

ARTICLE 8

Gender Auditing and Public Accountability: A Structural Imperative for Inclusive Governance

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Received : 31 January 2026

Accepted: 22 April 2026

Abstract

Gender auditing has emerged as a critical instrument for advancing inclusive and accountable public governance. As governments worldwide commit to gender equality through constitutional mandates, international conventions, and national policies, a persistent gap between policy intent and measurable outcomes remains. This article examines the conceptual foundations, methodological frameworks, and institutional challenges associated with gender auditing in the public sector. It draws on frameworks developed by the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI), and the Canadian Audit and Accountability Foundation (CAAF) to analyse how gender auditing strengthens public accountability. Central to the analysis is the role of gender-disaggregated data—data broken down by gender—in enabling auditors to move beyond compliance-based assessments toward outcome-oriented and evidence-based assurance. The article identifies recurring structural weaknesses, including weak data systems, misalignment between budgets and gender objectives, and tokenistic mainstreaming. It proposes concrete measures for institutionalising gender auditing, including capacity building, data system strengthening, and embedding quality management principles drawn from International Organisation for Standardisation (ISO) 9001. A case study from India's Self-Help Group (SHG) bank linkage programme illustrates how gender-sensitive auditing can reveal substantive governance gaps. The article concludes that gender auditing is no longer optional but essential for equitable, results-oriented public administration.

Keywords

Gender Auditing, Gender-Disaggregated Data, Public Accountability, Gender-Responsive Budgeting (GRB), Supreme Audit Institutions and Gender Mainstreaming.

8.1 Introduction: Gender Equality as a Governance Concern

Gender equality has progressively shifted from a normative social objective to a core concern of public governance and accountability. Governments have adopted constitutional guarantees, gender policies, and international commitments aimed at reducing gender disparities. Nevertheless, persistent inequalities in access to public services, employment, health, education, and decision-making indicate a continuing gap between policy intent and policy outcomes.

In this context, gender auditing emerges as a structured mechanism to assess whether public institutions, policies, and programmes effectively integrate gender considerations into planning, budgeting, and implementation. As recognised in the Gender-Responsive Budgeting (GRB), which refers to the application of gender analysis to government budgeting processes to ensure that public expenditures and revenues promote gender equality and the fulfilment of women's rights - Manual by UN Women, gender auditing strengthens public accountability by examining how state actions differentially affect various genders and whether equality commitments translate into measurable results (UN Women, 2023).

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8.2 Background: Evolution of Gender Auditing Frameworks

Despite formal commitments, gender considerations often remain inadequately operationalised. Gender auditing is necessary to address several structural gaps:

- Outcome invisibility: Aggregate reporting frequently conceals differential impacts on women and men.
- Resource misalignment: Gender objectives are not consistently supported by traceable and outcome-linked budgetary allocations.
- Institutional blind spots: Gender-neutral processes often result in gender-unequal outcomes, undermining policy effectiveness.

The relevance of gender auditing is further reinforced by policy literature on data-driven governance. *Invisible Women* by Caroline Criado Perez highlights how the systematic absence of sex-disaggregated data in policy formulation and implementation leads to outcomes shaped around a default male norm (Perez, 2019). Even routine aspects of urban planning can be affected when gender-disaggregated data is missing. Decisions that appear entirely gender-neutral—such as the sequencing and prioritisation of municipal services—are often based on assumptions about how people move through and use public spaces. When these assumptions are not tested against gender-differentiated patterns of work, caregiving, and mobility, planning choices can unintentionally work better for some groups than others, leading to avoidable inefficiencies and inequitable outcomes.

Such data gaps weaken programme design and service delivery. Gender auditing provides a formal mechanism to surface these blind spots and assess whether institutional decisions are informed by inclusive and comprehensive evidence.

8.3 Audit Scope and Methodology

Gender auditing may be conducted as a standalone audit or integrated within financial, compliance, or performance audits, each of which employs a distinct methodological approach. A financial gender audit examines whether public expenditures are allocated and disbursed in ways that are equitable across genders. A compliance gender audit assesses whether institutions adhere to gender-related legal obligations, policy mandates, and international commitments. A performance gender audit evaluates the effectiveness, efficiency, and economy of gender-mainstreaming efforts, focusing on outcomes and impact rather than mere process adherence. These three methodologies differ in their evidence standards, criteria, and level of assurance provided.

The availability and reliability of gender-disaggregated data form a critical determinant of audit scope, depth, and assurance level. Evidence is gathered through document review, interviews with implementing agencies, beneficiary surveys, and secondary data analysis from administrative records. Audit criteria are weighted based on their legal hierarchy, the constitutional provisions and international conventions carry the highest authority—followed by national gender policies, Sustainable Development Goal (SDG) 5, and organisational commitments. Audit conclusions are formed through systematic comparison of evidence against criteria, followed by a root cause analysis and impact assessment.

As per the Canadian Audit and Accountability Foundation's (CAAF) Practice Guide to Auditing Gender Equality, the audit scope typically encompasses:

- Policy and legislative frameworks
- Budget formulation and expenditure patterns
- Programme design, targeting, and implementation
- Institutional arrangements, staffing, and leadership representation

Audit criteria are derived from constitutional provisions, national gender policies, SDG 5, international conventions, and organisational commitments, supplemented by indicators from the UN Women Gender Equality Scorecard (Institute, 2025).

8.4 Evidence, Data, Internal Controls, and Audit Quality

A recurring concern in gender audits is the absence or poor quality of gender-disaggregated data, which significantly constrains audit analysis and weakens conclusions. In the absence of such data, auditors are often limited to assessing compliance and inputs rather than outcomes and impacts. Consequently, differential effects of public policies and programmes across genders remain obscured.

The OECD Gender Policy Framework emphasises that evidence-based policymaking depends on disaggregated and outcome-oriented data (OECD, 2025). From an audit perspective, such data is equally essential for establishing robust audit criteria, reliable audit evidence, and defensible audit conclusions. Gender-disaggregated data enables auditors to assess whether public resources are equitably allocated, whether access to services is balanced, and whether outcomes align with stated gender objectives.

The implications of data gaps have been widely documented in policy analysis. As observed by Perez (2019) in *Invisible Women*, the absence of gender-sensitive data renders women's experiences statistically invisible within public systems, resulting in policies and standards designed around a default male norm. In audit terms, this invisibility translates into weak internal controls, limited impact assessment, and reduced audit assurance.

From a quality management perspective under ISO 9001, reliable data is a prerequisite for process control, performance measurement, and continuous improvement. Gender-disaggregated data enhances audit quality by:

- Strengthening risk assessment and audit planning
- Enabling outcome-oriented performance audits
- Supporting cause-and-effect analysis rather than descriptive reporting
- Improving the credibility and usefulness of audit recommendations

Accordingly, gender auditing evaluates not only programme outcomes but also the adequacy of data systems, indicators, reporting arrangements, and feedback mechanisms. Strengthening gender-disaggregated data systems, therefore, directly contributes to higher-quality audits and more effective public accountability.

Evidence in gender audits is gathered through multiple complementary methods. Document review involves systematic analysis of policy frameworks, programme guidelines, budget allocations, and administrative reports to assess the presence and quality of gender provisions. Stakeholder interviews and focus group discussions with implementing agencies, frontline service providers, and intended beneficiaries—particularly women and marginalised groups—yield qualitative evidence about implementation realities that documents alone cannot capture. Beneficiary surveys provide statistically representative data on access, utilisation, and satisfaction with public services, disaggregated by gender. Secondary data analysis draws on administrative records, civil registration data, and national statistical databases to construct gender-differentiated outcome profiles. Direct observation and field visits allow auditors to verify reported outputs against on-ground conditions. The sufficiency and appropriateness of evidence is governed by International Standards of Supreme Audit Institutions 100 (ISSAI), which requires that audit evidence be relevant, reliable, and adequate to support audit conclusions.

Audit criteria in gender audits are weighted according to a hierarchy of legal and policy authority. Constitutional provisions and ratified international conventions carry the highest authority and form the primary basis for audit findings. National gender policies and legislative mandates occupy the next tier. Sectoral guidelines, institutional gender action plans, and performance frameworks constitute the operational tier against which programme-level compliance is assessed. This hierarchical weighting ensures that findings reflect the severity of deviations proportionately: a failure to meet a constitutional guarantee is weighted more critically than a shortfall against an internal target. Where criteria conflict or overlap, auditors apply professional judgement informed by ISSAI 300 to determine the most appropriate standard against which to measure evidence.

Audit conclusions are formed through a structured process of comparing evidence against criteria, identifying gaps and root causes, and assessing impact. The process begins with the formulation of audit questions—for example, “Did the programme allocate resources equitably between women and men?” Evidence gathered is then mapped to each audit question, and findings are classified as compliance, partial compliance, or non-compliance. Root cause analysis is applied to determine whether shortfalls stem from policy design, institutional capacity, data gaps, or accountability failures. The materiality of findings is assessed based on the significance of the gap, the population affected, and the resources involved. Conclusions are supported by cause-and-effect reasoning rather than descriptive narration, ensuring that recommendations are targeted, actionable, and linked to specific institutional responsibilities. This analytical rigour distinguishes a high-quality gender audit from a mere checklist exercise.

It is also important to distinguish how gender considerations are addressed across different audit types:

- Financial audits examine whether gender-related allocations are properly recorded and reported, but they typically do not assess outcomes.
- Compliance audits verify adherence to gender-related laws, policies, and guidelines.
- Performance audits provide the most substantive scope for gender analysis, as they assess economy, efficiency, and effectiveness, including whether programmes achieve intended gender outcomes.

8.5 Key Observations Emerging from Gender Audits

Gender audits conducted across jurisdictions commonly reveal:

- Gender considerations confined largely to planning and policy documents
- Weak linkage between budgets and gender-specific outcomes
- Limited monitoring of programme impacts on women and marginalised groups
- Tokenistic compliance with gender mandates
- Absence of accountability mechanisms for non-achievement of gender objectives

These findings suggest that gender mainstreaming often remains procedural rather than outcome-oriented. The following table illustrates the distinction between procedural (compliance-based) and outcome-oriented indicators commonly applied in gender audits (Table 8.1).

Table 8.1: Sample Outcome Indicators for Gender Auditing

Domain	Procedural / Compliance Indicator	Outcome / Impact Indicator
Land Rights	Existence of a gender policy in land administration	% increase in female land ownership or land titling post-intervention
Financial Inclusion	Number of Self-Help Groups (SHGs) registered	% of SHG members with active bank accounts; average credit accessed per female member
Education	Enrolment of girls in government schools	Retention rate and learning outcome scores disaggregated by gender
Health Services	Availability of maternal health schemes	% reduction in maternal mortality; % of women accessing antenatal care
Employment	Existence of an equal pay policy	Gender wage gap in public sector employment; % women in senior positions

8.6 The Alternate Perspective

Implementing agencies sometimes contend that gender objectives are adequately embedded within general welfare schemes and that dedicated gender audits increase administrative burden. Constraints related to data availability and competing priorities are also frequently cited.

However, as articulated in INTOSAI guidance, gender auditing does not create parallel accountability structures. Instead, it enhances governance quality by improving decision-making, targeting, and resource efficiency. Resistance to gender auditing often reflects institutional inertia rather than substantive limitations.

A concrete illustration of this dynamic is found in India's Self-Help Group (SHG) bank linkage programme, one of the largest financial inclusion initiatives targeting rural women. An audit by the Comptroller and Auditor General (CAG) of India identified significant gaps between reported coverage figures and actual active account utilisation. While scheme documents recorded high enrolment numbers, gender-disaggregated data revealed that a substantial proportion of accounts remained dormant, and credit accessed per member was minimal. The audit highlighted weak follow-up mechanisms and the absence of outcome-linked monitoring indicators. This case demonstrates that resistance to outcome-oriented auditing—in favour of reporting procedural compliance—obscures real governance gaps and perpetuates ineffective resource allocation.

8.7 The Way Forward

To institutionalise gender auditing and enhance its effectiveness, the following measures are essential:

- Mainstreaming gender considerations in audit planning across Supreme Audit Institutions
- Capacity building of auditors in gender analysis, data interpretation, and stakeholder engagement
- Strengthening data systems through systematic collection of sex-disaggregated and outcome-linked data
- Ensuring effective follow-up of audit recommendations through legislative and executive oversight

Gender equality should be treated as an evolving governance objective requiring regular assessment and corrective action.

8.8 Conclusion

Gender auditing represents a critical convergence of equity, efficiency, and accountability in public administration. By systematically examining how public policies, budgets, and institutions affect different genders, it strengthens governance quality and public trust. Frameworks developed by UN Women, OECD, ISO, and INTOSAI collectively affirm that gender equality is integral to effective and outcome-oriented governance.

In particular, the availability of gender-disaggregated data is central to improving audit quality, enabling auditors to move from compliance-based observations to outcome-driven and evidence-based assurance. In an era increasingly focused on results, gender auditing is no longer optional but essential for inclusive and accountable governance.

Data Availability

The data supporting this study are derived from publicly available institutional reports and academic literature cited in the references.

Ethics Statement

This article is a conceptual and documentary analysis based on publicly available secondary sources, and it does not involve human participants, animals or primary field experiments requiring prior ethical approval. No sensitive personal data was collected, processed or reported, and no procedures with potential physical, psychological or social risk to individuals or communities were undertaken.

Funding

None

Conflict of Interest

No Conflict of Interest.

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