



Revision of ISSAI 30 INTOSAI Code of Ethics

Project Status Report

Cooperation Meeting of Stakeholders for the IDI Programme
for SAI Fighting Corruption

18 September 2015

Jacek Jezierski, Supreme Audit Office of Poland (NIK)



Background

- **June 2013:** decision by the INTOSAI PSC Steering Committee to review ISSAI 30 – Code of Ethics and recommend whether it should be revised or not
- **Early 2014:** initial assessment (incl. survey) by a team composed of the SAIs of Indonesia, Poland (coordinator), Portugal, the UK and the USA
- **May 2014:** recommendation on the need to revise ISSAI 30 submitted to the PSC Steering Committee (on the basis of survey results, and outcomes of works of EUROSAI Task Force on Audit & Ethics) → approved by PSC SC

Scope and objective of the ISSAI 30 revision

- **Scope:** revise ISSAI 30, and related Notes, as applicable, in accordance with the results of the initial assessment
- **Objective:** to make the standard more useful to SAIs and to make it meet the challenges of the current public audit environment

Areas of revision (1)

- Shifting from the perspective of an individual auditor to the perspective of a SAI, with due consideration to stakeholders
- Emphasising the importance of ethical culture and principles as a means of preventing unethical behaviour
- Consistency with other ISSAIs
- Reviewing fundamental principles and core values

Areas of revision (2)

- Considering monitoring compliance with ethical requirements, and inclusion of ethics management and control
- Updating terminology
- Improving clarity of the document through consistent headings/numbering/paragraphs etc.

Team's enlargement – ISSAI 30 Revision Team

14 members & one observer

ALBANIA

CHILE

HUNGARY

INDONESIA

KUWAIT

MEXICO

NAMIBIA

THE NETHERLANDS

NEW ZEALAND

POLAND

PORTUGAL

SOUTH AFRICA

UNITED KINGDOM

UNITED STATES OF AMERICA

Observer: IFAC

ISSAI 30 Revision Team: what we have done so far and how (1)

- **Concept:** survey, achievements of EUROSAI Task Force on Audit & Ethics, codes of ethics of other organisations
- **Discussions:** at meetings in May 2014 (project proposal – main concept) and in October 2014 (detailed concept of the contents and structure)

ISSAI 30 Revision Team: what we have done so far and how (2)

- Early 2015: drafts of individual sections of the document developed by groups of two SAs (First Authors)
- Meeting in February 2015: discussion on the very first draft and proposals for changes
- March 2015: First Authors introduce changes
- April 2015: groups exchange sections and give a fresh look – further changes

ISSAI 30 Revision Team: what we have done so far and how (3)

- May 2015: compilation and editing (including proofreading by native speakers)
- September 2015: final approval of the first draft by ISSAI-30 team

Revision of ISSAI 30: further works

- **September 2015:** final draft ready for approval will be submitted to the PSC Steering Committee
- **October 2015:** exposure draft of ISSAI 30 posted on www.issai.org

[...]

- **Ultimate goal: revised ISSAI 30 approved by XXII INCOSAI in Abu Dhabi in December 2016**

Information on the project is available on the PSC website: www.psc-intosai.org

Revision of ISSAI 30: detailed time frame for the Due Process

Exposure draft ready – approval by the ISSAI 30 Revision Team	September 2015
Approval by the PSC Steering Committee	September 2015
Exposure draft posted on www.issai.org	Mid-October 2015 – mid-January 2016
Publication of comments on www.issai.org	End January 2016
Comments introduced to the exposure draft	February – May 2016
Approval by the PSC Steering Committee	May/June 2016
Translation of the draft into INTOSAI official languages	June – August 2016
Approval of the endorsement version by the INTOSAI Governing Board in Abu Dhabi	December 2016
Approval by INCOSAI in Abu Dhabi	December 2016

Revised ISSAI 30: basic differences with the present version

- Addressee
- General responsibilities of SAs in the area of ethics
- Values: number and wording
- Structure
- Length

Revised ISSAI 30: contents

Five key values to replace four values of present ISSAI 30:

1. Integrity
2. Independence and Objectivity
3. Competence
4. Confidentiality
5. Professional behaviour

Revised ISSAI 30: structure

- Introduction and technical information
- Preamble
- Overall approach to fostering professional and ethical behaviour
- Overall responsibilities of a SAI
- Values discussed separately; under each value a short explanation, as well as requirements for both SAIs and their staff, and application guidance hints
- Definitions of key terms

Revised ISSAI 30: PSC SC's opinion

- Talk to us!
- Email us: ISSAI30.Review@nik.gov.pl
- Be critical!



Thank you!