

TRANSPARENCY, ACCOUNTABILITY AND INCLUSIVENESS OF THE USE OF EMERGENCY FUNDING FOR COVID-19

Leave no one behind

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When the 193 UN Member States signed up to achieving the Sustainable Development Goals (SDGs) they promised to ensure that 'no one will be left behind'. According to the United Nations Development Programme (UNDP 2018a), 'people are left behind when they lack the choices and capabilities that enable others to participate in or benefit from human development'. Within countries, this inequality is often historic and structural, with intersecting identities and characteristics such as gender, race or disability (see a more comprehensive list [here](#): UNDP 2018b) leaving certain groups and individuals marginalised or discriminated against. Across the world, this concept can be understood as the widening gap between higher-income and lower-income countries. With COVID-19, in particular, better-resourced countries have had greater access to vaccines than lower-income countries and are

therefore predicted to recover from the pandemic faster (Georgieva 2021). This is more important than ever, as UNDP estimates that, for the first time since 1990, global human development could fall as a result of COVID-19 – putting progress towards achieving the SDGs at risk (UNDP n.d.).

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GLOBAL HUMAN DEVELOPMENT COULD FALL AS A RESULT OF COVID-19

COVID-19 and the inequality gap

The COVID-19 pandemic has impeded the fight against social and economic inequalities in two troubling respects: it has both created new problems in the struggle against inequality and exposed problems that already existed.

- Globally, the pandemic has left women's jobs 19% more at risk than men's jobs as a result of women's overrepresentation in industries most affected by the pandemic, such as food services and accommodation (Wood 2020). Pre-pandemic, the global labour participation rate for women (49%) was already far behind that of men (75%) (ILO 2017/ 2018).
- The OECD has found that immigrants – already disadvantaged groups – were twice as vulnerable to being infected with COVID-19 than native-born populations. They also suffered worse labour market outcomes during the pandemic as in general they experience less stable labour conditions (OECD 2020a).
- Persons with disabilities are not only more at risk of contracting and dying from COVID-19, they are also more likely to lose their jobs as a result of the pandemic. This inequality is compounded by the fact that only 28% of persons with significant disabilities globally have access to disability benefits (UN 2020).

The impacts of the pandemic have cut across different segments of all populations – largely adversely affecting those already in disadvantaged or marginalised communities. Without a renewed focus on these groups, the impacts of the pandemic will last longer and will make full economic recovery an unequal and limited undertaking. This is where transparency, accountability and inclusiveness (TAI) audits can shed useful light.

Emergency spending, vaccines and overlooked inequalities

Since the start of the pandemic, governments have spent unprecedented amounts of public money on tackling the health and economic consequences of COVID-19. The International Monetary Fund (IMF) found that as of January 2021, global fiscal support as a result of the pandemic stood at around 14 trillion US dollars (IMF 2021). Much of this spending was allocated in ways that did not account for both the existing inequalities in national economies and specific inequalities that were exacerbated by this pandemic. Therefore, marginalised communities already in disadvantaged socio-economic circumstances were often left behind by inequality-blind public policy interventions.

Without adequate data, disaggregated on lines such as gender, age, race and income, it's difficult for policymakers to know where much of this inequality lies and where assistance packages need to be targeted. Additionally, the nature of the pandemic meant that funds were spent quickly, and public officials were under immense pressure. As a result, existing relevant data may not have been used to inform decisions and new data collection and certain equality safeguards may have been bypassed. Engagement with civil society and wider stakeholders was

probably also overlooked as governments have been responding to the crisis at very great speed. As a result, vast amounts of public money spent on socio-economic measures may not have been allocated with equity in mind.

As higher-income countries continue to vaccinate large segments of their populations at great speed, 'most people in low and middle income countries still must watch and wait' (UN News 2021). This gap between vaccination rates in high-income and low-income countries will therefore not only maintain an economic inequality gap between countries, as high-income countries move faster towards economic recovery, but will also maintain the health inequality gap between populations: a significant barrier to achieving a number of the SDGs.

Conducting compliance audits and reducing inequalities

The need for governments to respond to the pandemic with significant socio-economic measures came alongside the need for supreme audit institutions (SAIs) to ensure that public spending was done in compliance with national rules and regulations – with a particular focus on **transparency, accountability and inclusiveness**. At a time of heightened urgency, public spending is always at greater risk of wastage and corruption (Gaspar et al. 2020). SAIs can play a critical role in remedying this if involved early enough in the process, and simply by being visible throughout this response they encourage a greater expectation of accountability, even in an emergency context.

For compliance audits specifically focusing on leaving no one behind, SAIs should seek to understand:

- whether the relevant compliance framework adequately considers and provides for the concept of 'leaving no one behind', and
- whether the government has implemented the provisions for 'leave no one behind' as set out in that compliance framework.

To conduct these audits, SAIs will need to rely on **national rules, regulations, policies and legislation that ensure no one is left behind**. Some of this spending may have been done through the use of **emergency frameworks** so it is essential to understand whether and, if so, how those frameworks made provisions for equality and equity. Carrying out compliance audits can be facilitated by engaging with different stakeholders to get **access to the right data** – both quantitative and qualitative. Importantly, the data should be disaggregated along different factors. **Evaluating representation and who made decisions** about emergency spending can also help understand how inclusive the initial process was. Without the representation and participation of certain groups in the decision-making process, it's more likely that their needs will not be adequately considered. For the vaccination rollout, SAIs need to focus on **vaccination rollout plans and policies** to assess whether certain groups are not only promised access to vaccines, but also if they are then receiving those vaccines.

Examples

| | Examples of sources information/audit criteria /audit evidence | Relevance for transparency, accountability and inclusiveness (TAI) Audits |
|---|--|--|
| <p>NATIONAL RULES, REGULATIONS, POLICIES AND LEGISLATION THAT ENSURE NO ONE IS LEFT BEHIND</p> | <p>The UK's Equality Act 2010</p> <p>Public sector duty to mitigate socio-economic inequalities</p> <p>(1) An authority to which this section applies must, when making decisions of a strategic nature about how to exercise its functions, have due regard to the desirability of exercising them in a way that is designed to reduce the inequalities of outcome which result from socio-economic disadvantage.</p> <p>4 The protected characteristics:</p> <ul style="list-style-type: none"> ■ age ■ disability ■ gender reassignment ■ marriage and civil partnership ■ pregnancy and maternity ■ race ■ religion or belief ■ sex ■ sexual orientation. | <p>The UK's Equality Act 2010, and similar legislation found in many other countries, clearly lays out how public sector authorities and institutions must act and lead in a way that does not discriminate against certain groups. Those groups protected by this law are often explicitly laid out in the legislation.</p> <p>SAs can examine inclusiveness provisions of specific compliance frameworks to check the extent to which they comply with the overarching national framework.</p> |
| <p>EMERGENCY FRAMEWORKS</p> | <p>The Government of the Philippines enacted the Bayanihan to Recover as One Act in July 2020 in response to COVID-19. The act contains a number of provisions for those considered most vulnerable and aims to 'reduce the adverse impact of COVID-19 on the socio-economic well-being of all Filipinos...' in an effort to 'accelerate the recovery and bolster the resilience of the Philippine economy through measures grounded on economic inclusivity'.</p> <p>The act specifically provides support, for example, for those on the lowest-incomes, medical expenses for health workers and those employed in the informal economy.</p> | <p>Emergency policies and legislation such as this can be used to audit COVID-19 spending to ensure that this support reached those laid out in the policy. This act lays out specific amounts of public money intended for different groups, and this can then be compared with actual expenditure – often in real time – to ensure those commitments were upheld.</p> |

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| <p>ACCESS TO THE RIGHT DATA</p> | <p>OECD Stat provides sex and age disaggregated data for various aspects within the labour market.</p> <p>For example – 2019 data from Columbia shows that of the total number of persons in part-time employment, women accounted for 68% and young people aged 15–24 accounted for over a fifth (22%).</p> | <p>Those in part-time employment were particularly exposed to the worst impacts of the COVID-19 pandemic, particularly as part-time workers often lack job security and are usually less able to access government support such as unemployment benefits (OECD 2020b). Understanding how national employment figures are constituted will give auditors a better understanding of who probably received the benefits of certain socio-economic measures and who did not. If national support for employment was only available to those who are historically more likely to qualify for government support – such as full-time workers – having more disaggregated data will enable auditors to understand who may have missed out on support.</p> |
| <p>PARTICIPATION IN DECISION MAKING</p> | <p>The Constitution of Tanzania mandates that women should constitute at least 30% of the National Assembly, distributed in proportion to the number of seats won by each political party. This is further stipulated through the National Elections Act 2010.</p> | <p>It's well established that more diverse and inclusive governments make policies that account better for the inequalities and differences found in our societies and economies. For example, a study in India found that there were 62% more drinking water projects in areas with women-led councils than in areas with men-led councils (UN Women 2020a). Understanding who made decisions about COVID-19 spending will help SAs evaluate the inclusivity of the initial response and, as a result, how inclusive policy decisions were likely to be. For compliance audits, these requirements may be linked to legislation such as that in Tanzania, or to other internal policy guidelines on diversity and inclusion in public sector institutions.</p> |
| <p>VACCINATION ROLLOUT PLANS</p> | <p>India's Ministry of Health and Family Welfare released Operational Guidelines on the COVID-19 Vaccines covering all aspects of the vaccine rollout. Particularly relevant, the plan lays out who will be prioritised for the first vaccinations – in this case 'health care workers, frontline workers and populations at higher risk'.</p> | <p>A TAI audit in this scenario could look both at the guidelines and the outcomes of the rollout. For example, a TAI audit would assess whether the initial prioritisation was the best approach from an inclusiveness perspective – perhaps compared with World Health Organisation (WHO 2020) guidance. Another question would be: could those groups, and did they, access vaccines as set out in the guidance?</p> |

Moving forward in accounting for inequalities

This type of compliance auditing, particularly where reliant on emergency frameworks, can be more difficult to carry out if those frameworks are not designed to account for inequalities. Despite the urgency caused by external shocks such as COVID-19, emergency frameworks, national emergency plans and institutional policies can still make provisions for those most vulnerable and marginalised. For example, UN Women have created guidance on conducting *Rapid Gender Assessments* to ensure that measures aimed at tackling the pandemic can still account for its gendered consequences (UN Women 2020b). TAI auditing should be seen as both a way of holding governments to account in the way they allocate scarce resources during a crisis, and a way of learning lessons for the future. TAI audits will reveal who was left behind so that in the future we can ensure our response to crises is as inclusive and equality-driven as possible.

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Other useful resources and examples

- Auditor General of the Republic of Fiji (2019) – *Coordination of Actions on Elimination of Violence against Women*
- Marie-Helene Bérubé and Petra Schirrhofer (2020), *International Journal of Government Auditing – COVID-19: Putting a Gender Lens on Auditing*
- UNDP et al. (n.d.) – *COVID-19 Global Gender Response Tracker*
- Auditor General for Wales (2019) – *Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act*
- *The International Labour Organisation’s Manual for Gender Audit Facilitators* (this manual provides guidelines on how to undertake a participatory gender audit in an organisational context – a different kind of audit from that discussed in the brief).
- Junta de Andalucía 2018 – *Gender Budgeting Audit Plan*
- Canadian Audit & Accountability Foundation (2016) – *Practice Guide to Auditing Gender Equality*
- Sex, Gender and COVID-19 Project (n.d.) – *The COVID-19 Sex-disaggregated Data Tracker*
- UN Women (2020c) – *Rapid Guide: Gender, COVID-19 and Audit*



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