

# STRATEGISING FOR AUDITING INCLUSION





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# RWANDA COUNTRY CONTEXT

**The Government of Rwanda strengthened governance by putting in place systems and policies to achieve inclusion objectives in all socio-economic sectors of the country.**

✓ **Gender as example:**

- **The Ministry of Gender and Family Promotion** is mandated to ensure strategic coordination of policy implementation in the area of gender, family, women's empowerment and children's issues.
- **The Gender Monitoring Office** monitors gender mainstreaming and the fight against GBV/ Injustices in public, private, civil society and religious institutions to achieve gender equality in Rwanda.
- **The National Gender Policy** was established in 2010, and revised in 2021.
- Rwanda is the first country in the world with **female majority in parliament**, with **63.75%** in the Chamber of Deputies and **53,8%** in the **Senate**.

✓ **Financial Inclusion as example:**

- Rwanda FinScope Survey: Financial inclusion doubled from **48%** to **96%** (2008 to 2024)

SAI Rwanda considers auditing Inclusion in its strategic and operational plans:



- **Mission:** “To conduct audit of government institutions as a means of assuring our stakeholders that public resources are being utilized for national priorities and **wellbeing of citizens**”.
- **Core Values:** Integrity, Objectivity, Professionalism, Innovation and **In Public Interest**.



**Audit plans:** cover all **socio-economic sectors** of the country and related **SDGs**.



**The principle of “Leave No One Behind”:** (Part of the 2030 Agenda for SDGs) is given high consideration to ensure that audits contribute to eradication of poverty, end of discrimination and exclusion, reduction of the inequalities and vulnerabilities that leave people behind.

## Examples of audits on inclusion in different sectors

Sector	Performance Audit	Focus on inclusion	Audit Cycle
Education	Special needs and inclusive education in Rwanda	<ul style="list-style-type: none"> <li>Facilitation to <b>learners with special needs</b> in pre-primary and primary schools.</li> </ul>	2023-2024
Agriculture	Irrigation Program	<ul style="list-style-type: none"> <li>Adequacy of irrigation schemes to reduce dependence on unreliable rain-fed agriculture (especially <b>in the areas prone to drought</b>).</li> </ul>	2022-2023
ICT	Centralized procurement of ICT equipment and infrastructure	<ul style="list-style-type: none"> <li>Facilitation of <b>the small and emerging companies</b> to bid for tenders of supply of ICT equipment.</li> </ul>	2023-2024
Finance/ Economy	Public Procurement	<ul style="list-style-type: none"> <li>Promotion of inclusiveness especially <b>women and youth</b> participation in public procurement.</li> </ul>	2023-2024

## Examples of audits on inclusion in different sectors

Sector	Performance Audit	Focus on inclusion	Audit Cycle
Infrastructure	Production and distribution of electricity	<ul style="list-style-type: none"> <li>Access to <b>electricity, especially in rural areas.</b></li> <li>Access rates were at <b>34.5%</b> (in 2017) and at <b>80.1%</b> (August 2024)</li> </ul>	2022-2023
	Feeder roads	<ul style="list-style-type: none"> <li>Construction of roads to facilitate access to market for citizen, especially <b>farmers, in geographically remote areas.</b></li> </ul>	Ongoing
Health/ Social	Performance audit of Community Based Health Insurance scheme	<ul style="list-style-type: none"> <li>Integration of all people in the community into the health insurance system (CBHI).</li> <li>Following the audit, Government mobilized alternative sources of funds to sustain the scheme, including private sector contribution.</li> <li>Currently <b>92%</b> of Rwandans have health insurance.</li> </ul>	2018-2019
	National Rehabilitation Services	<ul style="list-style-type: none"> <li>Rehabilitation services to <b>delinquents of different age groups and gender</b> for their reintegration in the community.</li> </ul>	Ongoing
Other audits	Water distribution in rural areas; rehabilitation and reintegration of mental health cases etc.		

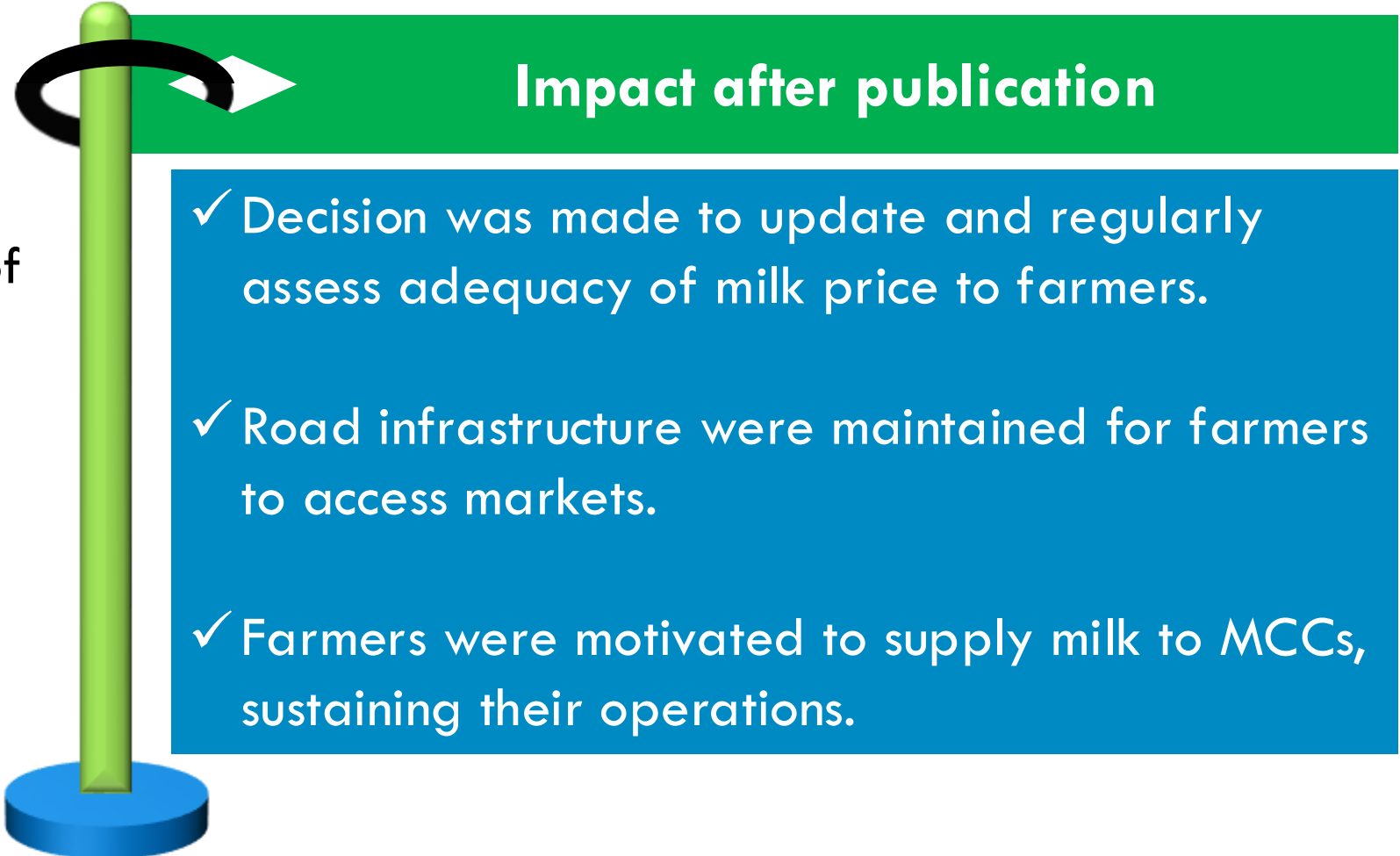


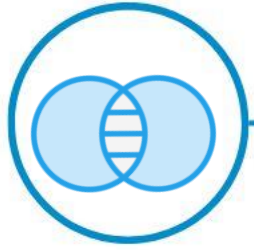
# IMPORTANCE/REALIZED BENEFITS ?

**Audits trigger actions that improve services to citizen:**



Performance audit of  
Milk Collection  
Centers (MCCs) was  
conducted in 2022





# INTERSECTIONALITY AND SAIs ENGAGEMENT

## **Addressing intersectionality and engaging the SAIs:**

- ✓ Focus on Gender: Gender policy was developed and its implementation started.
- ✓ Collaboration with AFROSAI-E





# CHALLENGES IN DATA COLLECTION

**In auditing inclusion, SAI Rwanda faces the following main challenges regarding data:**

- **Measurement of specific inclusion indicators:** Availability of data.
- **Limited skills**
- **Financial resources:** For SAI to conduct audits and auditees to implement recommendations

# Thank You

