

## GUIDELINE

### **STRENGTHENING THE ACCOUNTABILITY, TRANSPARENCY AND INTEGRITY OF GOVERNMENT AND PUBLIC SECTOR ENTITIES**

**Principles 3:** Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action.

Questions	Good practices
<p>1. The SAI ensures good communication with audited entities and other related stakeholders, as appropriate, and keeps them well informed during the audit process of the matters arising from the SAI's work.</p>	<ul style="list-style-type: none"> <li>• The supreme audit institutions (SAIs) report on the results of audits and the implementation of recommendations issued to the Parliament, law enforcement institutions, society, the media and oversight bodies like committees of Parliament and the judiciary.</li> <li>• SAI staff meet regularly with auditees to provide feedback on audit progress, as well as findings identified during the audit process, enabling good communication between the SAI and the auditees.</li> <li>• SAIs engage with auditees and political ministers on complicated audits to discuss the scope of audits and the results of these audits, creating and understanding of the audit to be performed, as well as the results at the end of the day.</li> <li>• SAIs rewarded auditees by way of an award (certificate of appreciation), as appreciation for their cooperation during the audit process for meeting set goals.</li> <li>• SAIs have set up forums between themselves, government institutions and professional bodies, creating a consulting body to discuss audit matters in the public sector.</li> <li>• SAIs have provided auditees full access to audit files during the audit to improve communication between themselves and the auditees.</li> <li>• All audit reports published on the office's website, after the formal completion and submission to the auditees.</li> </ul>
<p>2. The SAI, in accordance with their mandate, provides the legislature, its committees, or audited entities' management and governing boards with relevant, objective and timely information.</p>	<p>The SAIs provide objective, timely and relevant information to all stakeholders, meeting frequently to provide feedback on audit progress and results of audit work performed, i.e. stakeholders such as oversight bodies, which include but are not limited to ministers, councils, president, audit committees, Parliament, legislatures and committees of Parliament.</p>
<p>3. The SAI analyses their individual audit reports to identify themes, common findings, trends, root causes and audit recommendations, and discusses these with key stakeholders.</p>	<ul style="list-style-type: none"> <li>• After the audit process, all the information is collated, analysed and presented in a single report (general report), which is presented to various stakeholders, such as the relevant government institutions in the countries, governing oversight bodies, professional bodies, legislatures and Parliament. These reports highlight trends that are of concern and need to be addressed by all stakeholders.</li> <li>• In these reports, the SAIs also provide feedback on specific horizontal (sector) audits performed across audit spheres, reporting on common findings and root causes identified on audits.</li> </ul>

<p>4. The SAI, without compromising its independence, provides advice on how their audit findings and opinions might be used to the greatest effect, for example through the provision of good practice guidance.</p>	<ul style="list-style-type: none"> <li>• SAs issue discussion papers as a result of audit outcomes which aim to increase the clients' understanding of audit matters and improve their overall knowledge base, with the goal of introducing recommendations that can be applied and implemented at auditees.</li> <li>• SAs have also introduced a self-assessment tool/questionnaire for auditees to facilitate their assessing of their situation and performance, enabling them to identify and make the necessary improvements.</li> <li>• All audit reports are published on the SAs' websites, allowing access to different auditees' reports, to read through and identify best practice or at least start the necessary conversations.</li> </ul>
<p>5. The SAI develops professional relationships with relevant legislative oversight committees and audited entities' management and governing boards to help them better understand the audit reports and conclusions and take appropriate action.</p>	<ul style="list-style-type: none"> <li>• The SAs report on the results of audits and the implementation of issued recommendations to Parliament, law enforcement institutions, oversight bodies like legislatures, committees of Parliament, the judiciary, and public administration and local government committees. This process assists in clearing ambiguities and understanding of audit conclusions and potential benefits of implementing recommendations. Seminars and conventions are organised by the SAI to present audit reports to audited entities' management and governing boards.</li> <li>• The SAs meet with the management of audited entities to discuss internal control systems of audited entities, to promote improvement in internal controls, which would yield better results. This process is done throughout the year and not only during the audit period.</li> <li>• The SAs engage with controlling and legislative committees in matters where its technical opinion is required in terms of audit and accounting aspects.</li> </ul>
<p>6. The SAI reports, as appropriate, on the follow-up measures taken with respect to its recommendations.</p>	<ul style="list-style-type: none"> <li>• The SAs assist auditees by providing inputs into their corrective actions drafted in response to the reported audit findings, along with progress on the implementation and monitoring of action plans implemented and inform the oversight bodies, such as audit committees and committees of Parliament.</li> <li>• Follow-up audits are conducted to examine how the recommendations of the previous audit(s) have been implemented and the progress thereof.</li> <li>• In some instances, for matters that have an increased public interest, corrective measures implemented have been reported on social media (Facebook and Twitter) communication channels to provide feedback to relevant stakeholders.</li> <li>• Oversight bodies, such as audit committees, committees of Parliament, request feedback to be provided on action plans implemented from audit results, which include but are not limited to audit findings, improvement in internal controls, disciplinary actions taken against officials, etc.</li> </ul>

## DEMONSTRATING ONGOING RELEVANCE TO CITIZENS, PARLIAMENT AND OTHER STAKEHOLDERS

### **PRINCIPLE 6:** Communicating effectively with stakeholders

<p>1. The SAI communicates in a manner that increases stakeholders' knowledge and understanding of the role and responsibilities of the SAI as an independent auditor of the public sector.</p>	<ul style="list-style-type: none"><li>• There is an open relationship between SAIs and auditees to discuss audit topics relating to the public sector that are of public interest, where all parties collaborate by providing their opinions on these matters.</li><li>• The annual report, which contains information about the SAI's role and responsibilities, is published in the official gazette and printed in a separate book to be distributed to administrations and agencies.</li><li>• SAIs communicate through public forums and seminars to help the community better understand its mandate.</li><li>• Workshops are held to share strategic plans and to raise awareness of audit actions.</li><li>• Newly elected MPs (those elected to Parliament for the first time ever) are provided with basic information on the role and mandate of the SAI, as well as with the ways in which they can make use of the SAI's reports and materials.</li><li>• Results are disclosed of audit work performed and other information through our official websites.</li><li>• SAIs issue newsletters to increase the public awareness on its activities.</li></ul>
<p>2. The SAI's communication contributes to stakeholders' awareness of the need for transparency and accountability in the public sector.</p>	<ul style="list-style-type: none"><li>• Participation of the SAIs in conferences, workshops and TV broadcasts facilitates the discussion about accountability and transparency.</li><li>• SAIs provide feedback on how public sector entities fulfil the obligation to meet the transparency policy.</li><li>• The participation of all stakeholders (auditee and SAIs) in preparing the final report contributes to a better impact of the recommendations and to a better acceptance of the SAI's report enhances transparency and accountability in the public sector.</li><li>• SAIs utilise their office's website to communicate transparency in the operations of the office.</li><li>• SAIs hold annual plenaries where relevant sectors are invited to participate in the awareness of the need for transparency and accountability in the public sector.</li></ul>
<p>3. The SAI communicates with stakeholders to ensure understanding of the SAI's audit work and results.</p>	<ul style="list-style-type: none"><li>• The SAIs discuss the audit findings with key stakeholders like society, media, law enforcement institutions, Parliament and the government, as well as audited entities, and these engagements with stakeholders recognise their different roles and consider their views, without compromising the SAI's independence.</li><li>• The SAIs have the duty to inform law enforcement institutions about the discovered violations of legal norms during auditing. The SAI prepares and submits the relevant documentation to law enforcement institutions' information and materials on violations of legal norms identified during audits by pointing out certain violations and their possible classification.</li><li>• SAI staff meet regularly with auditees to provide feedback on audit progress, as well as findings identified during the audit process, enabling good communication between the SAI and the auditees.</li></ul>

	<ul style="list-style-type: none"> <li>• SAIs provide regular communication with the media about audit results, creating an understanding of the audit work and audit results.</li> <li>• Surveys are conducted with society with regard to the needs of the society and feedback is provided on the audit work processes and results.</li> <li>• SAIs communicate the audit findings and outcomes to the auditees and then allow the auditees to respond within a set timeframe, this enables both parties to have a clear understanding of the audit work performed and the results of the audit performed.</li> <li>• SAIs arranged or participated as lecturers on various training initiatives (for government's officials) in different areas to assist stakeholders in understanding audit work and audit results.</li> </ul>
<p>4. The SAI interacts appropriately with the media in order to facilitate communication with the citizens.</p>	<ul style="list-style-type: none"> <li>• SAIs have regular engagements with the media to provide feedback on matters that are published in the media, in communication channels such as newspapers, TV, radio and social media, which include audit outcomes.</li> <li>• SAIs have improved the structure of the audit reports, which made reports more transparent and commenced with closer cooperation with media, making information more understandable to a wider audience.</li> <li>• SAIs use electronic communication channels for communication with the citizens, such as social media, e.g. blogs, Twitter, etc.</li> <li>• SAIs hold press conferences and during the presentations, they explain specific audit terminology related to the audit processes, e.g. modified opinion, disclaimer of opinion, etc. to facilitate a better understanding of the audit outcomes. SAIs also have the professional ready-made materials (audio and video) that are available to journalists, to be downloaded from the SAI's website.</li> <li>• SAIs make use of graphic presentations to summarise audit reports, the use of information charts in the provision of information, which makes it better to understand and interpreted the audit outcomes.</li> <li>• Press releases are also translated into different languages, making the result more accessible and understandable to all stakeholders.</li> </ul>
<p>5. The SAI engages with stakeholders, recognising their different roles, and considers their views, without compromising the SAI's independence.</p>	<ul style="list-style-type: none"> <li>• SAIs ensure that the stakeholders are engaged in audits by means of stakeholders' consultations. Furthermore, questionnaires, surveys, interviews are conducted and meetings held in order for the auditors to obtain a better understanding of the auditees, identify risks in relation to the auditees, as appropriate audit evidence and to discuss findings and audit outcomes.</li> <li>• The SAIs are invited to attend parliamentary committee meetings, receive feedback from the legislature and the judiciary, where cases arise that require legal investigation.</li> <li>• Society as a stakeholder is allowed to provide inputs into reports that are published on the SAI's website.</li> <li>• Focus groups are established to facilitate the discussion of the various positions of different stakeholders.</li> </ul>

<p>6. The SAI periodically assesses whether stakeholders believe the SAI is communicating effectively.</p>	<ul style="list-style-type: none"> <li>• SAIs draw up questionnaires, surveys and interviews within the audit process from audited entities and stakeholders to obtain feedback with regard to whether their communication is effective.</li> <li>• Meetings are held with research and study bodies either independent or in the context of university, professional associations or governmental bodies to get feedback on their communication.</li> </ul> <p>SAIs perform a national representative survey in order to examine the state of awareness of citizens about the activity of the SAI, as well as about the level of trust in the SAI and the expectations from its work by target groups – the audited organisations and citizens.</p>
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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

<p>1. The SAI's work is based on independent professional judgement, and sound and robust analysis.</p>	<ul style="list-style-type: none"> <li>• The SAIs are an independent, collegial, supreme audit institution subject only to the law of the country or the constitution of the country. The SAIs perform audits in conformity with international audit standards. The SAIs ascertain whether government actions are lawful, correct, economical and efficient, and provide recommendations for the rectification of discovered deficiencies.</li> <li>• The SAI maintains the quality management system in accordance with the requirements of the international standards. The SAI has a very well-developed quality assurance procedure that comprises several levels of the opinion process.</li> <li>• The court has the freedom to decide the topics and timing of audits, to make observations and recommendations in their audit reports, to publish and to disclose the results when it is determined. The reports are carried out in accordance with the court regulation, audit manuals and ISSAI.</li> <li>• The auditors exercise professional scepticism and adopt a critical approach, as provided in the audit manuals approved by the courts.</li> <li>• <b>the</b> SAB has established a system to ensure that, at the level of each audit, those responsible for the audit comply with the following ethical requirements: integrity, independence and objectivity, competence, professional behaviour and confidentiality.</li> <li>• Audits performed by the SAI are based on internal methodology developed according to international standards (ISSAIs and ISAs), as well as the auditors' professional judgement. Instances where professional judgement is exercised are expected to be duly documented and supported by appropriate justifications in the audit working papers, which are reviewed by senior staff in order to ensure the internal documentation guidelines are followed. In instances where expert judgement is required, the SAI proceeds with the involvement of external experts, depending on the audit subject matter (e.g. environmental consultants).</li> <li>• The SAI is an independent body operating in affiliation with Parliament while maintaining independence in all audits and supervisory tasks: <ul style="list-style-type: none"> <li>✓ The auditor-general decides on the planning, implementation, and reporting on activities</li> <li>✓ The auditor-general reports on his or her activities directly to the plenary session of Parliament</li> </ul> </li> <li>• All SAIs have an established system to ensure that, at the level of each audit, those responsible for the audit comply with the following ethical requirements: integrity, independence and objectivity, competence, professional behaviour, and confidentiality.</li> <li>• Audits performed by the office are based on internal methodology developed according to international standards (ISSAIs and ISAs), as well as the auditors' professional judgement. Instances where professional judgement is exercised are expected to be duly documented and supported by appropriate justifications in the audit working papers, which are reviewed by senior staff in</li> </ul>
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	<p>order to ensure that the internal documentation guidelines are followed. In instances where expert judgement is required, the office proceeds with the involvement of external experts, depending on the audit subject matter (e.g. environmental consultants).</p>
<p>2. The SAI contributes to the debate on improvements in the public sector without compromising their independence.</p>	<ul style="list-style-type: none"> <li>• The auditor-general's office frequently participates in various discussions such as seminars or conferences on how to improve the public sector in our countries, by engaging in a dialogue with academic circles, the civil service, etc.</li> <li>• All audit reports are made public and there are infographics prepared to better illustrate main points. The SAI participates in thematic events and maintains open information flow, especially with Parliament and its working bodies.</li> <li>• The auditor-general's office is often invited to attend parliamentary committee meetings, where they are called to express the views of the office on given subjects relating to public sector management. Similarly, media coverage and press releases also aid in promoting the office's views, while maintaining independence.</li> <li>• Diagnosing weaknesses and defects in the government activities and providing recommendations for remedy through issuing audit reports and any other related reports.</li> <li>• There is a cooperation between the court and other state bodies and public entities and services, through seminars on a specific issue and also through its advice function to Parliament, in what concerns public finance legislation.</li> </ul>
<p>3. The SAI, as active partners in the national and international public sector auditing profession, uses its knowledge and insights to advocate public sector reforms, for example in the area of public financial management.</p>	<ul style="list-style-type: none"> <li>• The auditor-general's office's recommendations may advocate for structural reforms and improvements in the area of public financial management.</li> <li>• The auditor-general's office, through collaboration with other SAIs and INTOSAI has built a number of partnerships that have allowed SAIs to share best practices in risk management and governance and also other critical areas such as capacity building.</li> <li>• Presentations are developed to make the public aware of critical issues facing governments such as escalating debts and stagnation in terms of growth, so that the public and citizens are aware of what is happening to enable them to be part of the solution.</li> <li>• The auditor-general's audit of the unconsolidated balance sheets of the direct budget users has influenced the state to significantly improve records on its assets.</li> <li>• The auditor-general's office has strongly advocated for and played an integral part in the process of changing the legislation to enable smoother public finance management reforms.</li> <li>• The Auditor-general's office identifies during the audit processes, the transversal deficiencies, obtain reasons thereof from the management of these government entities and provide critical recommendations.</li> <li>• Recommendations in performance audit reports strive to advocate for and improve the public sector reforms.</li> <li>• The auditor-general's office has a memorandum of understanding with the National Treasury and other relevant institutions regarding the impending reform of the public financial reporting and frequently submits its views and recommendations regarding improvements in fiscal management processes.</li> </ul>

	<ul style="list-style-type: none"> <li>• The auditor-general's office has a tradition of regularly (monthly) checking the new drafts in the legislation system and the schedule of the government, so that it can proactively identify emerging risks in the space in order to provide a heads-up to the relevant authorities.</li> <li>• The auditor-general's office meets up with a number of donors on an ad hoc basis and discuss challenges that face the public sector management, such as grants legislation and implementation/accounting and reporting.</li> <li>• The court has an advisory competence, when required by Parliament or the government on projects of public finances.</li> </ul>
<p>4. The SAI periodically assesses whether stakeholders believe that it is effective and contribute to improvements in the public sector.</p>	<ul style="list-style-type: none"> <li>• The auditor-general's office prepares regular survey questionnaires developed for the heads of audited entities in order to determine whether the goal and tasks of activities of the office, as well as the contribution to the improvement of the internal control system had been understood, the objectivity of audit reports, the constructiveness and usefulness of audit reports, added value form the implementation of audit recommendations, etc. The results of the survey are shared with the staff. SAIs also prepare regular feedback questionnaires/survey for the auditees/stakeholders</li> <li>• The national representative survey among the audited organisations also examined topics such as the objectivity of audit reports, the constructiveness and usefulness of audit reports, added value form the implementation of audit recommendations.</li> <li>• The auditor-general's office has its own technical meetings to discuss and exchange their experience throughout the audit process in order to come up with consistent resolutions on technical matters and ensure a high level of quality throughout and this directly empowers the audit teams.</li> <li>• The court prepares a survey to the stakeholders to assess the contribution of the court activity to the improvement of the sound public financial management.</li> </ul>
<p>5. The SAI collaborates internationally within INTOSAI and with other relevant professional organisations in order to promote the role of the SAI community in addressing global issues related to public sector auditing, accounting and accountability.</p>	<ul style="list-style-type: none"> <li>• The auditor-general's office is an active member of INTOSAI and participate in all significant audit- and accounting-related committees and this effectively means that this office is making contributions to the international auditing standard (ISSAI) improvement processes and provides the developed ISSAI project with quality control. It also participates in the development of international public-sector audit regulation.</li> <li>• The auditor-general's office under the supervision of the Dutch Court of Accounts, considers preparedness of government to implement SDGs. The office also works with the IDI to implement SAI PMF.</li> <li>• There is cooperation between the Court of Auditors and other SAIs on public themes and audit methods.</li> <li>• The Court of Auditors maintains a high level of participations in several working groups of INTOSAI, EUROSAI and European Union. Cooperating also with European Court of Auditors and with the SAIs of Portuguese-speaking countries.</li> <li>• The SAIs keep abreast of the latest issues and developments by participating in all the INTOSAI, EUROSAI and AFROSAI working groups, committees and task forces and international debate on topical aspects such as SDGs.</li> </ul>

**BEING A MODEL ORGANISATION THROUGH LEADING BY EXAMPLE**

**PRINCIPLE 9: Ensuring good governance of SAIs**

<p>1. The SAI adopts and complies with good governance principles and reports appropriately thereon.</p>	<ul style="list-style-type: none"><li>• The SAI publishes an annual report as well as its expenditures on their website. It also publishes an annual transparency report, which is planned to include reference to the implementation of the code in its own operations.</li><li>• The court requires the principle of being a model organisation through leading by example; its accounts are audited by a private company chosen by public competition. They are published together with the annual report of activities.</li><li>• The auditor-general's office has a strong governance framework complemented with a risk and internal audit function. These two functions report directly to the president and have an oversight responsibility over the entire organisation.</li><li>• The auditor-general's office ensures that there is a necessary basis for complying with good governance principles and to ensure the appropriate reporting, especially regarding the audit quality control, management of audit recommendations, assessment of legal infringements found during audits, etc.</li><li>• The SAI is committed to complying with the code of public governance (this is based on the code issued by the UK Chartered Institute of Public Finance and Accountancy (CIPFA)) and has notified auditee statutory bodies of its principles, while representations have been made to the president of the republic and the ministry of finance regarding provisions of the code and their implementation in matters in their direct jurisdiction.</li></ul>
<p>2. The SAI periodically submits its performance to independent review, for example peer review.</p>	<ul style="list-style-type: none"><li>• The SAI performs an external peer review and PMF assessment. The effectiveness of activities of the SAI was assessed by a group of experts headed by other SAIs. The assessment comprised all aspects of work of the SAI: strategic and operational planning, conformity of audit methods and their application in financial, compliance and performance audits, quality management, personnel management and other support functions.</li><li>• The SAI is subject to auditing by external independent auditors (the exercise must be done every three years at least); however, this comprises every single annual budget, ultimately ensuring that SAIs are leading by example. In addition, SAIs submit a very comprehensive activity/performance report to the Parliament every year.</li></ul>
<p>3. The SAI has an appropriate organisational management and support structure that will give effect to good governance processes and support sound internal control and management practices.</p>	<ul style="list-style-type: none"><li>• The SAI uses an internationally recognised employee knowledge management and skills development system implemented and operational in the state audit office who has developed training programmes and practical tasks that are focused exactly on knowledge important in the work of an auditor or the relevant supporting personnel.<ul style="list-style-type: none"><li>- External training is also ensured by specialists of the school of public administration, the public procurement bureau, the corruption prevention and combating bureau and the treasury, and also other providers of training services.</li><li>- The SAI is able to ensure the training of new employees regarding performance of financial audits, including the use of computer-assisted audit techniques, solely on the basis of its own resources.</li><li>- Training sessions are organised in the area of topicalities in International Standards on Auditing, changes in the laws and regulations in the field of taxes, performance of financial audits, public procurement topicalities, use of MS Excel in audits, use of audit software, on prevention of the conflict of interest in the work of state officials, on creation of diagrams and text visualisation, on policy planning and supervision system, etc.</li></ul></li></ul>

	<ul style="list-style-type: none"> <li>• The control/audit is performed by the competent judge and his collaborators, but decision should be taken by a panel composed of a chamber president and two councillors. The institution applies rules based on collegiate system.</li> <li>• In accordance with professional principles and ISSAIs, SAIs follow internal policies and procedures included in court regulations and they have in place compliance checklists, assess the results of risk management plans, assess works and outcomes through internal audit, have permanent monitoring and control activities, and do the follow-up of the audit recommendations.</li> <li>• All SAIs' top management members are professionally qualified and experienced in the auditing field. There are approved manuals and procedures covering all the technical and administrative processes of SAIs.</li> <li>• An independent financial audit of SAIs' accounts is conducted annually by an external audit firm.</li> <li>• The SAI has audit and support functions that are guided by auditing and general guidelines issued internally. Quality control procedures are in place for all audits performed, through review of audit work by senior staff. Furthermore, a quality assurance unit has recently been established, with a mandate to perform independent assessments of completed audits.</li> <li>• The plenum of the court and other judicial formations issue decisions that give guidance on specific audit issues. A special committee constituted by judges and presided by a vice-president of the court is responsible for monitoring the progress of audits and the implementation of the court's annual audit programme.</li> </ul>
<p>4. The SAI assesses organisational risk on a regular basis and supplements this with appropriately implemented and regularly monitored risk management initiatives, for example through an appropriately objective internal audit function.</p>	<ul style="list-style-type: none"> <li>• The SAI has internal audits and compliance reviews performed to provide objective and independent assessment of the internal control system and obtain confidence on compliance of operation to internal and external regulations.</li> <li>• The SAI has internal regulation, a team on risk assessment that has been appointed, being part of the whole system for risk management. The risk management system comprises risk identification, risk analysis and reacting to risks. Risks are registered and analysed regularly. The tools used for risk analysis include surveys, workshops, indicators, incidents and expert evaluation.</li> <li>• Internal audit function is required by law. Beside the obligatory review, each year the head of the SAI identifies an organisational area on which internal audit is asked to place additional focus.</li> <li>• The auditor-general's office performs internal audits and compliance reviews in order to provide objective and independent assessment of the internal control system and obtain confidence on compliance of operation to internal and external regulations.</li> <li>• The auditor-general's office has appointed a task team dealing with internal audit regulation and risk assessment as being part of the whole system for risk management. The risk management system comprises risk identification, risk analysis and reacting to risks. Risks are registered and analysed regularly. The tools used for risk analysis include surveys, workshops, indicators, incidents and expert evaluation.</li> <li>• The auditor-general's office identifies an organisational area on which internal audit is asked to place additional focus so that it is able to place reliance on it and this will be in addition to the normal scope determined by the audit committee.</li> </ul>
<p><b>PRINCIPLE 11:</b> Striving for service excellence and quality</p>	
<p>1. The SAI sets policies and procedures designed to</p>	<ul style="list-style-type: none"> <li>• SAIs must comply with international auditing standards, where they have implemented processes to ensure compliance with the auditing standards, which includes internal and external quality review procedures.</li> </ul>

<p>promote an internal culture that recognises that quality is essential in performing all aspects of the SAI's work.</p>	<ul style="list-style-type: none"> <li>• Quality assurance units have been established within SAIs, driving quality on all audit assignments, by examining a sample of audits and assessing compliance with relevant auditing standards.</li> <li>• Audit work had been automated to a certain extent to ensure compliance with approved policies and procedures driving quality audits.</li> <li>• Quality is also achieved through systems of adequate review by senior staff responsible for the audit teams, where responsibilities and reporting lines are clearly defined.</li> <li>• SAI staff members are also evaluated on the quality of their work, which is incorporated in their performance contracts, driving quality audit work.</li> </ul>
<p>2. The SAI's policies and procedures require all staff and all parties working on behalf of the SAI to comply with the relevant ethical requirements.</p>	<ul style="list-style-type: none"> <li>• Every staff member (auditors and non-auditors alike) is obliged to get acquainted with the SAI's code of ethics dealing with integrity, objectivity, professional competence, due care, confidentiality and professional conduct, and declare to obey its values and principles, and this is rolled out on an annual basis.</li> <li>• SAIs provide for ethics training for all staff, and staff are reminded annually of the ethical requirements required when working for the SAI.</li> <li>• The code of ethics has also been published on the SAI's websites for ease of reference, ensuring that all staff can familiarise themselves with it, which has also been translated in the local languages.</li> </ul>
<p>3. The SAI's policies and procedures stipulate that the SAI will only undertake work that it is competent to perform.</p>	<ul style="list-style-type: none"> <li>• Annually, SAIs prepare an audit plan detailing the audit to be performed for the following year, after which the available resources are analysed to determine whether the resources have the competency to perform the work.</li> <li>• The acceptance of audit work to be performed is determined by the procedures to be performed by competent resources available for the project.</li> <li>• Before the audit subject matter is introduced to the work plan or a decision to conduct an ad hoc audit is analysed by a special team for audit planning. The team analyses the subject also from the perspective of the mandate and competences of the SAI.</li> <li>• Assignments that require special expertise are performed jointly with specialised resources and field experts.</li> </ul>

<p>4. The SAI has sufficient and appropriate resources to perform its work in accordance with relevant standards and other requirements, including having timely access to external and independent advice where necessary.</p>	<ul style="list-style-type: none"> <li>• If there is a need and where audit work is performed on behalf of the SAIs, SAIs may recruit an external auditor to perform the audit work if sufficient and appropriate resources are unavailable,.</li> <li>• A training needs analysis is performed to identify knowledge and skills gaps within the organisation, the necessary training is then supplied and if necessary, staff are allocated to foreign programmes from which international knowledge and experience is gained.</li> <li>• SAIs promote and motivate its senior (technical) staff to gain a professional certificate (CA, CIA, CPA, CMA, ACCA, and CFA), in order to progress to a supervisory role.</li> <li>• There is a concern that there may not be adequate resources at the SAIs, as organisational budgets are approved by Parliament or committees of Parliament, who leave minimal room to increase the organisation and the resources needed to perform audits in accordance with relevant standards and requirements.</li> <li>• In dealing with highly technical issues, SAIs may request an independent professional organisations or other experts for their professional views or opinions and makes its final judgment with due consideration to their views or opinions.</li> </ul>
<p>5. The SAI's policies and procedures promote consistency in the quality of its work and set out responsibilities for supervision and review.</p>	<ul style="list-style-type: none"> <li>• In order to prepare qualitative audit reports and provide efficient work, the SAIs have internal quality processes ensuring that the quality of its audits is consistent and is achieved by performing hot and cold reviews, which take place during the audit process and after the audit process, respectively.</li> <li>• SAIs implement broad audit methodology, which includes detailed work programmes (procedures) and checklists for various types of audits and audit areas.</li> <li>• An audit documentation software is used, which aids in promoting consistency of audit work performed.</li> <li>• Quality assurance units have been established within SAIs, driving quality on all audit assignments.</li> </ul>
<p>6. The SAI establishes a monitoring process that ensures that the SAI's system of quality control, including its quality assurance process, is relevant, adequate and operating effectively.</p>	<ul style="list-style-type: none"> <li>• Quality assurance units have been established within SAIs, driving quality on all audit assignments, by examining a sample of audits and assessing compliance with relevant auditing standards.</li> <li>• The quality assurance unit will be responsible for monitoring compliance with set standards within the organisation, and reporting concerns raised.</li> <li>• Software systems are utilised, allowing all staff from supervisors to top management with access to audit files to monitor work progress and is able to review the quality of work performed at any time.</li> </ul>