**Implementation of ISSAI 12**

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| **STRENGTHENING THE ACCOUNTABILITY, TRANSPARENCY AND INTEGRITY****OF GOVERNMENT AND PUBLIC SECTOR ENTITIES** |
| **PRINCIPLE** | **INTOSAI INITIATIVE** |
| PRINCIPLE 1: Safeguarding the independence of SAIs. | * ISSAI 10: Mexico Declaration on SAI Independence. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
* UN Resolution 66/209. [Resolution](http://www.intosai.org/fileadmin/downloads/downloads/0_news/2012/UN_Resolution_A_66_209_E.pdf)
* UN Resolution 69/228. [Resolution](https://undocs.org/en/A/RES/69/228)
* SAI Independence Programme. [Website](http://www.idi.no/en/idi-cpd/sai-independence-programme)
* Making SAI independence a reality. [Publication](http://www.intosai.org/fileadmin/downloads/downloads/4_documents/Commonwealth_Making_SAI_independence_a_reality.pdf)
* Peer reviews on independence. [Report](http://www.intosai.org/fileadmin/downloads/downloads/4_documents/publications/eng_publications/EN_Cross_Cutting.pdf)
* The constitutional importance of Parliaments and Supreme Audit Institutions in achieving good governance outcomes for Pacific Island countries. [Report](https://static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/58461b2bff7c5046fc80e506/1480989499597/Final_PacificConstitutionsConference_November2016_PASAIWB.pdf)
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| PRINCIPLE 2: Carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources. | * ISSAI 10: Mexico Declaration on SAI Independence. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
* Auditing Sustainable Development Goals Programme. [Website](http://www.idi.no/en/idi-cpd/auditing-sustainable-development-goals-programme)
* Audit Lending and Borrowing Frameworks. [Website](http://www.idi.no/en/idi-cpd/other-programmes/audit-lending-and-borrowing-frameworks)
* ISSAI Implementation Initiative (3i Programme) [Website](http://www.idicommunity.org/3i/index.php/3i-programme/about-the-3i-programme)
* ISSAI Compliance Assessment Tools (iCATs) [Website](http://www.idicommunity.org/3i/index.php/3i-library/cat_view/14-icats/2-icats-english)
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| PRINCIPLE 3: Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action. | * Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary, and the Executive. [Document](http://www.wgvbs.org.mx/developing-projects/guideline-cooperation/)
* ISSAI 1260: Communication with those Charged with Governance. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/4-auditing-guidelines.htm)
* ISSAI 1265: Communicating Deficiencies in Internal Control to those Charged with Governance and Management. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/4-auditing-guidelines.htm)
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| PRINCIPLE 4: Reporting on audit results and thereby enabling the public to hold government and public sector entities accountable. | * ISSAI 20: Principles of Transparency and Accountability. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
* ISSAI 21: Principles of Transparency – Good Practices. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
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| **DEMONSTRATING ONGOING RELEVANCE TO CITIZENS, PARLIAMENT AND****OTHER STAKEHOLDERS** |
| **PRINCIPLE** | **INTOSAI INITIATIVE** |
| PRINCIPLE 5: Being responsive to changing environments and emerging risks. | * Paper on SAIs Internal Risk Assessment and Identification of High Risk Areas / Programs in the Public Sector. [Document](http://www.wgvbs.org.mx/developing-projects/public-sector-risk/)
* Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-Related Programs in their Annual Audit Plans. [Document](http://www.wgvbs.org.mx/developing-projects/public-sector-risk/)
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| PRINCIPLE 6: Communicating effectively with stakeholders. | * Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline. [Document](http://www.wgvbs.org.mx/publications/)
* Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary, and the Executive. [Document](http://www.wgvbs.org.mx/developing-projects/guideline-cooperation/)
* SAIs Engaging with Stakeholders Programme. [Website](http://www.idi.no/en/idi-cpd/sai-engaging-with-stakeholders)
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| PRINCIPLE 7: Being a credible source of independent and objective insight and guidance to support beneficial change in the public sector. | * Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary, and the Executive. [Document](http://www.wgvbs.org.mx/developing-projects/guideline-cooperation/)
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| **BEING A MODEL ORGANISATION THROUGH LEADING BY EXAMPLE** |
| **PRINCIPLE** | **INTOSAI INITIATIVE** |
| PRINCIPLE 8: Ensuring appropriate transparency and accountability of SAIs. | * ISSAI 20: Principles of Transparency and Accountability. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
* ISSAI 21: Principles of Transparency – Good Practices. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
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| PRINCIPLE 9: Ensuring good governance of SAIs. | * SAI Performance Measurement Framework (SAI PMF). [Website](https://www.idi.no/en/idi-cpd/sai-pmf)
* Strategy, Performance Measurement and Reporting Programme. [Website](http://www.idi.no/en/idi-cpd/sai-strategy-performance-measurement-and-reporting)
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| PRINCIPLE 10: Complying with the SAI’s Code of Ethics. | * ISSAI 30: Code of Ethics. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
* Self-Assessment of Integrity (IntoSAINT). [Website](https://www.intosaicbc.org/intosaint/)
* SAI Fighting Corruption Programme. [Website](http://www.idi.no/en/idi-cpd/sai-fighting-corruption-programme)
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| PRINCIPLE 11: Striving for service excellence and quality. | * ISSAI 40: Quality Control for SAIs. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)
* ISSAI 1220: Quality Control for an Audit of Financial Statements. [ISSAI](http://www.issai.org/en_us/site-issai/issai-framework/4-auditing-guidelines.htm)
* ISSAI Implementation Initiative (3i Programme). [Website](http://www.idicommunity.org/3i/index.php/3i-programme/about-the-3i-programme)
* ISSAI Compliance Assessment Tools (iCATs). [Website](http://www.idicommunity.org/3i/index.php/3i-library/cat_view/14-icats/2-icats-english)
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| PRINCIPLE 12: Capacity building through promoting learning and knowledge sharing. | * Enhancing eLearning Capacity Programme. [Website](http://www.idi.no/en/idi-cpd/enhancing-elearning-capacity-programme)
* SAI Young Leaders Programme. [Website](http://www.idi.no/en/idi-cpd/sai-young-leaders)
* Support for strengthening INTOSAI regions. [Website](http://www.idi.no/en/idi-cpd/support-for-strengthening-intosai-regions)
* 360 Programme. [Website](http://www.idi.no/en/idi-cpd/360-programme)
* Bilateral Support Programme. [Website](http://www.idi.no/en/idi-cpd/bilateral-support-programme/background)
* Learning for Impact. [Handbook](http://www.idielearning.org/en/elibrary/handbooks/2-learning-for-impact-handbook)
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