

SUPREME AUDIT INSTITUTIONS
AS AGENTS FOR INCREASING
ACCOUNTABILITY OF FINANCING GENDER
EQUALITY

March, 2024





SUPRIME AUDIT INSTITUTION IN
REPUBLIC OF NORTH MACEDONIA
STATE AUDIT OFFICE



STATE AUDIT OFFICE

STATE AUDIT LAW

1997

AUDITOR GENERAL
FIRST AUDITS CONDUCTED
FIRST ANNUAL REPORT

1999

INTOSAI FULL MEMBER

2001

EUROSAI MEMBER

2002

AMS – AUDIT
MANAGEMENT SYSTEM

2017

INTERNATIONAL BOARD
OF AUDITORS FOR
NATO (IBAN)

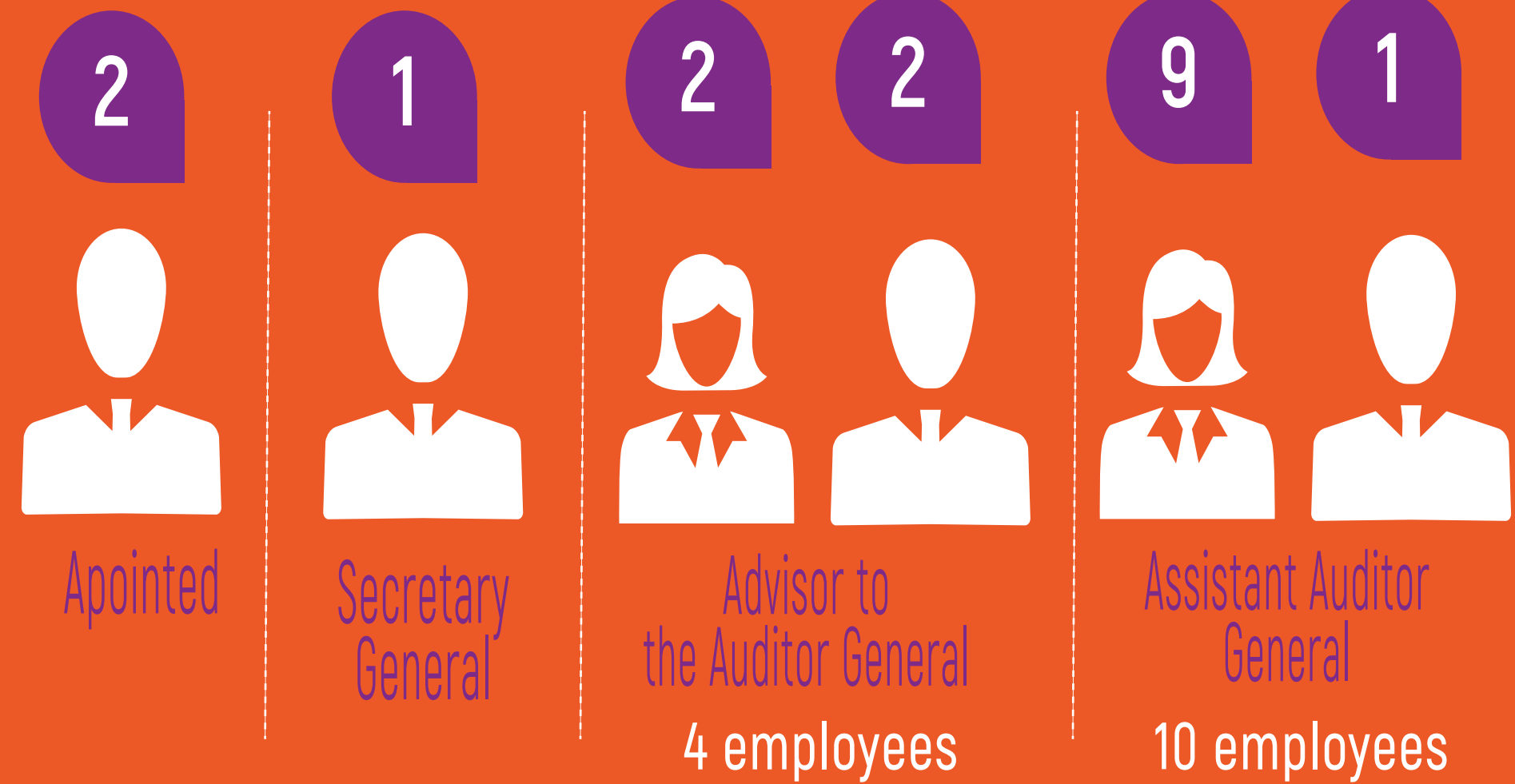
2020

Gender structure of SAO employees



120 employees,
of which 75 women
and 43 men

Management structure in SAO



Gender structure of Auditor General Support Department



Gender structure of Audit Team Leaders

20 Heads of audit team
7 men / 13 women
35% 65%



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**МЕМОРАНДУМ ЗА РАЗБИРАЊЕ
МЕЃУ
ТЕЛОТО НА ОБЕДИНЕТИТЕ НАЦИИ ЗА РОДОВА ЕДНАКВОСТ И
ЗАЈАКНУВАЊЕ НА ЖЕНИТЕ – UN WOMEN**

И

**ДРЖАВНИОТ ЗАВОД ЗА РЕВИЗИЈА НА РЕПУБЛИКА СЕВЕРНА
МАКЕДОНИЈА**

Овој Меморандум за разбирање („МзР“) се склучува меѓу Телото на Обединетите нации за родова еднаквост и зајакнување на жените (UN Women) и Државниот завод за ревизија (ДЗР) („Партнер“). UN Women и Државниот завод за ревизија во понатамошниот текст поединечно се нарекуваат „Договорна страна“, а заеднички „Договорни страни“.

СО ОГЛЕД НА ТОА ШТО, UN Women е помошен орган на Обединетите нации чиј мандат е постигнување родова еднаквост и зајакнување на жените;

СО ОГЛЕД НА ТОА ШТО, UN Women ја препознава важноста на соработката со партнерите при остварувањето на својот мандат и стратешките цели;

СО ОГЛЕД НА ТОА ШТО, Партнерот е независна врховна ревизорска институција во Република Северна Македонија, која повеќе од 20 години транспарентно, навремено и објективно ја информира јавноста за ревизорските наоди од спроведените ревизии. Мисијата на институцијата е навремено и објективно да го информира Собранието, Владата, и другите јавни институции за ревизорските наоди од спроведените ревизии и да дава ефективни препораки на државните институции за унапредување на управувањето со јавните средства. На тој начин ДЗР придонесува за подобрување на животот на граѓаните на Република Северна Македонија.

НА ТОА ШТО, Партнерот го поддржува мандатот и мисијата 64/289 на Генералното собрание на Обединетите нации за UN Women за периодот 2022-2025.

SAO success story in capacity building for inclusion of gender equality in **RA/PA**



INCREASING KNOWLEDGE AND SKILLS OF SAO EMPLOYEES

Advanced Workshop
Gender Responsive Budgeting Methodology and
Assessment of impact of policies and regulations
from a gender perspective



2021



91 certified participant

Workshop Gender Responsive Budgeting
Assessment of impact of policies and
regulations from a gender perspective



2021



34 certified participants



STUDY VISITS

📍 Stockholm, Sweden

👤 5 SAO employees

📅 October 2022

STUDY VISITS

📍 Ljubljana, Slovenia

👤 17 SAO employees

📅 September 2023

REGIONAL MEETING

📍 Banja luka, Bosnia

👤 3 SAO employees

📅 July 2022

TRAININGS

📍 Tirana, Albania

👤 2 SAO employees

📅 April
July 2022

WORKSHOP

📍 Prishtina, Kosovo

👤 3 SAO employees

📅 December 2022

Regional conference

Mainstreaming Gender in
PFM and the Role of Integrated
Financial Management Systems

📍 Tirana, Albania

📅 September 2021

👤 3 SAO employees

Regional conference

Transformative financing as an
accelerator for gender equality

📍 Istanbul, Turkey

📅 November 2022

👤 2 SAO employees





STRATEGIC DOCUMENTS AND METHODOLOGY ACTS OF THE STATE AUDIT OFFICE

| SDG5 part of SAO Development Strategy 2023-2027

| SDG5 part of SAO Strategic Audit Plan 2024-2027

| Gender Audit Guidelines;

GENDER AUDIT GUIDELINES

The key objectives and tasks are aimed at:

- 01** Enabling understanding of the importance of gender mainstreaming in the processes of design, implementation, monitoring and evaluation of public policies and programmes and in the allocation of budget funds to all stakeholders in social life.
- 02** Improved public sector management through the development of inclusive and fairer policies and programmes for institutions, civil society organizations, the public and interested parties;
- 03** Understanding the principles of economy, efficiency and effectiveness through the analysis of equal opportunities for men and women in the implementation of policies and programmes;
- 04** Providing guidance on how gender issues should be integrated in all performance auditing procedures, especially in the processes of setting audit questions, collecting evidence and formulating audit conclusions by the auditor;
- 05** Providing tools, techniques and guidance that will allow the auditor to assess the effects of policies, programmes and results in the implementation of the specific objectives from a gender perspective.

STATE AUDIT OFFICE CONTRIBUTION TO THE IMPLEMENTATION OF GENDER EQUALITY IN THE REPUBLIC OF NORTH MACEDONIA

Final Performance Audit Report "Effectiveness of Government Measures on Gender Equality and Corresponding Gender Budget Initiatives"

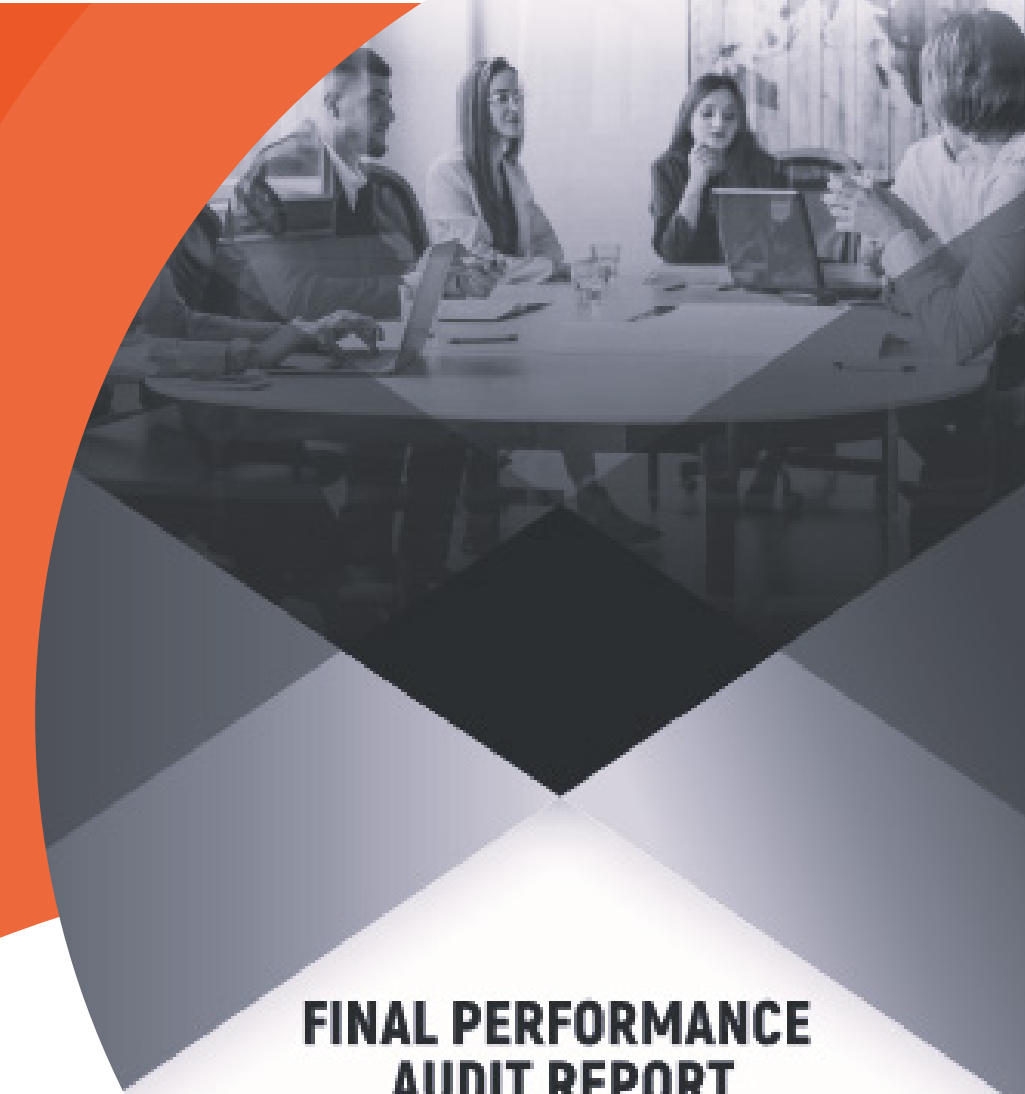
83 RECOMMENDATIONS
63 MEASURES TAKEN
UPON RECOMMENDATIONS

76%
implementation

18%
status not
determined

5%
not implemented
recommendations

1%
not applicable
recommendations



FINAL PERFORMANCE AUDIT REPORT

EFFECTIVENESS OF MEASURES OF
THE GOVERNMENT OF THE REPUBLIC OF
NORTH MACEDONIA FOR GENDER EQUALITY
CORRESPONDING GENDER BUDGET INITIATIVES

KEY IMPLEMENTED RECOMMENDATION

“ **Ministry of Finance to take on measures and activities for**

Editing and specifying the Draft Budget Law, defining the terms gender budget statement/initiative, gender indicators and gender goals

BUDGET LAW

“ Defined terms for **gender responsive budgeting, gender responsive budget statement, gender indicators and gender goals.**

DOMESTIC VIOLENCE AND THE ROAD TO JUSTICE IN THE REPUBLIC OF NORTH MACEDONIA

PUBLISHED INFORMATION IN THE MEDIA

Расте бројот на случаи на семејно насилство
 Канал5 - 05.03.2024
 По поранешните и актуелните интимни партнери, сторители на семејно насилство. Според истражувањето, од вкупниот број лица кои кренале рака на своите партнери, 80 проценти се мажи.

Семејно насилство: Најголем дел од жртвите се жени, само 2% завршиле на суд
 Мета - 05.03.2024
 Сегашни или поранешни партнери биле сторители на насилство во 80 проценти од случаите. Изненадувачки, се вели во заклучоците на ДЗР, е што 92 проценти од сторители се синовите, со 16 отсто Примените пријави за семејно насилство.

ДЗР: Семејното насилство во пораст, сторителите ретко завршуваат во заток
 Слободен Печат - 05.03.2024
 Во 2022 година е забележан пораст од 61 отсто на примените пријави за семејно насилство, во споредба со 2018 година. Најчести жртви, околу 80 проценти, додека 92 отсто од сторители се мажи, информираат од Државниот завод за ревизија (ДЗР).

Расте бројот на случаи на семејно насилство
 Нетпрес - 05.03.2024
 Најчести жртви и тоа речиси во 80 отсто од случаите се жени, додека 92 проценти од сторители се мажи, се вели во извештајот на Државниот завод за ревизија (ДЗР). Се заклучува дека нема промена во однос на родовата припадност на сторители.

Инфографик на ДЗР: Бројот на случаи на семејно насилство расте, а на сторители се намалува
 360 степени - 05.03.2024
 Нема промена во однос на родовата припадност на релација жртва-сторител. Најчести жртви и тоа речиси во 80 отсто од случаите се жени, додека 92 проценти од сторители се мажи. Од вкупниот број лица кои кренале рака на своите партнери, 80 проценти се мажи.

ДЗР: Семејното насилство и патот до правдата во Република Северна Македонија
 Нова ТВ - 05.03.2024
 Претставници од Државниот завод за ревизија учествуваат на семинарот за родови податоци кој се одржа во Измир, Турција во организација на Women во Република Северна Македонија.

1.215 stakeholders informed

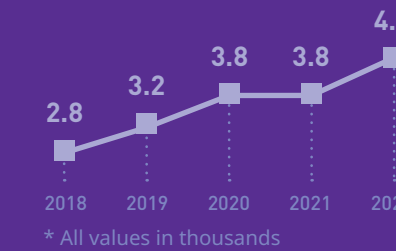
15 media reports



TREADING THE ELUSIVE PATH TO JUSTICE IN NORTH MACEDONIA

ALARMING UPTICK

There has been a **61%** increase in the number of domestic violence complaints received in 2022 compared to 2018.



There were **61** domestic violence cases per 100,000 people in 2022, up from **55** cases in 2018.



THE VAST MAJORITY OF DOMESTIC VIOLENCE SURVIVORS – ALMOST 80% – ARE WOMEN

Meanwhile, **92%** of all domestic violence perpetrators are men.



LIKE FATHER, LIKE SON

Intimate partners, current or former, constitute **63%** of all perpetrators.

Remarkably, sons comprise the second-largest group of perpetrators, representing **16%**.

PRISON IS RARE FOR PERPETRATORS

In 2019, a mere **24%** of all reported domestic violence cases went to court. Sentences were rendered in just **15%** of these cases, with a mere **3%** resulting in prison terms.



By 2022, the percentage of domestic violence perpetrators receiving prison sentences dropped to a mere **1%**.



WHEN CRIMINALS GO UNPUNISHED, THE CYCLE OF CRIME PERSISTS.

– Nelson Mandela

With domestic violence on rise and fewer perpetrators being punished...

PUBLIC TRUST IN THE JUDICIAL SYSTEM HAS SHARPLY DECLINED, FROM **48%** IN 2020 TO **24%** IN 2022.



ADDRESSING THE SURGE IN DOMESTIC VIOLENCE REQUIRES:

- Developing effective prevention programmes.
- Creating open, reliable, unified systems for gender-disaggregated data across key sectors.
- Enhancing protection mechanisms and expanding services to support survivors.
- Enhancing the gender responsiveness of the judiciary.

Created by: Blagoj Angelovski, Nadica Donevska, Elma Osmani, Emilija Zografska, Liridona Limani, Mentorship: Altylnal Mambetova, School of Data, Nurral Mamytova, Ala Negruta, UN Women ECA RO, Data sources: 1) MakStat. 2) Ombudsman's Report on GBV. 2020. 3) Group of Experts on Action against Violence against Women and Domestic Violence. 2023. 4) Regional Cooperation Council, Balkan Barometer Public Opinion, 2020-2022.

This infographic was created as part of the Gender Data Bootcamp in Izmir, Türkiye, a collaborative effort between the School of Data and UN Women's "Gender Equality Facility" project in North Macedonia and the "Making Every Woman and Girl Count" regional programme for Europe and Central Asia. The views expressed in this publication are those of the authors and do not necessarily represent the views of UN Women, the United Nations or any of its affiliated organizations.

THERE IS **#NOEXCUSE** FOR VIOLENCE



STATE AUDIT OFFICE CONTRIBUTION TO THE IMPLEMENTATION OF GENDER EQUALITY IN THE REPUBLIC OF NORTH MACEDONIA

STATE AUDIT OFFICE 2021 ANNUAL WORK PROGRAM



68 PERFORMED AUDITS

SUSTAINABLE DEVELOPMENT GOALS COVERED BY AUDITS

- 56 REGULARITY AUDITS
- 7 PERFORMANCE AUDITS
- 3 COMPLIANCE AUDITS
- 2 IT AUDITS

TOPICS COVERED BY AUDITS



STATE AUDIT OFFICE 2022 ANNUAL WORK PROGRAM



SUSTAINABLE DEVELOPMENT GOALS COVERED BY AUDITS

188 PERFORMED AUDITS

- 170 Regularity audits
- 12 Performance audits
4 environmental audits and 2 IT audits
- 6 Compliance audits

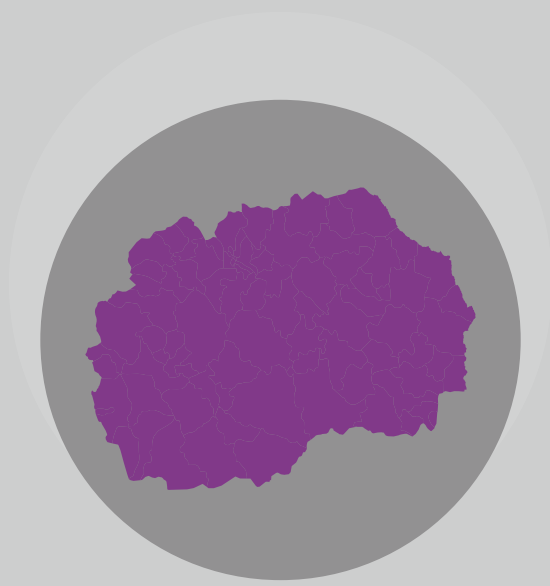
TOPICS COVERED BY AUDITS



COOPERATIVE PERFORMANCE AUDIT

GENDER EQUALITY AND EMPOWERMENT OF WOMEN FROM RURAL AREAS, THROUGH INCLUSION IN THE LABOR MARKET

AUDIT OBJECTIVE



NORTH MACEDONIA

"Are measures and projects taken by the competent institutions at central level effective for inclusion of women from rural areas on the labour market with the aim of effective participation in the economic and social development of rural areas?".



ALBANIA

To assess if the national employment policies include the employment of women in rural areas



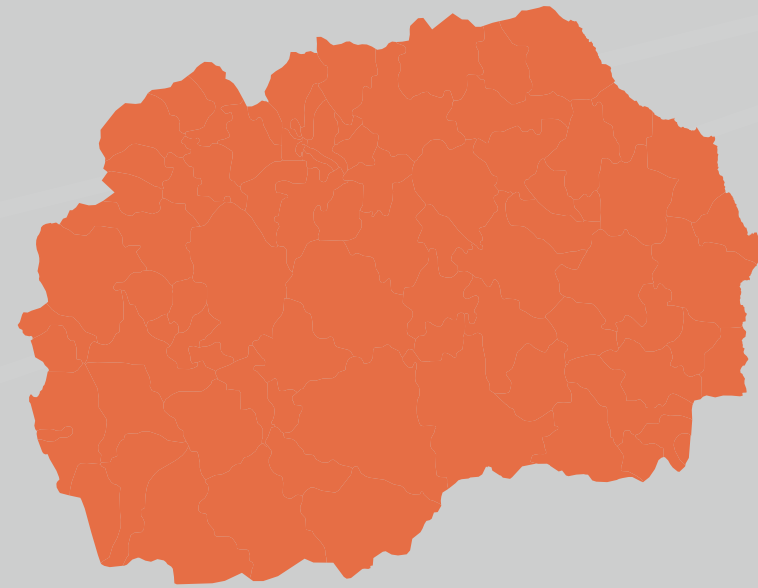
KOSOVO*

The objective of this audit is to assess the effectiveness and impact of policies, programmes and measures aimed at promoting the inclusion of women from rural areas in the labour market, with a focus on increasing their participation and identifying opportunities for improvement

A person wearing a white protective suit and a hood with a mesh face shield is holding a wooden frame with a mesh screen. The screen is covered with a large number of bees. The person is standing in a field of flowers. The image has a warm, orange-red color cast.

AUDIT PERIOD
2019 - 2023

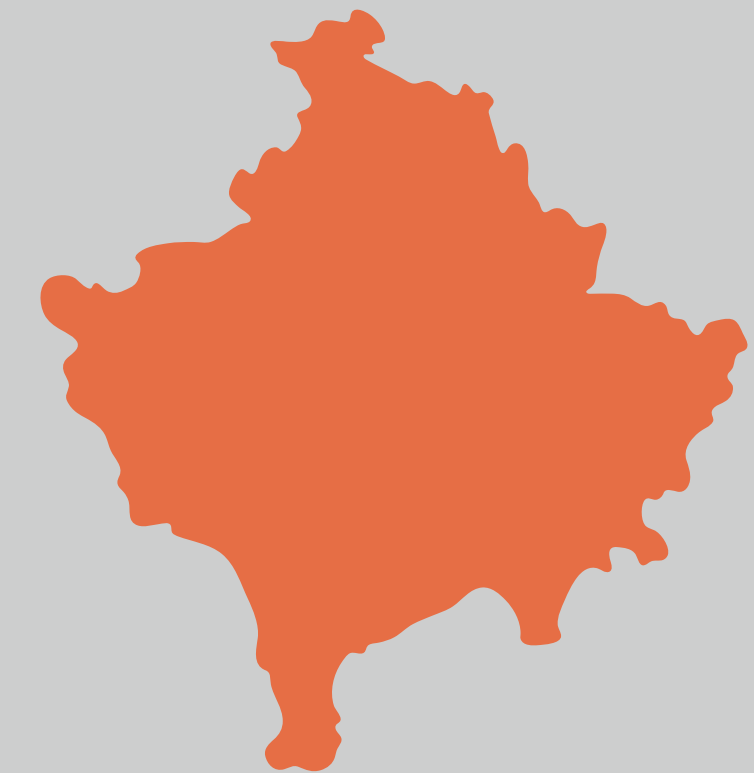
KEY RISK AREAS



- Created conditions to ensure gender equality of women from rural areas and their inclusion on the labour market
- Implement measures for vocational training of women from rural areas and provided support for job creation
- Investments in public services in rural areas with the aim of gender equality and inclusion of women from rural areas on the labour market



- The national employment promotion programmes, if they have been diversified and adapted to specific regions, based on gender;
- Conditions that facilitate the employment of women from rural areas, such as investment in public services, nurseries and kindergartens, or transportation from rural areas to central regions;
- Cooperation and coordination between Local Self-Government Units and National Employment and Skills Agency in the employment of women, including women in rural areas.



- Level of implementation of Agriculture and Rural Development Programme, based on strategic and legal framework, mainly focusing on two measures where women farmers have priority in benefiting.
- Responsible institution for implementation of Agriculture and Rural Development Programme 2014-2020, including annual programmes 2019, 2020-2021, 2022 and 2023.
- Monitoring achievement of goals, evaluation and reporting of Agriculture and Rural Development Programme 2014-2020 including annual programmes 2019, 2020-2021, and 2022.

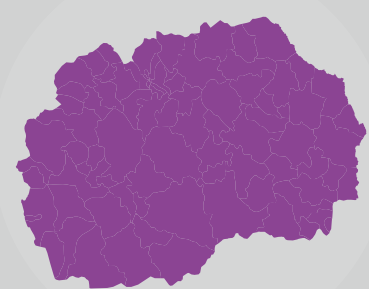
AUDIT ACTIVITIES

	NORTH MACEDONIA	KOSOVO*	ALBANIA	TOTAL
 Organized meetings	2	1	2	5
 Central level entities covered by the audit	7	3	1	11
 Local level entities covered by the audit	0	0	13	13
 Audited Entities	7	3	14	24
 Laws	1	3	3	7
 Strategies	3	1	3	7
 Programmes	6	5	5	16

	NORTH MACEDONIA	KOSOVO*	ALBANIA	TOTAL
 Audit Period	2019-2023	2019-2023	2019-2023	
 Audit Approach (orientation of approach)	7	3	1	11
 Audit objective	1	1	1	
 Audit Areas/Scope	3	3	3	
 Audit Findings	22	9	10	41
 Audit Recommendations	25	10	11	46
 Audit Conclusion	1	11	11	23



KEY AUDIT FINDINGS



NORTH MACEDONIA

1 **Strategic and operational employment plans** do not contain goals, indicators and measures adapted to the needs and specifics of women from rural areas.

2 The implemented measures **do not provide data** on the number of rural women beneficiaries of employment measures.

3 **No analysis has been made** in rural areas to determine the need for construction of care facilities for preschool children.

4 **The 2023 Government Programme supports insured women farmers** with non-refundable grants for maternity leave, providing social and economic security for rural women in agriculture.



ALBANIA

1 **The employment promotion programmes** implemented by the National Employment and Skills Agency from 2020 – 2023 **do not include specific targets for women in rural areas.**

2 **Municipalities do not ensure** equitable distribution of nurseries and kindergartens between rural and urban areas, mostly indicating the lack of nurseries.

3 Employment services offered by the National Employment and Skills Agency **do not address the needs of women overall,** especially those in rural areas

4 **There is no evidence** how the monitoring of the National Strategy for Employment and Skills 2019 – 2022 is used in improving future employment policies.



KOSOVO*

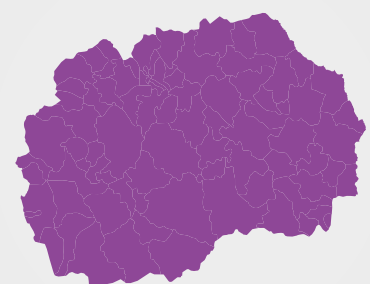
1 **Current affirmative measures** for supporting women in rural areas **are ineffective** due to their requirement for women to have three to five years of land or business ownership, which limits participation and support for those who have recently started.

2 **The monitoring reports lack sufficient data** to measure program objectives, as they do not include gender-disaggregated information, and the monitoring committee has been inactive since 2014.

3 The Employment Agency **lacks gender-specific data for urban and rural areas,** affecting its understanding of rural women's needs and leading to significantly lower participation of women in vocational training compared to men.



KEY RECOMMENDATIONS



NORTH MACEDONIA

1

The Ministry of Labour and Social Policy and the Employment Agency to **design gender-responsive measures** directly aimed at rural women.

2

Employment measures should provide data on beneficiaries by gender in rural and urban areas.

3

To make an analysis by rural areas to determine the **need for construction** of childcare facilities.

4

To continue with the social security support programme pending the **adoption of a legal solution.**



ALBANIA

1

The National Employment and Skills Agency should focus on **concrete needs of women** in rural areas in relation to employment measures.

2

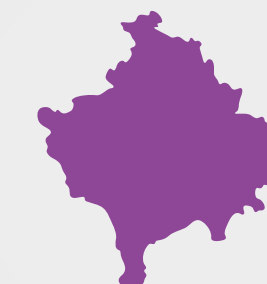
Municipalities should assess the needs in their areas and ensure **coverage with nurseries and kindergartens** according to them.

3

The National Employment and Skills Agency and municipalities should **develop measures to increase the participation of women** in rural areas in the labour market.

4

The National Employment and Skills Agency should **analyse the monitoring results** of the National Employment Strategy and undertake specific interventions.



KOSOVO*

1

The Ministry of Agriculture, Forestry and Rural Development **should strengthen the programmes and measures** for inclusion of women from rural areas in the labour market.

2

Ensure the Monitoring Committee is functional and provides **continuous programme supervision**, with monitoring reports that include more analytical indicators and disaggregated gender data, for comprehensive programme impact assessment.

3

The Ministry of Finance, Labour and Transfers should ensure that the Employment Agency in their employment and vocational training reports **includes the gender-disaggregated analyses** in urban and rural areas.



Сектор за еднакви можности

Sektor për mundësi të barabarta

Архивски број: 17-163/2
Датум: 04-03-2024

До: Државен завод за ревизија

Предмет: Ваш бр.13-183/4
Мислење на Нацрт извештај

Почитувани,

Министерство за труд и социјална политика го разгледа Нацрт Извештајот на овластениот државен ревизор од извршена ревизија на успешност - „Родова еднаквост на жените од руралните средини преку нивна инклузија на пазарот на труд“ и смета дека Извештајот содржи релевантни податоци и ја поздравуваме неговата изработка.

Ве известуваме дека во однос на препораките 15 и 18 од доставениот Ревизорски извештај, при идната подготовка на мерките наменети за жените и нивното вклучување на пазарот на труд, истите ќе бидат земен предвид, во консултација со АВРСМ и релевантните чинители.

Со почит,



Изработил: Селвер Зендони
Превод/Preklonil: [Signature]
Контролирал/Kontrollor: Кадрије Мустаф
Одобрил/Miratol: Светлана Цветковска
Согласен/Rajtohet: Јасмина Иванова

The competent authorities agreed with the identified shortcomings and the recommendations contained in the final audit report.

The implementation of the given recommendations is expected to improve the impact of policies, programmes and measures aimed at promoting the inclusion of women from rural areas in the labour market.

“**Stereotypes and discrimination** must be eliminated, the executive and legislative authorities must provide conditions for unhindered inclusion of the rural woman on the labour market.

She wants, she can and she knows how to secure her future, to become a successful entrepreneur and to build a better tomorrow for herself, her family and for the overall social progress”.



**THANK YOU FOR
YOUR ATTENTION!**