

Practice Guide to Auditing Gender Equality

Gender-Based Analysis – A Primer¹

Gender-based analysis (GBA) is a management process for examining a policy, program, or initiative for its varying impacts on diverse groups of women and men, girls and boys. It provides a snapshot in time by capturing the realities of women and men affected by a particular issue.

Gender-based analysis starts with gender and goes further, looking at a range of other diversity issues and aspects of identity, such as age, education, language, culture, ethnicity, geography, income, sexual orientation, ability, and Aboriginal identity, to name a few. A systematic application of GBA can build on existing practices, focusing on key gender considerations among diverse groups of women and men.

In planning and conducting the audit, the auditor may consider the GBA developed by management as a source of information and auditors may want to examine the quality and usefulness of this management process. Auditors may also adapt the GBA concept and integrate its methodology in audit procedures. This appendix provides some guidance on the consideration that auditors can give to GBA, questions to ask in this regard, and related audit methodology.

[Look at Information Sources, Consider Stakeholder Perspectives](#)

Gender-based analysis is about gathering and analyzing information. Gathering information is the first step in assessing if gender and/or diversity factors apply and if the program being audited will have a more significant impact on a particular group of women or men. Who is the program's target (both direct and indirect)? Who will benefit? Who will lose?

Have the target populations, especially women, been consulted on the program's intention—what issue or problem the program is addressing? Have they been involved in the solution? Auditors should identify barriers (social, economic, legal, political, and cultural) to participation and productivity.

When designing the program, did management consider the best way to build on the government's commitment to the advancement of women? Does management measure the program's achievement of gender mainstreaming and look for opportunities to improve?

Data comes from a variety of places. Quantitative data should be segregated by sex and, where possible, other diversity factors (such as age, language, education, geography, culture, ethnicity, and income) to understand the gender issues that may be present for a particular initiative. Some examples of data sources include Statistics Canada's [Women in Canada: A Gender-Based Statistical Report](#) and administrative program data.

¹ Based on the [Gender-Based Analysis Plus](#) process published by Status of Women Canada.

To deepen their analysis, auditors should seek out reports, websites, and other information from a range of actors representing diverse groups of women and men who may be affected by the issues at hand. Auditors should consider the program's differential impact on men and women to identify consequences to be addressed.

Define GBA Issues

The definition of GBA considerations relevant to the audit topic will result from analyzing the information and stakeholder perspectives assembled. In analyzing the information gathered, auditors should answer the following questions:

- Who are the program clients or target group? Think about gender, age, ability, socio-economic status, and other factors.
- Do the issues affect diverse women and men groups in different ways? If so, how?
- Does the program improve the situation for all? Or does it have unintended differential impacts and create barriers for some groups of women and men?

If auditors cannot answer all these questions, they may need to gather more information.

Develop Audit Procedures

When developing audit procedures for the examination phase, it is important to ensure that any GBA considerations uncovered are considered.

- How do the audit procedures reflect the information gathered and the stakeholder perspectives in relation to GBA?
- How do the audit procedures deal with issues of risk and auditability?
- How will GBA impacts and outcomes be measured?
- What are the causes and consequences of achieving or not achieving gender equality goals?

Make Recommendations

Gender-based analysis considerations can help auditors develop meaningful recommendations for management to address root causes and improve the organization's performance in achieving gender equality.

Document the Process and Findings

Gender-based analysis is evidence-based. The data gathered and analysis conducted helps auditors to design their audit procedures and support their conclusions and recommendations. The steps followed in this process should be documented.

Auditors should think about documenting the following:

- Who did they talk to?
- What data, studies, and indicators did they review?
- What did the information tell them about any possible GBA issues related to the audit topic?
- If gender considerations did not apply, why not?