



IntoSAINT in a nutshell

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

IntoSAINT

A strategic development tool for SAIs

Why invest in integrity?

- Our reputation is our most valuable asset.
- We need to have and maintain the trust and confidence of the general public and be seen as credible.
- We need independence, good quality of work and high standards of behaviour from our staff (ISSAI 30).
- We need to make clear our added value (ISSAI 12) and lead by example (ISSAI 20).

It is necessary for every SAI, even without (current) integrity issues!

- Like any other institution, we face integrity risks.
- Like any other institution, we all face integrity dilemma's that can lead to integrity breaches.
- Integrity breaches can jeopardise our reputation and thereby the impact of our audit work.
- Several SAIs are known to have had integrity issues.
- Be prepared: know how vulnerable you are, and what you can do to protect your credibility?

IntoSAINT as framework for audit work

The method can be used:

- For introducing the concept of integrity self assessments in the public sector.
- As a monitoring tool for risk-analysis of the public sector, followed by risk based audit.
- For integrity-audits in the public sector.
- As complementary to financial audit, performance audit and compliance audit.

Objectives of the IntoSAINT initiative

- Strengthen the role of SAIs as watchdogs of the integrity of the public sector.
- Share insight within the INTOSAI membership on common integrity matters within SAIs and possible solutions.
- Exchange of experiences between SAIs about enhancing integrity in the public sector.

IntoSAINT short-term benefits

- Insight into SAIs vulnerabilities in terms of operations and audit processes.
- Assessment of the robustness of your integrity controls.
- Applicable risk-based recommendations to improve integrity management.
- Input for strategic actions.
- Immediate integrity awareness and workshop participants becoming change agents.

IntoSAINT long- term benefits

- Proactive leadership and enhanced integrity awareness in the SAI.
- Implementation of INTOSAI level 2 standards for the prerequisites for the functioning of SAIs.
- Capacity building tool for Ethics dimension addressed in SAI PMF.
- Fosters public trust in SAIs as pillar of National Integrity System.
- Contribute to good governance.

How does it work?

- SAI top-management agrees with IntoSAINT workshop.
- SAI coordinator plans the two-day workshop, with a cross-selection of staff.
- SAI agrees with appointed certified moderator (external peer).
- SAI top-management receives report and recommendations at the end of the week of self-assessment.
- SAI starts or strengthens action plan for a more resilient integrity policy.

Objectives of the IntoSAINT CBC working group

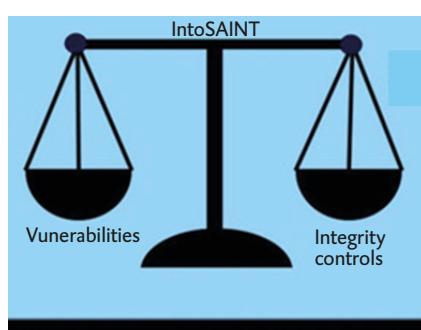
Overall aim: institutionalization of IntoSAINT within INTOSAI structures and programmes.

What we expect by the end of 2016:

- a moderator training for each IntoSAI regions;
- a minimum of 25% of the region's member SAIs that have done the self-assessment;
- a regional lessons-learned meeting early in 2016;
- a designated regional IntoSAINT focal point;
- donors that provide funding for training and the application of IntoSAINT in developing countries.

Progress up to 2015:

- IntoSAINT is well known in the INTOSAI community. It has been incorporated in relevant ISSAI standards (12, 20, 30) and INTOSAI guidelines (SAI PMF, CBC HR guide, ISSAI 5700 on audit of corruption prevention).
- 6 IntoSAINT moderator trainings took place resulting in over 225 trained moderators from 61 countries, who can facilitate the IntoSAINT workshop.
- 24 countries have performed the IntoSAINT Self –Assessment workshop, some also multiple workshops on regional level.
- Only the OLACEFS region meets the objective of a minimum of 25% of the region's member SAIs that have done a self-assessment



IntoSAINT moderators to date

