



Equal  
Futures  
Audit.



# Equal Futures Audit.

*changemakers*



BRINGING EQUAL FUTURES TO THE SAI AUDIT WORLD

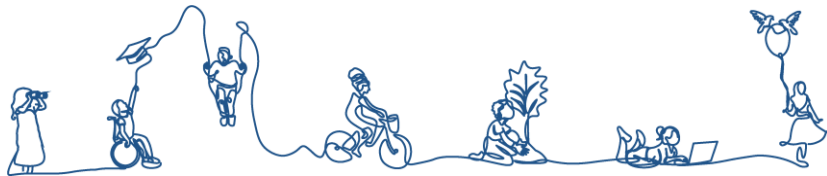
# Welcome

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We live in an unequal world. Day by day we see inequalities caused by poverty, ethnicity, gender, disability, migration etc. We see a growing number of people across the globe being marginalized or at risk of being marginalized.

**Can SAI Auditors make a difference in the lives of those left behind?**

**We think so!**



[Discover the EFA Changemaker initiative>>>](#)



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# What is EFA Changemakers?



**EFA Changemakers (2023-24) is an initiative to facilitate the transformation of SAI auditors into change agents for bringing equal futures to the SAI audit world (through EFA strategies and EFA audits in their SAI)**

To begin with this initiative will be offered in English and Spanish for up to 25 SAIs ( 15 English speaking and 10 Spanish speaking ). Each SAI is requested to nominate two persons from different leadership levels in the SAI. While one will act as EFA Changemaker Strategy, the other will act as EFA Changemaker Audit.

We have identified six key areas of marginalization – poverty, gender, ethnicity, migration, age and disability which the EFA pilot audit conducted by the changemaker could focus on.

Besides creating a pool of EFA Changemakers, this initiative is expected to result in EFA strategies and EFA audits at the participating SAI level.

Those candidates who successfully complete their education, strategy and audit assignments will graduate as IDI's EFA Changemaker and become a part of an alumni network.



## EFA Changemaker STRATEGY

A functional leader who has the position and willingness to strategize for auditing equality on a sustainable basis in the SAI. An EFA strategy is the SAI's strategy for including audits on equality in the SAI's strategic and annual audit plan on a regularly basis. In the long term the EFA strategy is expected to institutionalize the audit of high priority areas of marginalization by the SAI.



## EFA Changemaker AUDIT

An audit team leader with the ability to conduct ISSAI based audits of equality. IDI will provide professional education to the auditors and support them in developing EFA strategy and conducting an EFA audit on a high priority area.

# What will an EFA Changemaker look like?



We envision EFA Changemakers as auditors who are **AWAKE** to inequalities and who contribute to equal futures through their audit work.



**A**ware of the issues related to inequalities and who are passionate advocates of equality through audits.

EFA Changemakers '**W**alk the talk' by being sensitive and responsive to the inequalities they see in their environments.

They **A**udit for equal futures by both strategizing to institutionalize such audits and by carrying out such audits on a regular basis.

EFA Changemakers are active participants in **K**nowledge and alumni networks for auditing for equal futures.

Each EFA changemaker is an **E**mpowered individual who brings change and empowerment to those left behind.

## Being an effective, accountable, and inclusive EFA Changemaker

- Leads organizational change
- Creates strong stakeholder coalition
- Is responsive to inequalities and acts for inclusion
- Ensures accountability for self and the team
- Demonstrates emotional and cultural intelligence
- Demonstrates professional, responsible, and value-driven behaviour
- Communicates effectively and inclusively



### Envisions Equal Futures

- Explores the global conceptual framework of equality and inclusiveness, including issues related to gender, poverty, disability, ethnicity, age, and migration
- Appreciates the significance of equal futures audits
- Explores the global and regional regulatory and policy frameworks related to equality and inclusiveness
- Demonstrates a good understanding of the national context, regulatory framework at national level, organizational mechanisms for addressing inequality and securing resources and capacities for addressing inequalities
- Demonstrates a good understanding of available indicators and data frameworks related to equality



### Strategizes for auditing equality

- Appreciates the importance of high-quality audits
- Creates strong stakeholder coalitions for inclusion
- Develops a strategy for including equality considerations in SAI audit practice
- Articulates the role of SAI audits in contributing to equal futures
- Selects audit topics related to equality



### Brings equal futures into the audit world

- Conducts compliance audit or performance audits contributing to equal futures
- Manages quality of equal futures audit
- Facilitates audit impact of equal futures audit
- Communicates key messages to a wide audience using inclusive language

# How will IDI grow EFA Changemakers?



We plan to use the **AWAKE framework** to support the SAI auditors' journey to becoming an EFA Changemaker.



**Awareness Raising and Advocacy** – IDI plans to partner with stakeholders within and outside INTOSAI to raise awareness about the role of audit in inclusion and equal futures. Through the EFA Voice series we plan to bring together SAI leadership, SAI staff and key stakeholders to exchange ideas and share knowledge on different areas related to inequality and the potential contribution of SAI audits to these areas. Leaders from SAIs and stakeholders will be requested to act as EFA Ambassadors to advocate the cause of auditing for equal futures in the SAI community and highlighting the role of SAIs and SAI contribution through audits for equality.



**Walk the talk** – EFA changemakers will lead by example. The first step in bringing change outside will be to bring change within oneself. The initiative will help candidates explore their own thoughts and actions to become more inclusive persons and auditors. IDI will support this process through professional education and development of ME plans.



**Audits of Equality and Inclusion** – As a part of the initiative, EFA changemakers will identify and conduct one performance or compliance audit of equality and inclusion in a high priority area of marginalization in their national context. The subject matter may include audits in areas of poverty, gender related issues such as gender-based violence, disability, ethnicity, age and migration. The scope of the audits can vary from looking at entities, projects and programmes to examining institutional frameworks and national outcomes. IDI will support these EFA changemakers by setting up a professional education, reflection and audit support platform.



**Knowledge Networks** – We plan to foster knowledge networks of SAI auditors engaged in auditing inclusion, stakeholders and experts to learn together, keep updated on the latest issues, share audit methodology and tools, share experiences and ideas. The alumni of the first cohort of EFA changemakers will be founding members of the network.



**Empowered SAI Auditors, SAs and Communities** – Through professional education and development we hope to contribute to building empowered SAI auditors with competencies to strategise for auditing equality and conducting high quality and high impact audits in areas of vulnerability and marginalization. Through the strategies they develop and the audits they conduct we hope to build SAIs which are empowered to contribute to equal futures and create a positive effect for marginalized and vulnerable communities.



### Professional education of the EFA changemakers

- Modules tailored to deliver the EFA syllabus by experts both online and in-person
- Social Interactions with other EFA changemakers, leaders and experts within and outside the INTOSAI community
- Access to a resource library of reading material, videos, links to complementary courses



### EFA Changemakers Diary

Reflecting on learning is a powerful tool. We will provide online space for each changemaker to reflect on their professional education and social learning in the context of their SAIs. It would also be a place for the Changemakers to think about their ME plans and their journey to become responsive to inclusion.



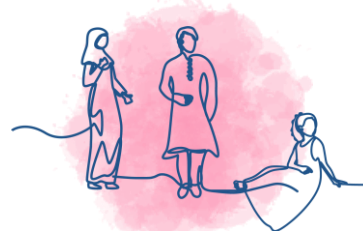
### EFA Ambassadors

SAI Leaders and leaders from partner organizations will play the role of EFA Ambassadors. These leaders will promote and advocate for the role of SAIs in auditing for equal futures.



### Integrated education, reflection and support

IDI will provide each EFA changemaker with professional education to develop competencies as EFA changemakers and mentoring support to carry out their EFA strategy and EFA audit assignments successfully.



### EFA Mentors to support EFA Changemakers plan

Based on their learning and reflections, the EFA changemakers will:

- Develop a ME plan (a personal plan) for moving towards becoming responsive to inequality
- EFA Changemakers Strategy will develop their SAI strategy for auditing equality and inclusiveness. IDI mentors will support the design and development of this strategy.
- EFA Changemakers Audit will carry out a performance or compliance audit on an audit topic related to equality and inclusiveness. IDI mentors will support the changemaker in planning, conducting and reporting the audit



## EFA Changemakers AWARDS and ALUMNI

IDI will give out EFA Changemakers Awards for EFA Strategy and EFA Audit.

EFA Alumni will provide space for fostering a professional network of changemakers across the cohorts and facilitating their continuous professional development.



## EFA Accountability Buddies

Besides EFA Mentors, EFA Changemakers will act as EFA Accountability Buddies for each other. They will support each other's journey, nudge each other into action and successful completion of their projects.



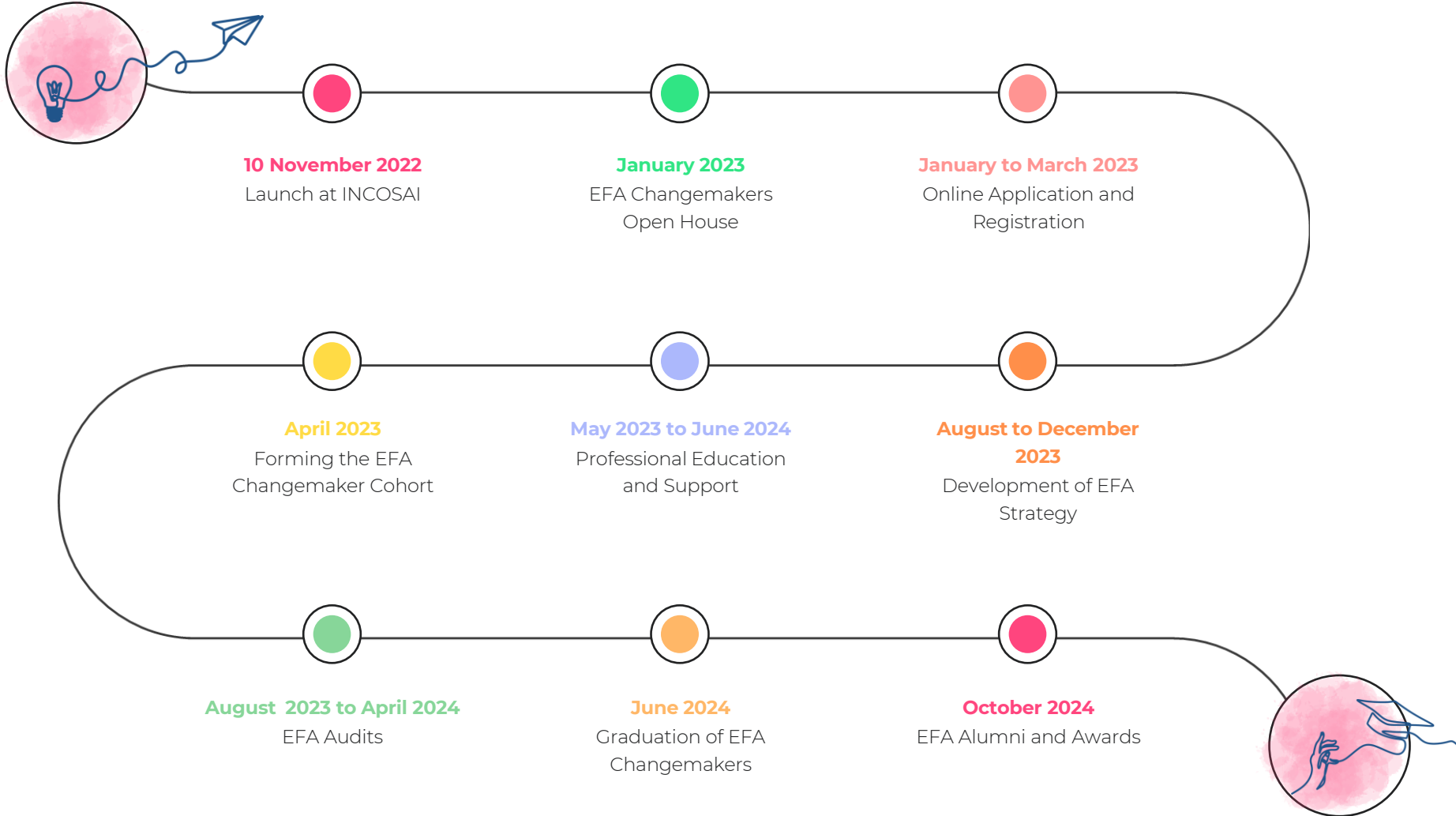
## The EFA Changemakers Leadership Continuum

Successful transformation and change initiatives require sponsorship and support throughout the SAI leadership chain. Through this initiative the IDI plans to reach out to three levels of SAI leadership:





## What will the journey look like?



# How can you become an EFA Changemaker?



Would you like to become an IDI EFA Changemaker graduate? Would you like to join the community of EFA changemakers and make a difference? Would your SAI like to develop an EFA strategy? Would you like support in conducting an EFA audit? Would you like your SAI to contribute to equality through your audit work?

**We welcome SAIs to apply by nominating the following individuals from their SAI:**

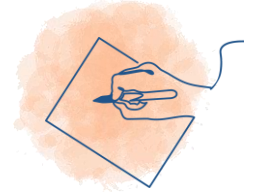
## Please nominate a EFA Changemaker (Strategy) who ....

- ✓ Is passionate about contributing to equality and inclusion.
- ✓ Is at the functional or supervisory audit leadership level – linking the SAI audit staff and the SAI leadership.
- ✓ Is involved in strategic audit planning of the SAI and has a vision for mainstreaming equality and inclusion considerations in SAI audit practice.
- ✓ Has been involved in change management.
- ✓ Is an experienced compliance or performance auditor.
- ✓ Has a team who will work with her/him in developing the EFA strategy.
- ✓ Is fluent in English (written and spoken).
- ✓ Is a team player and has a collaborative approach.
- ✓ Behaves professionally and in the public interest.
- ✓ Delivers to time and quality.
- ✓ Is able to work online.
- ✓ Is available and willing to participate in the entire initiative.

## Please nominate a EFA Changemaker (Audit) who ....

- ✓ Is passionate about contributing to equality and inclusion.
- ✓ Is at the supervisory or team leader leadership level – leading audits.
- ✓ Is an experienced compliance or performance auditor. Preferably with experience of auditing social sector and government's development programmes.
- ✓ Has an audit team who will work with her/him in conducting the EFA audit.
- ✓ Is fluent in English (written and spoken).
- ✓ Is a team player and has a collaborative approach.
- ✓ Behaves professionally and in the public interest.
- ✓ Delivers to time and quality.
- ✓ Is able to work online.
- ✓ Is available and willing to participate in the entire initiative.

## What support does the SAI need to commit to?



1

The SAI Leadership needs to be committed to developing and implementing an EFA strategy that is fit for purpose for the SAI. Based on the strategy the SAI leadership should be willing to conduct EFA audits on topics of high priority on a regular basis.

2

Head of SAI and SAI Top Management fully support the candidates to participate in the EFA Changemakers initiative and are willing to commit the time required by the candidates to undergo professional education and complete their assignments successfully.

3

Head of SAI and SAI Top Management fully support the candidate's proposals and are willing to commit resources for the implementation of the EFA strategy and the audit in the SAI.

4

SAI will nominate appropriate teams to work with the EFA changemakers for developing EFA strategy and conducting the EFA audit.

5

Head of SAI and SAI Top Management nominate EFA candidates as per indicated eligibility criteria.

6

SAI leadership commits to sustaining the EFA audit practice in the SAI.

## Graduating EFA Changemakers



Candidates who successfully complete the professional education and lead their teams successfully in developing EFA strategy and conducting EFA Audit will graduate as EFA Changemakers (Strategy) and EFA Changemakers (Audit). They will become a part of the alumni network and eligible to apply for the EFA award. We hope that they will contribute to EFA actions at the SAI, regional and IDI level.

**We encourage SAIs to nominate qualified women candidates.**

