

Policy on Gender Equality and Non-Discrimination



Policy on Gender Equality and Non-Discrimination of the Latin American and Caribbean Organization of Supreme Audit Institutions.

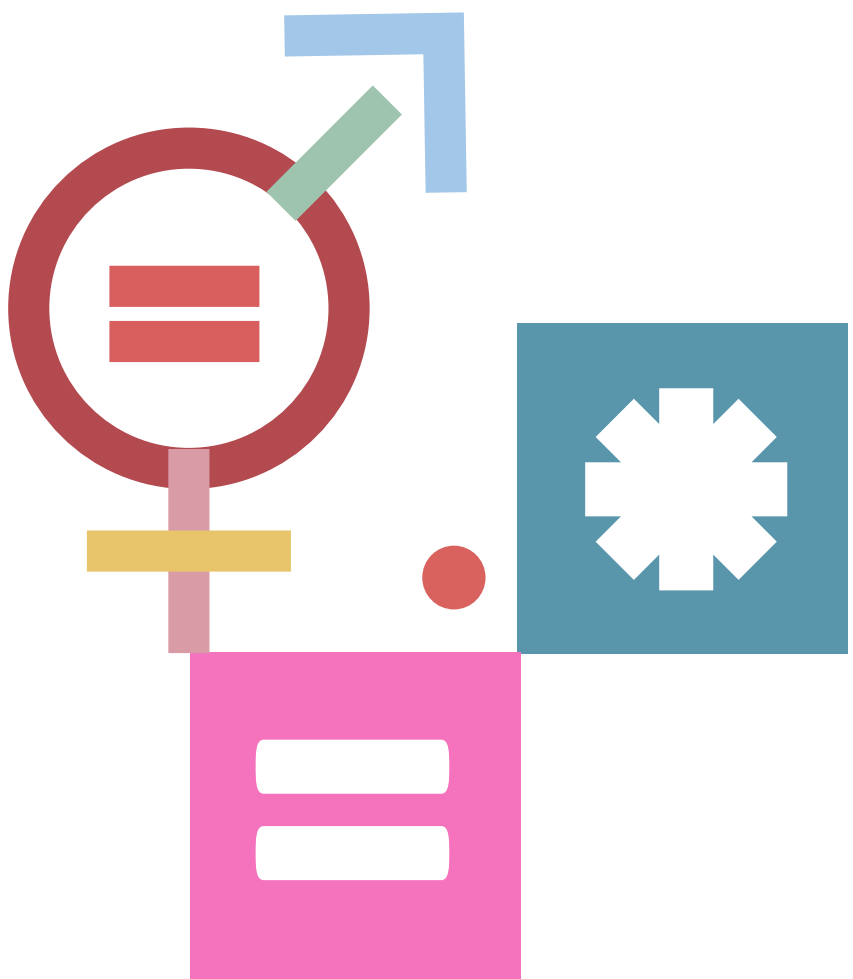
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Citation suggestion: OLACEFS, Policy on Gender Equality and Non-Discrimination (2021).

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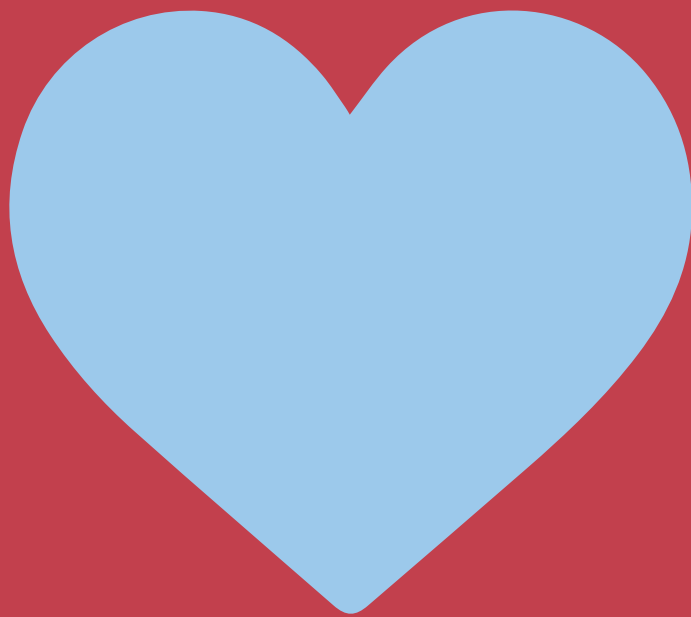
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Policy on Gender Equality and Non-Discrimination of the OLACEFS





Acknowled





gements



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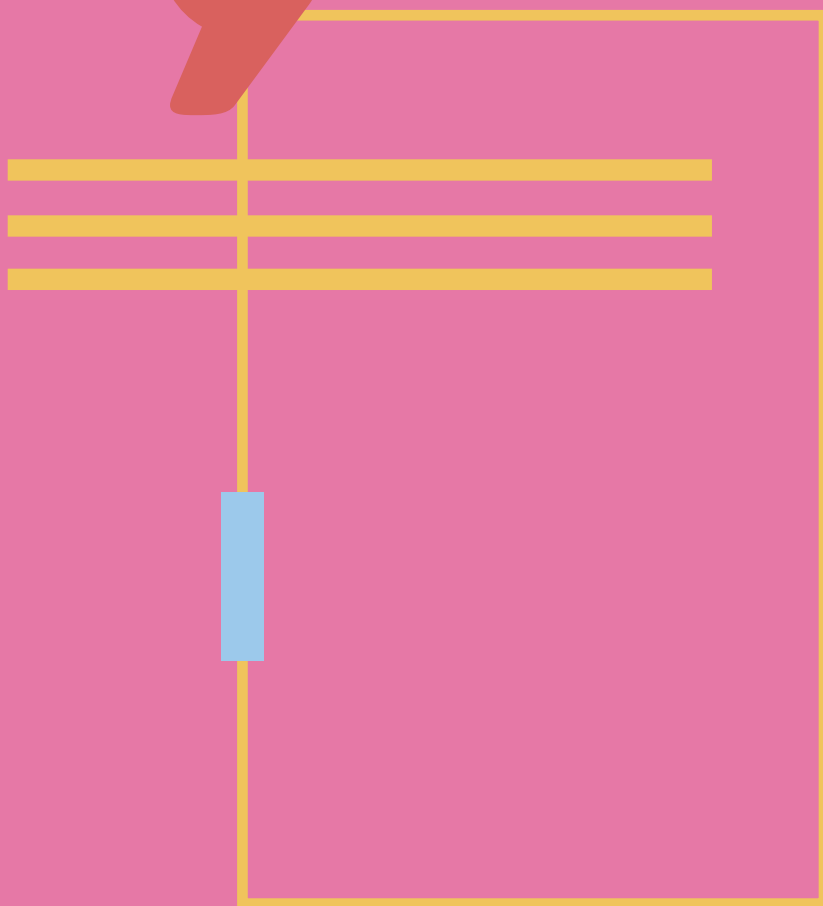
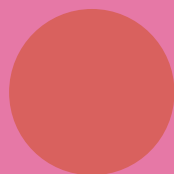
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Prologue





Gender equality is not only a fundamental human right, but one of the crucial foundations for building an inclusive, prosperous, and sustainable world.

Thus, together with the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), we understand that to contribute to achieving substantive equality it is necessary to accelerate the mainstreaming of the gender perspective, intersectionality and human rights in all public institutions in Latin America and the Caribbean.

Without this approach, and as demonstrated by the differentiated impact of the COVID-19 pandemic on women and girls, not only will we fail to reverse inequalities and gaps, but they can be deepened. In this context, it is even more important to strengthen the commitment to transparency, human rights, equal democracy, inclusion, and equality.

It is an honour for UN Women to accompany OLACEFS in the presentation of this institutional planning document, a tool that constitutes the possibility of moving towards a structural and permanent change in equality and gender perspective in the audit institutions.

It is necessary to incorporate the gender perspective as an axis of auditing, as well as to cooperate in the exchange of knowledge on gender equality at the regional level. The different dimensions of awareness, organization, internal policies, data, and training are essential to strengthen each institution towards a mainstream vision.

I am convinced that it is essential to build a knowledge network so that oversight bodies can influence the greater effectiveness of public policies aimed at gender equality, promoting international commitments. Within this framework, it is crucial to promote public policies that integrate the normative framework of the different supreme audit institutions with a gender perspective.

New gender-based budgeting initiatives are needed with concrete actions, knowledge exchanges and structural and cultural changes to move towards more inclusive economies.

These public policies must be part of a civil society-oriented agenda, which is one of the most important areas in which UN Women works. We must promote the active collaboration of Supreme Audit Institutions with civil society organizations, particularly those focused on the promotion of gender equality, diversity, inclusion and non-discrimination. These dynamics are an admirable source of policy ideas and perspectives, partnerships and support. The role of civil society is essential in progress towards achieving the Sustainable Development Goals to meet the United Nations 2030 Agenda.

It is essential to continue putting women at the centre so that all the oversight bodies in the region can contribute to the development of equal public policies.

You may count on UN Women to support the OLACEFS Gender Equality and Non-Discrimination Policy.

**Maria-Noel Vaeza,
UN Women Regional Director for the Americas and the Caribbean**

Presentation



Substantive equality between men and women represents a pending issue throughout Latin America and advances in gender equality and the elimination of all forms of discrimination are heterogeneous among the countries of our region. Despite that institutions, in addition to regulations and official measures, are promoting actions and good practices with transformative effects both on the organizational culture and on the link between the entity with its environment, many times these appear as mere isolated efforts.

Mainstreaming the gender perspective consists in assessing the implications that any action has for women and men, in all areas and in all levels of life in society. It is a strategy to make the concerns and experiences of women, as well of men, an integral part in the preparation, implementation, control and evaluation of policies and programs in all political, economic and social spheres, so that women and men can benefit from them equally and inequality is not perpetuated.

The Supreme Audit Institutions (SAIs) grouped globally in INTOSAI have defined that leading by example is one of the four lines of action through which our institutions can contribute significantly to the implementation of the Agenda 2030, within which is SDG 5 on Gender Equality. In that context, the authorities of the SAIs of Latin America and the Caribbean, at the LXXI meeting of the Steering Committee have reflected our commitment to SDG 5 through the creation of the Working Group on Gender Equality and Non-Discrimination (GTG). This group includes SAIs of Argentina, Brazil, Chile, Cuba, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Puerto Rico and Uruguay; who have joined to raise initiatives in this area and develop a Policy on Gender Equality and Non-Discrimination.

Thus, throughout 2021, the SAIs that integrate the GTG have worked to raise document that becomes the navigation chart of our work to mainstream the gender perspective. Thus, the policy proposes recommendations that comprehensively go over different issues from the audit exercise, to the institutional ethical culture, leadership and working environment in institutions.

The Policy on Gender Equality and Non-Discrimination has been prepared in a participatory manner, collecting the reality of different SAIs in the region. It contains 103 recommendations, structured in 6 axes. In addition, it has an implementation process and evaluation, which will make it possible to measure the degrees of progress that we are achieving. In its multidimensionality aims to reveal good transversal practices to all the personnel of the OLACEFS' SAIs, installing the sense of active, common and daily concern

to achieve a better workplace for all people, and move towards equality of genre broadly.

Through the participation of the GTG, the holistic vision of development is strengthened, in line with what is established in the 2030 Agenda. Indeed, at the center of the work of the GTG, and in line with the INTOSAI guidelines, not only SDG 5 (gender equality) is included; SDGs 8 (decent work), 16 (peace, justice and solid institutions) and 17 (alliances to achieve the objectives) are also a pivotal part, always aiming to lead by example and to leave no one behind.

I hope that the recommendations found in the Policy on Gender Equality and Non-Discrimination of OLACEFS guide the actions of our institutions in the pursuit of reinforcing our commitment to equality, inclusion and diversity.

Jorge Bermúdez Soto,
Comptroller General of the Republic of Chile
President of the OLACEFS' Working Group
on Gender Equality and non-Discrimination



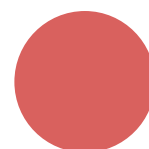
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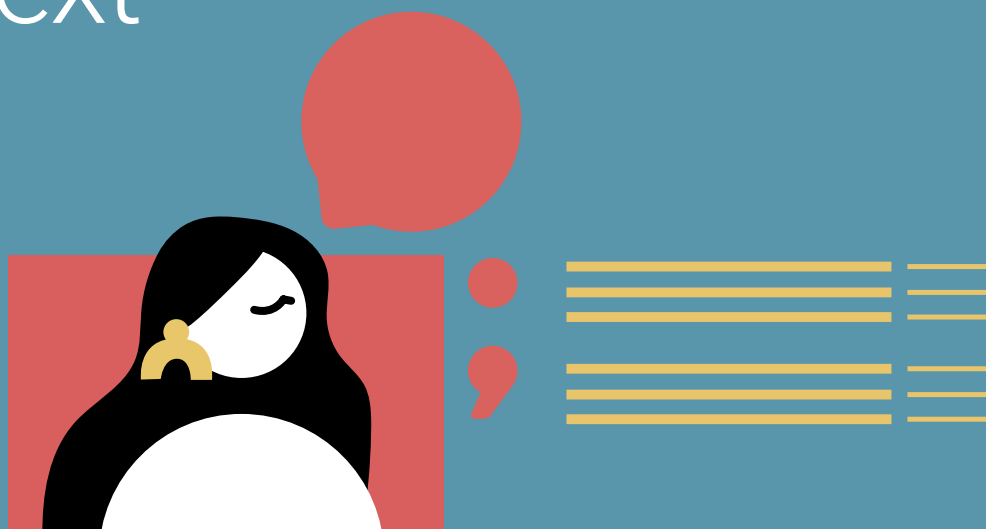
Acrónimos



ASOSAI	Asian Organization of Supreme Audit Institution
BID	Inter-American Development Bank
SAI	Supreme Audit Institutions
EUROSAI	Europe Organization of Supreme Audit Institutions
GIZ	German Cooperation, <i>Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH</i>
GTG	OLACEFS Working Group on Gender Equality and Non-Discrimination
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
OECD	Organization of Economic Co-operation and Development
OLACEFS	Latin American and Caribbean Organization of Supreme Audit Institutions
PASAI	Pacific Organization of Supreme Audit Institutions



I. Context



Gender equality is a matter of human rights, as well as a requirement for human development centered on people.

The gender issue in the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) began to gain momentum in April 2012, when the meeting “Gender and Transparency in Supreme Audit” was held in Santo Domingo, Dominican Republic. In this framework, the Declaration of Santo Domingo was coined,¹ which reaffirms the will of the SAI members of this organization in relation to the application of gender policies within the entities, as well as in the audit work.

In 2014, in Cusco, Peru, the Declaration of Cusco² was adopted, which seeks to mainstream the gender perspective in supreme auditing.

At the universal level, in 2014, the UN General Assembly adopted Resolution A/69/228,³ which promotes and encourages efficiency, accountability, effectiveness and transparency in public administration by strengthening Supreme Audit Institutions (SAIs), recognizing their performance in achieving the Sustainable Development Goals, such as SDG 5: “Gender Equality”.

1 Declaration of Santo Domingo: <http://www.olacefs.com/wp-content/uploads/2012/05/Declaracio%CC%81n-SANTO-DOMINGO.pdf>

2 Declaration of Cusco: <http://www.olacefs.com/p13689/>

3 UN Resolution A/69/228 adopted by the General Assembly: <https://undocs.org/es/A/RES/69/228>

Since then, two coordinated audits on gender equality have been carried out within the framework of OLACEFS, which have been crucial in ensuring that policies and strategies adhere to global commitments to promote gender equality and encourage practical learning around the incorporation of this perspective, according to the INTOSAI-P Professional Pronouncement number 12 “The Value and Benefit of SAIs.”⁴ The first of these began its process in 2014 with the participation of the SAIs of Costa Rica, Chile and Puerto Rico. This initiative sought to evaluate the incorporation of gender issues in policies, strategies, programs and projects of the governments evaluated. The audit focused on education, health and employment in the three participating countries, the results of which were published in 2015.⁵

The second coordinated audit assessed the readiness of governments to implement Sustainable Development Goal (SDG) 5, that is, to achieve gender equality and empower all women and girls. On this occasion, 18 SAIs⁶ participated and assessed their governments on the planning, financing and follow-up axis. The findings of this audit were presented in 2019.⁷

In addition, the SAIs grouped in the International Organization of Supreme Audit Institutions (INTOSAI) have defined four lines of action or approaches through which they can contribute significantly to the implementation of the 2030 Agenda. One of these guidelines seeks to lead by example in terms of SDGs, which is why the internal promotion of gender equality issues is even more relevant for OLACEFS members.

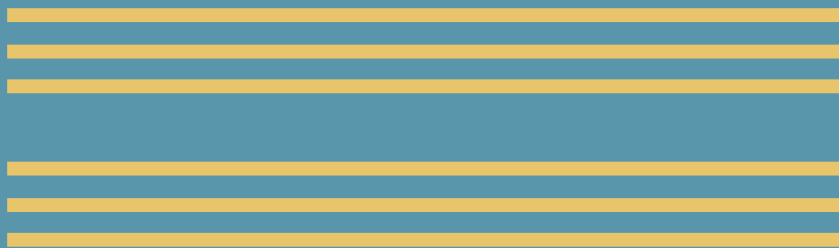
4 To download and read the INTOSAI-P 12 Professional Pronouncement: <https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/>

5 OLACEFS, Coordinated Audit Report on the subject of gender equity carried out among the Supreme Audit Institutions of Puerto Rico, Chile and Costa Rica (2015). Available at: <https://www.olacefs.com/wp-content/uploads/2015/12/AC-Equidad-de-Genero-Informe.pdf>

6 16 Supreme Audit Institutions of the continent, namely: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua, Mexico, Paraguay, Peru, Venezuela and Uruguay; 1 Subnational Control Institution (Office of the Comptroller of Bogotá D.C., Colombia); and 1 European SAI (Court of Accounts of Spain).

7 OLACEFS, Ibero-American Audit on Sustainable Development Goal 5: Gender Equality (2019). Available at: <https://www.olacefs.com/wp-content/uploads/2019/09/INFORME-ODS-5.pdf>

II. Opportunity and foundation



The Policy on Gender Equality and Non-Discrimination of OLACEFS (hereinafter, also “The Policy”), stands as an opportunity to collect the diagnosis of the survey of perception on the gender situation within the entities of OLACEFS⁸ as well as the Workshop “Towards a gender policy in OLACEFS”⁹ and the “Survey on the impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs.”¹⁰

This is a way of demonstrating the commitment of OLACEFS to gender equality. At the global level, INTOSAI believes that audit entities must ensure their effectiveness, inclusiveness, and accountability. This commitment is reflected in INTOSAI’s fourth strategic goal: to strive to maximize the value of the organization, both for its member SAIs and for the organization. In addition, the United Nations General Assembly Special Session Against Corruption (UNGASS), extols the role of SAIs in preventing and fighting corruption, establishing the need to understand the links between gender and corruption, recognizing the differential impact of this phenomenon on women.

8 OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Recovered from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

9 Video of the conclusions available at: <https://youtu.be/ZQ8CrW6LwXs>

10 OLACEFS (2020), Survey on the impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs. Available at: <https://genero.olacefs.com/pdf/Encuesta-sobre-el-impacto-de-la-pandemia-del-COVID-19-en-el-personal-de-las-EFS-miembros-de-OLACEFS.pdf>



At the regional level, it is instituted as a way to operationalize strategic goal 4 of the OLACEFS Strategic Plan¹¹ while it is a way in which SAs can support compliance with the Sustainable Development Goals (SDG).

The preparation of this Policy is also based on the necessary promotion and respect of the principle of equality and non-discrimination in the entities that make up OLACEFS, as well as on the aforementioned task of leading by example.

11 Available: <http://www.olacefs.com/wp-content/uploads/2017/05/Plan-Estrategico-OLACEFS.pdf>

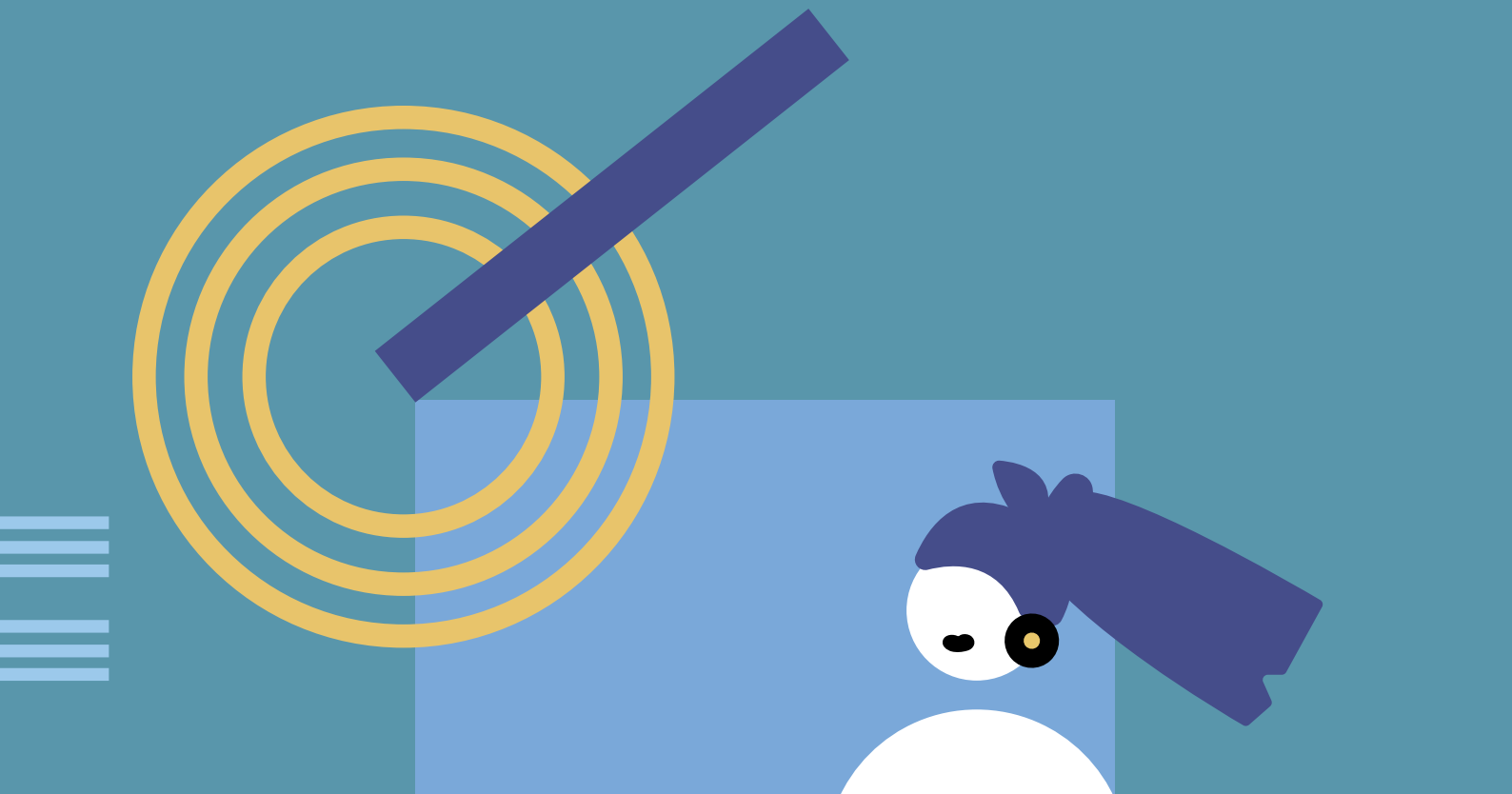
III. Objective and Scope

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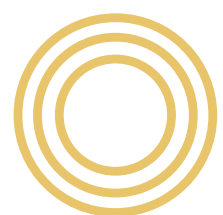
This Policy seeks to be an institutional planning instrument that guides the Organization and the Institutions that compose it on the principles that should govern their actions in matters of gender and non-discrimination and the type of actions that can be promoted to generate changes, as well as to identify opportunities for improvement and materialize them.

It is a flexible instrument that allows it to be adapted to the reality of each SAI member of this organization to accompany them in the process of reducing inequality gaps, thus promoting a culture of greater respect in the region.

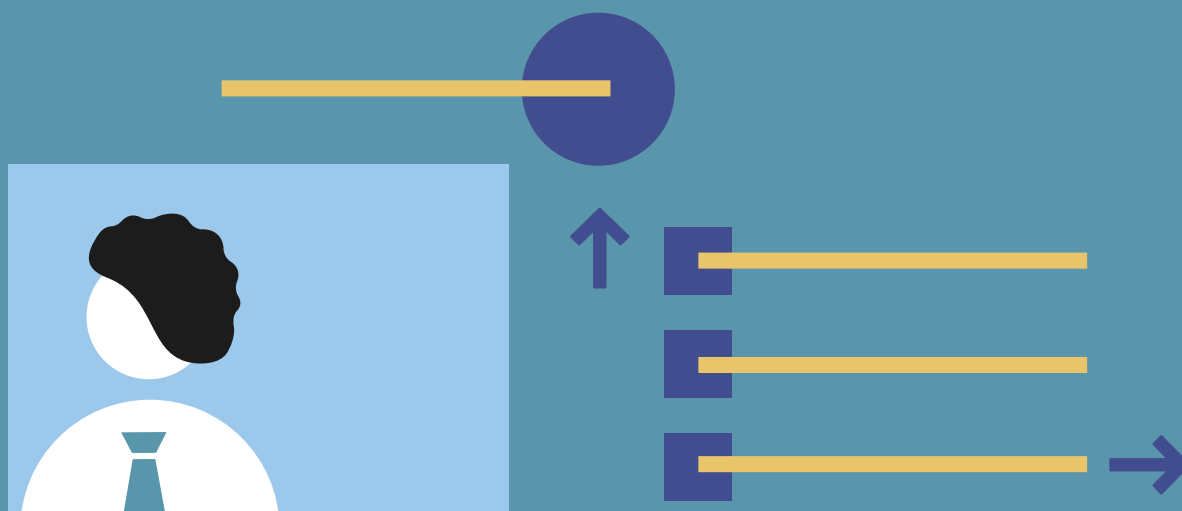
The Policy seeks to ensure that the gender equality approach is incorporated in all the work of OLACEFS in a cross-cutting manner, which implies “the application of the gender dimension over the entire process of public action so that each one of the policy interventions is analyzed in terms of the differential impacts between men and women, considering their aggregate effect on power relations in the various spheres of the gender social order” (Incháustegui, 2004).



Considering the development of a policy with a gender perspective implies favoring the organization and participation of women as active subjects (politicians and citizens). As already stated, it is a measure that seeks to ensure that their points of view on the different areas of institutional action are considered on equal terms. It also implies recognizing that institutional efforts seeking to mainstream the gender perspective in the entities that belong to OLACEFS must come from all personnel, men, women and diversities, but underlining the importance of these last two groups as beneficiaries and true protagonists of the change.



IV. Methodology



The Policy was prepared based on OLACEFS' diagnoses: (1) the survey of perception on the gender situation in OLACEFS entities;¹² (2) the Workshop "Towards a gender policy in OLACEFS;"¹³ and, the "Survey on the impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs."¹⁴

With these diagnoses in mind, the work of the OLACEFS Working Group on Gender Equality and Non-Discrimination (GTG), following its formation, began the process of preparing the Policy on December 10, 2020. This process involved 67 team meetings, with the participation of the 13 member SAIs of the GTG and 3 partner entities. The meetings culminated on October 1, 2021. After that, the Chair of the GTG systematized the information and was in charge of the final drafting of the Policy and the Guide, documents that were submitted to OLACEFS for consultation.

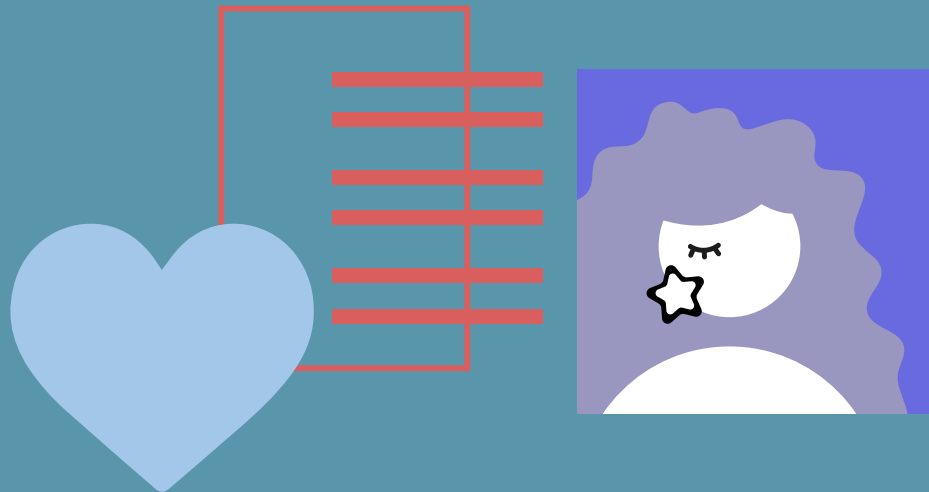
Thus, the Policy was prepared by 48 people committed to gender equality, inclusion and diversity.

¹² OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Recovered from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

¹³ Video of the conclusions available at: <https://youtu.be/ZQ8CrW6LwXs>

¹⁴ OLACEFS (2020), Survey on the impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs. Available at: <https://genero.olacefs.com/pdf/Encuesta-sobre-el-impacto-de-la-pandemia-del-COVID-19-en-el-personal-de-las-EFS-miembros-de-OLACEFS.pdf>

V. Principles



La Política se basa en los siguientes principios rectores:

- I. **Equality and non-discrimination.** The principle is cross-cutting to the Policy and indicates that all civil servants, based on their skills and knowledge, provide an essential contribution to the effective development of the institution. In this sense, any devaluation or inequality that undermines this principle in the process of implementing the gender policy will be repudiated.

In accordance with the International Labor Organization's (ILO) Convention on Discrimination in Respect of Employment and Occupation (Nº 111),¹⁵ actions of discrimination include:

- (a) any distinction, exclusion or preference made on the basis of race, color, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation;

For the purposes of this Policy, it is mandatory to emphasize gender discrimination, especially the discrimination that may be suffered by the civil servants that make

¹⁵ ILO, Convention on Discrimination (employment and occupation), 1958 (núm. 111). Available at: http://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C111#:~:text=Todo%20Miembro%20para%20el%20cual,objeto%20de%20eliminar%20cualquier%20discriminaci%C3%B3n

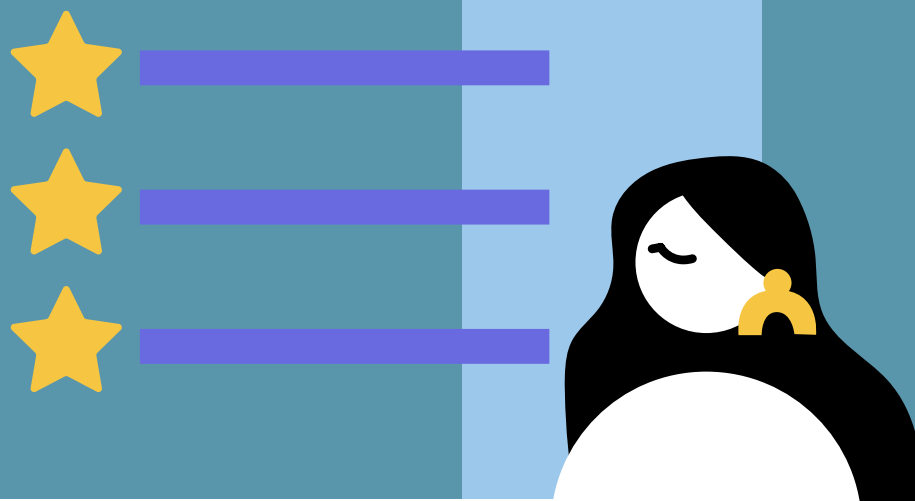
up OLACEFS SAIs. Discrimination against women, following the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW),¹⁶ is understood as:

“any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field.”

- II. Pluralist participation.** The principle of pluralist participation advocates installing the involvement of the civil servant body as a cross-cutting objective in the design and implementation of all actions and measures that seek to eradicate gender inequality and other types of discrimination in SAIs. The pluralist character for these purposes urges institutions to make concrete efforts to include groups or minorities that, within SAIs, could be excluded from participation spaces.
- III. Respect and appreciation for diversity.** The principles of respect and appreciation for diversity in the context of gender policy serve as vehicles for the construction of an inclusive culture that not only embraces diversities in the civil servant universe, but also enhances the multiplicity of visions as a catalyst for efficiency in the tasks of the SAI.
- IV. Labor co-responsibility.** This principle aims to ensure that there is a shared responsibility between people of different genders when implementing this Policy. The aim is to achieve harmony and balance between the family and work spheres, with the focus on sharing the responsibilities derived from the implementation in an equitable manner, taking into account the workload involved in unpaid work.

¹⁶ United Nations, Convention on the Elimination of All Forms of Discrimination Against Women. Available at: https://www.ohchr.org/Documents/ProfessionalInterest/cedaw_SP.pdf

VI. Characteristics



The OLACEFS Policy on Gender Equality and Non-Discrimination is characterized by being:

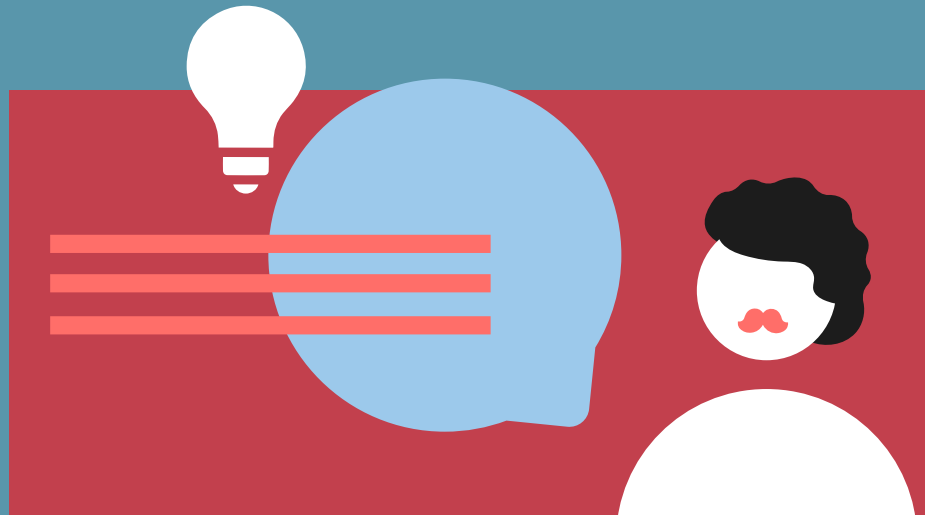
- a) **Integral:** The Policy seeks the mainstreaming of the gender perspective in the different axes of action of OLACEFS, as well as promoting a global incorporation of the notion of gender in the member SAIs, so that it permeates all levels and functions of these institutions.
- b) **Preventive:** The Policy advocates the effective and timely identification of potential sources of gender inequality within the framework of the work of OLACEFS;
- c) **Participatory:** The cooperation and collaboration between the SAIs that make up OLACEFS is a key factor in both the elaboration of the Gender Policy, as well as in its implementation and follow-up processes.
- d) **Executive:** The Policy aims to provide a series of practical tools to incorporate the gender, inclusion and diversity perspective in OLACEFS, presented in a concrete and succinct manner, in order to allow member SAIs to replicate these efforts in a more focused way.

- e) **Efficient:** The policy proposes the execution of concrete, real and successful actions for mainstreaming the gender, inclusion and diversity perspective in the different tasks of OLACEFS and the SAIs that comprise it.
- f) **Measurable:** It allows monitoring compliance and progress of OLACEFS with respect to the measures and objectives established by the policy, based on the control of pre-established indicators¹⁷ that enable progressive, dynamic and cooperative monitoring among all SAIs
- g) **Flexible:** The policy considers that the cultural, historical, institutional and organic reality of the SAIs that make up OLACEFS is diverse and therefore requires consideration in this process.



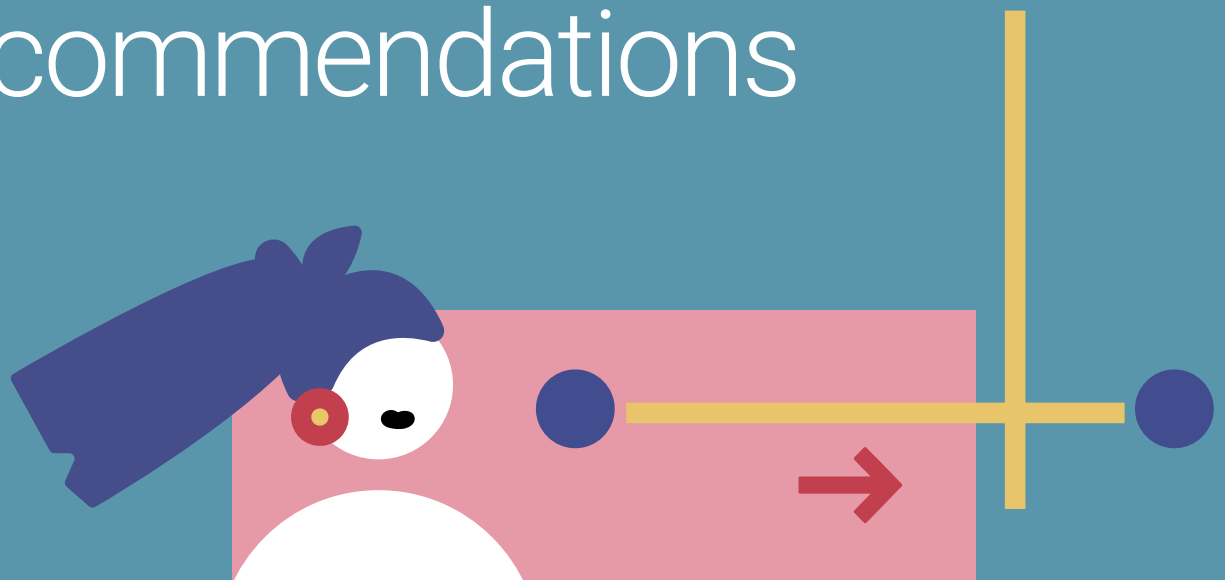
¹⁷ Available in the Policy Implementation Guide on Gender Equality and Non-Discrimination of the OLACEFS.

VII. Recommendations



The Policy on Gender Equality and Non-Discrimination of the OLACEFS Organization, for practical purposes, is presented in two documents. **The first of them, the Policy itself, contains 103 recommendations to guide the work of the SAIs of the region in matters of gender, inclusion and diversity.** The second is an Implementation Guide, a document that guides and supports the Policy implementation process. There, for each recommendation, the following are presented: (1) examples, which illustrate how the recommendations can be carried out; (2) available resources that, due to their relevance, are useful to have to complement and analyze the good practices of other organizations; and (3) indicators, which allow guiding the evaluation and monitoring of the implementation of these recommendations, with a flexible approach that adapts to the particular needs and characteristics of each Supreme Audit Institution.

VIII. Cross-cutting recommendations



Respect for the principle of equality and non-discrimination is a state obligation. The Supreme Audit Institutions cannot be oblivious to their role in making this principle a reality.

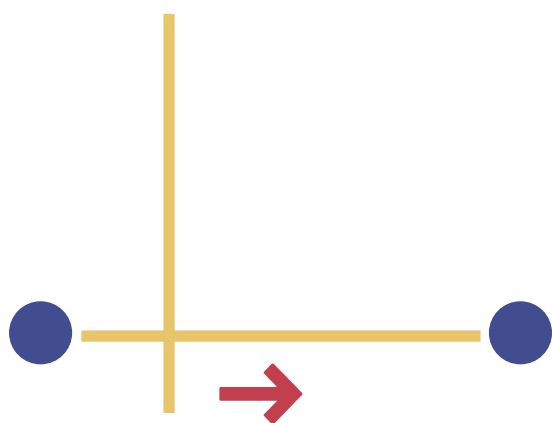
Thus, the Policy on Gender Equality and Non-Discrimination is built on the basis of recommendations that comprehensively cover from the exercise of auditing, to the institutional ethical culture, leadership and the work environment in the institutions. In its multidimensionality, it aims to reveal good cross-cutting practices to all staff, installing a sense of active, common and daily concern to achieve a better workplace for all people, and to advance towards gender equality in a broad way.

The focus on good practices –such as attitudes, actions and initiatives that add value to daily and institutional work– for gender equality and non-discrimination is consolidated as a pillar for the purpose of the OLACEFS GTG, and may be of use to others similar initiatives that are being developed in the region.

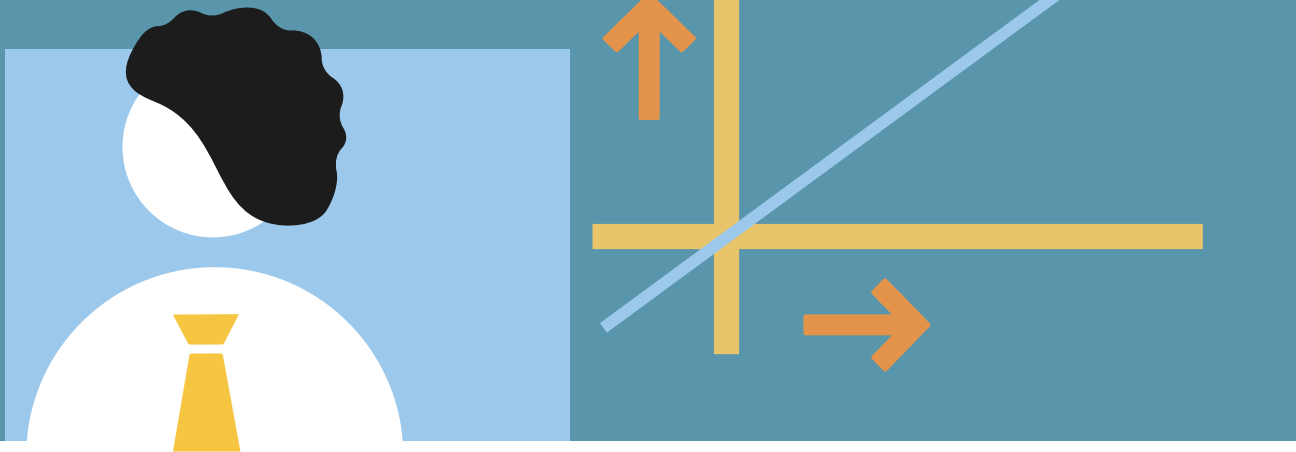
For the incorporation of the gender, inclusion and diversity perspective, it is recommended that both SAIs and OLACEFS bodies, committees and working commissions:

- I.** Mainstream the gender and non-discrimination perspective within SAIs, so that they constitute an integral and permanent dimension of policy and institutional work.
- II.** Consider ethics and values associated with integral and non-discriminatory professional behavior, as a cross-cutting criterion for people management processes; one that will have equality and merit as guiding principles, since they allow the promotion of equal opportunities.
- III.** Create, or where appropriate, strengthen a Unit within the organizational structure, responsible for the promotion of gender, inclusion and diversity issues. This strategic unit must have sufficient powers to fulfill its mandate, reporting directly to the authority(ies) of the SAI. This unit will be responsible, among other things, for communicating to the public the actions to address sexual harassment and violence, with confidentiality of the identity of the people involved.
- IV.** Create a permanent observatory of statistics with a gender perspective in charge of, among other issues, gathering and analyzing information on the situation of gender, inclusion and diversity in member SAIs.
- V.** Sensitize SAI staff on the importance of using neutral and inclusive language.
- VI.** Promote the elimination of stereotypes and gender roles, as well as the reduction of discriminatory practices in the workplace, through continuous and periodic sensitization and capacity-building actions.
- VII.** Consider gender parity and diversity as an institutional imperative, not as an isolated issue. All civil servants, regardless of their gender and their situation of vulnerability, must defend diversity and its benefits for SAIs.
- VIII.** Ensure that work environments recognize and value the diversity of people and respect for them, creating safe and inclusive environments.

- IX.** Include the principle of equality and non-discrimination in the SAI's mission, strategy, principles, values or other institutional instruments.
- X.** Sensitize and provide training on gender stereotypes and roles attributed to men and women, and their impact on the work of people working in SAIs.



IX. Axes



1. Cultura ética

Ethics is the field of philosophical study dedicated to moral questions and clarifying the distinction between right and wrong, just and unjust behavior.¹⁸ It is considered a type of normative knowledge insofar as it provides the value orientation for human action. Contemporary ethical behavior is inspired by the Universal Declaration of Human Rights, which establishes birth in freedom, and equality in dignity and rights for all people, without any distinction.¹⁹

The incorporation of the gender approach in the treatment of ethics makes it possible to recognize and vindicate the differences and inequalities existing between men, women and diverse gender identities.²⁰

This axis addresses the incorporation of the gender approach in the dimension of organizational ethics, through recommendations contained in three topics: essential ethical values and the ethics control system, with their specific subtopics.

¹⁸ Cortina, A., Orts, AC, & Navarro, EM (1996). *Ethics* (Vol. 4). Ediciones Akal.

¹⁹ UNODC (2019) Integrity and Ethics: Gender dimension of ethics. Taken from: https://www.unodc.org/documents/e4j/IntegrityEthics/MODULE_9_-_Gender_Dimensions_of_Ethics_-_Spanish.pdf

²⁰ Trejo Sánchez, K. (2017). Conceptualization of human rights from a gender perspective in relation to labor reform. *Latin American journal of social law*, (24), 133-172.

I. Valores éticos esenciales

At the organizational level, the ethical culture corresponds to the set of values and principles that should guide and justify both the institutional work of an entity and its internal development. ISSAI 130 –the Code of Ethics– of the International Organization of Supreme Audit Institutions (INTOSAI) defines the fundamental values for ethical behavior, underlining their importance for the credibility and public trust in Supreme Audit Institutions. These values should guide the actions and decisions of all the people who make up the SAs and/or perform functions on their behalf.

For compliance with ISSAI 130, it is essential that its content be socialized, taught and promoted in a cross-cutting manner, and with a gender perspective in all SAs.

The five baseline ethical values of ISSAI 130 are:

1. **Integrity:** is to act honestly, reliably, in good faith and in the public interest;
2. **Independence and objectivity:** are defined as being free from influences or circumstances that compromise or may be seen as compromising professional judgment, and act impartially and objectively;
3. **Competence:** is to acquire and maintain knowledge and skills appropriate to the role, acting in accordance with the applicable regulations and with due care;
4. **Professional behavior:** is to comply with laws, regulations and conventions, and avoid any conduct that may discredit the SA; and
5. **Confidentiality and transparency:** is defined as protecting information adequately, balancing this action with the need for transparency and accountability.

In order to deepen the essential ethical values with a gender and inclusion approach, SAs are recommended to:

- 1.1 Implement actions to prevent, eliminate and punish any form of violence, harassment, abuse, mistreatment, discrimination or segregation both within the organization and with external users. An ethical behavior will only have that character if it contemplates these elements; and

- 1.2 Carry out sensitization and dissemination campaigns in order to prevent, eliminate and punish possible cases of exclusion, discrimination, mistreatment or incidences of bias, associated with the particular conditions of the people who work within the SAI or with whom they are related. An ethical behavior will only have that character if it contemplates these elements.

1.II. Ethics control system

The ethics control system constitutes a fundamental pillar for the implementation of the ethical framework that ISSAI 130 prescribes. As an ethical control system, it is understood as the framework of strategies, policies, procedures and institutional tools created to guide, manage and control ethical behavior, and that can be included or be annexed to the internal control system of SAIs.²¹ Among the basic components of the control system are: the code of ethics, management and guidelines at the higher level, and the orientation, management and follow-up of ethics in the institution.

Consolidating an organizational policy aimed at ethical behavior implies recognizing that the construction of a culture of integrity, aligned with the values of equality, diversity and inclusion, is achieved through continuous and progressive efforts. For this purpose, it is essential that the ethics control system, with all its components, be integrated into the governance of SAIs.²²

1.II.A. Code of ethics

The code of ethics defines the values and ethical principles of an organization and the expected behavior of the personnel, guiding the individual conduct of its members. In this way, the value dimension described in the code of ethics is expected to permeate the interactions and organizational culture present in an institution.

The INTOSAI Code of Ethics (ISSAI 130) collects, with a general approach, the fundamental values and principles for everyone who works for or on behalf of an SAI. Understanding the contextual heterogeneity in which each SAI operates, ISSAI 130 urges each institution to design and adopt its own Code of Ethics, which, in detail, should be in line with the principles and spirit of the INTOSAI Code of Ethics.

21 ISSAI 130. Taken from: <https://www.issai.org/wp-content/uploads/2019/08/ISSAI-130-C%C3%B3digo-de-%C3%89tica.pdf>

22 EUROSAI. (2017) How to implement ISSAI 130. Retrieved from: <https://www.olacefs.com/wp-content/uploads/2019/11/TFAE-Guidelines-to-implement-ISSAI-30-ES.pdf>

In light of the commitment that OLACEFS has made with gender equality, reflected first in the Declaration of Santo Domingo of 2012, then in the Memorandum of Understanding entered into in 2013 with UN Women, and the one entered into in 2021,²³ and in the successive actions taken since then on the matter, it is unconditional that the SAI Code of Ethics, in addition to collecting, on its part, the institutional priority associated with respecting and safeguarding ethical values, fully contemplates a gender, inclusion and diversity perspective.

Recommendations:

- 1.3** Prepare and/or update the code of ethics, incorporating the gender, inclusion and diversity perspective, through a joint, participatory and inclusive process that takes into account the internal perception of the SAI and that is, in turn, socialized with external stakeholders;
- 1.4** Write the code of ethics in neutral, inclusive and non-sexist language; and
- 1.5** Make explicit in the Code of Ethics and/or Conduct as breaches of ethics: gender violence, workplace harassment, harassment, sexual harassment and discrimination.

1.II.B. Leadership

According to the "Perception Survey on the gender situation within OLACEFS Entities,"²⁴ women perceive the promotion of gender equality within their institution in a lesser way than their male counterparts; likewise, said survey shows the perception of a differential assessment of professional opinions according to gender, to the detriment of women. Based on the values of *independence and objectivity* established by ISSAI 130, both situations must be addressed, with the institutional management fulfilling a very relevant role.

²³ More information available at: <https://www.olacefs.com/olacefs-y-onu-mujeres-reafirmen-su-compromiso-con-la-igualdad-de-genero/>

²⁴ OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Recovered from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

Ethical leadership is essential for the construction of an ethical culture in an organization, the actions of the leadership can penetrate and shape the organizational culture to prevent the occurrence of irregularities and unethical practices.²⁵ ISSAI 130 states that the leadership function should be exercised by “providing an environment in which staff experience fair treatment conducive to good relations among colleagues.”²⁶

Recommendations:

SAI authorities should:

- 1.6** Establish and promote a gender and non-discrimination approach at all levels as an explicit priority for the institution;
- 1.7** Reinforce integrity behavior with a gender perspective and non-discrimination through clear, consistent and constant messages;
- 1.8** Use an inclusive, non-sexist, respectful and non-discriminatory discourse, both in the products that are produced and in daily communication;
- 1.9** Fostering an environment in which staff experience equitable treatment and good relations among colleagues are encouraged;
- 1.10** Seek a parity conformation in the instances and/or activities that must lead or designate the participation of staff under their charge;
- 1.11** Address behaviors contrary to inclusion and/or discriminatory behaviors, maintaining a critical stance against these actions; and
- 1.12** Provide training to both senior and middle management, in matters related to the gender perspective, inclusion and diversity.

25 Ruiz Palomino, Pablo, & Ruiz Amaya, Carmen, & Martínez Cañas, Ricardo (2012). ETHICAL ORGANIZATIONAL CULTURE AND SUSTAINABLE VALUE GENERATION. *European Research on Management and Business Economics*, 18 (1), 17-31. Taken from: <https://www.redalyc.org/articulo.oa?id=274122831001>

26 ISSAI 130. Taken from: <https://www.issai.org/wp-content/uploads/2019/08/ISSAI-130-C%C3%B3digo-de-%C3%89tica.pdf>

1.II.C. Ethical orientation

SAls are central institutions of the state apparatus, and they have the opportunity to lead by example and promote ethical action with a gender approach, in all their activities, in order to generate a significant impact on society.

Ethical principles can guide the practice of auditing and institutional work with an inclusive and rights-based approach. The foregoing with the objective that SAls can generate particular programs –within their competencies and legal framework– that make the application of said principles viable, as well as their recognition in institutional work.

Ethical orientation is an instrument that guides the practice of Supreme Audit Institutions, and is related to promoting an ethical culture with a focus on gender, inclusion and diversity. In the context of SAI work, this fosters probity and integrity in the public sector.

Recommendations:

- 1.13** Disseminate, sensitize and train staff in the promotion of essential ethical values, including a gender and non-discrimination approach. These activities must be continuous and carried out with real and tangible examples;
- 1.14** Implement mechanisms to address ethical dilemmas, which must include issues associated with gender and/or discrimination;
- 1.15** Ensure that the composition of the ethics committees and/or the network of ethics advisers is equal and inclusive;
- 1.16** Generate instances in which ethical action and integrity is encouraged, where staff adhere to the importance of safeguarding and promoting equality, respect and non-discrimination; and
- 1.17** Generate instances of cooperation associated with the search and construction of good practices with other public institutions and/or civil society, linked to the promotion of integrity with a focus on gender, inclusion and diversity.

1.II.D. Ethics management and oversight

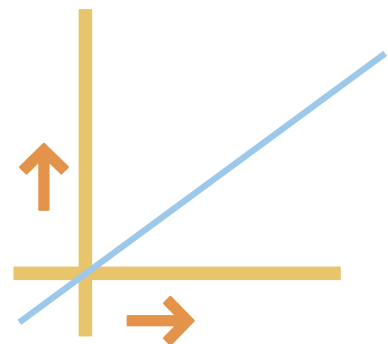
Ethics management refers to the policies and practices that are aimed at impregnating the values and ethical principles and integrity in the internal processes and dynamics of the institution, which must go hand in hand with a control and monitoring system.²⁷

Addressing ethics management with a gender perspective means promoting a behavioral paradigm based on human rights, which guarantees a higher level of ethical and social development for all people. This implies adjusting strategic plans and organizational structures towards systems that guarantee equal rights and opportunities.

ISSAI 130 establishes that “[t]o reinforce values, the incorporation of ethics in daily management is essential. This includes the recognition of ethics as criteria for personnel selection, performance evaluation and professional development. It also implies recognizing good ethical behavior and applying safeguards to specific risks, such as those derived from conflicts of interest or confidentiality issues.”²⁸

Recommendation:

1.18 Carry out institutional self-evaluations to identify good practices and/or windows of opportunity in the field of ethics, including recommendations to promote equity, equality, diversity and inclusion.



²⁷ EUROSAI. (2017) How to implement ISSAI 130. Recovered from: <https://www.olacefs.com/wp-content/uploads/2019/11/TFAE-Guidelines-to-implement-ISSAI-30-ES.pdf>

²⁸ ISSAI 130, para. 22.

2. Cultura organizacional

Organizational culture is understood as the systematic network of symbols, values and norms, intersubjective and implicit in an organization, which permeate its activity and generate a sense of identity within.²⁹ Organizational culture is dynamic over time, transforming itself in response to factors both exogenous and endogenous to the institution.³⁰

To achieve gender equality in the workplace, active work is required aimed at eliminating gender stereotypes and hierarchies from the organizational culture,³¹ which installs the principles of equality, diversity and inclusion at the center.

The following is a series of recommendations aimed at promoting gender equality and non-discrimination in OLACEFS SAIs, in the area of organizational culture. The recommendations will be addressed in four themes: stereotypes and gender roles, professional leadership, use of language, and implicit and explicit values and norms.

2.1. Stereotypes and gender roles.

Stereotypes reflect general expectations about the members of certain social groups, so that gender stereotypes allude to the behaviors and characteristics expected for men and women, which not only differ, but are expressed as opposites.³² The male social stereotype is typically given by agency, achievement-oriented action, decision making and rationality, while the female stereotype is usually defined by cooperativeness, concern for the environment, affiliative tendencies and emotional sensitivity.³³

These generalized cultural perceptions of women and men have daily effects on people, and particularly in the workplace, they are reflected in discriminatory practices that condition women's careers.³⁴

29 Hernández, GC, Galvis, SMM, & Narváez, KYT (2003). Organizational culture and labor well-being. *Administration Notebooks*, 16 (25), 109-137.

30 Allaire, Y. and M. Firsirotu, *Theories on Organizational Culture*, in *Organizational Culture* by H. Abravanel, Y. Allaire, M. Firsirotu, B. Hobbs, R. Poupart and JJ Simard (Eds.), Pp 3-37, LEGIS, Bogotá, Colombia (1992)

31 Heredia, EB, Ramos, A., Sarrió, M., & Candela, C. (2002). Beyond the "glass ceiling" Gender diversity. *Sostre de Vidre*, 40, 55-68.

32 Ellemers, N. (2018). Gender stereotypes. *Annual review of psychology*, 69, 275-298.

33 Heilman, ME (2012). Gender stereotypes and workplace bias. *Research in Organizational Behavior*, 32, 113-135.

34 ECLAC, FAO, UN Women, UNDP, ILO. (2013) Decent work and gender equality. Recovered from: https://www.ilo.org/wcmsp5/groups/public/---americas/---ro-lima/---sro-santiago/documents/publication/wcms_233161.pdf

2.I.A. Feminized job positions

Traditional gender stereotypes condition the occupations and tasks performed by men and women, in a phenomenon called the “sexual division of labor,” which defines women as the main ones responsible for domestic tasks and the care of dependents, and men as the economic support of families.³⁵

The domestic and care functions associated with women’s role are usually unpaid, and constitute the most important barrier to women’s entry into the labor market.³⁶ In this sense, the sexual division of labor not only conditions people’s opportunity to hold and maintain certain positions, functions and tasks in the labor sphere, but also translates into differential access, use and control of resources between men and women.³⁷

In the context of OLACEFS SAIs, the Report of Results of the Survey of Perception of the Gender Situation in OLACEFS SAIs conducted in 2019,³⁸ 81% of women surveyed do not believe that the responsibilities derived from their gender identity constitute an obstacle to develop professionally, compared to 94% of men who affirm the same. While this result portrays a favorable scenario to this matter, it leaves an important space to achieve gender equality within OLACEFS SAIs.

Recommendation:

- 2.1 Promote the elimination of stereotypes and gender roles, and the reduction of discriminatory practices in the workplace, through training, webinars and/or periodic workshops over time.

35 ECLAC (2015). Labor institutions and employment policies: strategic advances and pending challenges for the economic autonomy of women. Recovered from: https://www.cepal.org/sites/default/files/publication/files/37819/S1500198_es.pdf

36 ILO. (2019). Women in the world of work. Recovered from: https://www.ilo.org/wcmsp5/groups/public/---americas/--ro-lima/documents/publication/wcms_715183.pdf

37 ILO. (2019). Women in the world of work. Recovered from: https://www.ilo.org/wcmsp5/groups/public/---americas/--ro-lima/documents/publication/wcms_715183.pdf

38 OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Retrieved from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

2.1.B. Sensitization experiences on gender and non-discrimination issues

Sensitization, as a tool, generates awareness, calls for reflection, and addresses implicit aspects in power relations between people and social groups.³⁹ As a learning strategy, “it is an awareness-raising activity that removes indifferent attitudes to a social problem, encourages action and seeks to question prejudices through reflection and knowledge.”⁴⁰

Since 2012, OLACEFS has begun to sensitize its member SAIs with aspects related to gender and non-discrimination through workshops, webinars and other activities of the same nature. In particular, the year 2021 saw the launch of the OLACEFS First Course on Gender Equality and Non-Discrimination, promoted by the GTG and the SAI of Chile with the support of GIZ.

Recommendations:

For SAIs:

2.2 Carry out sensitization campaigns on gender, inclusion and diversity issues for all its staff. Likewise, where possible, suggest that such sensitization include the audited entities, civil society organizations and citizens in general.

For OLACEFS:

2.3 Encourage workshops for all SAI personnel, within the framework of the commemorative days of March 8 “International Women’s Day” and November 25, “International Day for the Elimination of Violence against Women;” and

2.4 Carry out sensitization and awareness-raising activities on the sexual division of labor, and promote its eradication.

³⁹ INMUJERES (2008) Gender awareness. Recovered from: http://cedoc.inmujeres.gob.mx/documentos_download/100972.pdf, P. fifteen.

⁴⁰ National Institute of Women (2008) Gender awareness. Recovered from: http://cedoc.inmujeres.gob.mx/documentos_download/100972.pdf, P. fifteen.

2.I.C. Feminization of care tasks - hours dedicated to unpaid domestic work

In our region, the gap in the distribution of household chores and caregiving is greater than in other regions. According to IDB data, in Latin America women – on average– contribute 73% of their time to unpaid work in the home, while men contribute 27%.⁴¹ UN Women confirms this phenomenon, revealing that before the Sars Cov 2 pandemic, women in Latin America and the Caribbean already dedicated three times more time to unpaid care work than men.⁴²

This situation translates into an increase in women's total work time, and a difficulty for them to harmonize their participation in economic and working life with their reproductive obligations. Finally, there is a significant reduction in the discretionary time available to women for their own personal development and well-being.⁴³

The Survey on the Impact of the COVID-19 Pandemic on the Staff of OLACEFS member SAIs⁴⁴ shows that 30.9% of women with children were left alone to cope with the additional domestic burden caused by the closure of schools and day care centers, while only 3.8% of the men surveyed were in a similar situation.

Similarly, according to the same report, the average number of hours that female SAI employees dedicate daily to domestic and care activities is 5.2, while men dedicate an average of 3.7 hours per day to these tasks. This difference in time spent by women and men at home and/or caring for dependents translates into an average gap of 42 hours per month –one working week– of additional burden invested by female SAI officials to these activities, with respect to men in our institutions.

41 IDB (2020) The crisis of inequality. Latin America and the Caribbean at the crossroads. Retrieved from: <https://publications.iadb.org/publications/spanish/document/La-crisis-de-la-desigualdad-America-Latina-y-el-Caribe-en-la-encrucijada.pdf>

42 UN Women (2020). Care in Latin America and the Caribbean in times of Covid-19. Towards comprehensive systems to strengthen response and recovery. Recovered from: https://www2.unwomen.org/-/media/field%20office%20americas/documents/publications/2020/08/final%20brief/en_care%20ovid.pdf?la=es&vs=2947

43 ECLAC, FAO, UN Women, UNDP, ILO. (2013) Decent work and gender equality. Recovered from: https://www.ilo.org/wcmsp5/groups/public/-/americas/-/ro-lima/-/sro-santiago/documents/publication/wcms_233161.pdf

44 OLACEFS (2021) Survey on the impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs: Executive Report. Recovered from: <https://genero.olacefs.com/pdf/Encuesta-sobre-el-impacto-de-la-pandemia-del-COVID-19-en-el-personal-de-las-EFS-miembros-de-OLACEFS.pdf>

Recommendations:

For SAIs:

- 2.5** Design, implement and monitor effective institutional policies to reconcile work life with personal and/or family life, and sensitize on the need to make work schedules and modalities more flexible for this purpose.

For OLACEFS:

- 2.6** Carry out a survey in the OLACEFS countries, with disaggregated data that analyzes the gender, inclusion and diversity situation in member SAIs.

2.II. Professional leadership

2.II.A. Equal opportunities, access to positions

One of the manifestations of gender inequalities in the labor market is the vertical segregation that affects women within organizations and institutions.⁴⁵ This describes the difficulty that women and gender dissidents have in developing professionally and gaining access to management and/or leadership positions in workplaces, due to a multiplicity of factors, among them; the “masculinized” notion of the leadership role, strict schedules and activities that are not very compatible with domestic and care responsibilities, and the high expectations towards women, who are more severely judged than their male peers.⁴⁶

Recommendations:

- 2.7** Promote the review and, as the case may be, the development of a change in the SAI’s internal regulations that encourages the integration of women and underrepresented groups in all positions, ensuring, in the case of hierarchical and leadership positions, at least parity and/or representation of the SAI’s general plant;
- 2.8** Encourage the evaluation and, as the case may be, the adaptation of the internal regulations of the SAI with a perspective that takes into account an equitable and inclusive representation in commissions, committees, activities and similar instances; and

⁴⁵ ECLAC. Opportunities and challenges for empowering women in the future work scenario. Retrieved from: https://repositorio.cepal.org/bitstream/handle/11362/44408/4/S1801209_es.pdf

⁴⁶ Avolio, BE, & Di Laura, GF (2017). Progress and evolution of the insertion of women in productive and business activities in South America. Retrieved from: https://repositorio.cepal.org/bitstream/handle/11362/42031/1/RVE122_Avolio.pdf

- 2.9** Encourage the Internal Audit body to include compliance with the regulations regarding gender, inclusion and diversity in its audits.

2.II.B. Implementation of non-discrimination policies

Discrimination constitutes undesired and unequal treatment that is exercised to the detriment of one or a group of persons, and is based, according to ILO Convention 111, on the grounds of race, color, sex, religion, public opinion, national extraction and social origin.⁴⁷ In other instruments, the ILO also adds the factors of discrimination based on HIV/AIDS, age, disability, family responsibilities, sexual orientation, and union membership or activities. The Inter-American Convention against all forms of discrimination and intolerance indicates as prohibited categories of discrimination “nationality, age, sex, sexual orientation, gender identity and expression, language, religion, cultural identity, political or other opinions, social origin, socioeconomic status, level of education, migratory, refugee, repatriated, stateless or internally displaced status, disability, genetic characteristics, mental or physical health condition, including infectious, infectious-contagious, psychiatric, incapacitating or mental health condition.”⁴⁸

Non-discrimination constitutes a fundamental human right, and is essential to autonomy in employment, to merit-based remuneration, and to the full development of the individual in the workplace.⁴⁹ As well as overcoming gender inequality, positive measures are essential to the prevention and eradication of discriminatory practices and treatment within institutions.

Recommendations:

- 2.10** Create an environment and/or educational environment on issues related to equality and non-discrimination policies; and
- 2.11** Create and, if necessary, update general anti-discrimination policies as well as those focused on specific dimensions, such as: gender, ethnicity and disability, among others.

47 ILO. (1960) C111 Discrimination (Employment and Occupation) Convention, Retrieved from: http://www.ilo.org/dyn/normlex/en/f?p=1000:12100:0::NO::P12100_ILO_CODE:R195

48 ILO. (n.d.) Equality and non-discrimination Recovered from: https://www.ilo.org/empent/areas/business-helpdesk/WCMS_151902/lang-es/index.htm

49 ILO. (n.d.) Equality and non-discrimination Recovered from: https://www.ilo.org/empent/areas/business-helpdesk/WCMS_151902/lang-es/index.htm

2.III. Use of the language

2.III.A. Institutional communication

Language, whether visual, spoken or written, is the vehicle of our ideas, knowledge, values and beliefs; and it is through language that the individual and collective imaginary is configured.⁵⁰ It is through language that we educate and construct realities.

Gender inequality, and the hierarchization of people based on it, is found and reproduced with the exclusion and subordination of women through language.⁵¹ An example of this is when the masculine is used in a generic way, as if it were neutral, with an ambiguous and invisibilizing effect on the presence of women in a group or social environment.⁵²

Numerous international instruments aim at the broad deconstruction of sociocultural patterns –including language– to achieve more equitable and inclusive societies for all people, among them, the Convention on the Elimination of All Forms of Discrimination against Women and the Inter-American Convention on the Prevention, Punishment and Eradication of Violence against Women (Convention of Belém do Pará). Resolution 14.1 adopted by the General Conference of UNESCO in 1987 calls for the adoption of a policy to avoid, as far as possible, single-sex terminology in all working documents, with the sole exception of those dealing with measures favorable to women.⁵³

In order to follow the line of the OLACEFS SAIs, the following is recommended:

- 2.12** Generate and/or adapt both an internal and external communication policy, so that it incorporates the gender perspective, and is inclusive and non-sexist;
- 2.13** Encourage SAIs to review and, if necessary, adapt their regulations to install the use of neutral, inclusive and non-sexist language in daily interactions, as well as in the institution's documentation and tools, replacing the use of the masculine grammatical gender; and

50 EUROPEAN SOCIAL FUND Guide for a non-sexist use of language. Recovered from: <https://www.cermi.es/sites/default/files/docs/novedades/GUIA.pdf>

51 UN Women. (2017) Let's go deeper in terms of gender. Recovered from: http://onu.org.gt/wp-content/uploads/2017/10/Guia-lenguaje-no-sexista_onumujeres.pdf

52 National Women's Institute (2018) Non-sexist communication manual: Towards an inclusive language. Recovered from: http://cedoc.inmujeres.gob.mx/documentos_download/101265.pdf

53 UNESCO. (1987) General Conference No. 24. Recovered from: https://unesdoc.unesco.org/ark:/48223/pf0000076995_spa/PDF/076995spab.pdf.multi

2.14 Disseminate and sensitize the regulatory changes within the SAI that establish the use of inclusive and non-sexist language.

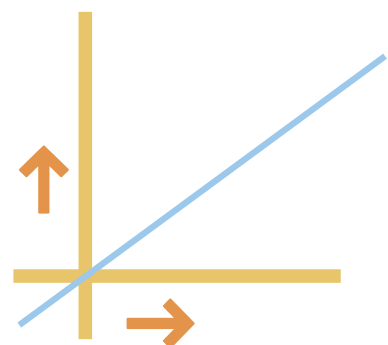
2.III.B. Use of inclusive and non-sexist language in institutions

Using gender-inclusive language means speaking and writing in a way that does not discriminate against a particular sex, social gender or gender identity and does not perpetuate gender stereotypes.⁵⁴ Non-sexist language is defined as language that promotes an equitable and unprejudiced image of reality and the people it refers to.⁵⁵ The implementation of neutral, inclusive and non-sexist language is not only a politically correct issue, it is a real and powerful tool to include individual and collective attitudes, behaviors and perceptions.⁵⁶

According to the Survey on the gender situation within OLACEFS, applied in 2019, 77% of the civil servants consider that gender equality is incorporated in the daily language within their SAI.⁵⁷ Despite this, one out of every two women surveyed perceives that the institution has not integrated gender equality in its formal discourse, which indicates an institutional debt with this issue.

To advance in the installation of a formal and informal, more neutral, inclusive and non-sexist language within OLACEFS SAIs, the following is recommended:

2.15 Prepare a guide for the use of inclusive and non-sexist language that favors gender equality, inclusion and diversity.



54 United Nations. (n.d.) Gender inclusive language. Recovered from: <https://www.un.org/es/gender-inclusive-language/>

55 National Women's Institute (2018) Non-sexist communication manual: Towards an inclusive language. Recovered from: http://cedoc.inmujeres.gob.mx/documentos_download/101265.pdf

56 The European Parliament (2018) Gender-Neutral Language. Recovered from: https://www.europarl.europa.eu/cmsdata/151780/GNL_Guidelines_EN.pdf

57 OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Recovered from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

2.IV. Values, implicit and explicit norms: interactions, communication among staff members, spaces for socialization

2.IV.A. Interactions/communication between staff members, spaces for socialization

The picture provided by the OLACEFS survey on the gender situation in SAIs in 2019 indicates that there is a mostly positive perception of gender equality in daily interactions. However, in terms of institutional discourse, 49% of respondents, versus 34% of respondents, consider that the institution itself has not integrated gender equality in its discourse. This translates into an important debt of the institutions with gender equality, inclusion and diversity in the language of SAIs.⁵⁸

In order to generate changes in this matter, leading to an organizational culture, the following recommendations are made:

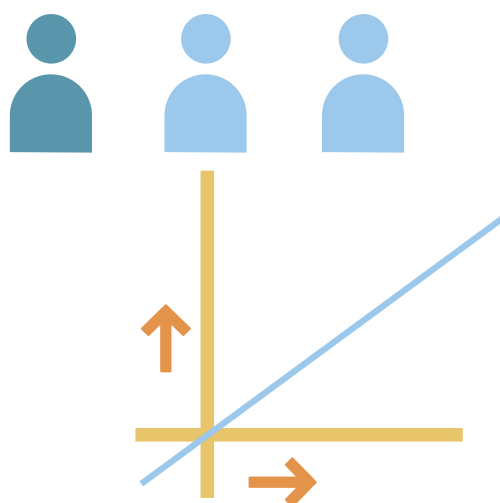
- 2.16** Promote that SAIs have a safe, supportive and inclusive environment for all people that addresses gender discrimination, inequality and harassment in the workplace; and
- 2.17** Sensitize SAI staff about the impact of attitudes, behaviors and language on the culture of the organization, the work environment and, especially, people.

⁵⁸ OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Recovered from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

3. Gestión de personas

The human capital of an institution constitutes its fundamental strategic element to generate a competitive advantage and added value to the good or service it provides.⁵⁹ Its management in an organization should be oriented towards improving productivity, based on the institution's strategic goals and objectives, and should also aim to reconcile the workplace with the expectations and quality of work of its employees.⁶⁰

Incorporating the gender perspective in employment policies in a comprehensive manner implies creating the conditions for access, progression and permanence in employment with equal treatment and opportunities for all people, regardless of their gender.⁶¹ Along these lines, it is crucial to mainstream the gender approach in the civil service life cycle. In order to achieve greater equality, inclusion and diversity in SAIs, it is imperative to conduct activities related to people management in coherence with this premise. In the same vein, ISSAI 130 mandates all SAIs to establish objective and competency-based people management policies.



59 Montoya Agudelo, CA, & Boyero Saavedra, MR (2016). Human resources as a fundamental element for quality management and organizational competitiveness. Scientific Magazine "Vision of the Future", July-December, 1-20.

60 Chiavenato, I. (2011). Human resources management The human capital of organizations . Mc Graw Hill.

61 ECLAC, FAO, UN Women, UNDP, ILO. (2013) Decent work and gender equality: Policies to improve access and quality of employment. Recovered from: https://www.ilo.org/wcmsp5/groups/public/--americas/--ro-lima/--sro-santiago/documents/publication/wcms_233161.pdf

3.1. Staff Planning

Throughout the world there is still a strong gender gap in employment to the detriment of women.⁶² This phenomenon has been accentuated by the Sars Cov 2 pandemic, due to which women have disproportionately lost their jobs and income, with the Americas being the region where the rate of economically active women in the formal labor market has been most affected.⁶³

The ILO proposes the need to question wage discrimination, gender roles and the sexual division of labor in order to advance towards equity between men and women in the world of work.⁶⁴ Likewise, it is necessary to reverse horizontal and vertical segregation, the former referring to the concentration of men and women in specific work areas, and the latter to the proliferation of women in administrative positions versus men in management positions.⁶⁵

Planning staffing management incorporating the gender perspective becomes an important mechanism to help reduce gender inequality in the labor market and within institutions.

Recommendations:

- 3.1 Incorporate the gender, inclusion and diversity perspective in people management policies and practices; and
- 3.2 Identify traditionally feminized or masculinized functions and/or positions, and promote regulatory changes in order to guarantee gender parity

62 ILO. (2018) The gender gap in employment: what slows the advancement of women? Recovered from: <https://www.ilo.org/infostories/es-ES/Stories/Employment/barriers-women#intro>

63 ILO. (2021) Advance in reconstruction with more equity: Women's rights to work and at work, at the center of the recovery from COVID-19. Recovered: https://www.ilo.org/wcmsp5/groups/public/--dgreports/--gender/documents/publication/wcms_814506.pdf

64 ILO. (2019) The wage gap between men and women in Latin America. Retrieved from: https://www.ilo.org/wcmsp5/groups/public/--americas/--ro-lima/documents/publication/wcms_697670.pdf

65 ILO. (2016) Take advantage of the talent of men and women. Recovered from: https://www.ilo.org/wcmsp5/groups/public/--americas/--ro-lima/--sro-san_jose/documents/publication/wcms_548651.pdf

3.II. Recruitment and Selection

Recruitment and selection processes are central to human resources management, since they are intended to obtain the best qualified personnel in terms of training, skills and abilities.

Due to their strategic nature, selection criteria cannot be separated from policies for greater gender equality,⁶⁶ inclusion and diversity. Stereotypes, including gender stereotypes, define preferences and exclusions that make it difficult for women and certain social groups to access certain jobs. In attention to that, the people involved in the recruitment and staff selection processes play a key role in mainstreaming the gender, inclusion and diversity perspective in institutions.

Recommendations:

- 3.3** Train personnel involved in all stages of the recruitment and selection process in gender equality, inclusion and diversity in order to prevent and eradicate discriminatory practices;
- 3.4** Use inclusive, neutral and non-sexist language in the publication of announcements and/or calls for applications for positions in the Institution; and
- 3.5** Ensure the use of objective criteria for selection, such as technical knowledge, functions, responsibilities and essential requirements that avoid discrimination based on sex, sexual orientation, gender expression and/or identity, age, pregnancy and/or family situation, physical strength, political opinion, religion, disability, belonging to an indigenous and/or Afro-descendant people, migratory status, among others.

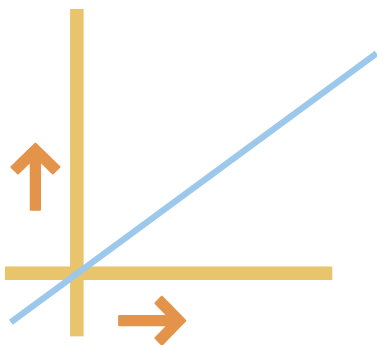
⁶⁶ Fundación ONCE. (2018) Guide for a non-sexist use of language. Recovered from: <https://www.cermi.es/sites/default/files/docs/novedades/GUIA.pdf>

3.III. Induction

The induction of people to a new job is a socialization process in which people adhere to the norms and values of the organization⁶⁷ and, in turn, lays the groundwork for all people to start their careers on an equal footing and with equal knowledge. Incorporating the gender, inclusion and diversity perspective in the induction stage reflects the institutional commitment to equal opportunities, and constitutes the first link in familiarizing incoming staff with these values.

Recommendations:

- 3.6** Provide information in the induction process on measures of flexible work hours, actions and programs to reconcile work and personal life, use of parenting rights, reporting mechanisms for situations of discrimination and/or workplace and/or sexual harassment provided by the SAI as well as this Policy;
- 3.7** Adapt, in the case of the integration of people with disabilities, the information, communications and materials delivered to the specific support needs of each person (according to the requested requirement and/or type of disability); and
- 3.8** Incorporate, in this process, the figure of a guide person, who is previously trained in matters related to good treatment, autonomy and independent living. The role of the guide person should provide the necessary help to people with disabilities for the required time



⁶⁷ Restrepo, HLB (2011). The general induction in the company. Between an administrative process and a sociological phenomenon. University and Business Magazine, 13 (21), 117-142. Taken from: <https://revistas.uosario.edu.co/index.php/empresa/article/view/1905/1682>

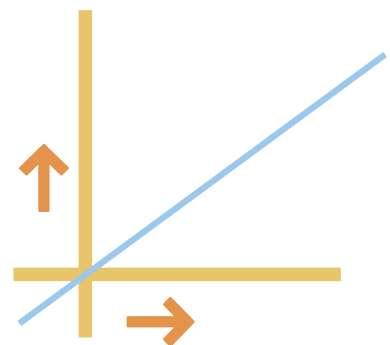
3.IV. Performance and performance management

Institutions can manage the performance of their staff, which will allow them to align it to the priorities, needs and objectives of the institution. According to the ILO, performance and performance management processes must guarantee objectivity in order to reduce the possibility that prejudices and biases may have an impact on work and performance evaluations.⁶⁸

According to ISSAI 130, performance and performance management should consider, above all, merit and ethics, which implies generating actions to eradicate the incidence of gender bias or other types of arbitrary discrimination from this process.

Recommendation:

3.9 Eradicate gender biases and discrimination in the performance evaluation process, using objective criteria based on behaviors, and observable, measurable and quantifiable indicators.



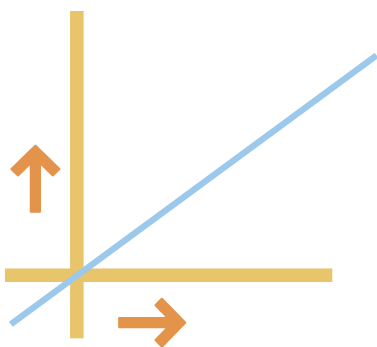
⁶⁸ ILO (2016) Harnessing the talent of men and women: Human Resources management guide with a gender perspective. Retrieved from: https://www.ilo.org/wcmsp5/groups/public/--americas/--ro-lima/--sro-san_jose/documents/publication/wcms_548651.pdf

3.V. Formación y capacitación

Training for gender equality is defined by the UN Women Training Center as “a mechanism and strategy that, through knowledge, techniques and tools, seeks to develop skills, changes in attitudes and individual and collective behaviors that contribute to gender equality.”⁶⁹ It is therefore a key tool for gender mainstreaming in organizational contexts and daily life. This continuous and long-term “transformation process” rests on the political will and commitment of all parties to create an inclusive, conscious and competent society to promote gender equality.⁷⁰

Recommendations:

- 3.10** Ensure that all formats and means of dissemination associated with people management processes, have the character of universal accessibility;
- 3.11** Design and implement integral training programs on gender, inclusion and diversity that meet the needs identified in different areas of this policy. These programs should be evaluated and monitored considering results segregated by gender;
- 3.12** Plan training activities considering the realities of civil servants, in order to guarantee equal access to them; and
- 3.13** Encourage collaboration between different internal and external actors, to expand and improve the training offer on issues of gender equality, inclusion and diversity.



69 UN Women Training Center. (2016) Typology on training for gender equality. Retrieved from: <https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2016/typology-on-training-for-gender-equality-en.pdf?la=en&vs=520>

70 UN Women Training Center. (2015) Training for gender equality: Twenty years on. Recovered from: https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2015/paper_trainingforgenderequality20-b.pdf?la=en&vs=1948 [June 23, 2021]

3.VI. Compensation, incentives and remuneration

The ILO has recognized that the main objective of its action is to “promote opportunities for men and women to obtain decent and productive work in conditions of freedom, equity, security and human dignity.”⁷¹ Equal pay refers to the right of all working people to receive equal pay for work of equal value, and is essential to gender equality and decent work.⁷²

Men and women should not only receive equal pay for equal or similar work, but also when they perform work that is completely different but which, according to objective criteria, is of equal value.⁷³ This requires mechanisms that allow the analysis and comparison of the different institutional roles on the basis of objective criteria such as competencies, working conditions, responsibilities and effort required by the position, and not on the personal conditions of those who perform it.

Recommendations:

- 3.14** Define mechanisms that allow job positions to be evaluated objectively and free from stereotypes in order to establish equitable remuneration, incentives and/or benefits for jobs with equal or similar value;
- 3.15** Carry out a continuous study that allows to identify, measure and correct different types of gender salary gaps, and of groups subject to vulnerability; and
- 3.16** Use objective criteria in the promotion processes, which motivate everyone to present themselves regardless of their gender. These criteria must be based on the characteristics of the job and the requirements, qualities and skills necessary for its proper performance.

71 ILO (1999) Director's Report: Decent work. Retrieved from: <https://www.ilo.org/public/spanish/standards/relm/ilc/ilc87/rep-i.htm>

72 UN Women. (2020) Everything you need to know about promoting equal pay. Recovered from: <https://www.unwomen.org/en/news/stories/2020/9/explainer-everything-you-need-to-know-about-equal-pay>

73 ILO (2013) Equal pay. Recovered from: https://www.ilo.org/wcmsp5/groups/public/--ed_norm/--normes/documents/publication/wcms_223157.pdf

3.VII. Work environments and reconciliation of personal/family/work life

The work environment is defined by Chiavenato as the “internal environment of an organization” or the “psychological atmosphere” characteristic of the same, and which has a multifactorial causality; passing through the type of organization, technology, institutional goals, regulations, etc.⁷⁴ From the ILO’s perspective, a good practice in labor relations is understood as a collective experience that, within the framework of respect for fundamental principles and rights at work, is successful in guaranteeing the well-being of employees and the progress of organizations.⁷⁵

Recognizing and raising awareness of the importance of managing a healthy work environment helps to achieve a balance between the work and personal lives of employees, and in turn prevents excessive staff turnover in the institution, thus becoming a bastion of motivation and productivity.

The integration of women into the labor market has not resulted in the breakdown of traditional cultural conceptions, which predominantly exclusively adjudicate domestic and reproductive tasks.⁷⁶ As a result, women and other caregivers must support these responsibilities in parallel to their paid workload, to the detriment of their personal time.

In response to this phenomenon, the need arises for organizational and political measures aimed at achieving a greater reconciliation of personal and family life with work, mitigating the tension between these dimensions for all people, and especially for those who care for dependents.⁷⁷

74 Chiavenato, I. (1992). *Introduction to the General Theory of Administration*. Third Edition. Editorial Mc Graw Hill. Mexico. F.D

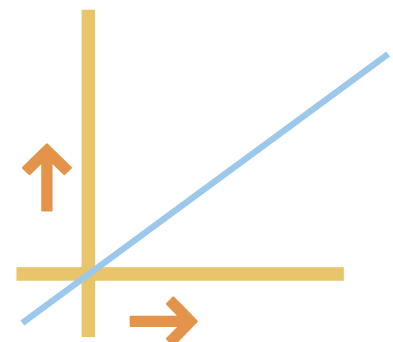
75 ILO (2005) *Good practices in labor relations in the Americas*. Taken from: http://white.lim.ilo.org/cimt/nn/documentos/oit_mlv_buenas_practicas_relab_2005_esp.pdf

76 OAS (2011) *Advancement of gender equality in the framework of decent work*. Recovered from: <https://www.oas.org/es/CIM/docs/AvanceGeneroTrabajoDecente-SP%5BFinal-Web%5D.pdf>

77 ILO. (2009) *Work and Family. Towards new forms of reconciliation with social responsibility*. Recovered from: https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_111376.pdf

Recommendations:

- 3.17** Introduce measures that promote flexibility in the distribution of working time, to make working hours compatible with family and personal needs;
- 3.18** Disseminate the measures for reconciliation and flexible working hours available to the institution to balance work with personal and family life;
- 3.19** Introduce non-face-to-face work modalities, with a focus on rights and gender, to improve people's quality of life and performance;
- 3.20** Generate measures that make it possible to reconcile work with caregiving tasks in order to reduce the extra workload of staff with these responsibilities;
- 3.21** Evaluate work environments by applying instruments to identify gaps in the quality of life between people of different genders, workload, dysfunctional leadership, and situations that violate people's dignity; and
- 3.22** Follow up on the results of the "Survey on the impact of the COVID-19 pandemic on the staff of OLACEFS member SAls".



3.VIII. Retirement and Disengagement

Leaving due to retirement and termination of employment can be a complex experience for individuals and, in the case of retirement, constitutes a qualitative change that affects all aspects of the individual's life.⁷⁸ There are psychological risks associated with the disengagement. Although the impact on the individual depends on his or her own emotions, his or her view of the change, and the resources he or she has to face the situation, the characteristics that the organization gives to this process also play an important role.⁷⁹ It is therefore extremely important that these processes are based on objective criteria, which allow people to adapt to their new situation and understand the reasons underlying the institution's decision.

Recommendations:

- 3.23** Inform the conditions and causes for leaving and disengagement at the beginning of the employment relationship, in accordance with current legal regulations and through appropriate mechanisms and/or means that guarantee universal accessibility;
- 3.24** Adopt a preparation program in the years prior to retirement to provide staff of retirement age with elements to face this new stage. They should be provided with information on their rights and obligations as pensioners, options to continue their professional activity and measures to combat the effects of aging; and
- 3.25** Create and/or update a protocol for the retirement and disengagement of people that considers objective criteria, avoiding any discrimination based on gender, disability, diversity and/or any other reason. Procedures must be established to document the elements that support the decision and ensure the principles of impartiality, equality, transparency and adequate treatment.

⁷⁸ Preparation for retirement: a new occupation of time. Complutense journal of education. vol. 4 (1). 53-67, Ed. Universidad Complutense, Madrid.

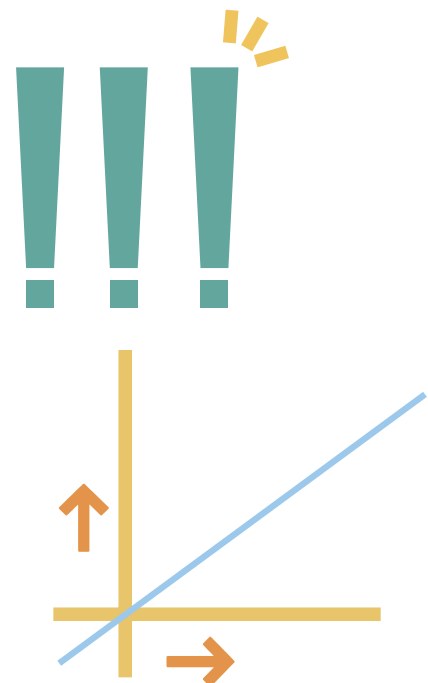
⁷⁹ Bernal, J., Gonzalez, K. (2016) Psychosocial risks in unilateral disengagement. Taken from: <http://repository.unipiloto.edu.co/bitstream/handle/20.500.12277/553/Trabajo%20de%20grado.pdf?sequence=1&isAllowed=y>

4. Sexual harassment and abuse at work

According to the Declaration on the elimination of violence against women, issued by the United Nations in 1993,⁸⁰ violence against women constitutes a manifestation of historically unequal power relations between men and women, which have led to their domination and discrimination against them, preventing their full development.

1. Gender-based violence is a form of discrimination that seriously inhibits women's ability to enjoy rights and freedoms on a basis of equality with men. This cultural and structural phenomenon manifests itself in all areas of a woman's life, both in the public and private spheres.⁸¹

This axis will analyze the phenomenon of workplace and sexual harassment around violence in the workplace and responsibility.



80 UN (1993) General Assembly, Declaration on the elimination of violence against women: General Assembly Resolution 48/104 of December 20, 1993, A/RES/48/104. Retrieved from: <http://www.dpp.cl/resources/upload/files/documento/2568adc7f7f705090536c6898d4d7183.PDF>

81 (OAS, 1994).Convention of Belem do Para, Inter-American Convention on the Prevention, Punishment and Eradication of Violence against Women. Retrieved from: <https://www.oas.org/juridico/spanish/tratados/a-61.html>

4.1. Violence in the workplace

Violence against women is expressed in the workplace through manifestations such as discrimination, harassment at work, psychological violence, moral harassment, harassment, sexual harassment, which similarly affects people with other gender identities.⁸²

SAIs, in line with ISSAI 130, must ensure the existence of violence-free environments, both for SAI civil servants and for the users they provide services to. The foregoing, to guarantee equal development, under the same conditions, both for those who identify themselves as men, women or gender identities.

Recommendations:

- 4.1** Ensure, through its institutional management policies and instruments, zero tolerance for violence in the workplace;
- 4.2** Carry out annual diagnoses that allow the prior identification of factors that may contribute to the existence of violence, in any of its expressions;
- 4.3** Execute a sensitization campaign on violence in all its forms once a year;
- 4.4** Guarantee the existence of open channels of communication for civil servants and citizens, in the event of a complaint of cases of violence in any of its expressions. These channels must be part of the institution's structure and must be formalized through internal regulations. The operating mechanism of these channels is at the discretion of each SAI; and
- 4.5** Ensure the communication of the principles and position of zero tolerance to situations of workplace violence to the agencies in which services are provided based on the audit tasks assigned, in order to obtain the commitment of such agencies to guarantee dignified treatment by their managers and employees towards the audit teams.

⁸² ECLAC (1996) Gender violence: a human rights problem. Retrieved from: <https://www.oas.org/juridico/spanish/tratados/a-61.html>

4.1.A. Labor discrimination

Labor discrimination can occur in different contexts and take different forms, expressing itself in its most extreme form in workplace violence.

Discrimination may be direct or indirect. It is direct discrimination when the law, regulation or practice explicitly cites a specific reason, such as sex, race, etc. to deny equal opportunities.⁸³ Indirect discrimination occurs when regulations or practice are apparently neutral, but in practice lead to exclusions.⁸⁴

ILO Convention 111 on discrimination in employment and occupation emphasizes the eradication of discriminatory practices and treatment based on race, color, sex, political ideas, religious beliefs and social condition. The existence of social groups especially vulnerable to violence in the workplace, such as the LGBTI community, implies the need to generate special measures to prevent them and eradicate discrimination against them.

Recommendation:

- 4.6** Apply measures that guarantee equality and non-discrimination in the work environment, which safeguard the equal incidence in decision-making and participation in work teams of all persons, independent of their gender.

4.1.B. Workplace Harassment and Psychological Violence

Workplace Harassment and Psychological Violence

Workplace harassment is defined as a situation in which a person or a group of people exercise extreme psychological violence systematically, over a prolonged period of time, on other people in the workplace for destructive purposes. (Leymann, 1996).

By understanding the negative consequences that this problem has for the quality of life and dignity of workers, multilateral organizations incorporate it into their lines of action and research, generating definitions such as the following:

⁸³ Recovered from: <https://www.ilo.org/declaration/principles/eliminationofdiscrimination/lang-es/index.htm> [June 11, 2021]

⁸⁴ Recovered from: <https://www.ilo.org/declaration/principles/eliminationofdiscrimination/lang-es/index.htm> [June 11, 2021]

The intentional use of power, as a threat or actual, of one or more members of a group against another person or group, in work circumstances, which can carry a high degree of probability of resulting in injury, death, psychological damage, poor development of the task or deprivation. World Health Organization, 1995.

The concept most widely accepted by those who investigate or seek to address this problem is the one coined by Marie-France Hirigoyen: "Any manifestation of abusive behavior, especially behaviors, words, acts, gestures and writings that may threaten the personality, dignity or physical or psychological integrity of an employee, endangering their employment or degrading the work environment" (Hirigoyen, 1998: 48).

Some examples of abusive behaviors characteristic of workplace harassment that allow us to recognize both victims and aggressors of this problem are:

- GYelling, bullying or insulting the victim.
- Assigning objectives or projects with deadlines that are known to be unattainable or impossible to meet, and tasks that are manifestly endless at that time.
- Defaming the victim, spreading malicious rumors throughout the company that undermine his or her reputation, image or professionalism.⁸⁵

The typology of harassment at work depends on the nature and intensity of the behavior and the directionality in which it operates. In this sense, workplace harassment can be psychological and/or physical, and can have different directions: vertical downward, vertical upward and horizontal.⁸⁶

Workplace harassment manifests itself in different degrees, which are determined by the intensity, duration and frequency with which the behaviors appear.⁸⁷

⁸⁵ For more information on the concepts, you can consult the Implementation Guide for this Policy.

⁸⁶ For more information on the concepts, you can consult the Implementation Guide for this Policy.

⁸⁷ For more information on the concepts, you can consult the Implementation Guide for this Policy.

According to the Perception Survey on the gender situation within OLACEFS entities,⁸⁸ 31% of the people interviewed stated that there were no procedures for reporting harassment at work at their SAI. Of the 69% who stated that such procedures did exist, 50% did not know what they were, while 50% of the participants indicated that they were aware of cases of harassment in their SAI.

According to the ILO, violence and harassment in the world of work constitute a violation of human rights and are a threat to equal opportunities and are therefore unacceptable and incompatible with decent work.⁸⁹

SAIs, like any workplace, have the responsibility to promote a general environment of zero tolerance towards harassment in order to facilitate the prevention of this type of behavior and practices, considering that violence and harassment in the world of work affect the psychological, physical and sexual health of people, their dignity, and their family and social environment. Likewise, violence and harassment affect the quality of SAI services, affecting their reputation.

Recognizing that gender-based harassment disproportionately affects women, SAIs should adopt an inclusive and integrated approach that takes gender considerations into account and addresses underlying causes and risk factors, including gender stereotypes, multiple and intersectional forms of discrimination, and the abuse of gender-based power relations. This is indispensable to ending harassment in the world of work.

Recommendations:

- 4.7** Adopt and/or strengthen institutional regulations so that there are no opportunities for harassment, including online harassment via technological resources; and
- 4.8** Establish guidelines that allow a situation of workplace harassment to be clearly identified in order to avoid and prevent it.

⁸⁸ Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) and Inter-American Development Bank (IDB). (2019) available at: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

⁸⁹ Convention on Violence and Harassment, 2019 (No. 190) Available at: <https://www.ilo.org/>

4.I.C. Sexual Harassment

Sexual harassment is a form of gender-based discrimination that arises from the employment relationship and, as such, constitutes an illegal and undesirable practice that violates the principle that the dignity of the human being is inviolable. This form of discrimination consists of any inappropriate verbal, visual or physical conduct of an unwanted sexual nature that interferes with work, conditions employment or continuity in it, or creates an offensive, intimidating or hostile work environment.

The victim and the harasser can, indistinctly, identify with any gender. It should be borne in mind that the person harassing may be the one who supervises the victim, a supervisor from another area, someone from their work team, or a person who does not work for the SAI, such as a user.

What can be classified as sexual harassment?

There are different legal definitions of sexual harassment in different countries and jurisdictions, but some examples of sexual harassment are:⁹⁰

- Telling jokes about sexual themes
- Sexual comments about a person's clothing or physique
- Direct or indirect threats and bribes for unwanted sexual activity
- Unwanted touching, hugging, kissing, caressing, or rubbing

In the survey of perception on the gender situation within OLACEFS entities, 1 out of 3 people are unaware of the existence of procedures for reporting sexual harassment, and of the 69% of people who do recognize the existence of these mechanisms, only 49% actually know their contents.⁹¹ This clearly indicates that there are information problems on this type of violence within SAIs.

⁹⁰ For more information on examples, you can consult the Implementation Guide for this Policy.

⁹¹ Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) and Inter-American Development Bank (IDB). (2019) available at: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

Recommendations:

In order to respond responsibly to this matter, it is recommended:

- 4.10** Guide and train staff in relation to zero tolerance for sexual harassment;
- 4.11** Adopt and/or update protocols or regulations that accurately address harassment situations that may arise in the workplace. This should establish a procedure for making the corresponding complaints. The protocol or regulation adopted should contain the elements indicated in recommendation 4.12; and
- 4.12** Include in the protocols that refer to the different aspects of violence in the workplace:
 - the procedure to be followed to make the corresponding complaints and investigations;
 - the way to guarantee the safety of the persons affected and those linked to the same;
 - the principles of diligence and celerity; and
 - the adoption of protection measures for the complainants, victims, witnesses and informants, against victimization and reprisals.

4.II. Responsabilidad

There are numerous international instruments ratified by all SAIs that condemn all forms of violence and commit member states to adopt, by all appropriate means and without delay, policies aimed at preventing, punishing and eradicating such acts.

In this context, and with the specific purpose of preventing and eliminating violence and harassment in the world of work, the International Labor Organization establishes that every Member shall respect, promote and carry out the fundamental principles and rights at work, specifically in relation to the elimination of discrimination in respect of employment and occupation, as well as promoting decent and safe work⁹² by expressly recognizing the right of everyone to a world free of violence and harassment in the workplace, including violence and harassment based on gender, since they may constitute a violation or abuse of human rights.

92 Article 5 of ILO Convention 190

The ILO report “Ending violence and harassment in the world of work” determines the responsibility of States to promote a general environment of zero tolerance for violence and harassment in order to facilitate prevention of these types of behaviors and practices, and that all actors in the world of work must refrain from resorting to violence and harassment, and prevent and combat them.⁹³

For Supreme Audit Institutions (SAIs), it is essential to pay attention to gender and inclusion issues, both internally and externally, maintaining a responsive attitude to changing environments and emerging risks, which implies the adoption of appropriate responses to key issues affecting society such as those related to gender and non-discrimination within the scope of their competencies.

According to the INTOSAI P-20 standard, a SAI must operate on the basis of transparency and accountability. This guideline is in line with what was proposed by INTOSAI P-12, which mandates SAIs to lead by example. This is especially relevant when dealing with organizations that contribute to the review of compliance with national and international regulations; in some contexts they evaluate the economy, effectiveness and efficiency of the public sector and also verify that the State guarantees equal opportunities for all society groups.”⁹⁴

To this end, since violence and harassment are incompatible with the promotion of sustainable SAIs, negatively affecting work organization, workplace relationships, the commitment of workers, the reputation of institutions and productivity, and that gender-based violence and harassment disproportionately affect women and girls, there is a need for SAIs to adopt an inclusive and integrated approach that takes gender considerations into account and addresses underlying causes and the risk factors mentioned above (stereotypes, intersectional discrimination, etc.) to comply with the commitments assumed at the international level and for the effective protection in the free and full enjoyment of fundamental human rights, of all individuals in the scope of its competence.

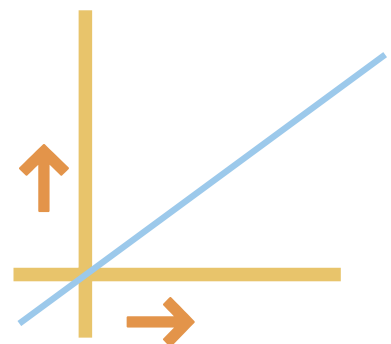
93 ILO: Ending violence and harassment in the world of work, Report V (2), ILC, 107th Session, Geneva, 2018; Taken from: https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_619813.pdf

94 Taken from <https://genero.olacefs.com/pdf/Encuesta-sobre-el-impacto-de-la-pandemia-del-COVID-19-en-el-personal-de-las-EFS-miembros-de-OLACEFS.pdf>

Recommendation:

Within the framework of the application and follow-up of this Policy in the workplace, SAIs are recommended to:

- 4.13** Adopt administrative or disciplinary measures, as appropriate, in those verified cases of violence and/or harassment within the scope of its competence, as well as any other necessary measure to establish or re-establish a harmonious work environment so that people can work effectively, in a work environment in accordance with the principles of this Policy.

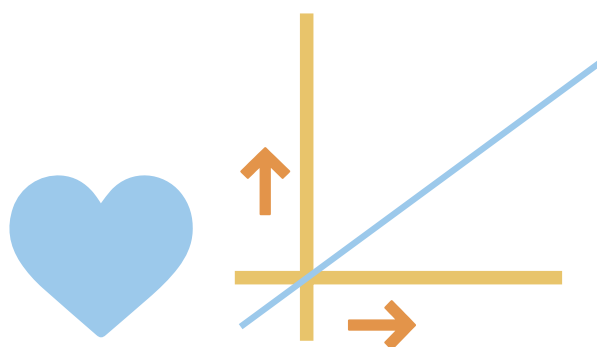


5. Inclusion

In the design and implementation of the Policy on gender equality and non-discrimination, it is important to consider various aspects, such as adopting a holistic approach that considers the factors that affect the enjoyment and exercise of people's rights, as well as integrating a set of guiding principles that allow the adoption of integral measures that detect and modify the interconnected factors that intensify inequality. To achieve that, they consider intersectionality and transversality as fundamental principles and criteria, to the extent that substantive equality can only be achieved through them.

Intersectionality aims to detail the causal layers of a situation of discrimination. Intersectional analysis recognizes the multiple vulnerability factors and risks that intersect to generate aggravated discrimination.⁹⁵ In the construction of a policy, it implies understanding how the combination of certain factors generate different types of discrimination and inequities, which condition and shape the particular possibilities that a person has in the economic, social, political, scientific and cultural spheres.⁹⁶

For its part, mainstreaming as a methodology deals with considering participation and effectively incorporating the concerns and interests of all people in the different stages of the cycle of a policy and/or program.⁹⁷



95 AWID (2004), Intersectionality: A Tool for Gender Justice and Economic Justice. Women's Rights and Economic Change, 9, Association for Women's Rights and Development, Canada, available at: https://www.awid.org/sites/default/files/atoms/files/nterseccionalidad_-_una_herramienta_para_la_justicia_de_genero_y_la_justicia_economica.pdf

96 Organization of American States (2018), Gender, rights and diversity in the OAS General Secretariat, p. 32, available at: <http://www.oas.org/es/cim/docs/GPAP-ES.pdf>

97 United Nations Organization (2016), Mainstreaming of the 2030 Agenda for Sustainable Development. Reference guide for United Nations Country Teams, available at: https://unsdg.un.org/sites/default/files/UNDG-Mainstreaming-the-2030-Agenda-Reference-Guide_Spanish-clean.pdf

5.1. People of sexual and gender diversity

One of the groups that is in a situation of extreme vulnerability is that of people belonging to sexual and gender diversities,⁹⁸ such as lesbian, gay, bisexual, trans or intersex (LGBTI people). This is due to the perception of conformity with the heteronormativity of our societies, and to the preconceived ideas about behavior and appearance associated with the cultural prototypes of women and men.⁹⁹ People excluded from these social norms frequently experience criminalization, violence, exclusion and discrimination based on sexual orientation, gender identity and expression.

Various studies account for the barriers that people belonging to sexual and gender diversities have to access the labor market, a difficulty that leads, in many cases, to precarious situations.¹⁰⁰ People of sexual and gender diversities, who are employed, often do not perceive an environment of development and trust in their workplace. In this context, for fear of being discriminated against, people choose to reserve their sexual orientation and even marginalize themselves in the workplace.¹⁰¹⁻¹⁰²⁻¹⁰³

Discrimination based on gender identity and/or sexual orientation in the workplace persists even in countries that have legislation that prescribes and penalizes it, and leads to serious harm to the people who suffer it, as well as to the employing institutions.¹⁰⁴

98 Considering that sexual and gender diversities are fluid categories, in constant evolution, in addition to the lack of agreement on terminology among national and international agencies, organizations and collectives that defend the rights of people who do not conform to conventional or traditional notions of hetero-normated

99 International Labor Organization. (n.d.). Discrimination at work based on sexual orientation and gender identity: Results of the ILO PRIDE project, available at: https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/briefingnote/wcms_380831.pdf

100 Universidad de Guanajuato. (n.d.). From the coming out to human rights in the demands of civil society organizations of the LGBT movement: discursive refugee strategies, available at: http://www.scielo.org.mx/scielo.php?pid=S1870-00632018000200119&script=sci_arttext

101 Iguales Foundation. (n.d.). Chile does not know: first study on sexual diversity and independent work. 2/40 Available at: <https://www.iguales.cl/pride/encuesta-nacional-diversidad-en-trabajo.pdf>

102 Universidad Nacional Autónoma de México (n.d.). Discrimination in employment in Mexico, available at: <https://www.redalyc.org/articulo.oa?id=429662294010>

103 Inter-American Commission on Human Rights (2020), Report on Trans and Diverse Gender People and their economic, social, cultural and environmental rights, OEA / Ser.L / V / II.Doc.239, p. 111, available at: <http://www.oas.org/es/cidh/informes/pdfs/PersonasTransDESCA-es.pdf>

104 International Labor Organization. Inclusion and Diversity in the Labor Market: An Appeal to LGTBT Labor Statistics, available at: <https://ilostat.ilo.org/es/inclusion-and-diversity-in-the-labour-market-a-call-for-lgbt-labour-statistics/>

The ILO showed that 28% of civil servants have witnessed some type of discrimination or aggression due to sexual orientation or gender identity at work.¹⁰⁵ In turn, 15% of sexual and gender diverse people say they have been discriminated against at some point, mainly because of their way of dressing, their physical appearance or because they behave differently from the socially accepted stereotype, which is based on moral criteria and prejudices against sexual and gender diversity.

Finally, both the Inter-American Commission on Human Rights¹⁰⁶ and the United Nations¹⁰⁷ establish the recognition and respect for the dignity of people of sexual and gender diversity as requirements to achieve full equality in the political, civil, educational and personal spheres.

At OLACEFS, according to the Survey on the impact of the COVID 19 pandemic on the staff of member SAIs, 3.7% of the total sample claimed to be homosexual (2.2%) or bisexual (1, 5%).¹⁰⁸

Recommendations:

- 5.1** Implement spaces, policies, programs and the necessary measures to guarantee that people of sexual and gender diversity exercise their right to express their personality and identity, sexual orientation and gender identity without discrimination;
- 5.2** Review the manuals, work methodologies and products issued by the SAI, to identify any type of discrimination due to sexual orientation, gender identity, gender expression or body diversity, and reverse it; and
- 5.3** Develop coordinated strategies in the SAIs of the region, articulating initiatives that tend to guarantee the rights of people of sexual and gender diversity.

105 International Labor Organization. Discrimination at work based on sexual orientation and gender identity: Results of the pilot study, pp ..1-4. Available at: https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_221738.pdf and International Labor Organization. (2016), ILO presents research on the labor situation of the LGBTI population in Costa Rica, available at: https://www.ilo.org/sanjose/sala-de-prensa/WCMS_495193/lang-es/index.htm

106 Inter-American Commission on Human Rights (2018), Progress and challenges towards the recognition of the rights of LGBTI persons in the Americas, OEA/Ser.L/V/II.170 Doc.184, available at: <http://www.oas.org/es/cidh/informes/pdfs/LGBTI-ReconocimientoDerechos2019.pdf>

107 HRW, Human Rights Watch (2014). UN: Historic resolution in defense of homosexuals. Available at: from <https://www.hrw.org/es/news/2014/09/26/onu-resolucion-historica-en-defensa-de-los-homosexuales>

108 OLACEFS (2019). Survey of Perception of the Gender Situation in SAIs. Recovered from: https://genero.olacefs.com/pdf/ENCUESTA_ODS5_ESPANOL.pdf

5. II. People with disabilities

In 2006, the Convention on the Rights of Persons with Disabilities was adopted within the framework of the UN, a human rights instrument that has generated an important international consensus.¹⁰⁹ However, it is still pending to ensure that the human rights of people with disabilities are translated into public policies with follow-up and evaluation indicators and are effectively justiciable.

The Convention establishes that disability should be understood in terms of the barriers, social and environmental factors that prevent the full and effective participation of people in society; in other words, it is not reduced to the physical or mental condition of people.

The right to work is a “key” right that facilitates the enjoyment of other rights; however, persons with disabilities face different obstacles to fully enjoy their right to work and their inclusion in the labor market, as recognized in Article 27 of the Convention. This right includes access to adequate work, the prohibition of discrimination on the basis of disability in the work environment, in aspects such as selection, hiring, permanence in employment and promotion; guaranteeing fair and favorable working conditions, equal opportunities and equal pay for work of equal value.¹¹⁰

Institutions and employers are key to promoting the rights of people with disabilities in the workplace. However, organizations often lack knowledge about the value and rights of people with disabilities, ignoring their personal skills or competencies, limiting their involvement in the workplace, causing their exclusion and reducing their opportunities for promotion and/or advancement to leadership positions.¹¹¹⁻¹¹²

109 The “Convention on the Rights of Persons with Disabilities” was the first international human rights treaty approved under the terms of Article 5, paragraph 3, of the Federal Constitution of Brazil. What gives it the status of Amendment to the Constitution.

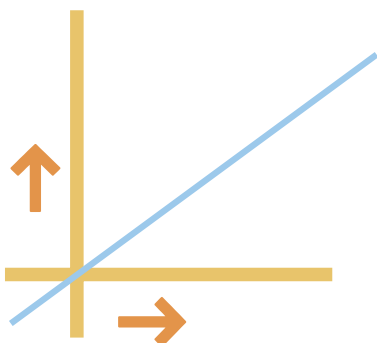
110 Committee on Economic, Social and Cultural Rights, General Comment No. 23, On the right to just and favorable conditions of work, para. 47

111 According to the Convention on the Rights of Persons with Disabilities, reasonable accommodations are the necessary and appropriate modifications and adaptations that do not impose a disproportionate or undue burden, when required in a particular case, to guarantee persons with disabilities the enjoyment or exercise, on equal terms with others, of all human rights and fundamental freedoms.

112 CRPD: *Disability and business: realizing the right to work in open, inclusive and accessible environments for persons with disabilities* CRPD/CSP/202/2 Available only in English at: <https://undocs.org/CRPD/CSP/2020/2>

Recommendations:

- 5.4 Promote workshops and institutional communication campaigns to publicize good practices on the adequate and correct treatment of their peers with disabilities, how to address the person with a disability and their eventual companion;
- 5.5 Adapt the facilities by eliminating access barriers for both civil servants and users, as well as providing the technological tools that ensure compliance with national legal accessibility requirements;
- 5.6 Establish measures that ensure the understanding of people with disabilities, identifying the main forms of communication and dissemination of information that enable the cultural strengthening of respect;
- 5.7 Create means so that all people can work and access the information in its entirety, either through the availability of screen reader software, the adaptation of the furniture, or any necessary adaptation; and
- 5.8 Promote constant follow-up of the civil service staff, ensuring the participation of people with disabilities in the hiring processes and seeking to guarantee the laws of the quota systems. For SAIs that hire through the process of curriculum analysis and interviews, ensure that advertising is targeted and actively searches with entities that have databases of resumes of unemployed persons with disabilities seeking work (actively seeking).



5.III. Elderly people

The world population is ageing dramatically. Globally, the population over 65 is growing faster than the rest of the demographic segments. According to data from the United Nations 'World Population Prospects' report, by 2050, one in six people in the world will be over 65 years old and the number of people aged 80 years and over will reach 426 million.¹¹³ Given this projection, it is essential to adopt measures to ensure that older adults¹¹⁴ are not excluded, made invisible, discriminated against or violated, and that allow their potential and experience to be valued.

It is common for the elderly to face obstacles in accessing or keeping their jobs. The UN Committee on Economic and Social Rights stresses the need for States to adopt measures to avoid all discrimination based on age, in terms of employment and occupation and to allow them to work, without risk, until their retirement, to take advantage of their experience and knowledge.¹¹⁵

Recommendation:

5.9 Generate a volunteer program so that retired staff, who wish to do so, participate in knowledge transfer projects, so that the SAI can take advantage of their experience to train staff and improve work methodologies and processes.

5.IV. Indigenous people

The countries of Latin America and the Caribbean are distinguished by being multicultural and by their great ethnic richness. However, discrimination against the indigenous population is one of the factors that increase their vulnerability, frequently preventing them from accessing and enjoying effective and equal economic and social enjoyment.

The structural discrimination that affects those who make up indigenous peoples and communities has made it difficult to fully guarantee their right to work, as recognized in article 17 of the United Nations Declaration on the Rights of Indigenous Peoples and articles 7 and 20 of ILO Convention 169 on Indigenous and Tribal Peoples.

¹¹³ United Nations, Department of Economic and Social Affairs (2019), World Population Aging Report, ST/ESA/SER.A/444, available at: https://www.un.org/development/desa/pd/sites/www.un.org.development.desa.pd/files/files/documents/2020/Jan/un_2019_worldpopulationageing_report.pdf

¹¹⁴ Or elderly people, are those 60 years of age or over, unless national laws determine a lower or higher age base, as long as it is not over 65 years of age (Article 2 of the Inter-American Convention on the Protection of Human Rights of older people), available at: http://www.oas.org/es/sla/ddi/tratados_multilateral_interamericanos_A-70_derechos_humanos_personas_mayores.asp

¹¹⁵ United Nations, Committee on Economic, Social and Cultural Rights (1995), General Comment No. 6: The economic, social and cultural rights of the elderly, available at: <https://www.escr-net.org/es/recursos/observacion-general-no-6-derechos-economicos-sociales-y-culturales-personas-mayores>

In the framework of the 30th anniversary of this Convention, the ILO recognized that the 55 million indigenous people living in our region face “powerful barriers” to access labor markets. The following figures are revealing: Although in terms of employment, the proportion of the indigenous population that is employed is higher (62% compared to 59% of the non-indigenous), the majority are employed in informal conditions, generally in precarious conditions, with low income and without labor rights (82.6%) and the rate rises to 85.1% with respect to indigenous women. 51% of employed indigenous people have access to salaried employment, compared to 64% of the rest of the population and, in addition, they face a wage gap of 31.2% compared to employed non-indigenous persons¹¹⁶ and even those with higher and postgraduate studies, face difficulties in obtaining employment and are not considered for managerial or decision-making positions.¹¹⁷

Recommendations:

- 5.10** Promote interculturality and recognize the multiculturalism of our countries, through awareness, sensitization and promotion of the rights of indigenous people to eradicate expressions of racism and discrimination that exist in the institution;
- 5.11** Encourage the job offer specifically aimed at indigenous people, through affirmative actions, as well as adopt measures to facilitate their promotion and reduce salary gaps; and
- 5.12** Publish the conclusions of their audit reports (or simplified reports) translated into the indigenous languages most widely spoken in their respective territories, especially those that supervise the budgets or public policies directed to indigenous communities, or regarding infrastructure works that develop in their ancestral territories. The publication must be accompanied by audiovisual material in indigenous languages, presenting the work of the SAI and the conclusions of said reports.

¹¹⁶ International Labor Organization (ILO), (2019), 55 million indigenous people face “powerful barriers” to access decent work in Latin America and the Caribbean, available at: https://www.ilo.org/americas/sala-de-prensa/WCMS_731992/lang-es/index.htm

¹¹⁷ Vázquez-Parra, José and Campos-Rivas, Carlos (2016), Indigenous labor discrimination: An approach from the colonial imaginary and the Elsterian theory, SABER, Journal of the Research Council of the Universidad de Oriente, Vol. 28, No. 4, pp.828-837, available at: <https://www.redalyc.org/jatsRepo/4277/427751143017/html/index.html>

5.V. Personas afrodescendientes

The Inter-American Commission on Human Rights estimates that, on our continent, the Afro-descendant population amounts to more than 150 million people, who face great challenges to access quality public services and have an effective participation in the labor market and, in general, to fully exercise their rights under conditions of equality.¹¹⁸ Unfortunately, the color of our skin still influences access to opportunities for personal and economic development, which is why racial discrimination against people of African descent worsens when we consider sex, gender identity, age, poverty status and access to control of economic resources.¹¹⁹

In this sense, it is essential to recognize considering the historical weight of structural racial discrimination in the persistence of economic, social and political gaps that affect the Afro-descendant population¹²⁰ since, like indigenous people, they face various obstacles to access formal employment;¹²¹ in their case, they receive lower wages and few opportunities for growth. They are not considered for managerial or decision-making positions.

Recommendations:

- 5.13** Promote the eradication of racial stereotypes and of people of African descent, through communication campaigns within SAIs. These should contribute to the recognition of the existence of racism, intolerance and racial discrimination, highlighting their effects on people of African descent; and
- 5.14** Encourage the job offer aimed at people of African descent through affirmative actions, as well as adopt measures to facilitate their promotion and reduce existing wage gaps.

¹¹⁸ Inter-American Commission on Human Rights (2019), Compendium on equality and non-discrimination. Inter-American Standards, OEA / Ser.L / V / II.171.Doc. 31, p. 100, available at: <http://www.oas.org/es/cidh/informes/pdfs/Compendio-IgualdadNoDiscriminacion.pdf>

¹¹⁹ Inter-American Commission on Human Rights (2015), Violence against Lesbian, Gay, Bisexual, Trans and Intersex Persons in America, OEA/Ser.L/V/ II.rev.2 Doc. 36, p. 209, available at: <http://www.oas.org/es/cidh/informes/pdfs/ViolenciaPersonasLGBTI.pdf>

¹²⁰ Inter-American Commission on Human Rights (2019), Compendium on equality and non-discrimination. Inter-American Standards, OEA/Ser.L/V/II.171.Doc. 31, p. 115, available at: <http://www.oas.org/es/cidh/informes/pdfs/Compendio-IgualdadNoDiscriminacion.pdf>

¹²¹ United Nations, Committee on the Elimination of Racial Discrimination (2011), General Comment No. 34: Racial discrimination against Afro-descendants, CERD/C/GC/34 available at: https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=CERD%2fC%2fGC%2f34&Lang=en

5.VI. Migrant People

In the countries of Latin America and the Caribbean there is an important phenomenon of human mobility; it is estimated that approximately 16 million migrants live in our region.¹²² People experience situations of discrimination and violence in the context of migration since, on many occasions, they are not considered as subjects of rights and their human rights are violated, especially equality and non-discrimination. As with the other groups included in this section of the policy, when other factors of vulnerability converge on a migrant person,¹²³ such as ethnic origin, skin color, sex, sexual orientation, gender identity, disability, age or economic position, they become victims of intersectional discrimination.¹²⁴

Regarding the right to work and the labor rights of migrants, it is common for this sector to face barriers and discrimination in accessing the labor market and, in their possibility of accessing better job opportunities, factors such as their age, educational level, sex, national origin and time of residence also play an important role, as well as limitations to access different sectors of the labor market, which causes migrants to tend to be employed in sectors with low productivity, resulting in a waste of their knowledge and skills and the loss of opportunities for innovation and diversification within organizations.¹²⁵

Recommendation:

5.15 Consider the adoption of adjustments –to the extent that the regulatory framework of each country allows it– to facilitate the access of migrants to job opportunities.

122 Global Data Portal on Migration, A Global Perspective, available at: https://migrationdataportal.org/es/international-data?i=stock_abs_&t=2020

123 In accordance with the Inter-American Principles on the Human Rights of all Migrants, Refugees, Stateless Persons, and Victims of Trafficking in Persons, the Working Group agreed to use the term migrant person, which refers to any person who is outside the territory of which is a national, regardless of their immigration status, their intention or temporality, including stateless migrants, victims of trafficking, asylum seekers and refugees.

124 Inter-American Commission on Human Rights (2019), Compendium on equality and non-discrimination. Inter-American Standards, OEA/Ser.L/V/II.171.Doc. 31, p. 127, available at: <http://www.oas.org/es/cidh/informes/pdfs/Compendio-IgualdadNoDiscriminacion.pdf>

125 Carrasco, Ignacio and Suárez, José Ignacio (2019), Immigration and labor inclusion and social protection according to the origin and time of residence of migrants in selected countries of Latin America, Population Notes, No. 108, January-June 2019, p. 120.

6. Audit functions

In 2014, OLACEFS embodied the idea of mainstreaming the gender perspective in superior audit, in the Declaration of Cusco.¹²⁶ Since then, within the framework of OLACEFS, two coordinated audits on gender equality have been carried out. These have been crucial to ensure that national policies and strategies adhere to global commitments to promote gender equality and promote practical learning around the incorporation of this perspective, in line with the provisions of the INTOSAI Professional Pronouncement (INTOSAI-P) number 12 “The Value and Benefits of SAIs.”

The first of these audits¹²⁷ began its process in 2014 with the participation of the SAIs of Costa Rica, Chile and Puerto Rico. This initiative, supported by the German Cooperation (through the GIZ), sought to evaluate the incorporation of gender issues in policies, strategies, programs and projects of the governments evaluated, particularly considering the topics of education, health and employment. The results of this pioneering work were published in 2015.

With the second coordinated audit¹²⁸ executed by OLACEFS in collaboration with the INTOSAI Development Initiative (IDI) and the Inter-American Development Bank (IDB), the preparation of governments for the implementation of Sustainable Development Goal (SDG) 5 was evaluated. Eighteen SAIs participated in this initiative, evaluating their governments around the planning, financing and monitoring axis of those plans, policies, actions and structures defined to achieve gender equality and empower all women and girls.

Although OLACEFS has endeavored to include a gender perspective in its audit work, SAIs need to apply a gender perspective in their organizations and in their audit work,¹²⁹ which will allow SAIs to truly make a difference in the lives of citizens and contribute to sustainable development as well as leaving no one behind.

126 OLACEFS (2014). Declaration of Cusco. Recovered from: <https://www.olacefs.com/p13689/>

127 The report, video and other materials of the Coordinated Audit of Gender and Transparency in Superior Audit can be consulted at: <https://www.olacefs.com/auditorias-coordinados/>

128 The report of the Ibero-American Audit on Gender Equality can be consulted at: <https://www.olacefs.com/auditorias-coordinados/>
See also the microsite <https://genero.olacefs.com/>

129 IDI (2020). The IDI Gender Strategy in Brief. Recovered from: <https://www.idi.no/elibrary/idi-plans/strategic-plans/1130-final-idi-gender-strategy-sp>

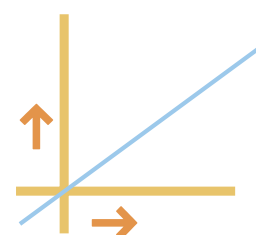
In view of the relevance of the audit work for SAIs, some specific recommendations are proposed for OLACEFS and others for SAIs, as indicated below:

It is recommended to the OLACEFS GTG:

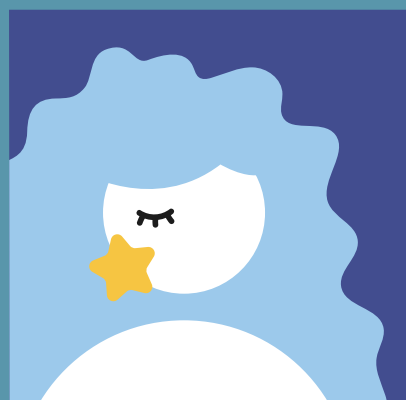
- 6.1** Encourage SAIs to carry out coordinated audits with a focus on gender, inclusion and diversity as well as share their audit reports with the INTOSAI community, regional organizations and other stakeholders;
- 6.2** Promote, through the GTG, roundtables between OLACEFS and other regional organizations (such as EUROSAI, ASOSAI and PASAI, among others) and cooperating organizations (such as GIZ, OECD, INTOSAI, IDI, IDB and World Bank, among others) to exchange good practices and lessons learned in audits with a focus on gender, inclusion and diversity;

SAIs are recommended to:

- 6.3** Encourage impact learning activities (such as technical visits, internships) to share, among SAIs, experiences in audits with a focus on gender, inclusion and diversity, as well as in national programs or policies on the subject;
- 6.4** Promote the active collaboration of the SAI with civil society organizations, particularly those focused on promoting gender equality, inclusion, diversity and non-discrimination, in order to incorporate these approaches in the different audit stages; and
- 6.5** Call on SAIs to consider auditing programs aimed at women, persons of sexual and gender diversity, persons with disabilities, elderly persons, indigenous persons, persons of African descent, migrants and refugees, as well as compliance with international commitments and recommendations of international human rights organizations, as well as the provisions of the 2030 Agenda, in order to leave no one behind.



X. Evaluation of the readiness for the implementation of the Policy recommendations



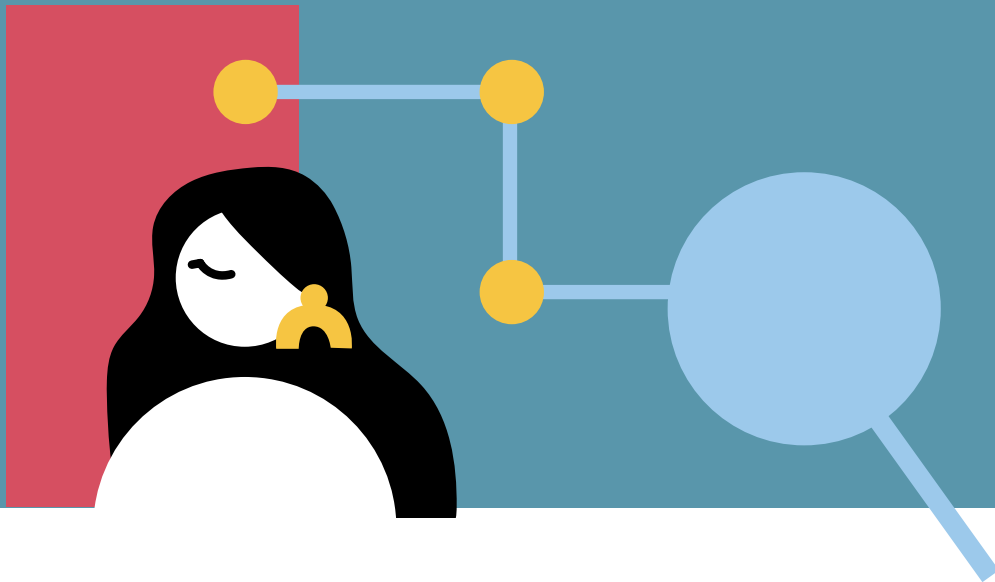
For each SAI to be able to adopt the policy and define those recommendations that, in a first stage, may be a priority for the institution, a feasibility study was generated in the design of the instrument to evaluate whether each of the recommendations, separately, can be implemented in the SAI.

The objective of this study is to evaluate different factors that allow, or not, the implementation of a specific recommendation in the SAI. Among the dimensions considered are regulatory capacity, management capacity, technical capacity, financial capacity and collaboration with other SAI institutions.

Those SAIs that decide to adopt the Gender and Non-Discrimination Policy are expected to apply the feasibility study in the first stage, in order to assess the state of the institution in terms of gender and plan its correct implementation.

The instrument that enables the feasibility study of the recommendations of the Policy on Gender Equality and Non-Discrimination to be carried out can be found in the Implementation Guide of this Policy.

XI. Monitoring



The evaluation and monitoring of the policy is a fundamental piece to measure the implementation of the recommendations in a correct and uniform way. For this reason, indicators were developed for each of these, in order to facilitate the evaluation, by each SAI, of its progress as an institution.

These indicators have four relevant elements to highlight as characteristics, they are: integral, simple, self-explanatory and non-dissuasive. In this way, it is expected that the indicators contribute to promoting the inclusion of recommendations in the planning of each SAI in a clear, flexible and correct manner.

XII. GID Observatory



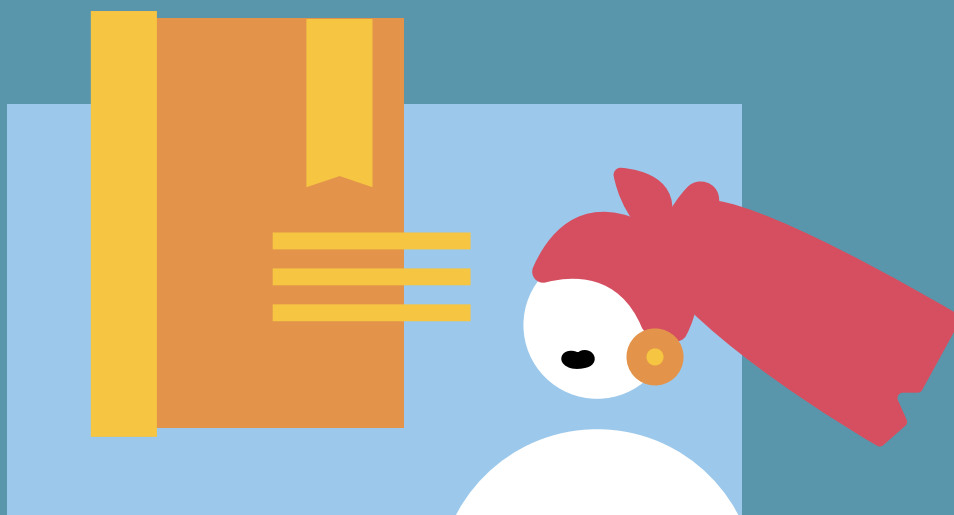
The Observatory of Gender, Inclusion and Diversity (GID) of OLACEFS will be the methodological coordinator of the Gender and Non-Discrimination Policy of the organization.

In order to achieve the expected results, five specific objectives have been set, which are presented below:

- Identify gender, diversity and inclusion inequality/gaps in the region;
- Generate proposals for action in the short, medium and long term to solve the gaps/inequalities detected;
- Monitor the follow-up to the GTG's audit reports.
- Coordinate the implementation of the OLACEFS Gender Equality and Non-Discrimination Policy; and
- Provide/generate technical support for the implementation of the OLACEFS Gender Equality and Non-Discrimination Policy.

In this way, the GID Observatory seeks to contribute to the correct implementation and monitoring of the Policy, being a facilitator so that SAIs of different realities can advance in matters of gender and equality.

XIII. Glossary



1. Reconciliation of work and personal life

Strategy that facilitates the achievement of effective equality between people. It is aimed at achieving a new organization of the social and economic system where all people, regardless of their gender, can make the different facets of their lives compatible: employment, family, leisure and personal time. Therefore, the reconciliation of family, work and personal life contributes to building a society based on people's quality of life, giving priority to the same opportunities in order to be able to develop in all areas of life, progress professionally, take care of family responsibilities and be able to enjoy both family and personal time.¹³⁰

¹³⁰ Government of Spain, Conciliation of work, family and personal life, page 4.
<https://ib.ccoo.es/59dcfc524039611a7b562ebb78c9cd00000061.pdf>

2. Discrimination

Discrimination is any distinction, exclusion, restriction or preference, in any public or private sphere, which has the purpose or effect of nullifying or impairing the recognition, enjoyment or exercise, on an equal footing, of one or more human rights or fundamental freedoms enshrined in the international instruments applicable to the States Parties.¹³¹

3. Body diversity

Refers to a wide range of body presentations that vary from the “standard body,” such as variations in sexual anatomy that go beyond cultural conceptions of what female and male bodies should look like.¹³²

4. Sexual and gender diversity

Refers to the full diversity of sexes, genders, sexual orientations, gender identities, gender expressions and bodily diversities among people. This concept includes lesbian, gay, bisexual, trans, intersex, queer, heterosexual, cisgender and non-gender-identifying people. It is a general concept that includes all affective, amorous and sexual manifestations, or their absence, as well as the internal experiences and expressions of sex or gender, or the absence of them. In this way, in a concrete manner, it constitutes a framework of analysis to identify and determine why in the case of women and LGBTI people there is greater social inequality in relation to men and those who do not defy the sexual binary. As an analytical approach, it allows for the recognition of stereotypes strongly rooted in the social structures that favor such inequality, opening up a possible framework for addressing solutions, be they normative, public policies or practices, by public and private organizations.¹³³

131 OAS. (2013) Inter-American Convention against All Forms of Discrimination and Intolerance. Retrieved from: http://www.oas.org/es/sla/ddi/tratados_multilateral_interamericanos_A-69_discriminacion_intolerancia.asp

132 Inter-American Commission on Human Rights (2015) Violence against Lesbian, Gay, Bisexual, Trans and Intersex Persons in America. Retrieved from: 31, <http://www.oas.org/es/cidh/informes/pdfs/ViolenciaPersonasLGBTI.pdf>

133 Recovered from: <https://protocolo.fondefgeneroudec.cl/glosario/>

5. Sexual (or gender) division of labor

This refers to the way in which each society divides work among people, according to the gender roles socially established or considered appropriate and valued for each sex.⁸ The social distribution of tasks is based on biological sex and is divided into productive and reproductive work; under this perspective, men are assigned the public space (productive work) and women the private space (reproductive work).¹³⁴

6. Gender stereotype

Preconceptions and generalized prejudices about attributes or characteristics that people possess or should possess according to their biological sex and that sustain limitations to their capacities and faculties to make decisions, develop work activities, pursue a professional career, exercise their sexual and reproductive rights, among others. They are socially defined and molded by culture and their subsequent naturalization is due to socioeconomic, political, cultural and historical determinants.¹³⁵⁻¹³⁶⁻¹³⁷

7. Gender expression

It is understood as the external manifestation of a person's gender, through his or her physical appearance, which may include the way of dressing, hairstyle or the use of cosmetic items, or through mannerisms, the way of speaking, personal behavior patterns, behavior or social interaction, names or personal references, among others. A person's gender expression may or may not correspond to his or her self-perceived gender identity.¹³⁸

134 Glossary for Equality, retrieved from: <https://campusgenero.inmujeres.gob.mx/glosario/terminos/division-sexual-del-trabajo>

135 Inter-agency Gender Group of the United Nations System in Uruguay, 2020, Guide for the Prosecutor's Office on gender stereotypes and international standards on women's rights, Center for Studies of the Judicial Branch, Office of the Attorney General of the Nation, p. 9. Recovered from: <https://www2.unwomen.org/-/media/field%20office%20americas/documents/publications/2020/03/fiscaliapdf%20%201.pdf?la=es&vs=4525>

136 Inter-American Court of Human Rights, 2012, Case of Artavia Murillo et al. (In vitro fertilization) v. Costa Rica, Preliminary objections, merits, reparations and costs, judgment of November 28, 2012, series C, no. 257, paragraph 298, 299 and 302.

137 UN Women Gender Equality Glossary, retrieved from: <https://trainingcentre.unwomen.org/mod/glossary/view.php?id=150&mode=le&lang=es>

138 Inter-American Court of Human Rights (2017) Gender Identity, and Equality and Non-Discrimination against same-sex couples Page 17. Retrieved from: https://www.corteidh.or.cr/docs/opiniones/seriea_24_esp.pdf

8. Gender

Refers to the roles, behaviors, activities, characteristics and abilities that a society, at a given time, attributes to a person according to his or her biological sex. These attributes, opportunities and relationships are socially constructed and learned through the socialization process.¹³⁹ Gender is dynamic, as it varies according to the cultural and temporal context. It determines, among other things, the expected behavior of people, what is allowed –legally and socially– their opportunities, and the way in which people relate to each other.¹³⁹

9. Gender identities

Internal and individual experience of the, which may or may not correspond to the sex assigned at birth, which includes the personal experience of the body, i.e. it may involve modification of appearance or bodily function through medical, surgical or other techniques, and other expressions of gender, including clothing, speech and manners.¹⁴⁰

10. Gender equality

The existence of substantive equality of opportunities and rights among people, regardless of their gender, in both the public and private spheres, to ensure that they are able to carry out their life projects. The ability of all people to participate on an equal footing in social, cultural, political and economic life allows public policies, values, norms and cultural practices to include the interests and experiences of all genders.¹⁴¹

139 UN Women. (2017) Let's go deeper in terms of gender. Recovered from: http://onu.org.gt/wp-content/uploads/2017/10/Guia-lenguaje-no-sexista_onumujeres.pdf

140 Yogyakarta Principles. Recovered from: <https://www.refworld.org/cgi-bin/texis/vtx/rwmain/opensslpdf.pdf?reldoc=y&docid=48244e9f2>

141 UNESCO. (2020) Gender equality. Recovered from: <https://es.unesco.org/creativity/sites/creativity/files/digital-library/cdis/Iguldad%20d e% 20genero.pdf>

11. Interculturality

It is the presence and equitable interaction of diverse cultures and the possibility of generating shared cultural expressions through dialogue and mutual respect. It refers to both differences and convergences among people, groups and cultures, such as rights, shared values, norms of coexistence and common interests.¹⁴²⁻¹⁴³

12. Intersectional (intersectionality)

It is a tool for the analysis, design, elaboration, implementation and evaluation of policy that allows, on the one hand, to understand the combination of factors or conditions of vulnerability affecting a person or group of persons that generate aggravated or multiple discrimination and condition access to rights and opportunities in the economic, social, political, scientific and cultural spheres. On the other hand, it establishes the scope of the obligations of the states in these cases, who must consider in the design, development and evaluation of their policies, the confluence of the conditions of vulnerability or risks of discrimination.¹⁴⁴⁻¹⁴⁵⁻¹⁴⁶

13. Non-sexist-inclusive language

Gender inclusive language is understood as the way of expressing oneself orally and in writing without discriminating against a particular sex, gender identity or expression and without perpetuating gender stereotypes.¹⁴⁷

142 Article 4.8 of the Convention on the Protection and Promotion of the Diversity of Cultural Expressions, UNESCO. Recovered from: <https://es.unesco.org/creativity/interculturalidad>

143 Salazar Tetzagüic, Manuel de Jesús (2009) Multiculturalism and interculturality in education: experience of Latin American countries, module I, Theoretical Approach, Inter-American Institute of Human Rights, p. 18. Recovered from: https://www.iidh.ed.cr/IIDH/media/1520/multiculturalidad_interculturalidad-2009.pdf

144 UN WOMEN, 2012, Expanding the look: The integration of gender, intercultural and human rights approaches, p. 28, Recovered from: <https://www.onu.org.mx/wp-content/uploads/2015/11/AmpliandolaMirada.pdf>

145 Inter-American Commission on Human Rights (2019) Compendium on equality and non-discrimination, inter-American standards, OEA/Ser.L. /V/II.171.Doc. 40 pp. 38-39, Retrieved from: <https://www.oas.org/es/cidh/informes/pdfs/Compendio-IgualdadNoDiscriminacion.pdf>

146 Organization of American States (2018), Gender, rights and diversity in the OAS General Secretariat, p. 32. Recovered from: <http://www.oas.org/es/cim/docs/GPAP-ES.pdf>

147 Recovered from: <https://www.un.org/es/gender-inclusive-language/>

14. Multiculturalism

It is the action of full recognition of the multilingual, multiethnic and pluricultural character of a country or nation. This action gives rise to public policies, in order to respond to the needs and interests of the diverse linguistic and ethnic cultural communities that make up the nation, within a framework of multicultural democracy.¹⁴⁸

15. Sexual orientation

The capacity of each person to feel a deep emotional, affective and sexual attraction to persons of a gender different from his or her own or of the same gender, or more than one gender, as well as the capacity to maintain intimate and sexual relations with these persons.¹⁴⁹

16. Mainstreaming the gender perspective

It is the evaluation of the implications and effects that all planned actions –from legislation, policies, programs and/or projects– have on people with diverse gender identities, in all areas and levels. It is a strategy that aims to incorporate the perspective, concerns and needs of people with diverse gender identities as an integral dimension in the design, implementation, follow-up and evaluation of policies and programs.¹⁵⁰

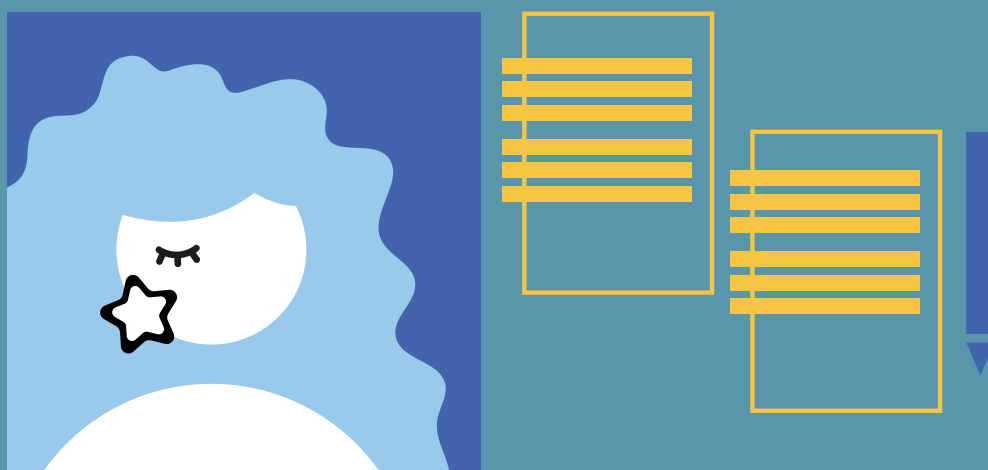


148 Salazar Tetzagüic, Manuel de Jesús, 2009, Multiculturalism and interculturality in the educational field: experience of Latin American countries, module I, Theoretical Approach, Inter-American Institute of Human Rights, p. eleven. Recovered from: https://www.iidh.ed.cr/IIDH/media/1520/multiculturalidad_interculturalidad-2009.pdf

149 Yogyakarta Principles. <https://www.refworld.org/cgi-bin/texis/vtx/rwmain/opensslpdf.pdf?reldoc=y&docid=48244e9f2>

150 OHCHR (n.d.) Gender Integration. Taken from: <https://www.ohchr.org/EN/Issues/Women/WRGS/Pages/GenderIntegration.aspx>

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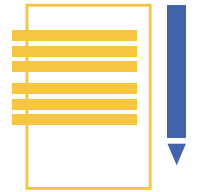
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