



# IntoSAINT Post

July 2013

*IntoSAINT is a self-assessment instrument for SAIs that they can use to analyse their integrity risks and assess the maturity level of their integrity management systems.*

*An IntoSAINT moderator can facilitate an integrity self-assessment for a Supreme Audit Institution. The self-assessment takes place in a structured two-day workshop. The instrument is targeted at corruption prevention and leads to management recommendations to support the integrity of the organisation. The self-assessment results in a report that enables the Supreme Audit Institution to design a tailor made integrity policy and at the same time increase the integrity awareness of employees.*

*IntoSAINT was developed by the Netherlands Court of Audit. We support the use of the instrument internationally. Are you interested? For additional information about IntoSAINT, or if your SAI would be interested in a moderator training or an IntoSAINT workshop, please contact [i.dehaan@rekenkamer.nl](mailto:i.dehaan@rekenkamer.nl) or [m.wilbrink@rekenkamer.nl](mailto:m.wilbrink@rekenkamer.nl) or [m.janson@rekenkamer.nl](mailto:m.janson@rekenkamer.nl)*

## IntoSAINT lessons learned meeting

On 22 and 23 April 2013 the Netherlands Court of Audit (NCA) welcomed representatives of the SAIs of ECA, Georgia, Indonesia, Jordan, Kuwait, Macedonia, Norway, Tunisia, Turkey and Yemen. The SAIs of Algeria, Iraq, Korea, Rwanda and Vietnam were not able to come to The Hague, but submitted a paper describing their experiences.

The meeting covered the following topics:

- IntoSAINT workshop results: SAI integrity issues and recommendations
- IntoSAINT methodology: improving the material
- Implementing IntoSAINT in your SAI: success factors and obstacles
- IntoSAINT in the public sector: presentation on the Dutch experience
- Roll-out IntoSAINT after 2013
- Recommendations to INCOSAI

## Common issues for SAIs

Based on management reports of IntoSAINT workshops in 11 countries some common issues for SAIs were identified:

Structured integrity risk assessment is not common within SAIs. Risks related to the independence of SAIs are an important concern. As a consequence the avoidance of conflicts of interest, the resilience against intimidation/lobbying and undue (political) influence is considered extremely important.

The need for an integrity policy framework is among the most mentioned recommendations. Existing measures and controls lack a specific framework and are often implemented without proper foundation and coherence.

Recommendations concerning 'soft controls' stress the importance of fairness, clarity, communication and leadership.

The common experience was that IntoSAINT provides SAIs with a practical tool to strengthen their integrity. The results of this meeting will be used to prepare the report about the IntoSAINT initiative at XXI INCOSAI in Beijing, 21-26 October 2013.

## IntoSAINT website

On the NCA website general information on IntoSAINT is available, this information has had an up-date ([www.courtsofaudit.nl/intosaint](http://www.courtsofaudit.nl/intosaint)).

## IntoSAINT moderator-website

The moderator-website was off-line for a short period and is accessible via the NCA website again. This website is for trained moderators and is used to share training materials, experiences of moderators in the regions, the list of trained moderators, an overview of (planned) assessments etc.

If you have contributions, please send them to [Intosaint@rekenkamer.nl](mailto:Intosaint@rekenkamer.nl).

## Short news

- The IntoSAINT-tool is integrated in the SAI Performance Measurement Framework (PMF) of the Working Group on Values and Benefits of SAIs
- IntoSAINT will be mentioned in ISSAI 5700 Guideline for the audit of corruption prevention in Government Agencies, prepared by the INTOSAI "Working Group on Fight against Corruption and Money Laundering".
- The IntoSAINT-tool is part of the new AFROSAI-E Guideline on the Prevention and Detection of Fraud and Corruption.
- The IntoSAINT concepts are made applicable for the audits by the Eurosai Taskforce on Ethics and Integrity.

## News from the regions

### EUROSAI

From 27-31 May 2013 the Turkish Court of Accounts hosted the first IntoSAINT moderator training for the Eurosai region. Tatjana Vasic and Natasa Mihailova from Macedonia, Isa Can and Cuneyt Salur from TCU and Ina de Haan and Marion Janson from NCA were the trainers. Ertugrul Yurt was coordinating the training on behalf of the TCA. There were 16 participants: 8 participants from TCU, 2 from Albania, Estonia and Poland each and 1 from Hungary and Switzerland each.

We had a highly motivated group of participants. They had studied the reader material and came well prepared to the entry test with an average score of 76%. The average score for the final test was 86%, indicating that participants understood the content and profited from the training.

At the end of the training participants discussed possibilities they saw to implement (elements of) IntoSAINT in their own country (SAI and public sector) and support they needed from INTOSAI.





## **OLACEFS**

The Auditoría Superior de la Federación de Mexico (ASF) have organized a moderator training on a national level, to further disseminate the methodology in the audit offices of the 32 states of Mexico. From April to June 38 Mexican participants were trained representing 19 sub-national SAIs. A second sub-national workshop for moderators will start in August 2013. Colleagues from the Contraloría General de la República del Perú were also invited to attend this training as observers. A regional training for moderators is planned for September 2013.

### **Agenda 2013**

- Moderator-training Olacefs September 2013
- XXI INCOSAI in Beijing 21-26 October 2013