Gender Responsive SAIs for a Gender Equal World

IDI’s Gender Equality Strategy

“Gender equality is more than a goal in itself. It is a precondition for meeting the challenge of reducing poverty, promoting sustainable development and building good governance.”
Kofi Annan

“Culture does not make people. People make culture. If it is true that the full humanity of women is not our culture, then we can and must make it our culture.”
Chimamanda Ngozi Adichie
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1. OUR VISION AND MISSION

OUR GENDER VISION

A world where societies are gender equal and benefit all citizens, where Supreme Audit Institutions (SAIs) are gender responsive, leave no one behind and contribute to making a difference.

This vision is complementary to our IDI vision “to make a difference in the quality of public sector governance and service delivery for the value and benefit of citizens, effective, accountable and inclusive Supreme Audit Institutions.”

OUR GENDER MISSION

We support SAIs in being gender responsive as organisations and in their audit work. This links to our overall mission to support SAIs in developing countries in sustainably enhancing their performance and capacities.

2. GENDER EQUALITY MATTERS

Inclusiveness, empowerment and equality are at the heart of the 2030 Agenda for Sustainable Development with gender equality being both a Sustainable Development Goal (SDG) itself\(^1\) and cutting across all SDGs. Gender equality plays into all areas of sustainable development. Yet, inequalities persist around the world. They are shaped by different aspects of people’s identities. Gender inequality\(^2\) intersects with other factors such as class, race, poverty level, ethnicity, sexual orientation, age and disability.

To contribute to sustainable development and to truly make a difference to the lives of all citizens\(^3\) - including women and men, girls and boys and all genders - Supreme Audit Institutions (SAIs) have to address gender equality and inclusiveness in their organisations and work.

Against this backdrop, the strategy spells out our ambition to step up our engagement for gender equality and gender responsive SAIs. Our commitment to gender equality is enshrined in our Strategic Plan. We are convinced that by applying a gender lens, by paying attention to intersectionality and leaving no one behind in our engagement, we will make more impact. We will also continue to demonstrate inclusiveness in our engagement and our ways of working.

The focus of this strategy is on gender equality. However, we believe that many of the suggested measures can be translated and applied to embrace other aspects of inclusiveness, taking into account all facets of a diverse society.

To contribute to advance this agenda, we will address gender equality - taking into account intersectionality - with SAIs, their audit work and within our own organisation.

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1 Sustainable Development Goal 5 (SDG): Achieve gender equality and empower all women and girls.
2 Some examples of gender inequalities are the underrepresentation of women in decision-making, gender pay gaps, lower levels of men carrying out unpaid care work and the persistence of the global pandemic of gender-based violence.
3 See INTOSAI Pronouncement 12: The Value and Benefits of SAIs – Making a difference to the lives of citizens. The contribution to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates, is a crosscutting priority in the INTOSAI Strategic Plan 2017-2022.
3. BUILDING ON OUR STRATEGIC PLAN, APPROACH AND GENDER EXPERIENCE

Our Strategic Plan 2019-2023 lays the ground for a full-hearted integration of a gender perspective throughout our organisation and portfolio. Building on our strategic commitments, our unique approach to capacity development as well as on our work and experience on gender equality throughout the last years, this gender strategy is the cornerstone for our engagement over the Strategic Plan period and beyond.

To operationalise the strategy, it is accompanied by a multi-annual action plan. This plan will be translated into our Operational Plans each year. It offers a medium-term perspective suggesting concrete actions that will be periodically reviewed over the years. Gender indicators will continue to be captured in our IDI results framework.

4. LEADING BY EXAMPLE

Our aspiration is to lead by example. This strategy will help us to make strides in this direction. The strategy will be applicable to all IDI staff and influence how we work with our partners. It will support us in raising awareness in the INTOSAI community and with other stakeholders. It will serve as a source of information and reference point for our partners, including the SAIs.

5. OUR STRATEGIC PRIORITIES

Following our vision of more gender equal societies benefiting all citizens, where SAIs are gender responsive, leave no one behind and contribute to making a difference, we will work towards:

I. SAIs being gender responsive organisations and conducting audits that contribute to gender equality.
II. IDI being a gender responsive organisation as a goal in itself, and as a precondition to support point I).

5.1. Supporting SAIs in Becoming Gender Responsive Organisations and Conducting Audits that Contribute to Gender Equality

To facilitate gender mainstreaming and institutional transformation in SAIs and to promote and support conducting audits that contribute to gender equality, we will focus on:

Raising Awareness and Advocating for Gender Equality with SAIs

We are deeply convinced that raising awareness, stimulating debate and discussion with SAIs on gender equality, on intersectionality and on the need for a more institutionalised approach to

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4 Our IDI approach focuses on SAI ownership and leadership, facilitation and change management, partnership and needs-based support. For more information, see our IDI Strategic Plan 2019-2023.
gender equality\textsuperscript{5} is key. The nine targets of Sustainable Development Goal 5\textsuperscript{6} provide for a practical roadmap to transform attitudes and practices. At the same time, we recognise that we work in diverse gendered contexts. Dialogue, openness, frankness and contextual understanding are important aspects in our communications and advocacy efforts.

- By building our own track record on gender equality within our organisation and through our work, we will be more credible to persuade our partners and stakeholders of the importance of gender equality (see also below: “integrating Gender into our Support to SAIs”)
- We will seek to involve our own IDI Board to support us in our awareness raising efforts

\textit{Working together with INTOSAI Bodies, Regions and other Stakeholders}

Cooperating and partnering with different, relevant stakeholders has been, and will remain, at the heart of our engagement. As part of the INTOSAI family and a trusted partner, we have a history of successfully working and cooperating with the INTOSAI community. Being the INTOSAI implementing body in developing countries, we are well positioned to give feedback based on our work and experience.

- \textit{We will} continue to work together with other INTOSAI bodies and Regions to raise awareness about the role of SAIs in promoting gender equality

Many other entities, including international, regional and national Women’s Rights Organisations, Civil Society Organisations (CSOs) and Development Partners have been engaged in advancing gender equality.

- \textit{We will} continue to tap into their substantial and valuable experience and seek collaboration with them to advance and work on gender equality where useful
- \textit{We will seek to} establish a high-level forum consisting of members of the INTOSAI community and potentially other international organisations, CSOs, SAIs, Development Partners and others. The aim is to build influence and create demand to advance gender equality in the INTOSAI community and in the SAI world as well as to learn from each other

\textit{Integrating Gender into our Support to SAIs}

To engender our support to SAIs in developing countries in sustainably enhancing their performance and capacities,

- \textit{We will} consistently apply a gender lens and consider intersectionality in the planning, design, implementation, monitoring and evaluation of our work streams / initiatives / priorities
- \textit{We will} - where useful - pilot gender focussed engagement through our work\textsuperscript{7} to support SAIs on gender equality, to build credentials and to gain experience that we can share

Since 2020, it is mandatory in IDI to conduct a gender analysis for new initiatives.\textsuperscript{8} For engagement that started before 2020, we will apply a gender lens wherever feasible and make changes if deemed possible. Gender analyses will help us to effectively detect gender related barriers and

\textsuperscript{5} This entails integrating gender equality into SAI governance (e.g. by developing a gender policy and/or strategy, by setting up appropriate structures, such as gender focal points or similar; or by integrating gender equality into human resources and decision-making).

\textsuperscript{6} \url{https://www.un.org/sustainabledevelopment/gender-equality/}

\textsuperscript{7} One example is the pilot on auditing intimate partner violence against women, linked to SDG target 5.2.

\textsuperscript{8} See the IDI internal \textit{Gender Analysis Guidance and Framework} (GAFG, 2019).
opportunities. Results and recommendations of these analyses will allow us to integrate appropriate responses in the planning, design, implementation, monitoring and evaluation of our engagement.

5.2. IDI’s Pathway to Becoming a Gender Responsive Organisation

Being a gender responsive organisation, having adequate gender expertise, competent staff and a supportive institutional context are the backbone of this strategy. We will build on experience and expertise we have developed over the years. We have implemented most of the recommendations of the Gender Equality Institutional Assessment (GEIA) of 2016 and will plan for a new Gender Equality Institutional Assessment linked to this strategy and our IDI Strategic Plan.

Building Gender Balanced\(^9\) Human Resources, Gender Expertise and Staff Competence

We aim to have gender balanced human resources and the expertise and competence needed to identify and respond to issues of gender equality relevant to our organisation, mandate and Strategic Plan.

✓ We will continue to uphold and monitor the principle of equal opportunities and aim for gender balance in our human resources across the organisation. This also includes our IDI management level and Board.\(^10\) We will seek to close existing gender gaps in our functions.\(^11\) We will do this by building safeguards into our recruitment and promotion processes. Both opportunities and processes should ensure gender equality.

✓ We will continue to build gender competence, have a strategic gender focal point and an external gender expertise function\(^12\).

✓ We will nominate gender champions across IDI departments and encourage formal and informal channels of cooperation/networking among IDI staff and beyond. Gender Champions will have clear competencies as part of their profiles. We will develop their gender competence where necessary with the aim to institutionalise and systematically further gender equality in IDI.

Building Gender Equality into IDI’s Organisational Culture, Policies and Guidance

Our organisational culture builds on our core principles - effectiveness, accountability and inclusiveness - and emphasises resilience and flexibility. Such an approach requires openness and preparedness for change and opportunities. Self-reflection and feedback loops are important.

\(^9\) Gender balance is commonly used in reference to human resources and the equal participation of women and men in all areas of work. In a scenario of gender equality, women and men are expected to participate in proportion to their shares in the population. See the definition of gender balance: [https://unstats.un.org/unsd/genderstatmanual/Glossary.ashx](https://unstats.un.org/unsd/genderstatmanual/Glossary.ashx)

\(^10\) In our IDI Board we have a 40% quota for each gender. We have continuously fulfilled the quota since it was established. Over the last years, more Board members have been female. In August 2020, 6 out of 10 IDI Board members were female.

\(^11\) Existing gender inequalities in salaries are linked to gender gaps in our functions/positions rather than to unequal pay. IDI regularly assesses gender equality in base salaries.

\(^12\) Currently the gender focal point is in IDI’s Strategic Support Unit (SSU).
components. We believe this to be an excellent breeding ground for continuously building gender equality into our organisational culture.

✓ Through strong IDI leadership and engagement, we will continue to work towards a gender equal organisational culture and a working environment where women and men are fully empowered and involved and have equal chances throughout their careers. As an equal opportunity employer, we have a zero tolerance towards sexual exploitation, abuse, harassment and bullying. This is set out in our Code of Ethics and our Safeguarding Policy.

✓ We have started to build gender equality into new policies and guidance documents and will continue to do so.

In IDI, we will continue the conversation on gender equality in every part of the organisation. We look at gender mainstreaming as a journey along a gender equality continuum.

✓ We will continue to intensify our efforts from different starting points with a view to concrete results. We aim to move for gender responsiveness within our own organisation. In areas where this is possible, our aspiration is to move even further (see graph below). We count on our partners and stakeholders to come along with us on this journey and be critical companions.

*Adapted by the author of this strategy from the Integrating Gender Into Social and Behaviour Change Communication Continuum, Health Communication Capacity Collaborative (HC3), Johns Hopkins Center for Communication Programs (CCP) and the Interagency Gender Working Group’s Gender Integration Continuum.

Mainstreaming Gender in Decision-making

Applying a gender lens in decision making can contribute to a more informed view of IDI’s work and enable decision-makers to assess the potential to narrow gender gaps.

✓ We aim to incorporate gender equality in our planning, design, implementation, monitoring, reporting and evaluation as a matter of routine. For us this means going beyond a gender balanced and inclusive representation in decision-making roles to include the quality of decisions made.
✓ We will seek to address gender equality as part of our IDI management and governance routine. We will establish adequate structures and mechanisms which facilitate ensuring that concerns of both women and men and equality issues can be raised in our planning and decision-making.

**Sharing Knowledge and Information and Communicating on Gender Equality**

Knowledge sharing, information and communication can be pivotal in promoting gender equality. This can address and transform attitudes and norms that perpetuate gender-based discrimination. Our IDI Global Communications and Advocacy Strategy pledges to “promote IDI’s unique approach to capacity development, which is needs-based, SAI led, facilitative, empowering and gender responsive.”

✓ We will disseminate knowledge and promote knowledge sharing on gender equality through our work. We will seek to identify, promote and disseminate good practice with the SAI world in support of gender equality through relevant channels.

6. **ASSUMPTIONS AND RISKS**

This strategy and the multiannual action plan are based on a number of assumptions. The most significant one is linked to the need for a continuous collective commitment within our own organisation to systematically address gender equality and women’s empowerment in IDI and in our work. Another crucial assumption is that SAIs, INTOSAI bodies and other stakeholders share this commitment.

In IDI, we maintain a corporate risk register which classifies risks as operational, reputational, developmental and natural. Our IDI Board approves it every six months. One specific operational risk directly relates to this Gender Strategy. It refers to the specific risk of not being able to fully mainstream gender as an organisation and in delivering our portfolio. Gender equality also cuts across a number of identified developmental risks - such as SAIs leading by example, strategic planning, professionalisation, and relevance -, other operational risks - such as staffing and expertise -, and reputational risks - such as staff conduct and association with governments with poor human rights and gender records.

We use our corporate risk register to monitor identified risks and set out our response and control measures.

7. **IMPLEMENTING, MONITORING AND EVALUATING OUR GENDER STRATEGY**

We will revise our *structures and mechanisms* as necessary to ensure a successful implementation of the strategy. This includes defining clear roles and responsibilities and integrating an *adequate budget* for gender equality. The latter will be part of our Annual Operational Plans and Budgets within our IDI priorities and based on the multiannual Gender Action Plan (see Annex).

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We will monitor the implementation through our Performance and Accountability Reports which includes reporting on our gender indicators in the IDI results framework. Where necessary, we will revise/adapt gender indicators in the framework itself.

We will include gender equality in our mid-term evaluation of the IDI Strategic Plan and plan for a repeat gender internal assessment towards the end of the Strategic Plan. This assessment will give updated information and baselines on:

- where we are on the gender equality continuum in defined areas
- where we stand overall in our organisational gender mainstreaming

It will support us in guiding and sharpening our work and commitment along the gender equality continuum.

8. ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
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<tbody>
<tr>
<td>CSOs</td>
<td>Civil Society Organisations</td>
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<td>INTOSAI</td>
<td>International Organisation of Supreme Audit Institutions</td>
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<td>SAI</td>
<td>Supreme Audit Institution</td>
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<td>SDG</td>
<td>Sustainable Development Goal</td>
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<td>SSU</td>
<td>Strategic Support Unit</td>
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## Appendix to the Gender Equality Strategy: IDI’s multi-annual Action Plan on Gender Equality (2020-2023)

<table>
<thead>
<tr>
<th>Strategic priority</th>
<th>Expected result</th>
<th>IDI Measures</th>
<th>Indicators in IDI results framework</th>
<th>Timelines</th>
<th>Responsibilities</th>
<th>Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Supporting SAI’s in becoming gender responsive organisations &amp; conducting audits that contribute to gender equality</td>
<td>1.1. Awareness raised &amp; advocacy for gender equality enhanced in SAI’s</td>
<td>1.1.1. Address gender equality in SAI’s as institutions through IDI’s engagement with SAI’s. This can be done along contextually relevant SDG 5 targets</td>
<td>1.1.1. &amp; 1.1.2. are linked to - IDI Supported SAI Capacity &amp; Output Indicator 25 &amp; 26: 25: Cumulative number of SAI’s (supported by IDI) that have a target relating to gender in their strategic plans 26: % of IDI supported Cooperative audits completed in the year that have inclusion and/or gender as a focus or cross-cutting theme - Global SAI Capacity and Output Indicators 25 &amp; 26: 25: % of SAI’s reporting that they have a gender policy 26: % of SAI’s reporting that they include gender assessments in their audit work</td>
<td>See IDI results framework</td>
<td>IDI departments supported by SSU</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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<tr>
<td>Strategic priority</td>
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<tr>
<td>1.2. Cooperation with INTOSAI Bodies, Regions and other Stakeholders enhanced</td>
<td>1.2.1. IDI &amp; IDI Board collaborate with INTOSAI Bodies &amp; Regions on the role of SAIs in promoting gender equality through IDI’s work &amp; participation in relevant fora 1.2.2. Actively seek collaboration with women’s organisations, relevant CSOs &amp; Development Partners on gender equality 1.2.3. Establish a high-level advisory forum to support gender equality in the SAI world 1.2.4. Identify SAI gender ambassadors to support gender equality in the SAI world</td>
<td>1.2.1 &amp; 1.2.2. are linked to IDI Output Indicator 31: Number of organisations covered by a strategic partnership agreement with IDI</td>
<td>see IDI results framework</td>
<td>Collective IDI responsibility supported by SSU &amp; IDI Gender Champions</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
<td></td>
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<tr>
<td>1.3. Gender lens integrated into our Support to SAIs</td>
<td>2.1.1. Conduct gender analyses (internally or externally) based on IDI’s GAFG for each new initiative 2.1.2. Pilot gender focussed engagement to gain experience 2.1.3. Involve IDI Gender Champions in initiatives</td>
<td>2.1.1. is linked to IDI Output Indicator 27: % of new IDI initiatives designed in the year which include a gender analysis in the design phase</td>
<td>See IDI results framework</td>
<td>- Collective IDI responsibility supported by SSU &amp; IDI Gender Champions - Gender Analyses can be led by SSU or external experts if needed.</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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14 Based on this gender strategy, such an advisory group would seek to influence INTOSAI bodies and SAIs. It would seek to create demand for pushing gender equality and link it with the INTOSAI inclusiveness agenda. IDI would establish and facilitate such a group based on our gender commitment. Members would come from INTOSAI bodies and other relevant organisations, such as CSOs, Development Partners, Women’s Organisations and others.
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<thead>
<tr>
<th>Strategic priority</th>
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<tr>
<td>2. Becoming a gender responsive organisation</td>
<td>2.1. Gender balanced human resources achieved</td>
<td>2.2.1. Reflect IDI’s gender balance ambitions in recruitment processes (job descriptions, ads, selection process) 2.2.2. Integrate gender competencies across the IDI competency framework 2.2.3. Continue analysis of gender equality in base salaries 2.2.4. Integrate gender equality considerations in IDI efforts for well-being of staff</td>
<td>No indicators defined in current IDI results framework for IDI Strategic Plan as results refer to IDI’s service offer to SAIs in the framework (outward looking). Selected separate indicators for this strategic priority will be explored.</td>
<td>2.2.1. Being implemented (continuous) 2.2.2. 2020/21 2.2.3. Continuous 2.2.4. To be taken up in gender internal assessment</td>
<td>HR (lead) SSU (input)</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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<td></td>
<td>2.2. Gender expertise enhanced and staff competence developed</td>
<td>2.2.1. (a) Develop &amp; facilitate basic IDI online gender course, (b) collect gender capacity needs and (c) develop or help staff find adequate in-depth courses/ trainings based on needs &amp; IDI’s competency framework 2.2.2. Facilitate internal or external support for IDI staff to support gender analyses 2.2.3. Facilitate cross-departmental learning through Brown Bag lunches and in staff meetings 2.2.4. Each department nominates gender champions ready to promote gender within IDI and to support</td>
<td>No indicators defined in current IDI results framework for IDI Strategic Plan as results refer to IDI’s service offer to SAIs in the framework (outward looking). Selected separate indicators for this strategic priority will be explored.</td>
<td>2.2.1. 2020/2021 (continuous) 2.2.2. Continuous 2.2.3. Continuous 2.2.4. Q1 2021</td>
<td>SSU (lead) on 2.2.1, 2.2.2, 2.2.3. IDI departments lead on 2.2.4.</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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<td>Strategic priority</td>
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<td>2.3. Gender equality built into IDI’s organisational culture, policies and guidance</td>
<td>2.3.1. Build gender equality into all new policies and other guidance documents 2.3.2. Repeat internal gender assessment at the end of IDI’s Strategic Plan 2.3.3. Develop new Gender Policy</td>
<td>No indicators defined in current IDI results framework for IDI Strategic Plan as results refer to IDI’s service offer to SAIs in the framework (outward looking). Selected separate indicators for this strategic priority will be explored.</td>
<td>2.3.1. Continuous 2.3.2. 2022 2.3.3. 2021</td>
<td>SSU (lead) on 2.3.1, 2.3.2, 2.3.3.</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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<td>2.4. Gender mainstreamed in decision-making</td>
<td>2.4.1. Define clear responsibilities for gender champions to enable them to support the SSU gender focal point &amp; IDI to better build gender into planning &amp; decision-making 2.4.2. Make DDGs accountable for gender integration in departments 2.4.3. Establish IDI Board function to support IDI in integrating gender equality in IDI governance &amp; decision-making &amp; in influencing INTOSAI bodies</td>
<td>No indicators defined in current IDI results framework for IDI Strategic Plan as results refer to IDI’s service offer to SAIs in the framework (outward looking). Selected separate indicators for this strategic priority will be explored.</td>
<td>2.4.1. Q1 2021 2.4.2. Continuous 2.4.3. Q1 2021</td>
<td>DDG, SSU lead on 2.4.1.DG lead on 2.4.2.</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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<tr>
<td>2.5. Knowledge and information on gender equality effectively shared and</td>
<td>2.5.1. Integrate gender equality in the annual communications &amp; advocacy work plans and budget. 2.5.2. Develop gender webpage as part of the IDI</td>
<td>No indicators defined in current IDI results framework for IDI Strategic Plan as results refer to IDI’s service offer to SAIs in the framework (outward looking).</td>
<td>2.5.1. Q2 2021 2.5.2. 2020</td>
<td>IDI communications team (lead) SSU input</td>
<td>Implementation costs will be explored &amp; integrated in IDI’s regular budgets</td>
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<tr>
<td>A. Implementation, monitoring, evaluation</td>
<td>Communicating on gender equality strengthened</td>
<td>Website</td>
<td>2.5.3. Develop IDI knowledge / resource centre for gender equality</td>
<td>Selected separate indicators for this strategic priority will be explored.</td>
<td>2.5.3. 2021 (continuous)</td>
<td>DDG admin lead, SSU input on A.1. SSU lead on A.2 &amp; A.3</td>
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<td></td>
<td>Implementation of Strategy monitored, evaluated &amp; followed-up</td>
<td>A.1. Establish a mechanism to mark costs for the implementation of gender equality measures in IDI’s budget and accounting systems</td>
<td>A.2. Integrate gender equality in mid-term review of IDI Strategic Plan</td>
<td>A.3. Repeat Gender Internal Assessment</td>
<td>No indicators defined in current IDI results framework for IDI Strategic Plan as results refer to IDI’s service offer to SAIs in the framework (outward looking).</td>
<td>A.1. 2020 A.2. 2022 A.3. 2022</td>
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