

By **Brigitte Obertop**, International Programs Manager & **Marjon Riehl**, Senior International Advisor at the Netherlands Court of Audit

# Strengthening organisational integrity through international cooperation IntoSAINT

#### Why integrity matters for SAIs

Integrity is essential for any public institution, but for Supreme Audit Institutions (SAIs) it is absolutely critical. As independent auditors of government and the public sector, SAIs must lead by example. Their credibility and the public's trust depend on it. In the Netherlands, we say: "Vertrouwen komt te voet en gaat te paard" — trust comes on foot and leaves on horseback. It reminds us that trust takes time and care to build but can be lost in an instant. Maintaining organisational integrity therefore requires continuous attention and proactive effort.

#### IntoSAINT: shared tool for a common challenge

Every SAI must safeguard its own integrity – but shared tools and collaborative learning help individual efforts. One such tool is IntoSAINT: the INTOSAI Self-Assessment of Integrity.

IntoSAINT is a structured, participatory and handson methodology developed by and for the INTOSAI community and supported under ISSAI 130 - Code of Ethics. It supports SAIs' identification of integrity risks and vulnerabilities and their development of actionable recommendations to prevent future integrity challenges.

Strong integrity systems help organisations achieve their objectives, uphold values and remain transparent, accountable and effective.

IntoSAINT supports these aims by focusing not only on rules and regulations but also on leadership, culture, and daily practice.

#### How IntoSAINT works

IntoSAINT is not an audit, and it does not aim to detect misconduct or assign blame. It is a **self-assessment workshop**, where staff from across the organisation reflect on vulnerabilities to organisational integrity and develop practical recommendations for management.

The IntoSAINT workshop combines anonymous surveys with facilitated group discussions. It provides space for honest conversation and practical proposals.

One of IntoSAINT's strengths is its participatory approach: it is conducted by staff from the institution. Staff use their insider knowledge to identify vulnerabilities and suggest improvements. This approach fosters ownership and meaningful follow-up.

### IntoSAINT has proven effective across institutional cultures and contexts.

Within EUROSAI, interest has grown steadily since the COVID pandemic, with more countries implementing the tool. SAIs that have conducted a recent self-assessment are: North Macedonia, Norway, Romania, the Netherlands, Moldova and Latvia.



The 5 steps to becoming a certified IntoSAINT moderator

## Evolving through cooperation: modernising IntoSAINT for organisational integrity

IntoSAINT's continued relevance is thanks to active cooperation across INTOSAI. Drawing on extensive practical experience, the Netherlands Court of Audit has worked with the National Audit Office of Norway, the Office of the Auditor General of New Zealand and AFROSAI-E to modernise the methodology – ensuring a strategic shift towards organisational integrity and updating materials to current institutional needs.

As the public sector evolves, so must the tools we use to protect integrity. The updated methodology places stronger emphasis on organisational integrity, recognising that integrity is not only about individual behaviour, but also about how institutions function as a whole.

Organisational integrity reflects how well an institution's systems, structures, leadership, and culture align with its core values and mission. Even the most principled individuals may struggle to act with integrity in environments lacking transparency, accountability or clearly defined roles.

Through its ongoing development, IntoSAINT continues to support SAIs in building integrity as a foundation for trustworthy and effective institutions.

A key improvement is also the **digitisation of workshop surveys**, led by the Norwegian NAO, which has made the process faster and more accessible. As a result, the standard workshop has been streamlined from three days to two, without compromising its depth or impact.

Additionally, a **free online course** is available on the <u>AFROSAI-E learning platform</u>, under course category "Leadership and Development". Open to SAIs and public organisations upon registration, it takes about two hours and includes three modules:

- 1. Introduction to integrity
- 2. Using the IntoSAINT tool
- 3. Training for future moderators

The online course offers a useful introduction, but face-to-face training remains mandatory to become a certified IntoSAINT moderator.

11



\_

10

#### **EUROSAI Moderators Workshop**

To embed IntoSAINT further within EUROSAI, a Moderators Training will be held in Bucharest, Romania, on7-10 October 2025. Register here.

Organised by the Netherlands Court of Audit and the National Audit Office of Norway in collaboration with the Romanian Court of Accounts and supported by EUROSAI, the training will build skills to facilitate IntoSAINT workshops.

The event comes at a timely moment, with updated methodology and digitised tools. It aims to expand and refresh the pool of trained moderators in EUROSAI.

SAIs planning to conduct an IntoSAINT assessment or willing to support others in doing so are encouraged to nominate staff members with a strong interest in organisational development and integrity. More information on how to apply and register to the EUROSAI IntoSAINT Moderators Training is available on the EUROSAI website.

Besides skills training, the workshop will offer opportunities to share experiences, build networks and explore joint initiatives. It will contribute not only to capacity building but also to fostering EUROSAI cooperation on integrity. By using a shared methodology, SAIs can speak the same language and support one another.

For further information, please  $\underline{\mathsf{contact}}$  Brigitte Obertop.

**Brigitte Obertop**, International Programs
Manager & Marjon Riehl, Senior International
Advisor at the Netherlands Court of Audit



