



IntoSAINT Post

November 2015

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 or m.wilbrink@rekenkamer.nl or m.janson@rekenkamer.nl

INTOSAI Capacity Building Committee

As decided during the 2014 CBC meeting, designated focal points in the regions coordinate and stimulate member SAIs to roll out the IntoSAINT-tool with the objective of achieving the following targets:

- Affording the trained moderators opportunities to sharpen their skills and experiences by inviting them to participate as (co-)facilitators in IntoSAINT workshops.
- Achieving a minimum of 25% of the region's member SAIs that did the self-assessment by October 2016.
- Conducting a regional lessons-learned meeting during the second quarter of 2016.
- Identifying and obtaining agreement with a donor that provides funding for training and the application of IntoSAINT in the region.

The project group consists of the Netherlands Court of Audit (chair) and the focal points coming from the audit offices of Indonesia (link to ASEANSAI and ASOSAI), Mexico (link to WGVBS and OLACEFS), Hungary (link to EUROSAI), Tunisia (ARABOSAI), Cameroon (CREFIAC), Fiji (PASAI), AFROSAI-E, the European Union (ECA) and IDI.

The overall aim of the project group is the institutionalization of IntoSAINT within INTOSAI structures by 2016. The focus is on the roll-out in the regions: building communities of practice regionally and within CBC/INTOSAI and strengthening follow-up mechanism. The working group is working on material to raise awareness in the regions by elaborating on a "business case" for top-management of SAI's. For more news also keep an eye on the CbC website: <http://www.intosaicbc.org/intosaint/>

ISSAI 30

The Code of ethics revision team, in which SAIs from all over the world are represented, is working on a new draft of ISSAI 30 – code of ethics. An exposure draft for a new code of ethics will be presented for comments from 1-11-2015 to 1-2-2016. The ambition is a code that can be applied directly, yet is not too detailed. The key principles of ISSAI 30 are still valid and will therefore remain, but the scope will be broadened to all persons that work in SAI's and the SAI itself.

IDI

On 18 September IDI held a stakeholder meeting for their Fraud and Corruption programme. One of the possible elements on the table is to support SAIs in leading by example in integrity practices. IDI is still working on the programme. For any new developments please keep an eye on the IDI website <http://www.idi.no>

GIZ Anti-Corruption Toolbox Wiki

The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), published the GIZ Anti-Corruption Toolbox Wiki. This Toolbox Wiki is a corporate knowledge management platform. Although the toolbox is for internal use only, the web-page provides - as a work result of the wiki - generic tools for everyone.

From the homepage comes the following information:

"GIZ has a large resource of anti-corruption knowledge and practitioners' experience. This knowledge is comprised in the GIZ Anti-Corruption Toolbox. The Toolbox is designed as a card box system. It features internationally renowned anti-corruption tools as well as GIZ implementation experience with these tools. The tools and implementation experiences are clustered around five topics: Budgeting and Procurement, Anti-Corruption Capacity Development, International Integrity Management, Service Delivery and Legal Framework.

The GIZ Anti-Corruption Toolbox facilitates inter-sectoral and inter-regional exchange of anti-corruption know-how and implementation experiences. The Wiki renders the Toolbox more user-friendly and facilitates interactivity. It features detailed search functions using easily relatable icons. The Wiki enables every user to edit and comment on contributions and to easily contribute new tools and implementation experiences. The book creator function allows users to generate a compilation of tools and implementation experiences tailor-made to their needs and interests. A post box provides for the possibility to directly get in contact with the editorial team."

Have a look at the toolbox:



(<https://gizanticorruptiontoolbox.org/wiki/>)

Next IntoSAINT Post

If you have contributions, please send them to Intosaint@rekenkamer.nl.

News from the regions

AFROSAI

AFROSAI-E training

As part of the IntoSAINT tool rollout strategy, the AFROSAI-E Secretariat and The Netherlands Court of Audit (NCA) partnered to train IntoSAINT moderators.

The main goal of this strategy is to support SAIs in reaching level three of the AFROSAI-E Capacity Building Framework by building a pool of moderators who can drive the rollout of the tool both at the regional and SAI level.

Consequently, the first regional IntoSAINT Moderators Training workshop for the AFROSAI-E region was conducted during the period 13th-17th July, 2015 in Johannesburg, South Africa.



Nineteen participants from nine countries which included Botswana, The Gambia, Mozambique, Namibia, Sierra Leone, South Africa, Swaziland, Tanzania and Uganda were trained during the five-day workshop. Earlier in 2011, twelve participants from the AFROSAI-E Secretariat, Botswana, Ghana, Rwanda, South Africa and Zimbabwe were trained in The Hague. For more information see: <https://afrosai-e.org.za/news-article/first-regional-intosaint-moderators-training-workshop>

Namibia

The SAI of Namibia joined the AFROSAI-E moderator training with two colleagues. On the moderator website Ms R.B. Kauandenge shares her experience with us: "(...) As much as we are expected to express an opinion/conclusion on the presentation of financial statements or provide recommendations geared towards improving the efficiency, effectiveness and economy of financial management of resources, the modern auditor is expected to act as agents of positive change. In order to do this we are expected to not only demonstrate exemplary ethical behavior but to encourage the same from all our stakeholders. This is what has made my participation in the IntoSAINT moderators training workshop held in South Africa, Pretoria during the 13th to the 17th of



July 2015 a treasured experience because the lessons I have learned during the workshop have not only capacitated me with the knowledge to facilitate the execution of a SAI self-assessment tool in order to gauge the institutions vulnerability to integrity violations but has set out to answer some very tough yet important questions for all public sector auditors:

1. "How can we enhance our integrity?"
 2. "How can we aid in enhancing the integrity of our auditees?"
- (...)"

For the whole story please login to the moderator website on the page moderator reports.

Swaziland

Also the SAI of Swaziland joined the AFROSAI-E training with two colleagues. On the moderator site mr. T. Ngwenya shares his observations with us: "(...) In the recent years the country was seriously affected by corruption to an extent that the government used all media channels for sensitizing the public on what is corruption and encouraged the public to report corrupt practices to the Anti-Corruption Unit. A repressive approach to fighting corruption was used but in vain. Due to the prevalence of corruption, the government then encouraged churches to preach on the transformation of the inner person.

In the African culture it is a norm to offer a tip as a sign of appreciation for services rendered. As civil servants execute their duties to the public, it is common for the public to give the civil servants who have provided them with a service an extra amount of money to thank them, however, there has been a confusion between an innocent tip and a bribe. At the same time it is considered to be rude to refuse a tip in our society, thus it leaves a lot to be desired where integrity is concerned.

The Supreme Audit Institution (SAI) of Swaziland has been equipped with an INTOSAI tool for integrity self-assessment. This tool is called the IntoSAINT tool. As SAI Swaziland, we have been privileged to have a training on how to use this tool. This tool promotes integrity awareness and prevention of integrity breaches within a SAI through a self-assessment of vulnerabilities and related controls. (...)"

For the whole story please login to the moderator website on the page moderator reports.

Tanzania

Tanzania has planned a workshop for 24 managers in November this year. Gorden Kandoro (AFROSAI-E secretariat) will be the facilitator for this workshop.

ARABOSAI

Egypt, Jordan, Morocco and Tunisia will join in a training course, organized as part of the Matra-South training programme for Arab countries. This is an initiative of the Ministry of Foreign Affairs of the Netherlands. Matra-South is a Dutch bilateral effort dedicated to contributing to the political developments in the Arabic region. Through this Matra-South training programme, the Netherlands Ministry of Foreign Affairs aims to stimulate and support the democratic transition in the Arab region and to strengthen relations between the Netherlands and the target countries. IntoSAINT and how to perform an integrity audit are topics of the training course.

ASEANSAI

Philippines

The Philippines had an IntoSAINT workshop in October.

Vietnam

The SAI of Vietnam is working on a plan to cooperate with the SAI of Indonesia (BPK). The SAI of Vietnam wants to have an IntoSAINT workshop. The idea is that during the workshop the Vietnamese moderators can benefit and learn from the more experienced Indonesian colleagues.



Thailand

In 2016 the Office of the Auditor General of Thailand celebrates its 100th anniversary. To celebrate this they organize on 18 and 19 February an international symposium on the topic of the National Integrity System. Ina de Haan will participate the occasion and share the IntoSAINT experiences.

CREFIAF

General Assembly

In the last week of October the heads of SAIs had the general assembly where IntoSAINT was on the agenda. Andreas Bolkart, from the European Court of Auditors (ECA), prepared a presentation about IntoSAINT and its use in French. The focus was on raising awareness, clarifying the tool and on getting the roll out plan adopted. This worked out well, the general assembly accepted the roll out plan. A moderator-training will be planned in the next months. ECA has also updated the French material so a complete set is once again available for our French speaking colleagues.

OLACEFS

Brazil

The SAI of Brazil conducted in 2014 and 2015 five workshops in the EFS in the states (provinces) of Brazil. On two occasions, the monitoring of the proposed recommendations in the workshops was realized. Our Brazilian colleagues are developing some technical documents:

- 1) summary of the main conclusions of the workshops and recommendations made in the reports;
- 2) collection of the main difficulties encountered (opportunities for improvement) and good practices

The documents will be useful to members who will coordinate IntoSAINT workshops.

Soon the SAI of Brazil intends to publicize all the material in the TCU Magazine and the Olacefs Magazine. We will keep you informed!

For now already you can download the document "Opportunities for improvement" from the internal moderator website. See:

http://www.courtsofaudit.nl/english/Publications/Topics/IntoSAINT/Login_IntoSAINT_moderator_website/Welcome_moderator .

And: the material in Portuguese was shared by Brazil with the AFROSAI-E colleagues. AFROSAI-E has six Portuguese speaking countries as members.

Costa Rica

The SAI of Costa Rica, the Contraloría General de la República de Costa Rica, had its first IntoSAINT self-assessment workshop in November 2014. For the moderation of the workshop two certified moderators, colleagues from the SAI of Panama, were invited. The SAI of Costa Rica wants to lead by example, therefore it invests in integrity, transparency and accountability according to the principles of good governance. They experienced that IntoSAINT is an vital tool to get to know and understand the maturity level of the integrity control system of the organization.

Before the assessment the processes that are the most vulnerable for integrity risks were selected. In the case of the SAI of Costa Rica these were procurement, audit, administrative procedures and personnel. To analyze these processes, staff working in these processes were invited to join in the workshop. During the workshop the specific integrity risks were analyzed, assessed and evaluated. Strengths as well as weaknesses in the processes were identified. Also the participants discussed how to minimize the vulnerability and how to improve the internal controls in the institution.

The main recommendation was to further raise awareness about how to apply the ethical norms, rules and regulations, principles of good governance and the code of conduct. Raising awareness should be done on a regular basis to ensure and stimulate ethical behavior as a habit.



Workshops Olacefs 2015

By the end of the year nine countries will have performed an IntoSAINT self-assessment in the region of Latin America. Belize had a self-assessment in September (moderated by ASF). Nicaragua will have one in November (moderated by Honduras). Honduras will have one in October (moderated by Costa Rica and Uruguay). The budget for these three workshops was supported by GIZ.

Two additional workshops were made available by OLACFS: Colombia will have a workshop facilitated by ASF in December and the Dominican Republic is has a workshop scheduled in January 2016.

OLACEFS General Assembly

IntoSAINT and the progress in the region of Latin-America will be on the OLACEFS General Assembly agenda. A document on challenges and best practices identified by the moderators in OLACEFS will be presented during the OLACEFS Committee and Commissions Fair, at the General Assembly. This document (or an extract) will be shared with the moderator-colleagues.

Password and login code moderators

Have you forgotten the password and login code for the moderator-site?

Please mail m.janson@rekenkamer.nl.

Agenda

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|---|---------------|
| • IntoSAINT-workshop Philippines | October 2015 |
| • IntoSAINT-workshop Honduras | October 2015 |
| • IntoSAINT-workshop Nicaragua | November 2015 |
| • IntoSAINT-workshop Colombia | December 2015 |
| • IntoSAINT-workshop Dominican Republic | January 2016 |
| • IntoSAINT-workshop Tanzania | January 2016 |