



Assessing INTegrity of PSO



Integrity public sector

- Essential condition for trust
- Integrity is a positive goal
- Breaches of integrity have a wide scope
- Integrity relates to ethics and culture



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Ethical Life Cycle



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Ethical Life Cycle step 1: Ignoring the problem



‘No problems’
‘We’re in control’
‘We would know if something was wrong’

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Ethical Life Cycle step 2: Wake-up Call



Case of misconduct
Netherlands: building fraud

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Ethical Life Cycle step 3: Rules and Regulation



Direct response:
Develop legislation
Strong focus on repression
Stop corruption via strict rules and regulations

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Ethical Life Cycle step 4: Limitations



Loopholes
Incident driven
Misunderstanding of intentions
Human tendency to evade the law

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Too much focus on repression...



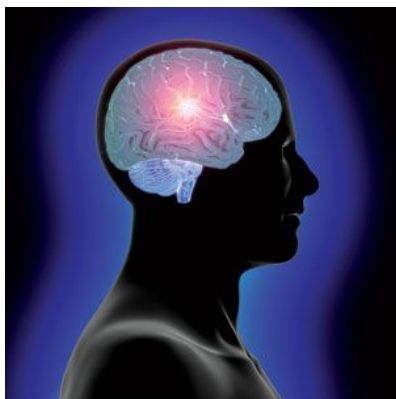
Punishment needs to be explainable
Place and context need to be considered
Intention behind punishment needs to be clear

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Ethical Life Cycle step 5: Prevention



Soft controls
Responsibility
Awareness raising
Understand importance integrity



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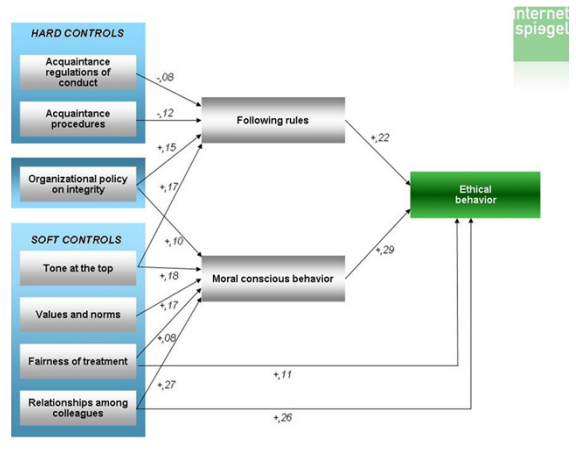
Ethical Life Cycle step 6: Balance



Value based were possible
Compliance based when necessary



Scientific research shows importance of soft controls



Principle 1

- Integrity of organisation is responsibility of management

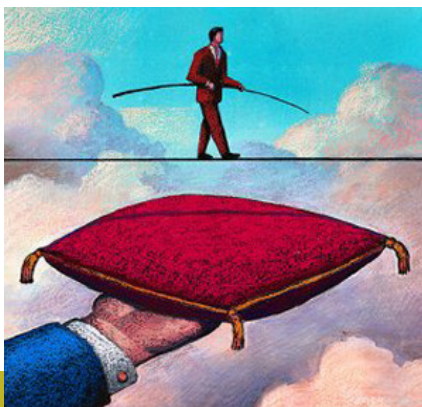




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Principle 2

- All organisations in the public sector should have a risk based integrity policy



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Principle 3

- Approach should be a mix of repressive and stimulating measures



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A new audit instrument: AINT

Assessment **INT**egrity

vulnerabilities

Integrity controls

15 Auditing integrity

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AINT methodology

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graph TD; A[Object definition  
- organisation  
- processes] --> B[Assessment  
vulnerabilities]; B --> C[Assessment  
Maturity level  
Integrity Control System]; C --> D[Gap analysis]; D --> E[Recommendations  
- Reducing vulnerability  
- Strengthening controls];
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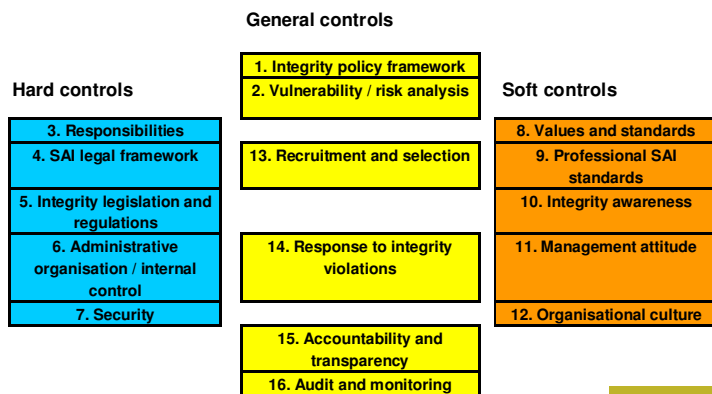
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Vulnerabilities

- Vulnerable processes exist in all government organisations
- Some activities and processes are inherently more vulnerable than others
- Some factors can make processes more vulnerable



Integrity Control System

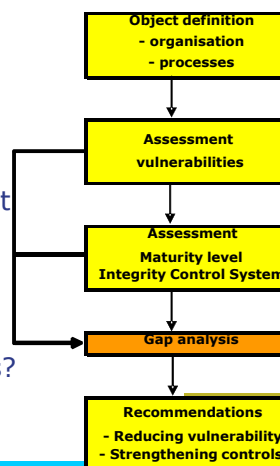




Gap analysis

Match integrity control system with established vulnerabilities

- What is the vulnerability profile?
- What are the most important vulnerable processes?
- Does the integrity control system protect the organisation against these integrity vulnerabilities/risks?
- What are the remaining vulnerabilities?



Sources of information

- Accountant reports, Internal reports
- Registers of new organisations and public private organisations
- Analysis of legislation,
- client satisfaction,
- Complaints (e.g Ombudsman)
- Interviews
- Employee perception
- Analysis of old cases
- Network politician and organisation
- Newspaper clippings
- Lack of Resources: Study of budget cutback, actual mandate and budget
- More?

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Workshop

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