

# RAPID GUIDE

## GENDER, COVID-19 AND AUDIT

Internal audit teams must rise to the challenge of the COVID-19 global pandemic by tailoring audit work within this constantly evolving emergency context. COVID-19 may exacerbate the specific risks and challenges that women and girls face and must be considered when carrying out programmatic interventions and conducting operations.

This document discusses the key risks affecting women and girls in the COVID-19 pandemic as well as thoughts on how to include gender perspectives in our audits in this emerging global emergency context.

### BACKGROUND

Sustainable Development Goal 5 (SDG 5) calls for the achievement of gender equality and the empowerment of all women and girls. The SDGs are prerequisites for the sustainable development of nations. One key approach for achieving SDG 5 is gender mainstreaming – ensuring that gender perspectives are embedded in all activities to assess the implications of any planned action for women and men.

Women are particularly vulnerable and affected by the COVID-19 crisis in terms of:



#### **Safety and Gender-Based Violence (GBV):**

When households are placed under strain, domestic violence usually increases, as does sexual exploitation. The capacity of law enforcement and essential services may be stretched due to crisis response efforts. Social distancing may increase the opportunities for GBV to take place.



#### **Economic livelihoods:**

Women are hit harder by the economic impacts of COVID-19 because they disproportionately work in insecure, low-paid employment, often with no paid sick leave.



#### **Care economy:**

When health systems are overloaded, a greater burden is placed on care in the home and that burden is largely borne by women. The unequal care burden on women also increases their risk of infection. Access to hygiene, health care and treatment of pre-existing health conditions may also be limited.



#### **Inclusion:**

Women and girls' voices may not be included to ensure an informed and effective response. Key messages about the COVID-19 pandemic may not reach remote and marginalized groups. Some women do not have independent access to information.



#### **Policy:**

Policy mechanisms do not incorporate gender analytical data or gender-responsive plans.

Undoubtedly, the COVID-19 pandemic will greatly test organizations' ability to operate effectively in a crisis. Organizations need to be agile and may have to make significant operational adjustments to ensure continued effectiveness.

UNDP's Gender Results Effectiveness Scale (see page 2) can be a useful tool for assessing the gender-responsiveness of intervention results and can also be used to analyse the extent to which planned interventions recognize and address underlying barriers to achieving gender equality.

### HELPFUL LINKS AND TOOLS

#### UN WOMEN



[COVID-19: Women front and centre](#)



[Gender equality matters in COVID-19 response](#)



[Impact of Ebola Crisis on Women](#)



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[Ebola Impact Revealed: An assessment of the differing impact of the outbreak on the women and men in Liberia](#)



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#### IIA AUSTRALIA

[Internal Audit and Pandemics, 2020](#)



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#### UNFPA

[COVID-19: A Gender Lens](#)



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#### ASIAN DEVELOPMENT BANK

[Responding to the Novel Coronavirus Crisis – 13 Lessons from Evaluation](#)



#### UNICEF

[Family friendly policies in context of COVID-19](#)



#### IASC

[COVID-19: How to include marginalized and vulnerable people](#)




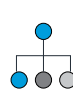
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[Interim Guidance: Gender Alert for COVID-19 Outbreak](#)


## KEY RISKS


Some key risks to consider when auditing in relation to gender and COVID-19 are as follows:


 **Interventions that are gender blind** (while women may be the most vulnerable and affected group of right holders) because women were not involved during the needs assessment and design of interventions.

 The **Theory of Change and the results framework** in project documents are not gender-specific because the indicators were designed without considering gender equality.


 **Risk assessments for interventions** do not focus on gender-specific risks and how to effectively address these during implementation because offices may lack gender advisers and/or did not consult other agencies with this capacity.

 **Beneficiary selection criteria** is too generic to ensure that the most vulnerable groups (including women) are targeted.

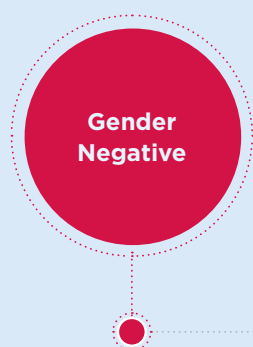
 There is no **effective monitoring of gender-specific indicators** so the actual beneficiaries are not appropriately targeted by projects.

 **Data collected against project progress** is not sufficiently disaggregated to analyse the impact on women and girls because the data collection and validation workflow was designed to be gender-blind.

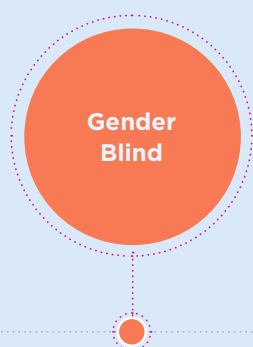
 **Lack of coordination** between implementing partners and governments may impede implementation of interventions.

 **Inability to mobilize personnel on the ground** may result in less effective design and implementation of interventions. There are also ethical concerns regarding the engagement of implementing partners in dangerous environments.

### GENDER RESULTS EFFECTIVENESS SCALE



Has a negative outcome that aggravated or reinforced existing gender inequalities and norms.



Fails to take into account the different socially constructed roles of women, men, boys and girls and fail to address each groups' diverse needs.



Recognizes gender differences and attempt to redress existing gender inequalities.



Describes laws, policies, programmes and public services that are formulated and/or delivered in ways that take into account gender inequalities, and respond proactively to overcome and eliminate such inequalities.



Attempts to redefine women's and men's gender roles and relations to create gender equality by targeting structural causes of inequality and leading to lasting changes.

(Source: UNDP)

		RELEVANT RISKS	CONSIDERATIONS
AUDIT STAGE	<p><b>1</b></p> <p><b>PROACTIVE STRATEGY</b></p>	<ul style="list-style-type: none"> <li>Lack of audit plan relevance</li> <li><b>Lack of agility in risk assessments</b></li> <li>Lack of systems flexibility to address emerging concerns</li> </ul>	<ul style="list-style-type: none"> <li><b>Has our risk profile significantly changed?</b> How does this change impact gender-specific risks?</li> <li><b>Do we have systems in place to address the emerging risks</b> in the context of gender mainstreaming?</li> <li>Should there be a focus on proactive engagements including advisory and support components rather than gender related regular audits? <b>How are we equipped to provide proactive advice to management in terms of gender-responsible interventions?</b></li> </ul>
	<p><b>2</b></p> <p><b>AUDIT STAFF WELLBEING</b></p>	<ul style="list-style-type: none"> <li><b>Health and safety risks for personnel</b></li> </ul>	<ul style="list-style-type: none"> <li><b>Does the Business Continuity Plan specifically address the unique needs of female and male personnel</b>, as well as risks, when working remotely?</li> <li>Consider how to reorganize existing engagements given remote working requirements taking into account the specific needs of single parents.</li> <li><b>Implement cost-effective remote auditing which does not expose our personnel to harm.</b></li> </ul>
	<p><b>3</b></p> <p><b>AUDIT ENGAGEMENT PLANNING</b></p>	<ul style="list-style-type: none"> <li>Risk assessments conducted for interventions do not focus on <b>gender-specific risks</b></li> </ul>	<ul style="list-style-type: none"> <li><b>Does audit engagement include gender-related risks?</b></li> <li>Is the team up-to-date on evolving gender-specific concerns?</li> <li>Is the data collection for the engagement sufficient to understand gender mainstreaming behind the audit topic? Is data disaggregated by gender?</li> <li><b>Has the office or function being reviewed included gender aspects in its COVID-19 strategies?</b></li> </ul>
	<p><b>4</b></p> <p><b>AUDIT WORK</b></p>	<ul style="list-style-type: none"> <li><b>Inability to demonstrate gender-responsive results during/ after the crisis</b></li> <li><b>Lack of coordination</b> between implementing partners and governments may impede implementation of interventions</li> <li><b>Interventions are gender blind</b></li> <li>Theory of Change and results framework in project documents are not gender-specific</li> <li><b>Beneficiary selection criteria</b> is too generic to ensure that the most vulnerable groups of women are targeted</li> <li>There is no effective monitoring covering <b>gender-specific indicators</b> so the actual beneficiaries are not those targeted by the project</li> <li>Data collected against project progress is not sufficiently disaggregated to analyse the impact on women and girls</li> <li><b>Lack of capacity on the ground</b> may result in less effective design and implementation of interventions and therefore not achieve planned impact on women's lives. Existing budgets may not be able to cover the additional costs incurred.</li> </ul>	<ul style="list-style-type: none"> <li>Does the relevant results framework include specific and measurable indicators that can demonstrate the results and impact of gender-responsive programming?</li> <li><b>Has the office included gender aspects in its COVID-19 appeal and working priorities? Has the office performed a COVID-19 risk assessment?</b> How was gender mainstreamed in this assessment? Does it include all emerging risks? How are these risks to be mitigated? Is there a need to develop new outputs and results or revisit existing indicators (e.g. crisis response times)?</li> <li><b>Do pandemic interventions include gender perspectives?</b> Do programme documents outline the main barriers to equality for women, men, girls and boys, e.g. do cash-for-work programmes specifically target women? Do GBV interventions cover the COVID-19 context?</li> <li>Are women and girls, and relevant civil society organizations, consulted during the project design phase? Are women and girls consulted as part of monitoring? Do they have equal access to provide feedback? <b>Is the existing data collection and validation workflow gender-sensitive?</b> Are staff and implementing partners trained in sex-disaggregated data collection? Has the Implementing partner capacity been assessed on an ongoing basis to determine the needs and ability to ensure duty of care (i.e. capacity for moving to online implementation, ability to cover extra costs of doing business differently, costs of procuring necessary safety equipment to keep employees safe, etc.)</li> <li>Procurement – <b>Does the entity have a gender-responsive procurement policy?</b> This may help to support local women who are experiencing economic hardship under crisis. Are emergency procedures being used?</li> <li><b>Prevention of Sexual Exploitation and Abuse (PSEA)</b> – does the PSEA policy specifically address the risks faced by women and girls within the context of the COVID-19 outbreak and does it include sufficient reporting and investigation mechanisms? Is the policy well understood and effectively implemented?</li> </ul>
	<p><b>5</b></p> <p><b>REPORTING</b></p>	<ul style="list-style-type: none"> <li>Risk of alienating target beneficiary groups</li> </ul>	<ul style="list-style-type: none"> <li>Has gender-related data been presented sensitively? Avoid referring to persons infected with COVID-19 as “cases” or “victims”.</li> </ul>