are incorporated in the drafted audit manual.”

4.4.5. Absence of Gender Audit Expertise in the Office

As to the Canadian Audit and Accountability Foundation, the gender audit team should possess the needed expertise. As with any performance audit, the gender audit teams will need to assess the collective expertise required to carry out the planned audit. If such expertise is not available, auditors may need to consider supplementing team expertise with a gender equality expert, to advise the audit team or to carry out specific audit work (Canadian Audit and Accountability

Foundation, 2016). However, most auditors hired by the OFAG are audit professionals who are possessing business related educational background. Even those auditors who are conducting the pilot gender performance audit have no gender educational backgrounds. Each of the two pilot gender audit teams are composed of three auditing members. However, their educational backgrounds are business related field of studies. As mentioned earlier above, despite their unparalleled educational background with what they are conducting, what OFAG is currently doing is providing the gender auditing training to those pilot Gender Performance Auditors. In line with this, a Performance Audit Directress at OFAG (OFAG, 4, personal interview, performance audit director, November 16, 2022) stated that:

“Discussions were held before the gender performance audit manual was drafted, and capacity building training was also provided after it was prepared. The training was given by the UN Women. However, I do not believe that the training is sufficient. There is no clear understanding on how to practically implement the audit, and that the gender terminologies included in the manual are not clear.”

What the above mentioned statement can convey to us is that, as the mainstreaming of gender performance audit is still in its infancy in the office; OFAG hasn't yet started hiring audit professionals who possessed the necessary gender academic background. Hence, despite its lack of sufficiency and practicality, OFAG, in collaboration with the UN Women has provided its pilot gender auditors theoretical training on how to conduct the gender performance audit.

Chapter Five

5. Conclusion and Recommendations

5.1. Conclusion

Gender Performance Audit is an audit type used to evaluate whether institutional activities and support systems for gender mainstreaming are effective, mutually supportive, and measure compliance. It also monitors and evaluates the relative progress made in gender mainstreaming, establishes a reference baseline, documents good practices for gender equality, identifies important gaps and challenges, recommends ways to address them, and proposes new and more effective mainstreaming strategies. In a nutshell, the goal of Conducting a Gender Performance Audit is to contribute concrete, customized, evidence-based recommendations to improve gender mainstreaming efforts (IREX, 2020)

In relation to this OFAG, which is under this study is an independent audit institution mandated to conduct a financial and performance audits on the federal government entities. Hence, as it has a legal basis to conduct a performance audit, of which a gender performance audit is also a type, the parliament of Ethiopia has requested OFAG, Ethiopia to conduct a gender performance audit that takes into account women's participation and benefit, as such an audit would present an opportunity to bring gender issues to the forefront. However, despite the past attempt to carry out a performance audit on gender issues, it has not yet adequately covered (MOFEC, UN Women, 2018).

Currently, the office is undertaking preliminary activities that could enable it to mainstream the Gender Performance Audit as an audit type it could conduct on government entities which are under its mandate. Aligning to this, with the help of the UN Women, the Office has drafted a Gender Auditing manual which is intended to guide auditors in their conducting. The office is also undergoing a pilot Gender Performance Auditing on two federal ministries; Ministry of Health and Ministry of Agriculture, which is mainly intended to evaluate the feasibility of the drafted manual. In collaboration with the UN Women, the Office has also provided capacity building training to those auditors who are conducting the undergoing pilot audit in those above mentioned government ministries. Hence, in relation to the research objective, we can conclude

that OFAG is executing grounding works to mainstream gender performance audit as an audit type.

However, as the Gender Performance Audit is on trial level, there is no structural arrangement which enable OFAG to mainstream the gender performance audit permanently. As gender performance audit is on its infancy in the office, it has not yet made a structural arrangement that can have a room for gender audit to be mainstreamed as an audit type within the office's structure. Hence, without having proper structural arrangement for gender audit as a separate audit type, the mainstreaming of it cannot be possible.

Gender audit require demonstrated political will from senior management, particularly as these audits require resources, planning and coordination. It will require getting the buy in of management about its importance and the accruing benefits from a gender equal work place (Hivos, Undated). Contrary to this, the attention given to the Gender Performance Audit by the Office being studied is limited. In addition, there is no consciousness about the gender audit from the office's auditors. There are employees who are unaware of the pilot gender auditing being conducted by the office even in those performance audit departments which are supervising the gender audit which are under trial. Hence, as its contribution for narrowing the gap on gender inequalities within those government entities which are under OFAG's mandate are paramount significant, it should get the necessary attention it deserves.

Another challenge to mainstream Gender Performance Audit in the Office is the absence of standardized gender auditing manuals. As mentioned earlier, with the help of the UN Women, OFAG has drafted a Gender Auditing Manual. However, as is on a draft level, the manual is found to be confusing for those auditors who are conducting the pilot Gender Performance Audit. In this case, the drafted gender performance audit manual snubbed issues on how auditors can prepare the gender audit evaluative criterion and from which sources these evaluative criterions should be prepared. The manual is also clueless about how to test these evaluative criterions. In addition, the drafted manual has missed the principles of economy, efficiency, and effectiveness (3Es), principles of which a performance audit, including a gender performance audit, can be carried out. Therefore, the absence of standardized gender audit manual is one of the key challenges to mainstream gender performance audit as an audit type in the stated office.

Furthermore, the lack of a gender performance audit curriculum which can be used to equip auditors with the required skills and knowledge in the office is another barrier to mainstreaming gender performance audit as an audit type the office could conduct on government entities. Therefore we can conclude that the absence of it can be considered as a key challenge as it can restrict the office to train its auditors on gender audit.

As to the Canadian Audit and Accountability Foundation, the gender audit team should possess the needed expertise. As with any performance audit, the gender audit teams will need to assess the collective expertise required to carry out the planned audit. In this regard, as the case under study is on a trial level, the office hasn't started to hire gender experts. During the study, those auditors who are conducting the above discussed pilot gender performance audit are found to be from non-gender academic backgrounds. In this case, despite the lack of practical training, what the office is doing is that, it has provided theoretical capacity building training for those pilot gender performance auditors. Thus, without having gender experts who have the necessary academic qualification and can well understand the gender issue the audit will not be as effective as intended to be and it is among key challenges.

5.2. Recommendations

Based on the finding discussed above, the following recommendations are forwarded:

- The finding shows that the current organizational structure of the office hasn't a room for gender performance audit. Hence, OFAG should restructure its organizational structure in a way that makes room for a gender performance audit to be mainstreamed within its structure as a separate audit type.
- The other finding of the study also shows that there is lack of awareness about the gender performance audit in the office. In this regard, the office under study should vigorously create awareness for its auditors about the importance of gender performance audit.
- Furthermore, the study found that OFAG has no standardized gender performance audit manual which can guide auditors in their execution. Hence, OFAG and those international actors for gender equality, like the UN Women should continue their support in the upgrading of the drafted manual.
- The study also found that there is lack of practical training about gender audit in the office. Hence, in collaboration with other concerned bodies like the UN Women and the

Ministry of Women, OFAG should provide practice based capacity building trainings for its auditors.

- In addition, the study also found that OFAG has no training curriculum for the gender performance audit which can be used to train gender auditors. In this regard, OFAG and other stakeholders like the Ministry of Women and the UN Women should work in collaboration in the preparation of the gender performance audit training curriculum.
- The study also found that OFAG has not yet recruited gender experts who have the necessary knowledge about the gender concepts. Therefore, OFAG should recruit and hire auditors who have gender related academic backgrounds and in collaboration with the UN Women and the Ministry of Women, Ethiopia, provide them with practical gender auditing training.
- Lastly, the House of People Representatives of Ethiopia, which OFAG is accountable for, should continue supporting and following up the office's mainstreaming process of the gender performance audit.

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Appendix 1: Interview Guiding Questions

For OFAG's Performance Audit Directress and Managers

- Tell me what OFAG is doing to mainstream gender performance audit as an audit type?
- Please tell me about the current status of gender performance audit in OFAG?
- What significance will it have if gender performance audit is mainstreamed and conducted by OFAG?
- Do you think that OFAG has auditors who have the necessary knowledge and skills that can allow it to conduct gender performance audit?
- Is there the necessary structural arrangement and skilled man power that can enable to conduct gender audit by OFAG?
- What kind of auditing guidelines/manuals you are using to conduct the undergoing pilot gender performance audit?
- Tell me the challenges that faced OFAG to conduct gender performance audit on government institutions?
- What are those enabling conditions to mainstream gender performance audit as an audit type in OFAG?
- Tell me the challenges that faced OFAG to mainstream gender performance audit as a separate performance audit type?

For OFAG's Women and Children Affairs' Directress

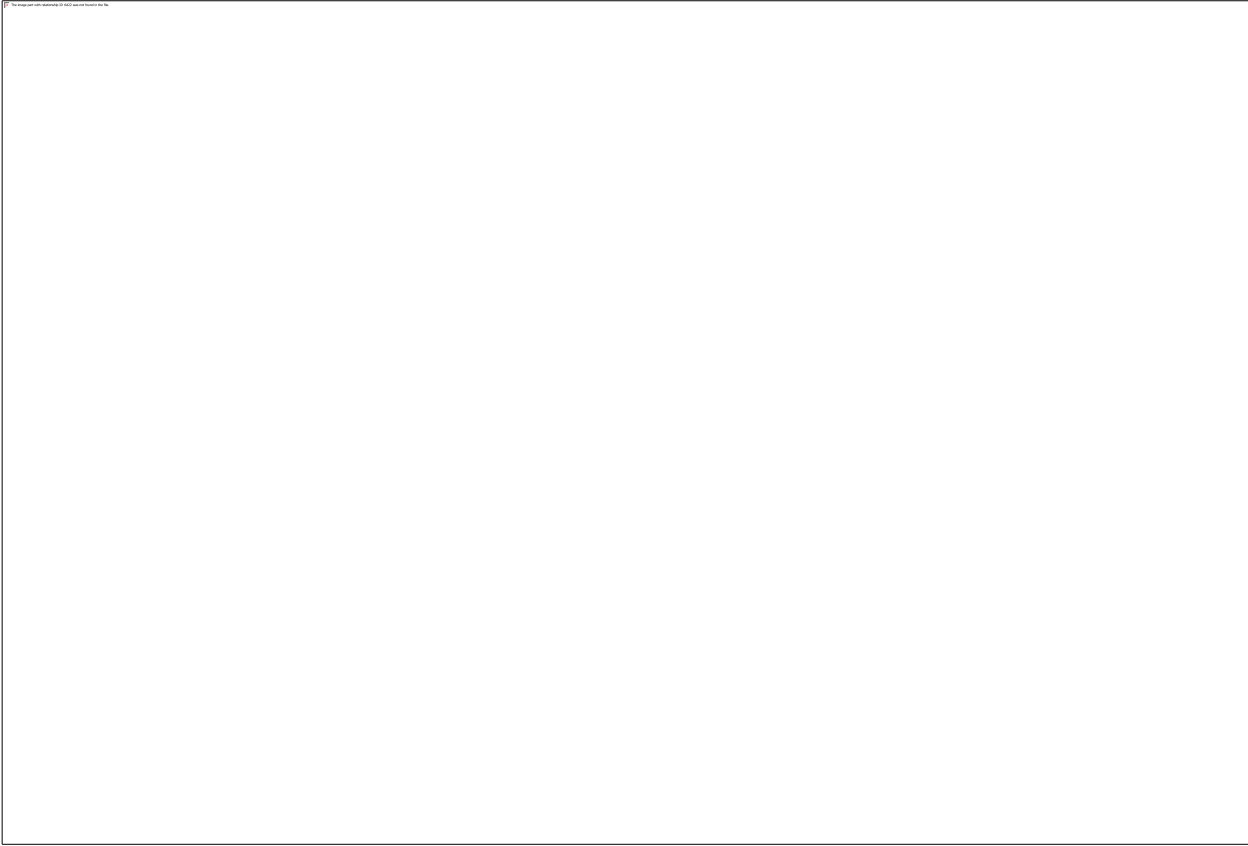
- What was the status of mainstreaming the gender performance audit as an audit type in OFAG during your time as a director?
- Can you tell me those activities which have been undertaken by OFAG to mainstream the gender performance audit as an audit type in the office?
- How do you evaluate the office's effort to mainstream the gender performance audit as an audit type in the office?
- What importance will bring if OFAG can mainstream the gender performance audit as an audit type within its operational structure?
- Tell me those enabling conditions to mainstream the gender performance audit as
- an audit type in OFAG?

- What are those key challenges to mainstream the gender performance audit as an audit type in OFAG?

For Pilot Gender Performance Audit Team

- Do you think that OFAG has provided you with the necessary capacity building training that can enable you to conduct gender performance audit?
- Do you think that OFAG has equipped its auditors with the necessary skills and knowledge that can enable them to conduct gender performance audit?
- What are those enabling conditions in OFAG to mainstream gender performance audit as an audit type?
- What significance will it have if gender performance audit is mainstreamed in OFAG as an audit type?
- What kind of auditing guidelines/manuals you are using to conduct the undergoing pilot gender performance audit?
 - o Can you tell me its gap?
- Please tell me the challenges that faced you during your pilot gender performance auditing?

Appendix 2: The Organizational Structure of OFAG since 2012 E.C



Source: 76 years Journey of the Office of the Federal Auditor General (OFAG), Ethiopia, Book.

Appendix: Summary of Key Informants

NO.	Name	Organization	Position
1.	Mrs. Mulu Tiruneh	Women and Children Affair's Directorate Director at OFAG	Women and Children Affair's Directorate Directress at OFAG
2.	Mrs. Milen Amare	Office of the Federal Auditor General (OFAG), Ethiopia	Performance Audit Directress
3.	Mrs. Roman Solomon		Performance Audit Manager
4.	Mrs. Melkon H/Giorgis		Performance Audit Manager
5.	Mrs. Segenet Alemu		Senior Performance Auditor
6.	Mr. Tesfaye Alemu		Senior Performance Auditor