

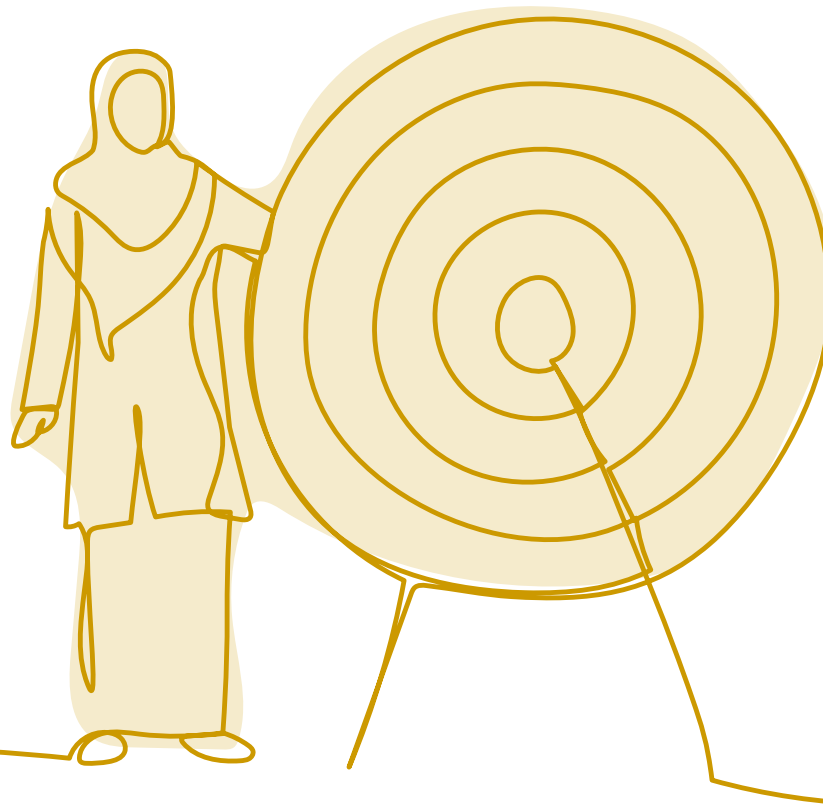
# IDI GENDER AND INCLUSION POLICY

May 2026

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## 1. PREFACE

It is my pleasure to present our new IDI Gender and Inclusion Policy.

Over recent years, we have strengthened our strategic efforts to apply a gender lens as an organisation and through our support to Supreme Audit Institutions (SAIs). Our IDI mid-term evaluation of the IDI Strategic Plan 2019–2023 and the assessment of our human resource functions from a diversity, gender and intersectionality perspective in 2022 are a strong confirmation that our hard work is paying off. We are also thrilled to see the promotion of equality and inclusiveness as one of INTOSAI's organisational priorities in the INTOSAI Strategic Plan 2023–2028.

Being gender-responsive and inclusive is a long-term journey. There are so many places to see, so many things to explore. We are ready to continue and to go even further as we broaden our perspective. We are committed to bringing in relevant aspects of diversity and intersectionality through a principle-based approach to inclusion. At the same time, we want to stay strong on gender equality and build on our gender focus and previous successes.

Our gender and inclusion commitments will be based on two objectives and six Gender and Inclusion principles. We believe that this approach will help us to strengthen us as an organisation and in our work with SAIs over the coming years.

Gender equality and inclusion are an important part of sustainable development and thus of our strategic priority on sustainability. With this Policy we are consolidating and streamlining our efforts and have developed a Gender and Inclusion Action Plan.

We are an organisation with staff from different backgrounds, supporting SAIs in all their diversity. We want to make good use of the diversity of our people and their thinking by pushing for gender equality and inclusion, so I am excited about this revised Policy and the work ahead. As Director General, I am happy to spearhead this journey and take our IDI staff, our partners and stakeholders with us.

*Eman F. Hussein*

Dated: March 2024 (updated: May 2026)

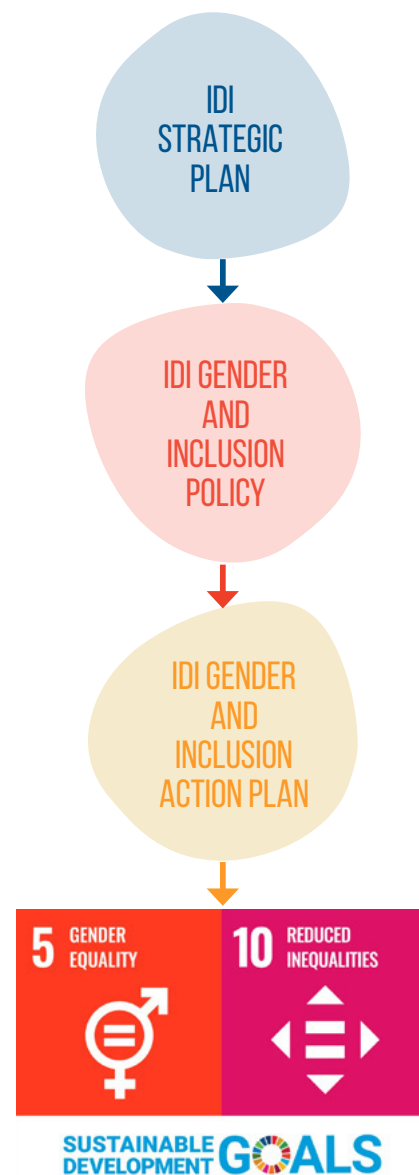
## 2. ABOUT THIS POLICY

Gender inequality and other forms of inequality continue to persist around the world. We cannot achieve sustainable development, make societies better and improve lives if many of us are excluded from opportunities, services, and the chance for a better life.

We need great efforts to fight inequality, and in IDI we want to do our bit for a more equal world as an organisation and through our work. We also know that SAls have a leading role to play by holding governments to account. In IDI, we visualise a world where gender-responsive and inclusive SAls leave no one behind and benefit everyone.

There is an urgency to act in the face of current political developments that bring insecurity, further marginalisation and an erosion of rights for people. The year 2030 is approaching fast and everyone needs to contribute to achieve the 2030 Agenda and its SDGs.

Through this Gender and Inclusion Policy, we reconfirm our commitment to advancing gender equality and inclusion as part of our engagement on sustainability and across all IDI's strategic priorities. This high-level Policy serves as an ambitious yet practical guide for our support to SAls and for our own organisation. It will be closely linked to a multi-annual Gender and Inclusion Action Plan.



### SCOPE AND APPLICABILITY

With this Policy, IDI seeks to ensure that IDI, its staff and all who work on behalf of the organisation act together to advance gender equality and inclusion in our organisation and through our engagement. It applies to IDI's Board members, leadership and management, staff, resource persons and associates working on behalf of IDI, to anyone representing IDI and to those contracted to work for or on behalf of IDI in any situations. In addition, the six Golden Principles also apply to participants in IDI initiatives.

IDI will review this Policy as necessary. With any new IDI Strategic Plan, IDI will assess whether a complete update of the Policy is necessary.

### CONTINUING OUR JOURNEY

This Policy is the guiding document for IDI's gender and inclusion commitments and replaces the IDI Gender Policy 2021. It responds to requests to integrate other aspects of diversity more holistically while continuing with a strong gender focus. It incorporates recommendations from the mid-term evaluation of the IDI Strategic Plan 2019–2023 and other relevant assessments such as the assessment of relevant human resource functions from a diversity, gender and intersectionality perspective.<sup>1</sup>

An Action Plan and a Guidance for a gender and inclusion analysis supports the implementation of this Policy.

<sup>1</sup> See the [executive summary](#) of the assessment of human resource functions and the [evaluation report](#).

Over the last few years, IDI has built commitments to Gender Equality, women's empowerment and nondiscrimination into our IDI initiatives, our website, policies, processes and document, among them:

- IDI Strategic Plan
- Procurement Policy
- Code of Ethics (CoE)
- Complaints Framework
- Safeguarding Policy
- Evaluation Policy and Guidance
- Internal Control System
- Employee Handbook
- Operational Plans and Annual Reporting
- Recruitment processes
- IDI Initiatives
- IDI Global Products



IDI will continue integrating both gender and inclusion commitments into our policies, other IDI documents<sup>2</sup>, into our processes and functions.

The implementation of this policy is a shared responsibility of all IDI staff. It is a joint journey where different staff members, partners and stakeholders have a role to play in advancing gender equality and inclusion (see section 7).

### 3. APPROACH AND DEFINITIONS

Inequalities and discrimination can be experienced by various social groups. Within and between these groups, characteristics or identities such as gender, ethnicity, race, class, ability, geography, age, sexual orientation and religion interact to form unique meanings and complex experiences.

Gender is an important starting point to see how these characteristics or identities intersect. Gender equality will remain essential for us, and we will continuously analyse this. At the same time, we want to identify social inequalities within each context to the extent possible by looking holistically into relationships, power structures and processes. We will do this on a principle-based approach (see the six Golden Principles further below).

Terms and definitions related to gender and inclusion are diverse and continue to evolve. This policy recognises this fact and will be implemented in the context of the Norwegian and relevant local legal environments. See also the glossary in this document for definitions and the gender and inclusion terminology used by IDI.

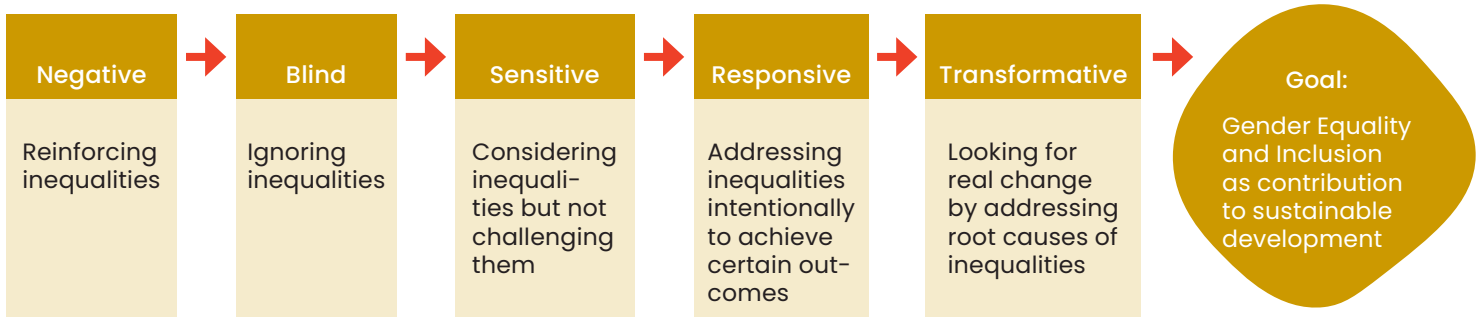
**Inclusion:** Refers to the process of improving the terms for individuals and groups, in particular for those marginalised / in danger of being left behind in different contexts, to take part in society, to be respected and valued, and to benefit adequately from public spending. An inclusive environment embraces and respects diversity based on gender, religion, age, disability, ethnicity, sexual orientation, etc.

**Intersectionality:** Recognising that people's lives are shaped by different identities, relationships and social factors. These combine to create intersecting forms of privilege and oppression.

**Discrimination:** The unequal treatment of members of various groups, based on conscious or unconscious prejudice, which favours one group over others on differences of gender, race, class, sexual orientation, ability, religion, language, age, national identity, and other categories.

<sup>2</sup> See the [IDI Policies page](#) for all publicly available IDI policies. The Employee Handbook is an internal document.

## GENDER AND INCLUSION CONTINUUM



## 4. PURPOSE

This IDI Gender and Inclusion Policy represents IDI’s commitment to take a coherent and coordinated gender and inclusion approach. It defines our explicit intention to support gender equality and inclusion as laid down in a number of international frameworks.<sup>3</sup>

The purpose of the Policy is to:

- Strengthen our commitments in IDI along a gender and inclusion continuum – both internally and in our work with SAIs. We will move steadily along this continuum as one important contribution to sustainable development.
- Communicate our commitments within IDI, with SAIs, the INTOSAI Community and with our other stakeholders.
- Define roles and responsibilities in implementing this policy

## 5. OBJECTIVES

OUR OBJECTIVES	OUR POLICY STATEMENTS	OUR COMMITMENTS	OUR SIX GOLDEN PRINCIPLES
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We commit to working towards two key objectives:

- I. Supporting SAIs in being gender-responsive and inclusive in their internal governance and through their audit work
- II. Ensuring IDI is a gender-responsive and inclusive organisation and workplace

In our efforts to reach these objectives and being aware of the danger of multiple discrimination<sup>4</sup>, we seek to apply an intersectionality lens. Here, we will use a principle-based approach by building on six Golden Principles:

<sup>3</sup> These include instruments of the international human rights and political frameworks, among them some of the following: UN Convention on the Elimination of Discrimination Against Women (CEDAW), UN Beijing Conference on Women and the Platform for Action (1995), International Covenant on Civil and Political Rights; International Covenant on Economic, Social and Cultural Rights; Convention on the Elimination of All Forms of Racial Discrimination; Convention on the Rights of Persons with Disabilities (CRPD), the agenda 2030 and the SDGs, including Goal 5 and 10.

<sup>4</sup> The concept of multiple discrimination recognises that discrimination can occur on several grounds. For example, a person who is discriminated on the grounds of their age, may be also discrimination on the grounds of gender, sexual orientation, ethnicity etc.

# IDI'S SIX GOLDEN PRINCIPLES



IDI's Golden Principles for Gender Equality and Inclusion underpin everything we do in IDI. They support and guide the implementation of the gender and inclusion commitments of this Policy. The principles have a link to IDI's four values and in particular to the value "with heart".<sup>5</sup>

Principles	What this means for IDI and IDI staff
<b>1. We reflect and respect</b>	<ul style="list-style-type: none"> <li>We regularly examine our own unconscious biases, beliefs, judgements and practices, as well as those of our organisation. We will make proactive efforts to identify our own negative stereotypes, avoid unreflected decisions, take other perspectives into account and embrace diversity. We regularly assess our engagement with others. As an organisation, IDI will encourage this principle by leading by example, by allowing time, space and appropriate resources to strengthen reflection and respect in IDI.</li> <li>We act and collaborate respectfully with each other by acknowledging the worth and dignity of each one of us. We listen actively and act kindly and fairly, regardless of our differences. We know that this is an important part of our inclusive communication and emotional capital.</li> </ul>
<b>2. Context matters for us</b>	<ul style="list-style-type: none"> <li>Nothing is static. Power, privilege and disadvantage are fluid and influenced by time, social positioning and geography among others. Thus, we always take context into account.</li> <li>Acknowledging intersecting identities, we will make efforts to recognise that people's lives are shaped by different identities, relationships and social factors.</li> </ul>
<b>3. We are accessible</b>	<ul style="list-style-type: none"> <li>We commit to removing physical, transportation, information and communication barriers or providing reasonable alternatives. This includes accessibility of our products, our communication and our work in general. We have made great efforts in the past to make our website and our education and learning more accessible and innovative. We will continue to do so in the future.</li> </ul>
<b>4. We diversify knowledge</b>	<ul style="list-style-type: none"> <li>We make a continuous effort to learn from each other. We value diverse forms of knowledge, including from those who are often excluded from knowledge production. We do so by making a conscious effort to integrate a diversity of voices and opinions in our work. For us this is also a sign of professionalism.</li> </ul>
<b>5. We promote positive power and wellbeing</b>	<ul style="list-style-type: none"> <li>We know that those holding power and privilege do not always consider those left behind or in danger of being left behind. We will thus make a conscious effort to promote equality, inclusion and well-being.</li> </ul>
<b>6. We are accountable</b>	<ul style="list-style-type: none"> <li>We take accountability seriously, by fulfilling our roles and responsibilities according to the Accountability Framework of this Policy. We actively seek and give constructive feedback and are willing to accept the consequences – positive and negative – for our actions. We are ready to reexamine our roles and responsibilities where necessary.</li> </ul>

# 6. POLICY STATEMENTS AND COMMITMENTS

OUR OBJECTIVES

OUR POLICY STATEMENTS

OUR COMMITMENTS

OUR SIX GOLDEN PRINCIPLES

## POLICY STATEMENTS

- We foster an organisational culture that respects different identities and diverse views, and we promote the value of an inclusive society.
- We recognise equality and non-discrimination as firm principles and rights. They are the basis for a fully inclusive society and workplace. We are also aware of how gender intersects with other identities such as class, race, income, ethnicity, culture, religion, sexual orientation, age, and ability. We take account of these intersections through a principle-based approach (see “IDI’s Six Golden Principles” above).
- We recognise differing legal frameworks across nations. At the same time, we challenge unequal power relations to promote gender equality and inclusion. We advocate for gender-responsive and inclusive environments both at IDI and in SAIs, based on this Policy.
- We conduct a mandatory gender and inclusion analysis for all new initiatives and integrate the results into our work.
- We have clearly defined roles and responsibilities in our Accountability Framework and act accordingly.

OUR OBJECTIVES

OUR POLICY STATEMENTS

OUR COMMITMENTS

OUR SIX GOLDEN PRINCIPLES

## COMMITMENTS

### *SUPPORTING SAIS IN BEING GENDER-RESPONSIVE AND INCLUSIVE IN THEIR INTERNAL GOVERNANCE AND THROUGH THEIR AUDIT WORK*

IDI will build on previous successes and continue enhancing Gender Equality and Women’s Empowerment. At the same time, we will strengthen our approach to inclusion and the empowerment of other groups left behind in our work with SAIs by:

- Addressing gender and inclusion in SAIs as organisations by supporting SAIs in their efforts to establish solid governance structures and practices.
- Promoting and supporting SAIs in contributing to gender equality and inclusion through their audits.
- Raising awareness and advocating for gender equality and inclusion with SAIs. This includes engaging our Board, relevant SAI and INTOSAI members in these efforts, collaborating with INTOSAI Bodies and Regions and relevant stakeholders.
- Supporting networks and forming relevant partnerships with organisations or movements to collaborate in the achievement of shared goals. Engaging key stakeholders in the struggle for gender equality and inclusion including CSOs, SAIs, donors and other stakeholders.

We consider our support to enhance gender-responsiveness and inclusion within SAIs as an important contribution to IDI’s vision of “SAIs contributing to better societies and improved lives” and our strategic objective on sustainability, in particular to the social dimension of it.



## INTEGRATING OUR SIX GOLDEN PRINCIPLES INTO OUR SUPPORT TO SAIS:

Each new IDI initiative is required to conduct a gender and inclusion analysis. The analysis will assess how the six Golden Principles can be reflected in IDI's support to SAIs as institutions or in their audit work:



## ENSURING IDI IS A GENDER-RESPONSIVE AND INCLUSIVE ORGANISATION AND WORKPLACE

Gender equality, diversity and inclusion are an intrinsic part of how we define ourselves and our workplace. It also reflects in our work with SAIs and stakeholders. It cuts across the IDI value "with heart", which is among others about fairness, gender-responsiveness, inclusion, empathy and respect. Being gender-responsive and inclusive is thus a key feature of our organisational culture, our policies and decision-making. We will continue promoting staff awareness, training and effective systems for implementing, reporting and monitoring in the following areas:

- **Principle-based gender and inclusion lens in our governance routines, our processes and decision-making by:**
  - Incorporating gender and inclusion in our decision-making, our planning, design, implementation, monitoring, reporting and evaluation as a matter of routine.
  - Having clear responsibilities across IDI for gender and inclusion (see also the Accountability Framework in this Policy).
  - Documenting how we integrate gender and inclusion, ensuring accessibility and monitoring respective results and indicators in the IDI results framework.
  - Involving the IDI Board to support IDI in integrating gender and inclusion in IDI's governance, decision-making and influencing of INTOSAI bodies.

From theory to practice – living IDI’s Six IDI Golden Principles in our governance routine, processes and decision-making:



- **Mutual respect, diversity and zero tolerance for exploitation, harassment and abuse by:**
  - Working continuously on a culture of mutual respect, appreciation, diversity and tolerance. Diversity manifests itself in ideas, across cultures, in different genders, religious practices and abilities<sup>6</sup>. We ensure that our working environment and staff behaviour are free of intimidation, hostility, offence, discrimination, harassment and abuse. Our IDI Code of Ethics (CoE) lays down a zero-tolerance for sexual exploitation, abuse and harassment (SEAH). The CoE defines harassment and abuse and makes both IDI as an organisation and individual staff accountable. IDI will continue to take relevant measures to prevent and respond to all forms of SEAH in line with the CoE, our Complaints Framework and Safeguarding Policy.

6 See [IDI Code of Ethics, 5.6, p. 10](#).

- **Equal Opportunity and gender-balanced, inclusive human resources**

- Continuing as an equal opportunity employer, we will develop our human resource policies and practices with a gender and inclusion lens. This will provide a strong basis for equal opportunities, equal pay and gender balance<sup>7</sup>. We reflect this in recruitment processes, in our IDI competency framework, professional and career development and in considerations of staff well-being. We continue to keep track and report on gender balance in staffing, governance structures and base salaries. IDI seeks to redress any evidence of inequality and pay levels.

From theory to practice – living IDI’s Six IDI Golden Principles as an equal opportunity employer and in IDI’s human resources:



7 IDI’s Remuneration Policy and Pay Bands are available on IDI’s website.

- **Inclusive**
  - Inclusive leadership is a strong commitment towards a gender-responsive and inclusive organisation. IDI leadership acknowledges that emotional and cultural intelligence are important attributes of an inclusive leader, and that collective genius generates better, more sustainable and positive results. Towards this end, IDI leadership, middle management, senior managers and managers are committed to enhancing our learning journey for inclusive leadership.
  - Inclusive leaders in IDI seek to be self-aware, respectful, integrating different ideas, perspectives, experiences and needs. They use inclusive communication, listen actively and empower others.
- **Resources and capacities**
  - *Developing expertise and staff competence:* we recruit and retain staff committed to gender equality and inclusion and develop staff capacity in these areas in line with our competency framework. We facilitate internal and external support for staff when needed. IDI ensures that job descriptions and performance appraisals echo IDI's gender and inclusion commitments.
  - *Effectively sharing knowledge and information on gender equality and inclusion:* We facilitate learning within IDI and share knowledge and information internally and with external stakeholders. We nominate Champions in IDI to promote gender and inclusion within our organisation.
  - *Strengthening communication, advocacy and visibility on gender equality and inclusion:* We integrate gender and inclusion into our communication with SAIs, INTOSAI bodies, development partners and relevant stakeholders and integrate this into annual communication and advocacy plans and budget. We maintain a dedicated IDI gender and inclusion webpage and mainstream these issues into our website more generally.
  - *Using Inclusive communication across IDI:* We continue using respectful, inclusive, and positive language and images and avoid stereotypes on gender and beyond. We will keep up our accessibility efforts.
- **Financial resources**
  - Starting with a separate ring-fenced gender budget, we have moved to integrating gender and inclusion in our budget across work streams and strategic priorities as a best practice. Resources for gender and inclusion are part of IDI's annual operational plans and budgets. Gender and inclusion related costs can be marked in IDI's accounting system.

## 7. ACCOUNTABILITY FRAMEWORK

Implementing this Policy, its commitments and applying our Six Golden Principles, is a shared IDI responsibility. IDI leadership, the Assistant Directors General (ADGs) and staff have to demonstrate gender-responsive and inclusive behaviour across the organisation.

Ultimately, the IDI leadership team (Director General and the Deputy Directors General) is accountable for progress made on gender equality and inclusion in line with this Policy and its Action Plan. With the support of the Assistant Directors General, the IDI's leadership team is expected to ensure that all staff under their supervision have sufficient capacities and resources to address gender and inclusion dimensions in their areas of work.

To ensure a strategic, and consistent approach to gender and inclusion and to the implementation of this Policy and related documents, including the Action Plan, IDI relies on support from the Gender and Inclusion Focal Point in the Corporate Support Department. The latter will work with IDI leadership, IDI Assistant Directors General and all IDI staff.

While the Gender and Inclusion Focal Point provides support, the implementation of many parts of this Policy and related documents, will be led by Assistant Directors General and depend on different IDI staff and beyond (see roles and responsibilities below).

## ACCOUNTABILITY FRAMEWORK - ROLES AND RESPONSIBILITIES

### IDI Board (non-executive)

- Sets IDI's strategic directions and monitors performance, including on gender equality and inclusion
- Approves key policies, among them the Gender and Inclusion Policy
- Advocates, promotes and supports gender equality and inclusion in IDI's outward facing engagement and uses its influence with INTOSAI bodies and external stakeholders
- Upholds IDI values and is governed by the IDI Code of Ethics and other IDI policies

IDI Director General (DG)	Deputy Director Generals (DDGs)	Assistant Director Generals (ADGs)
<ul style="list-style-type: none"> <li>• Leads by example on gender equality and inclusion and promotes the six gender and inclusion principles across IDI</li> <li>• Drives gender-responsive and inclusive culture and tone from top</li> <li>• Advocates, promotes and supports gender equality and inclusion in IDI's outward and inward facing engagement in the role as senior face of IDI. This involves engaging with INTOSAI bodies and external stakeholders</li> <li>• Heads the IDI leadership team and ensures responsibility for gender and inclusion across the organisation through strategic direction and delegation</li> </ul>	<ul style="list-style-type: none"> <li>• Support DG in leading by example on applying a gender and inclusion lens within their department</li> <li>• Advocate, promote and support gender equality and inclusion in IDI's outward and inward facing engagement. This involves engaging with INTOSAI bodies and external stakeholders</li> <li>• Have accountability for the implementation of IDI's Gender and Inclusion Policy, its commitments and gender &amp; inclusion principles in their departments</li> <li>• Ensure ADG accountability in applying a gender and inclusion lens, including through performance appraisals, regular feedback and monitoring, and support them in holding their staff accountable</li> <li>• Invest in strengthening own gender and inclusion capacities and the capacities of ADGs</li> </ul>	<ul style="list-style-type: none"> <li>• Are accountable for applying a gender and inclusion lens in their portfolios and support their staff</li> <li>• Advocate, promote and support gender equality and inclusion in IDI's outward and inward facing engagement. This involves engaging with INTOSAI bodies and external stakeholders</li> <li>• Monitor progress and reporting on gender and inclusion in their portfolios</li> <li>• Support the implementation of the Gender and Inclusion Policy and related documents</li> <li>• Work together with leadership and the Gender and Inclusion Focal Point</li> <li>• Invest in strengthening own gender and inclusion capacities</li> </ul>

Gender and Inclusion Focal Point	IDI Managers	IDI Coordinators	Consultants and Resource Persons (working for IDI)
<ul style="list-style-type: none"> <li>• Supports Leadership and ADGs in monitoring and reporting on the implementation of the Gender and Inclusion Policy and related gender documents</li> <li>• Supports DDG Corporate Support in keeping Gender and Inclusion Policy and related gender documents up to date as required</li> <li>• Supports DDG Corporate Support in organising training and raising awareness on Gender and Inclusion in IDI</li> <li>• Disseminates gender and inclusion related evidence and knowledge in IDI</li> </ul>	<ul style="list-style-type: none"> <li>• Abide by this Policy, including its six Golden Principles and related gender and inclusion documents</li> <li>• Advocate, promote and support gender equality and inclusion through their portfolios</li> <li>• Seek to develop gender and inclusion skills and knowledge in their areas of work and apply where relevant and appropriate</li> <li>• Conduct gender and inclusion analyses for initiatives and mainstream gender and inclusive considerations into their areas of operation</li> <li>• Use available tools, guidance materials or reach out for support to integrate gender and inclusion in their areas of work</li> <li>• Collect sex-disaggregated and other disaggregated data where relevant, document and report on gender and inclusion in their initiatives</li> </ul>	<ul style="list-style-type: none"> <li>• Abide by this Policy, including its six Golden Principles and related gender and inclusion documents</li> <li>• Advocate, promote and support gender equality and inclusion through their portfolios</li> <li>• Seek to develop gender and inclusion skills and knowledge in performing administrative and support tasks where relevant and appropriate</li> <li>• Support collecting sex-disaggregated and other disaggregated data where relevant</li> </ul>	<ul style="list-style-type: none"> <li>• Seek to develop gender and inclusion skills and knowledge in their areas of work</li> <li>• Abide by this Policy, including its six Golden Principles, and related gender and inclusion documents</li> <li>• Use available tools, guidance materials or reach out for support to integrate gender and inclusion in their areas of work</li> <li>• Collect sex-disaggregated and other disaggregated data where relevant, document and report on gender- and inclusion in their initiatives</li> </ul>

Participants in IDI initiatives are also expected to abide by the six Golden Principles where appropriate.

Other stakeholders, including INTOSAI Bodies, Regions, partners and donors are not accountable for IDI's gender and inclusion work. However, they follow IDI's achievements and influence IDI's gender and inclusion work.



## 8. MONITORING, REPORTING AND EVALUATION: TRACKING IMPLEMENTATION OF THE GENDER AND INCLUSION POLICY

The IDI Corporate Support coordinates monitoring, reporting and evaluation of this Policy assisted by IDI staff (see section 7).

Monitoring takes place through tracking IDI's multi-annual Gender and Inclusion Action Plan which is linked to the Policy. This is supported by IDI's in-year monitoring which helps to keep track on the implementation of gender and inclusion measures. IDI leadership – supported by the Assistant Directors General and the Gender and Inclusion Focal Point – is responsible for monitoring, evaluating and reporting on gender and inclusion issues and reports at Board Meetings.

Gender equality and inclusion is an important element of IDI's strategic priority on sustainability and is part of IDI's annual Operational Plans and Reports.

The implementation of this Policy will be considered in the evaluations of IDI Strategic Plans. Following a Gender Institutional Assessment in 2016 and an assessment of IDI's human resource functions from a gender, diversity and intersectionality perspective, further assessments will be planned as necessary.

Any breaches to this Policy will be handled through IDI Complaints Framework<sup>8</sup> or through other appropriate mechanisms.

## 9. ACRONYMS

<b>CoE</b>	Code of Ethics
<b>CSOs</b>	Civil Society Organisations
<b>IDI</b>	INTOSAI Development Initiative
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>SAI</b>	Supreme Audit Institution
<b>SDG</b>	Sustainable Development Goal
<b>SEAH</b>	Sexual exploitation, Abuse and Harassment
<b>SSU</b>	Strategic Support Unit

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8 The [IDI Complaints Framework](#) provides the structure for handling both internal and external complaints within the IDI.

# ANNEX: GLOSSARY<sup>9</sup>

**Accessibility:** Provision of flexibility to accommodate each person's needs and preferences. Giving equal access to everyone is precondition for an inclusive society.

**Disaggregated Data:** Data broken down by sex, age or other variables to reflect the different needs, priorities and interests of women and men (and people more generally), and their access to and control over resources, services and activities.

**Discrimination:** The unequal treatment of members of various groups, based on conscious or unconscious prejudice, which favors one group over others on differences of race, gender, economic class, sexual orientation, physical ability, religion, language, age, national identity, religion and other categories.

**Diversity:** The different values, attitudes, cultural perspectives, beliefs, ethnic background, nationality, sexual orientation, gender identity, ability, health, social status, skill and other specific personal characteristics.

**Empowerment:** Women and men, or people more generally, taking control over their lives: setting their own agendas, gaining skills, building self-confidence, solving problems, and developing self-reliance.

**Gender:** Gender refers to the roles, behaviours, activities, and attributes that a given society at a given time considers appropriate for men and women. In addition to the social attributes and opportunities associated with being male and female and the relationships between women and men and girls and boys, gender also refers to the relations between women and those between men. These attributes, opportunities and relationships are socially constructed and are learned through socialisation processes. They are context/ time-specific and changeable.

**Gender and Inclusion Analysis:** The study of differences in the conditions, needs, participation rates, access to resources and development, control of assets, decision-making powers, etc., between women, men and people more generally in their assigned gender roles and in their diversity.

**Gender and Inclusion Focal Point:** A person within the organisation (field or headquarters) who is identified as being a reference point for issues concerning gender and inclusion.

**Gender Balance:** Having the same (or a sufficient) number of women and men at all levels within the organisation to ensure equal representation and participation in all areas of activity and interest.

**Gender Equality:** Women and men enjoy the same status and have equal opportunity to realise their full human rights and potential to contribute to national, political, economic, social and cultural development, and to benefit from the results. The equal valuing by society of both the similarities and differences between women and men, and the varying roles they play.

**Gender Equity:** Being fair to women and men. To ensure fairness, measures are often needed to compensate for historical and social disadvantages that prevent women and men from otherwise operating as equals. Equity leads to equality.

**Gender Identity:** One's innermost concept of self as male, female, a blend of both or neither – how individuals perceive themselves and what they call themselves. One's gender identity can be the same or different from their sex assigned at birth.

**Gender Mainstreaming:** The systematic integration of the respective needs, interests and priorities of men and women in all the organisation's policies and activities. This rejects the idea that gender is a separate issue and something to be tacked on as an afterthought.

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<sup>9</sup> Multiple sources were used to identify commonly used definitions of these key gender concepts and terms including from UN Women, the OECD, the International Federation of the Red Cross, Global Affairs Canada and the European Institute for Gender Equality.

**Gender Sensitive / Responsive:** Refers to programmes, projects or initiatives where gender norms, roles and inequalities have been considered, and measures have been taken to actively address them. Such programmes go beyond raising sensitivity and awareness and actually do something about gender inequalities.

**Inclusion:** Refers to the process of improving the terms for individuals and groups, in particular for those marginalised / in danger of being left behind in different context, to take part in society, to be respected and valued, and to benefit adequately from public spending. An inclusive environment embraces and respects diversity based on gender, religion, age, disability, ethnicity, sexual orientation, etc.

**Intersectionality:** Recognises that people's lives are shaped by different identities, relationships and social factors. These combine to create intersecting forms of privilege and oppression. Intersectionality refers to the simultaneous experience of characteristics such as gender, race, ethnicity, class, income, ability, age, sexuality, culture and nationality. (See also the Intersectionality Resource Guide and Toolkit, UN Women 2021).

**Sex:** The biological characteristics of being male or female that are genetically determined.

