**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) |
| 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) |
| 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) |
| 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) |
| **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/) |
| 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) |
| 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/) |
| **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) |
| 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) |
| 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) |
| 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) |
| 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) |