



# FROM THE BEIJING PLATFORM TO INSTITUTIONAL PRACTICE

Gender mainstreaming,  
auditing, and good governance



Credit: press office of Ms. Tsakani Maluleke.

Interview with **MS. Tsakani Maluleke**, head of SAI South Africa

## **Ms. Tsakani Maluleke**

She was a member of the Presidential Black Economic Empowerment (BEE) and served as a non-executive member of the Financial Advisory & Intermediary Services (FAIS) Ombudsman Committee. She chaired the Association for the Advancement of Black Accountants of Southern Africa (ABASA) and served as nonexecutive chairperson of the South African Institute of Chartered Accountants (SAICA). She has experience as a chartered accountant in both the public and private sectors and currently serves as Auditor-General of South Africa.

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**[Revista do TCU]** The Beijing Platform for Action (1995) established a global framework for promoting gender equality, recognizing that achieving this goal requires structural actions and institutional change. Among its main pillars is the integration of a gender perspective into all public policies and organizational practices — an approach known as “gender mainstreaming”. Considering this international guideline, how can gender mainstreaming be practically incorporated into the daily work of SAIs?

**[Ms. Tsakani Maluleke]** The Beijing Platform was without doubt, the most comprehensive and visionary agenda ever for gender equality and the human rights of all women and girls. It set out far-reaching goals of addressing issues that women face including gaps in social protection systems, poverty, food insecurity, climate change and discrimination, as well as cultural and economic barriers that limit their representation in political and leadership positions proportionate to their population share. Underpinning its declaration was the understanding and affirmation that gender equality as an essential human right.

But endemic and systemic issues stubbornly remain, such as gender discrimination embedded in the structures of economies and societies that sustain wide and unjust gaps in power and resources, imposing a chronic constraint on progress on women’s rights.

In recent years, diversity and inclusion initiatives have faced increasing criticism, despite the positive progress they have enabled. UN Women highlights the growing confidence of certain groups that are challenging long-standing agreements on women’s rights. Where they are unable to reverse legal or policy gains outright, they often seek to delay or limit their implementation. UN Women also notes that nearly one quarter of countries report that backlash against gender equality is affecting their ability to advance the Beijing Platform for Action.

The Beijing declaration was directed at governments in the main to drive the required changes in terms of legislation, policies and other governance instruments. One of those instruments is the Supreme Audit Institution (SAI) of a particular country that can play a role not only in holding governments accountable for the implementation of the changes envisaged in Beijing but can also monitor actions taken to embed gender equality rights in the programmes and other instruments of state.

Supreme Audit Institutions play an important role in the monitoring international human rights agreements by extension the global journey towards gender equality. Audit institutions have various tools they can use for this including “gender audits, assessment of the differentiated impact of public programs on women and other vulnerable groups, and the promotion of gender-responsive budgets or leadership by example” (Dantas, 2024).

Recognizing that advancing gender equality is integral to a culture of integrity, accountability, and non-discrimination, I firmly believe that SAIs cannot fully achieve their mission — or deliver meaningful, sustainable development outcomes — without integrating a gender perspective into both their institutional practices and audit work. As the path toward equality becomes clearer, it strengthens our collective resolve to build a future in which every individual is valued, represented, and empowered, regardless of gender.



**[Revista do TCU]** How can SAIs contribute, through oversight, to identifying gender inequalities in fiscal and budgetary policies?

**[Ms. Tsakani Maluleke]** SAIs can identify gender inequalities in fiscal and budgetary policies by conducting gender-responsive audits, which scrutinize how budgets affect different genders, and by assessing the implementation and impact of gender-responsive policies. They can further promote progress by providing targeted recommendations to government bodies, investing in capacity development for auditors on gender issues, and collaborating with stakeholders such as civil society and legislators to enhance transparency and accountability in this area.

### **Conduct gender-responsive audits**

- Perform audits that assess the gender-responsiveness of budget allocations and policy implementation.
- Analyse both sides of fiscal policy by examining both expenditure and revenue, including how taxes like VAT disproportionately affect different genders.
- Look for gendered impacts in areas like the labour market, education, and health.

### **Assess gender-sensitive policies and programs**

- Examine the implementation of government programs designed to address gender inequalities.
- Check if government frameworks for financial planning are gender-blind or if they integrate gender aspects.

### **Provide recommendations and promote accountability**

- Issue audit reports with recommendations about gaps in gender policy implementation.
- Collaborate with government entities to ensure that audit recommendations are implemented and that there is accountability for progress or lack thereof.

### **Enhance data and capacity**

- Advocate for the standard collection and use of sex-disaggregated data to better understand gender impacts.
- Invest in training for their own staff to build the capacity of auditors to integrate gender perspectives into their work.

### **Promote transparency and information sharing**

- Make audit findings on gender equality widely accessible to relevant stakeholders, including citizens, civil society organizations, and development partners.



**[Revista do TCU]** As a woman leading a SAI, what challenges did you face to reach this level of leadership? What strategies were most effective in earning respect and credibility in a male-dominated environment?

**[Ms. Tsakani Maluleke]** One of the biggest challenges women face is often internal — we underestimate our readiness and unintentionally sell ourselves short. To advance, we must cultivate the confidence to step forward, claim space, and believe that we are as capable and deserving as anyone else.

Equally important is investing deliberately in our professional development. Continuous learning, formal training, and building technical competence are essential to earning credibility. When we walk into a room confident in our expertise, others recognise it too.

Finally, we must acknowledge that leadership, especially for women in traditionally male-dominated environments, comes with sacrifices. Instead of fearing them, we should embrace them as part of our growth journey. Rising to senior roles requires resilience, commitment, and a willingness to navigate challenges with purpose — qualities women leaders possess in abundance.

**[Revista do TCU]** What is the role of men in promoting gender equity?

**[Ms. Tsakani Maluleke]** Men must be part of the conversation and act as enablers, recognizing gender equality not as a women's issue, but as a matter of growth, development, and justice. They should use their influence to support women's leadership and build systems that make equity possible.

In my own journey, committed male leaders played a pivotal role in developing my potential and enabling my eventual leadership. We are not in competition — women bring valuable perspectives, and together men and women can drive meaningful transformation in SAIs.

Ultimately, allyship is essential for progress and should be embraced as a core component of advancing gender equality.

**[Revista do TCU]** Gender-based violence, in all its dimensions, remains a global challenge. What role do SAIs play in this agenda?

**[Ms. Tsakani Maluleke]** Supreme Audit Institutions play a vital role in advancing gender equality by auditing how governments prevent and respond to gender-based violence, promoting gender-responsive policies, and holding institutions accountable for commitments under international human rights frameworks.

Across the world, SAIs are conducting audits on violence against women, harassment in public agencies, and the integration of gender perspectives into budgets, programs, and services — for example in Latin America (OLACEFS), Uganda, Fiji, Canada, the United States, Australia, and Brazil.



Global and regional initiatives, including those led by INTOSAI, IDI, AFROSAI-E and PASAI, are helping SAIs adopt gender policies, build leadership capacity, and embed gender equality into audit practice, turning auditors into agents of change.

**[Revista do TCU]** What is the relevance of South-South international cooperation for SAIs? Would you highlight any concrete benefits for the South African SAI stemming from this cooperation?

**[Ms. Tsakani Maluleke]** South-South cooperation is highly relevant for Supreme Audit Institutions because it enables peer learning grounded in shared experiences and a deep understanding of the realities of developing countries. For the South African SAI, it has yielded tangible benefits, including improved audit quality, enhanced staff capability through shared approaches to international standards, and stronger strategies to address developmental challenges.

### Relevance for SAIs includes

- Shared context: SAIs in the Global South often face similar constraints, allowing them to exchange practical, context-sensitive solutions.
- Peer learning: the principle that “no country is so rich it cannot learn, and no country is so poor it cannot teach” underpins a culture of mutual learning from both successes and failures.
- Capacity strengthening: mechanisms for technical assistance, knowledge exchange, and training help build institutional capacity.
- Focus on shared priorities: cooperation often targets issues central to the Global South, including combating corruption, improving public financial management, and advancing sustainable development.

**[Revista do TCU]** The IDI is currently implementing the Equal Future Audits Program, focused on conducting oversight actions targeting minority groups, aiming to ensure equity and inclusion in government initiatives. In your opinion, can audits be an instrument of social transformation? How can this materialize?

**[Ms. Tsakani Maluleke]** I believe this initiative can be a game changer for public resources and financial management. We already know that this information is not available in South Africa because we do not aggregate public spend according to male and female groupings. If we were to have this sort of framework, it would help public officials to see where there may be greatest need, where resources need to be allocated and then correlate this with national socio-economic and development indicators.

### How audits can be an instrument of social transformation

- **Enforcing legal and policy compliance:** audits can verify if government initiatives are adhering to laws designed to protect vulnerable groups. For example, an audit can check if a public procurement law mandating that a certain percentage of jobs go to victims of domestic violence is being followed, and ensure the policy is achieving its intended economic empowerment goals.
- **Promoting transparency and accountability:** audits create a public record of government performance, providing evidence to hold institutions accountable for their social



commitments. Transparency in the audit process and its findings can help build public trust and encourage constructive dialogue about social issues.

- **Empowering vulnerable communities:** the process of auditing, especially “social audits”, can give communities a structured way to organize themselves and voice their concerns about public services. By making government actions more transparent and allowing for citizen feedback, audits can support the building of community power and enable more active citizenship.
- **Driving institutional change:** audits can serve as a catalyst for internal reform. By highlighting areas of weakness or non-compliance, they can influence public sector organizations to develop and implement new strategies to improve their social performance.

**[Revista do TCU]** SAls have among their competencies the responsibility to ensure good public governance. How does promoting gender equality connect to this mandate?

**[Ms. Tsakani Maluleke]** Promoting gender equality connects to the mandate of good public governance by ensuring that public resources and programs benefit and are accountable to all citizens, not just a select group. SAls uphold this by conducting gender audits, mainstreaming gender perspectives into their audits, and assessing whether gender-sensitive government programs are effective.

**[Revista do TCU]** You recently participated in the 3<sup>rd</sup> edition of the ProInter Women in Leadership program, delivering the opening lecture. What is the importance of initiatives like this for the improvement of SAls?

**[Ms. Tsakani Maluleke]** Transforming representation into real, lasting influence means moving beyond counting women to genuinely valuing their leadership. Organizations must nurture inclusive cultures, invest in women’s growth, and hold themselves accountable for progress. When women are supported, mentored, and given equal opportunity to lead, their voices shape strategy, innovation, and change — turning presence into purpose, and representation into sustainable impact.

**[Revista do TCU]** Finally, what advice would you give to women aspiring to leadership positions in SAls?

**[Ms. Tsakani Maluleke]** Never give up or be discouraged by glass ceilings or any barrier to your aspirations. Being the first is often difficult, but it creates a path for others to follow — and that responsibility can test you in ways you never imagined. Women often must work harder to achieve what men can with less effort, but that reality should strengthen, not diminish, your resolve.

So, keep going. Hold onto your ambition, and, importantly, your faith. You may not be the very first, and parity may still be elusive, but your journey will help open doors for those who come after you. And when you feel disheartened, remember the wisdom of Nelson Mandela: pause, rest if you must, and then continue your quest.



## REFERENCE

DANTAS, Bruno. The Role of Supreme Audit Institutions in Gender Equality. **International Journal of Government Auditing**, Wahington, 11 mar. 2024. Available from: <https://intosaijournal.org/the-role-of-supreme-audit-institutions-in-gender-equality/>. Access in: Dec. 15, 2025.