



# **Revision of ISSAI 30 INTOSAI Code of Ethics**

## **Project Status Report**

TFA&E Seminar on Methods and Measuring Tools to Audit  
Ethics

26-27 November 2015

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# 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**

# ISSAI 30 Revision Team: what we have done so far and how (4)

- 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](http://www.issai.org)

# Revision of ISSAI 30: Ultimate Goal

- **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](http://www.psc-intosai.org)

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

<b>Exposure draft ready – approval by the ISSAI 30 Revision Team</b>	<b>September 2015</b>
<b>Approval by the PSC Steering Committee</b>	September 2015
<b>Exposure draft posted on <a href="http://www.issai.org">www.issai.org</a></b>	Mid-October 2015 – mid-January 2016
<b>Publication of comments on <a href="http://www.issai.org">www.issai.org</a></b>	End January 2016
<b>Comments introduced to the exposure draft</b>	February – May 2016
<b>Approval by the PSC Steering Committee</b>	May/June 2016
<b>Translation of the draft into INTOSAI official languages</b>	June – August 2016
<b>Approval of the endorsement version by the INTOSAI Governing Board in Abu Dhabi</b>	December 2016
<b>Approval by INCOSAI in Abu Dhabi</b>	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](mailto:ISSAI30.Review@nik.gov.pl)
- Be critical!





Thank you!