



SUPREME AUDIT OFFICE

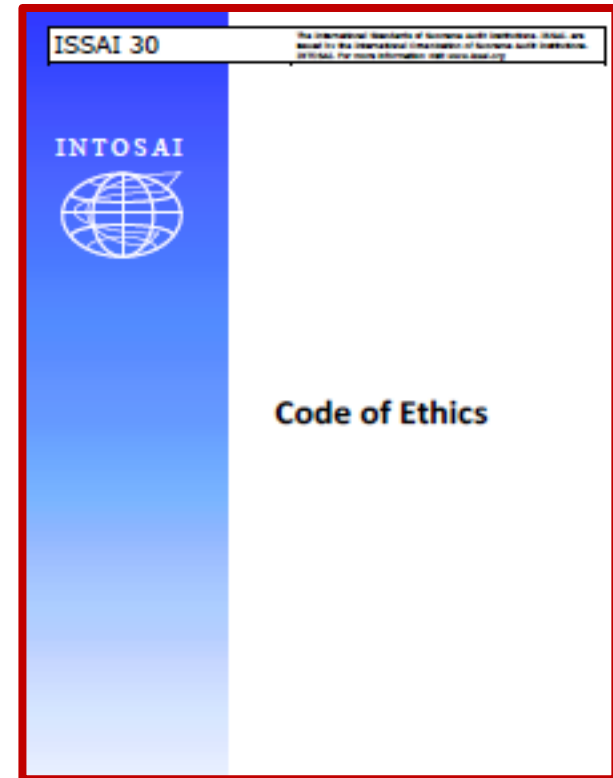
# The demands of the revised ISSAI 30 for SAIs

8th meeting of EUROSAI Task Force on Audit & Ethics  
London, 3 February 2017

# ISSAI 30

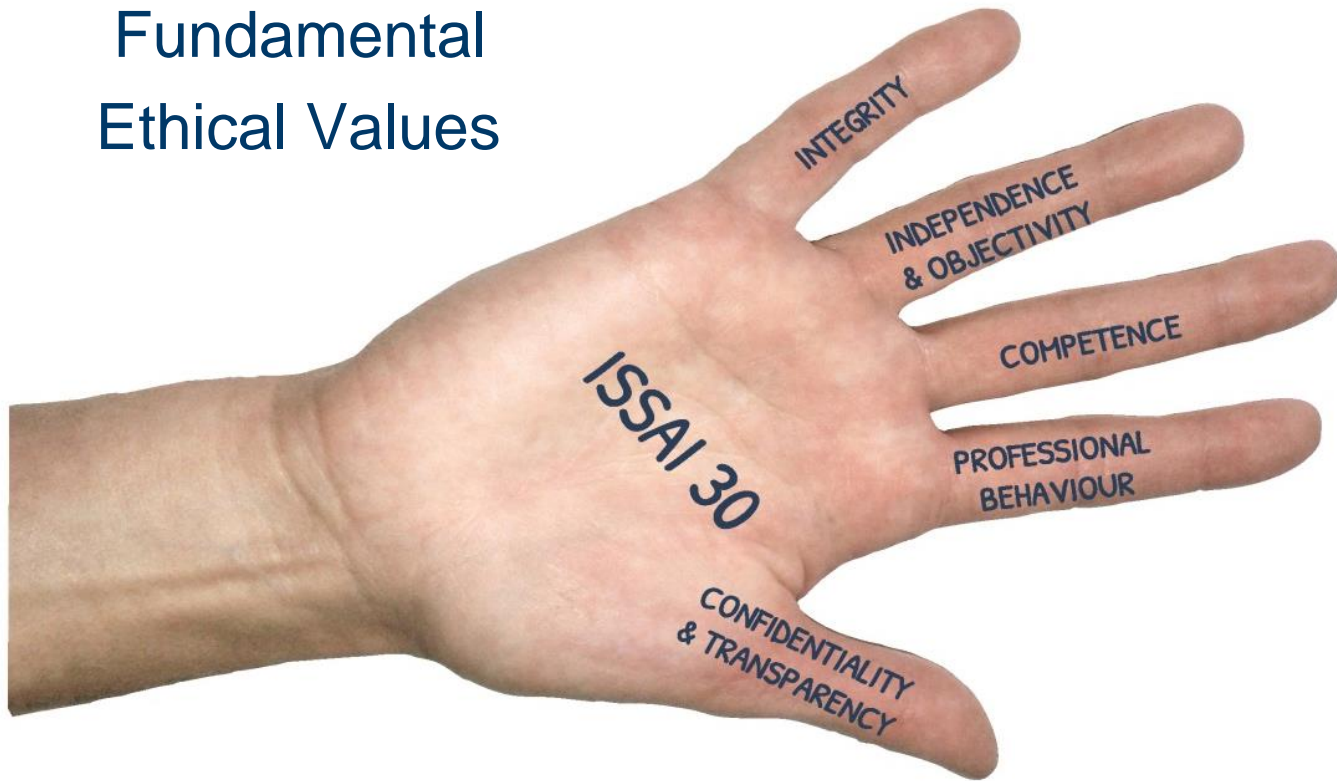
## the INTOSAI Code of Ethics

- approved at the INCOSAI in December 2016
- available in all official languages of INTOSAI (*English, French, German, Spanish, Arab*) at [www.issai.org](http://www.issai.org)



# Content of ISSAI 30

Fundamental  
Ethical Values



- *Requirements at the level of SAIs and at the level of SAI staff*
- *Application guidelines*

# The demands of the revised ISSAI 30 for SAls in the preamble

SAls are held to high expectations  
and must earn the trust of stakeholders.

Therefore, they need to act  
as model organisations  
and inspire confidence and credibility.

# Overall responsibilities of SAIs

1. To adopt and implement a code of ethics consistent with this standard
2. To emphasise the importance of ethics and promote an ethical culture
3. To set the tone at the top by its actions and example
4. To require all staff to always engage in conduct consistent with the values and principles expressed in the code of ethics; to provide guidance and support to facilitate their understanding
5. To implement an ethics control system
6. To establish procedures to address identified conflicts between its ethical requirements and the standards of professional bodies that the SAI staff may be a member of

# The demands of the revised ISSAI 30 for SAls in terms of integrity

- To emphasise, demonstrate, support and promote integrity
- To ensure that the internal environment is conducive for staff to raise ethical breaches
- To respond to integrity breaches in a timely and adequate manner

# The demands of the revised ISSAI 30 for SAs in terms of independence and objectivity

- To be independent; to have full discretion in the discharge of its functions
- To establish a framework to enable the identification of significant threats to independence and objectivity, and the application of controls to mitigate them
- To adopt policies to ensure that audit staff do not develop relationships to audited entities that may put their independence or objectivity at risk
- Refrain from providing advisory or other non-audit services to an auditee, where such services would include assuming management responsibilities

# The demands of the revised ISSAI 30 for SAIs in terms of competence

To adopt policies to ensure that tasks required by its mandate are performed by staff that have the appropriate knowledge and skills to complete them successfully, including:

- putting in place competence-based recruitment and human resources policies
- assigning work teams that collectively possess the needed expertise for each assignment
- providing staff with appropriate training, support and supervision
- providing tools to enhance knowledge and information sharing, and encourage staff to use these tools
- addressing challenges arising from changes in the public sector environment



# The demands of the revised ISSAI 30 for SAls in terms of professional behaviour

- To be aware of the standard of professional behaviour expected by its stakeholders, as defined by the laws, regulations and conventions of the society in which they operate, and conduct their business accordingly and in line with their mandate
- To assist staff in adhering to that standard

# The demands of the revised ISSAI 30 for SAls in terms of confidentiality and transparency

- To balance the confidentiality of audit-related and other information with the need for transparency and accountability
- To establish an adequate system for maintaining confidentiality as needed, especially with regard to sensitive data
- To provide that any parties contracted to carry out work for the SAI are subject to appropriate confidentiality agreements



*Thank you!*