



Diversity, Equity, and Inclusion (DEI) and Auditing: Frequently Asked Questions

This document aims to address some of the main questions the DEI Committee received at the Association of Local Government Auditor's (ALGA) conference and/or via the online DEI forum. Many of you were interested in concrete tools and resources that you can use to advance diversity, equity and inclusion through auditing. The Committee is in the process of creating a guide that will highlight approaches to applying a DEI lens to each phase of the audit process, suggested criteria, recommended resources and audit case studies. This guide can serve as a roadmap to incorporating DEI into your auditing work. If you have a resource you recommend should be included in this guide, please email the DEI Toolkit Subcommittee Chair, Jennifer McGuirk at jennifer.mcguirk@multco.us. If you have additional questions regarding DEI and auditing, please contact the Chair of the DEI Committee, Virginia Garcia at virginia.garcia@seattle.gov, or post in the DEI forum.

What is Diversity, Equity, and Inclusion, and how does it relate to auditing?

Diversity, Equity, and Inclusion are important concepts that focus on promoting just and fair participation in a society in which everyone has the resources and opportunities they need to be successful. ALGA has worked to define what DEI means to our organization and how these concepts relate to auditing. You can read more detail about these definitions in a past [ALGA Quarterly article](#). Ultimately, the concepts of DEI provide a lens to better promote, as stated in the Yellow Book, “the collective well-being of the community of people and entities that the auditors serve.”

What types of audits should include assessments of DEI aspects?

A DEI lens can be applied to a wide range of audit topics. In many audit areas, from infrastructure to public outreach, some community groups may be less able to access quality services, procedural fairness, or other benefits due to inequitable decision making or policies. A DEI lens can help an auditor determine when these types of inequities exist.

For example, audits of public infrastructure could look at the impact of disinvested areas on community groups by examining differences in needs, funding allocations, instances of disrepair, and wait times for maintenance. Additionally, audits of public outreach could assess practices that exclude people, such as requiring internet access or a lack of language translation.

We may not always recognize inequities in audit areas due to our own biases or those of our institutions. We recommend assessing for potential DEI impacts for every audit to help identify aspects that may not be readily apparent.

How do I assess DEI aspects through an audit?

You can assess potential DEI impacts of your work during all phases of the audit process.

Planning Phase

- Consider the benefits and burdens different community groups may experience within the audit area and use that to help identify aspects to look at more closely.

Fieldwork Phase

- Think about disaggregating data by race, gender, income, ability, geography and other social groups to illuminate differences.



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- Conduct interviews or focus groups with individuals most impacted by the audit area and incorporate these perspectives to develop more robust audit findings and recommendations.

Reporting Phase

- Highlight the lived experiences of people most impacted by the audit area in your report to make the equity impacts more tangible for constituents.
- Translate your report into languages spoken by members of your local community to increase access for residents with limited English proficiency.

Various DEI assessment tools exist to help governments apply an equity lens to their work. Many of these tools can be adapted to auditing. The DEI Committee is creating a DEI audit guide that will highlight key tools, resources, criteria and serve as a roadmap for incorporating DEI into your audit work. If you'd like to recommend a tool or resource for inclusion in the guide, please email the DEI Toolkit Subcommittee Chair, at jennifer.mcguirk@multco.us.

What criteria can be used for this type of audit?

Criteria vary widely by audit topic. Here are some potential criteria, many of which are based in the U.S. context but are likely to be available from Canadian agencies as well:

- ADA Paratransit (Disability Rights Education and Defense Fund ([DREDF](#)));
- Annual reports of local agencies, programs, or other relevant stakeholders;
- Census data ([U.S. Census Bureau](#));
- Disability rights ([U.S. Federal Government](#));
- Earnings by demographic (U.S. Bureau of Labor Statistics ([BLS](#)));
- Education access and equity – civil rights data (U.S. Department of Education, [Civil Rights Data Collection](#));
- Education – school discipline ([NCSSLE](#));
- Federal laws and guidance (U.S. Equal Employment Opportunity Commission ([EEOC](#)));
- Homeless populations data (U.S. Department of Housing and Urban Development ([HUD](#)));
- LGBT ([Lambda Legal](#));
- Local policy;
- Strategic goals of local agencies, programs, or other relevant stakeholders;
- Diversity assessment (U.S. Securities and Exchange Commission ([SEC](#)));
- Racial equity and government (Government Alliance for Racial Equity ([GARE](#))).

How can I get diverse perspectives on an issue I am auditing?

As auditors, gathering the perspectives of the people and groups affected by the area we're auditing helps us tell an accurate, complete story. Stakeholder identification and analyses that include an equity lens are helpful when you want to be deliberate about including the experiences of historically underserved groups.

Here are a couple of ways to develop a diverse list of stakeholders who may be affected by the area you are auditing:

Mind Mapping

This is a brainstorming technique in which you have a central idea (theme) with branches (sub-theme) and twigs (point connected to the sub-theme). Here is a simplistic and abridged example of a mind-map for an audit involving incarcerated people:





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Equity-Focused Questions

The [Equity and Empowerment Lens tool](#) from Multnomah County's Office of Diversity and Equity is a series of questions that help you hone in on stakeholders by considering the people, places, processes, and kinds of power occurring with regard to a particular issue or decision. Here are a few sample questions from the Equity and Empowerment Lens:

Sample people questions:

- Who is positively and negatively affected (by this issue) and how?
- How are people differently situated in terms of the barriers they experience?

Sample place question:

- How are public resources and investments distributed geographically?

Sample process questions:

- How are we meaningfully including or excluding people (communities of color) who are affected?
- What policies, processes and social relationships contribute to the exclusion of communities most affected by inequities?

Sample power question:

- What are the benefits and burdens that communities experience with this issue?

How can we talk with elected officials and other decision makers about the anticipated benefits of DEI-focused audits?

Elected officials are answerable to their constituents. You can position your audit in terms of what their constituents want. Here are a few general ideas:

- People want to know that their government is operating effectively. Can people equitably access services such as clean water, well maintained streets, Medicaid-funded care? It can be helpful to remind elected officials that DEI-related audits are focused on making sure that everyone in the official's district can access the services they need.
- As our nation becomes increasingly diverse, many elected officials have a personal interest in being seen as aware of and responsive to the communities they serve. Elected officials like to be able to point to places where they have made positive change. Responding to an audit's DEI related findings may give them this opportunity.
- No elected official wants an unfavorable news article about lack of services. An audit can provide an opportunity to correct service failures before they gain media attention. A water audit in Flint, MI, might have been able to lead that city and state to improve water quality before Flint's water problems hit the news.

Where can I find other audits that assessed for aspects of DEI?

As of March 2019, the DEI Committee spotlights an audit with diversity, equity, or inclusion implications in ALGA's newsletter. Newsletter archives can be viewed here and cover a wide range of topics from sexual harassment policy analysis to pay equity to transit enforcement. If you would like to submit an audit to be highlighted, please contact Madison Rorschach at madison_rorschach@cityofdenton.com.

How can I learn more about DEI and how it relates to auditing?

The DEI Committee continues to develop resources for those looking to expand their understanding of diversity, equity, and inclusion, and apply it in their auditing work. Below are links to several recent articles and trainings.

- [To Serve the Public Interest: Diversity, Equity and Inclusion](#) (ALGA Quarterly Article, Spring 2019)
- [Diversity, Equity and Inclusion: Bringing the World Together One Audit Shop at a Time](#) (ALGA Webinar, January 8, 2019)
- [Implicit Bias: Understanding and Addressing its Impacts](#) (ALGA Webinar, May 14, 2019)
- Spotlight on Audits featuring assessments of DEI impacts in the monthly ALGA newsletter, beginning March 2019