



Global Strategy

2017-2019

IntoSAINT GLOBAL STRATEGY 2017-2019

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I. Integrity in the public sector

Integrity is not a simple concept to define. The term integrity is derived from the Latin *in-tangere*, meaning **untouched**. It refers to a virtue, incorruptibility, the state of being unimpaired, and it is closely related to the absence of fraud and corruption, but it also entails common decency. Civil servants act with integrity if they observe the values and principles of good administration.

Integrity embraces not only the requirements of incorruptibility but also values such as honesty, sincerity, sociability, neutrality, consideration, reliability, customer-focus, respect, and objectivity. A **civil servant** is expected to exercise his/her responsibilities and use the powers, information and resources granted for the benefit of the public, and behave professionally with his/her colleagues and the public.

The same is true for an **organization**, which must also do all it can to ensure that its staff will not succumb to temptation. The Top Management shall set the tone at the top by its actions and example, acting consistently with the ethical values. It should design processes in such a way that public officials are neither exposed to temptation nor make any unreasonable or conflicting request, regularly and clearly remind the staff of the importance of integrity, ensure that **managers set a good example**, and create an open and transparent culture in which criticism is accepted, mistakes can be made and difficult questions can be discussed. In brief,

- the organization must implement an **effective integrity policy**.
- Integrity is therefore a product of good administration and good employment practices.
- Lack of integrity might seriously undermine confidence in the organization and thus in its reputation and continuity.

Moreover, integrity is a precondition for the effective and continuous **performance of the public sector**. A government that lacks integrity loses the **confidence** of the public and ultimately its authority. The public must be able to trust the government because it is the sole provider of many vital services. Owing to this monopoly and the public's dependence, the government must be unblemished and **beyond all suspicion**.

On the other hand, integrity means **more than simply observing rules and laws**. The law is the lowest limit and a minimum moral starting point. Rules and laws cannot cover all situations. The tension is the greatest when rules are lacking or uncertain, such as in new, complex and changing situations. Also civil servants may be confronted with contradicting sets of values. Precisely in such situations, civil servants must be able to form a **morally acceptable opinion** and act responsibly in accordance with the values and principles of good administration.

Organizations may take repressive measures if their staff act inappropriately (action-reaction). However, there is a complementary approach that consist of doing everything possible to remove temptations that might induce civil servants to act inappropriately (**prevention**). Priority should be given to prevention. Not only is it more effective but on balance the investment is many times smaller than the cost of repairing damage caused by inappropriate behaviour: “an ounce of prevention is worth a pound of care”.

Finally, attention paid to integrity must be **permanent**. If policy is scaled down when things are going well, the risk of incidents increases. In other words, integrity and a well-established policy must be permanently embedded in the organization and be a fixed part of the organization’s operational and quality management. Integrity cannot be treated as a project because a project ends and is not continuous. It must be a standard component in the management and policy cycle.

Bearing all this in mind, integrity is, therefore, a key element for the functioning of public sector organizations, and especially **Supreme Audit Institutions (SAIs)**. Without an appropriate institutional integrity framework, SAIs are likely to lose public trust on its work and on the outcome of their auditing. ISSAI 30, the SAIs’ code of ethics, recognizes this and specifically addresses the responsibilities of SAIs in promoting and safeguarding ethics and ethical values. Valuable capacity-building tools on integrity, such as IntoSAINT, may contribute to strengthen the position of SAIs in their countries, as trustworthy agents that can make a difference in the lives of citizens.

II. IntoSAINT and its relevance to the Community of SAIs

The **Self-Assessment of Integrity (IntoSAINT)** is an INTOSAI tool that SAIs can use for analyzing their integrity risks, and assessing the maturity of their integrity control system in order to strengthen the institution's capacities in that field. IntoSAINT consists of a three-day structured workshop where a relevant cross section of SAI staff, facilitated by two external moderators, analyze the strengths and weaknesses of the integrity of the organization. The results are included in the Self-Assessment Report, which is for exclusive use of the SAI Top Management, and contains recommendations to strengthen the implementation of the institutional integrity policy.

IntoSAINT was presented at the XX International Congress of Supreme Audit Institutions (INCOSAI), held in Johannesburg in 2010. The Netherlands Court of Audit (NCA), leader and creator of this tool that was applied to public sector institutions in that country, tailored the tool to the mandate and specific authority of SAIs. This way, INTOSAI adopted the project as its own and recognized it as a tool that creates capacities in SAIs.

After the Johannesburg INCOSAI, the roll-out of IntoSAINT worldwide was focused on three principles:

1. Including the INTOSAI regions by having moderators trainings within them;
2. Lessons-learnt meetings for sharing-knowledge purposes, and
3. Including IntoSAINT in the INTOSAI standards and guidelines.

The IntoSAINT tool is mutually connected across a range of several INTOSAI instruments, such as the following:

- ISSAI 12: "Value and Benefits of SAIs - making a difference to the life of citizens"
- ISSAI 20: "Principles of Transparency and Accountability"
- ISSAI 30: "Code of Ethics"
- ISSAI 100: "Fundamental Principles of Public-Sector Auditing"
- ISSAI 3000: "Standard for Performance Auditing"
- ISSAI 5000: "Audit of International Institutions – Guidance for Supreme Audit Institutions"
- ISSAI 5700: "Guideline for the Audit of Corruption Prevention"
- INTOSAI GOV 9160: "Enhancing Good Governance for Public Assets"
- Supreme Audit Institutions Performance Measurement Framework (SAI PMF): Indicator 4 – Organizational Control Environment.
- IDI Fraud and Corruption Programme.
- IDI SAI Independence Programme



Additionally, the **INTOSAI Strategic Plan 2017-2022** recognizes IntoSAINT as “a tool that supports SAIs as models of integrity and transparency,” contributing this way in terms of capacity building and institutional strengthening of SAIs. Besides, IntoSAINT contributes to the achievement of the **Sustainable Development Goals (SDGs)**, by fostering trustworthy institutions and, therefore, public governance.

III. The CBC IntoSAINT Project Group

➤ Background

The INTOSAI Capacity-Building Committee (CBC) established, in Lima in 2014, the **IntoSAINT Project Group**, that aims to promote the implementation of the IntoSAINT tool within the INTOSAI Community. Since its creation, the IntoSAINT workstream was chaired by the NCA. After the XXII INCOSAI, held in Abu Dhabi, United Arab Emirates, in December 2016, the workstream Chair was taken over by the SAI of Mexico.

➤ Mission

Promote the implementation of the Integrity Self-Assessment Tool worldwide, as an initiative that can be used by the Community of SAIs to strengthen their institutional capacities and those of the public sector in general, foster the continuous improvement of the instrument, and share knowledge among the different actors involved.

➤ Vision

Have stronger and trustworthy SAIs that lead by example, and whose ethical performance serves as a reference and inspiration for other public sector organizations in their respective countries, in order to consolidate good governance and have a positive impact on the lives of citizens.

➤ Objectives

The CBC IntoSAINT Project Group will focus on the following objectives for the 2017-2019 period:

- Awareness-raising of the existence and benefits of the IntoSAINT tool.
- Implementation of IntoSAINT workshops.
- Sustainability of the tool.
- Promotion of self-assessments in the public sector.

These objectives are further elaborated on section IV of this document.

➤ **Membership**

The CBC IntoSAINT Project Group has 9 members: the SAIs of Cameroon, Fiji, Indonesia, Mexico, Netherlands, Tunisia, South Africa, as well as the European Court of Auditors and the INTOSAI Development Initiative (IDI). The workstream is open to admit new members in order to ensure a representation in all the INTOSAI regions and benefit from the diversity within the Community of SAIs.

➤ **Language**

The working language of the CBC IntoSAINT Project Group is English.

➤ **Modus operandi**

The dissemination mechanism will be driven by the regions. The CBC workstream consists of representatives of all the INTOSAI regions. Through periodic virtual and in-person meetings, the IntoSAINT workstream members will coordinate with each other to undertake and follow up the work of the Project Group. Workstream members have a task in actively sharing information with and enhance collaboration in their regional bodies, formally as well as informally.

➤ **Reporting**

This global body will report on its activities directly to the CBC. Additionally, it will report to the INTOSAI Governing Board and to the INTOSAI Congress, following the mechanism stipulated by the CBC leadership.

IV. Objectives and general work plan

This document sets the mechanisms and strategies that the IntoSAINT workstream members will follow to further disseminate the tool worldwide during the 2017-2019 period. It states what we want to achieve and how, and the impact we would like to see on the Community of SAs.

In order to achieve our goals, we need to ensure the sustainability of the steps we are willing to take. This is why we have covered in this document a range of aspects such as strategic coordination, outreach, funding, advisory services, working material, the planning and execution of IntoSAINT workshops, the draft and presentation of the self-assessment report, follow-up mechanisms, moderators training and their role, knowledge sharing as well as the outputs and expected results.

The CBC IntoSAINT Project Group's mission will be completed through the accomplishment of four objectives that ought to be attained by means of specific strategies, which are described as follows:

1. Objective 1: Awareness-raising of the tool

Strategies:

➤ Outreach activities

- 1.1 The CBC IntoSAINT Project Group will carry out outreach activities and produce relevant material to promote the value and benefits of the tool before the INTOSAI Community via the INTOSAI official website, the CBC webpage, the KSC-IDI Community Portal, the INTOSAI Journal and any other instrument of wide scope worldwide.
- 1.2 Outreach actions within the INTOSAI regional organizations will be carried out by the regional focal points in official websites, magazines, gazettes, email and other relevant channels.
- 1.3 Plenary events such as the INCOSAI, international and regional conferences, assemblies, symposiums and seminars will also be an excellent opportunity to disseminate the value and benefits of the tool among the audience.

1.4 The INTOSAI member SAIs are encouraged to disseminate relevant information freely to internal stakeholders (Parliament, media, academic institutions, civil society organizations and citizens, etc.) on the importance of integrity for the public sector, as well as on the value and benefits of the Integrity Self-Assessment Tool.

➤ Collaboration ties

1.5 This workstream will closely collaborate with the INTOSAI regional organizations to take the most of the tool by the SAIs, solving issues of language, institutional model, internal structure, or any other issue that could hamper their inclusion in this project.

1.6 In order to enable the full promotion of the workstream activities, the individual INTOSAI regional organizations will be represented in the CBC IntoSAINT Project Group by regional focal points (regional managers), who will be in continuous communication with the other workstream, and report on the progress achieved in their corresponding regions.

1.7 The promotion and implementation of the tool regionally will be fostered along with the INTOSAI regional organizations. This tasks will be carried out, as much as possible, within the framework of the Working Groups, Committees, Commissions or Task Forces in the regions in charge of integrity and ethics matters, or in charge of the capacity-building activities.

1.8 The workstream will maintain strategic coordination with other relevant stakeholders such as INTOSAI bodies, international organisms, think tanks, academic institutions, civil society organizations, donors and other key actors that could contribute to the knowledge development of SAIs in integrity-related themes.

➤ Working material

1.9 The IntoSAINT workstream will maintain the tool material periodically updated and make sure that all versions in different languages are harmonized, taking into consideration their link with other key documents such as the INTOSAI Strategic Plan, Professional Pronouncements, the SAI Performance Measurement Framework (SAI PMF), among others. Besides, it will be the responsible to notify the Community of SAIs about any updates and changes in this material.

In respect thereof, the CBC official website (www.intosaicbc.org) will host all the IntoSAINT material, and in all the different languages available.

1.10 The INTOSAI regions' official websites will also host the IntoSAINT material in the corresponding official language(s).

2. Objective 2: Implementation of IntoSAINT workshops

Strategies:

➤ Funding

2.1 In the first instance, those SAs interested in implementing IntoSAINT will cover the expenses that the application of the tool could imply, based on the terms agreed among the involved parties.

2.2 The CBC IntoSAINT Project Group will actively look for financial resources among the Donor Community in order to support the implementation of the tool in the INTOSAI member SAs. In case of external funding availability, this situation will be informed to the workstream members, who will decide on its use.

2.3 In case external funding is available for the implementation of the tool, SAs from developing countries will be prioritized in the amount distribution.

➤ Advisory services

2.4 The CBC IntoSAINT Project Group, along with the regional focal points, is the responsible body to provide advisory services to SAs interested in the implementation of IntoSAINT.

2.5 This responsibility will be shared with the certified moderators in the individual regions, basing on what is stated by the IntoSAINT methodology.

➤ Planning of the IntoSAINT workshop

- 2.6 The engagement and full support of the SAI Top Management is crucial for the achievement of goals. Therefore, the decision to implement IntoSAINT in a country/SAI should be taken voluntarily by the Head of that specific SAI.
- 2.7 The workstream will encourage the INTOSAI regional organizations to include the implementation of IntoSAINT into a regional Working Group, Committee, Commission, or Task Force's action plan. This inclusion will require concrete schedules, availability of resources and the engagement of IntoSAINT moderators.
- 2.8 SAIs interested in implementing IntoSAINT will have to notify about this to the regional coordinator in charge of the project in that specific region. This regional coordinator will keep the IntoSAINT workstream informed for record purposes.
- 2.9 The SAI interested in applying the IntoSAINT workshop will coordinate with the moderating SAI in order to define, basing on what is stated in the *IntoSAINT Manual: Integrity Self-Assessment for Supreme Audit Institutions* (hereinafter referred to as "the Manual"), the different aspects such as the venue, dates, scope, participants as well as human, material and financial resources for the planning of the workshop.
- 2.10 To guarantee a successful workshop, the SAI Top Management's support is required since the planning phase, as well as the appointment of a coordinator,¹ who will carry out support work in terms of logistics (before, during and after the workshop), and will be the liaison officer with the SAI Top Management. This coordinator will have to count on time and resources to keep in touch with the external moderators and the relevant areas within his/her own SAI.
- 2.11 Due to the demanding activities at moderating an IntoSAINT workshop, the moderating team will be composed by, at least, two external officials² trained in the IntoSAINT methodology. This team can be assisted by the certified moderators and/or support staff from the self-assessed SAI.

¹ This role can be performed by support staff within the institution, as well as by the certified moderators from the self-assessed SAI.

² In order to facilitate the logistics, it is suggested that both moderators come from the same external SAI. However, it is worth noting that self-assessed SAIs are free to define the convenient combinations.

➤ Execution of the IntoSAINT workshop

- 2.12 All the relevant processes and information regarding the execution of IntoSAINT workshops are described in the Manual, as well as in additional guidelines and audiovisual material available at the CBC official website (see section 5 of this document).
- 2.13 IntoSAINT workshops require at least three working days at the venue of the self-assessed SAI or at any place for the appropriate development of the workshop.
- 2.14 It is advisable that moderators from the self-assessed SAI are not part of the workshop participants, but they are expected to provide the external moderators with technical support during the development of the workshop.
- 2.15 It is possible that some SAIs prefer to have a self-assessment conducted by their own certified moderators; however, according to the methodology, and for the purpose of this implementation strategy, such evaluation will be considered as **preliminary diagnoses**. Therefore, these will not be considered for record purposes in this implementation strategy.

➤ Draft and presentation of the self-assessment report

- 2.16 According to what is established in the Manual, the external moderators are the ones who are responsible to draft the Self-Assessment Report, based on the information provided by the workshop participants. Before the workshop is over, this report is presented to the participants in order to make sure that it contains their real perceptions. The workshop coordinator or the host moderators assist – if necessary – to the external moderators to draft and conclude the report.
- 2.17 Once the workshop concludes, the report is presented by the external moderators to the SAI Top Management.
- 2.18 The Self-Assessment Report is for exclusive use of the SAI leadership. For this reason, the external moderators and the workshop participants are **not** allowed to disseminate it among third parties, unless the SAI Top Management officially authorizes to do so. It is worth mentioning that the external moderators could be requested to sign a confidentiality letter on the appropriate use of the information, if necessary.

➤ Follow-up mechanisms

- 2.19 After the implementation of IntoSAINT in a specific SAI, the CBC IntoSAINT Project Group, through the corresponding regional focal points, may encourage the self-assessed SAI to share information on the progress that the institution has had in terms of integrity management, as well as concerning the positive impact in the whole organization (share best practices in developing tools and follow-up actions and lessons-learned). For such purposes, the specific information and recommendations included in the self-assessment report will remain confidential, unless the SAI authorizes in writing its dissemination among third parties.
- 2.20 The CBC IntoSAINT Project Group may use the information provided by the SAIs for analysis and statistics purposes. Such information will not contain sensitive data and will be used for strategic decision-making directions.

3. Objective 3: Sustainability of the tool

Strategies:

➤ Moderator trainings and their role

- 3.1 The INTOSAI regions will be able to organize moderator trainings to certify new experts on the IntoSAINT methodology. In such trainings, representatives from other regions are allowed to participate, previous invitation of the host regional organization, and under the protocols set by the latter.
- 3.2 The IntoSAINT moderators' responsibilities are the following:
- 3.2.1 The tasks of awareness raising on the relevance of integrity in their own SAIs and, in general, in the public sector of their country.
 - 3.2.2 Promote the systematic execution of integrity self-assessments in their SAIs and, in general, in the public sector of their country.
 - 3.2.3 Moderate integrity self-assessments in other INTOSAI member SAIs, as well as in public sector institutions of their country, always ensuring the proper application of the tool.
 - 3.2.4 Promote and collaborate in the development, implementation and strengthening of the Integrity Policy in their own institutions.

3.2.5 Encourage actively the value and benefits of IntoSAINT in their INTOSAI regional organizations and in the public sector of their countries.

➤ Knowledge sharing

- 3.3 The CBC IntoSAINT Project Group will carry out virtual and in-person activities to share knowledge among the workstream members, the Community of SAsI, certified moderators, donors, civil society organizations, international organisms, and other relevant stakeholders. Such activities may consist of periodic encounters, lessons-learned meetings, seminars, webinars, conferences, symposiums, among others.
- 3.4 Regarding in-person meetings, locations should be considered strategically in such a way that prioritizes the value for money and encourages the inclusion of different and diverse key actors.
- 3.5 As for the virtual activities, the workstream will be able to use electronic tools, including the KSC-IDI Community platform, as well as any other complementary instruments available.
- 3.6 A Community of Practice (CoP) in the KSC-IDI Community Portal will be also available for the IntoSAINT members. It will have basic features such as a discussion forum and a library of documents, among others.
- 3.7 Similarly, the INTOSAI regional organizations are encouraged to hold knowledge-sharing activities within their regions to exchange perspectives, experiences and points of views relevant to integrity and IntoSAINT.
- 3.8 The CBC IntoSAINT Project Group will carry out regular studies on the status of moderators trained, workshops implemented and actions undertaken by each SAI in order to know the global progress achieved.

4. Objective 4: Promotion of SAINT

Strategies:

➤ Working material

4.1 The CBC IntoSAINT Project Group will adapt the existing tool material and make sure that all versions in different languages are available, so the SAINT tool could be implemented in the public sector entities of the INTOSAI members.

➤ Advisory services

4.2 Each regional focal point is the responsible body to provide advisory services to their corresponding region SAIs interested in the implementation of SAINT in their public sector entities.

4.3 All members will work on developing approaches to implement SAINT in the public sector. Various approaches can exist next to each other. We will put an effort in sharing practices in order to develop a better practice and maybe good practices that could be implemented in a later stage.

➤ Implementation

4.4 For the promotion of Self-Assessments in the public sector, the mechanism to follow is the same as the one described in *Objective 2: Implementation of IntoSAINT workshops*, in terms of funding, advisory services, planning and execution of the IntoSAINT workshop, draft and presentation of the self-assessment report, as well as the follow-up mechanisms.

4.5 The implementation of SAINT in any INTOSAI country will require the coordination with the regional focal point and the national SAI corresponding to the country where the self-assessment is being carried out.

V. Outputs and results

➤ Outputs

This global implementation strategy has foreseen the following expected **outputs**:

- **IntoSAINT workshops in SAIs** during the 2017-2019 period, measured by the number of exercises that were carried out.
- **Integrity self-assessments in public sector organizations** of INTOSAI member countries during the 2017-2019 period, measured by the number of countries that implemented this initiative in their Public Administration.
- **Integrity Policies and implemented recommendations** during the 2017-2019 period, measured by the number of Integrity Policies issued and progress reports presented by the self-assessed SAIs.
- **Moderators trained** in the individual INTOSAI regions during the 2017-2019 period, measured by the number of new officials certified in the methodology.

➤ Results

It is worth mentioning that the most important thing of this implementation strategy is the positive impact on SAIs and the relevant stakeholders. That is why we foresee the following **results**:

- **Stronger and trustworthy SAIs**, by addressing integrity gaps they strengthen capacities to fight against corruption and, at the same time, improve their institutional reputation and promote governance in the public sector.
- **INTOSAI regional organizations** that maximize their value and benefits as international bodies, as they are positioned as leading institutions in the implementation of IntoSAINT.
- **Impact on SAI service users**, especially citizens, legislators, the media and other stakeholders, as they have greater certainty of the management in the Public Administration in terms of fight against corruption, as well as better quality of life through the SAIs, which ensure the correct allocation of public resources, thus demonstrating the value and benefit derived from them.

VI. Contact information

For further information on the IntoSAINT tool or on this global implementation strategy, please contact us:

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