**QUESTIONNAIRE ON THE IMPLEMENTATION OF ISSAI 12**

*“THE VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS – MAKING A DIFFERENCE TO THE LIVES OF CITIZENS”*

The INTOSAI Working Group on Value and Benefits of Supreme Audit Institutions (WGVBS) held its 7th meeting in September 2014, in Mexico City. During this meeting, the Working Group members agreed to create a Task Force made up by the SAIs of Mexico, Namibia and South Africa, in order to map, through a survey, the activities carried out by SAIs, which are helpful to implement the principles of ISSAI 12 *“The Value and Benefits of Supreme Audit Institutions: making a difference to the lives of citizens*”. This action has a two-fold objective:

1. to identify the main principles which are most challenging to apply, recognizing the existing obstacles or reasoning behind the lack of implementation, and
2. to detect good practices and lessons learned for the Working Group members to foster the exchange of knowledge and experiences related to the way SAIs could contribute to make a difference to the lives of citizens.

To this end, a questionnaire has been prepared in order to obtain useful information to identify institutional challenges, as well as SAIs’ good practices related to the implementation of ISSAI 12. This survey is divided in two parts:

* The first one is structured taking into account the principles included in ISSAI 12. Please answer “yes” or “no” to each question. If your answer is “yes”, please take into consideration that further information could be eventually requested by the Working Group. If your answer is “no”, please provide an explanation or further information on the reasons preventing full implementation (e.g. lack of resources / mandate, legal constrains, external challenges, etc.). Then, you will prioritize the 3 most challenging principles to be implemented by your SAI. This information will allow the Working Group members to focus their discussions so as to design and develop appropriate strategies to help SAIs make a difference in the lives of citizens.
* The second part focuses on the successful actions or good practices conducted by your SAI on the subject matter.

It is worth mentioning that your answers will be treated as confidential, being the WGBVS the keeper of the information. Please send the completed survey to [wgvbs\_secretariat@asf.gob.mx](mailto:wgvbs_secretariat@asf.gob.mx) (with copy to [earamirez@asf.gob.mx](mailto:earamirez@asf.gob.mx), [irayala@asf.gob.mx](mailto:irayala@asf.gob.mx) and [ftparral@asf.gob.mx](mailto:ftparral@asf.gob.mx)), **by January 31st 2016, at the latest.** Your support will be valuable for the Working Group to design the appropriate actions to help SAIs make a difference in the lives of citizens.

1. **Implementation of ISSAI 12**

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| **STRENGTHENING THE ACCOUNTABILITY, TRANSPARENCY AND INTEGRITY**  **OF GOVERNMENT AND PUBLIC SECTOR ENTITIES** | | | |
| **PRINCIPLE 1: Safeguarding the independence of SAIs** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI strive to promote, secure and maintain an appropriate and effective constitutional, statutory or legal framework? |  |  |  |
| 1. Does the SAI seek to safeguard the independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in accordance with applicable legislation, which results from the normal discharge of their duties? |  |  |  |
| 1. Does the SAI make use of its mandates and discretion in discharging their functions and responsibilities to improve the stewardship of public funds? |  |  |  |
| 1. Does the SAI have unrestricted rights of access to all necessary information for the proper discharge of their statutory responsibilities? |  |  |  |
| 1. Does the SAI use its rights and obligations to report independently on their work? |  |  |  |
| 1. Does the SAI have the freedom to decide on the content and timing of their reports? |  |  |  |
| 1. Does the SAI have appropriate mechanisms for following up audit findings and recommendations? |  |  |  |
| 1. Does the SAI seek to maintain financial and managerial or administrative autonomy and appropriate human, material and financial resources? |  |  |  |
| 1. Does the SAI report on any matters that may affect its ability to perform its work in accordance with its mandates and/or the legislative framework? |  |  |  |
| **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** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI, in accordance with its mandates and applicable professional standards, conduct any or all of the following:   a. Audits of financial and, where relevant, non-financial information  b. Performance audits  c. Audits of compliance with the applicable authority? |  |  |  |
| 1. Does the SAI, in accordance with their mandates, perform other types of work, for example judicial review or investigation into the use of public resources or matters where the public interest is at stake? |  |  |  |
| 1. Does the SAI respond appropriately, in accordance with its mandates, to the risks of financial impropriety, fraud and corruption? |  |  |  |
| 1. Does the SAI submit audit reports, in accordance with its mandates, to the legislature or any other responsible public body, as appropriate? |  |  |  |
| **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** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI ensure good communication with audited entities and other related stakeholders, as appropriate, and keep them well informed during the audit process of the matters arising from the SAI’s work? |  |  |  |
| 1. Does the SAI, in accordance with their mandate, provide the legislature, its committees, or audited entities’ management and governing boards with relevant, objective and timely information? |  |  |  |
| 1. Does the SAI analyse their individual audit reports to identify themes, common findings, trends, root causes and audit recommendations, and discuss these with key stakeholders? |  |  |  |
| 1. Does the SAI, without compromising its independence, provide advice on how their audit findings and opinions might be used to the greatest effect, for example through the provision of good practice guidance? |  |  |  |
| 1. Does the SAI develop 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? |  |  |  |
| 1. Does the SAI report, as appropriate, on the follow-up measures taken with respect to its recommendations? |  |  |  |
| **PRINCIPLE 4: Reporting on audit results and thereby enabling the public to hold government**  **and public sector entities accountable** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI report objective information in a simple and clear manner, using language that is understood by all their stakeholders? |  |  |  |
| 1. Does the SAI make its reports publicly available in a timely manner? |  |  |  |
| 1. Does the SAI facilitate access to its reports by all their stakeholders using appropriate communication tools? |  |  |  |
| **DEMONSTRATING ONGOING RELEVANCE TO CITIZENS, PARLIAMENT AND**  **OTHER STAKEHOLDERS** | | | |
| **PRINCIPLE 5: Being responsive to changing environments and emerging risks** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Is the SAI aware of the expectations of stakeholders and respond to these, as appropriate, in a timely manner and without compromising its independence? |  |  |  |
| 1. Does the SAI, in developing their work programme, respond as appropriate to the key issues affecting society? |  |  |  |
| 1. Does the SAI evaluate changing and emerging risks in the audit environment and respond to these in a timely manner, for example by promoting mechanisms to address financial impropriety, fraud and corruption? |  |  |  |
| 1. Does the SAI ensure that stakeholders’ expectations and emerging risks are factored into strategic, business and audit plans, as appropriate? |  |  |  |
| 1. Does the SAI keep abreast of relevant matters being debated in domestic and international forums and participate where appropriate |  |  |  |
| 1. Does the SAI establish mechanisms for information gathering, decision making and performance measurement to enhance relevance to stakeholders? |  |  |  |
| **PRINCIPLE 6: Communicating effectively with stakeholders** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI communicate 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 |  |  |  |
| 1. Does the SAI’s communication contribute to stakeholders’ awareness of the need for transparency and accountability in the public sector? |  |  |  |
| 1. Does the SAI communicate with stakeholders to ensure understanding of the SAI’s audit work and results? |  |  |  |
| 1. Does the SAI interact appropriately with the media in order to facilitate communication with the citizens? |  |  |  |
| 1. Does the SAI engage with stakeholders, recognising their different roles, and consider their views, without compromising the SAI’s independence? |  |  |  |
| 1. Does the SAI periodically assess whether stakeholders believe the SAI is communicating effectively? |  |  |  |
| **PRINCIPLE 7: Being a credible source of independent and objective insight and guidance to**  **support beneficial change in the public sector** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Is the SAIs’ work based on independent professional judgement and sound and robust analysis? |  |  |  |
| 1. Does the SAI contribute to the debate on improvements in the public sector without compromising their independence? |  |  |  |
| 1. Does the SAI, as active partners in the national and international public sector auditing profession, use its knowledge and insights to advocate public sector reforms, for example in the area of public financial management? |  |  |  |
| 1. Does the SAI periodically assess whether stakeholders believe that it is effective and contribute to improvements in the public sector? |  |  |  |
| 1. Does the SAI collaborate 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? |  |  |  |
| **BEING A MODEL ORGANISATION THROUGH LEADING BY EXAMPLE** | | | |
| **PRINCIPLE 8: Ensuring appropriate transparency and accountability of SAIs** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI perform its duties in a manner that provides for accountability, transparency and good public governance? |  |  |  |
| 1. Does the SAI make public its mandate, responsibilities, mission and strategy? |  |  |  |
| 1. Does the SAI use, as appropriate for its circumstances, auditing standards, processes and methods that are objective and transparent, and make known to stakeholders what standards and methods are used? |  |  |  |
| 1. Does the SAI manage its operations economically, efficiently, effectively and in accordance with applicable laws and regulations, and report publicly on these matters, as appropriate? |  |  |  |
| 1. Is the SAI subject to independent external scrutiny, including external audit of its operations, and make available these reports to stakeholders? |  |  |  |
| **PRINCIPLE 9: Ensuring good governance of SAIs** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI adopt and comply with good governance principles and report appropriately thereon? |  |  |  |
| 1. Does the SAI periodically submit its performance to independent review, for example peer review? |  |  |  |
| 1. Does the SAI have an appropriate organisational management and support structure that will give effect to good governance processes and support sound internal control and management practices? |  |  |  |
| 1. Does the SAI assess organisational risk on a regular basis and supplement this with appropriately implemented and regularly monitored risk management initiatives, for example through an appropriately objective internal audit function? |  |  |  |
| **PRINCIPLE 10: Complying with the SAI’s Code of Ethics** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI apply a code of ethics that is consistent with its mandate and appropriate for its circumstances, for example the INTOSAI Code of Ethics? |  |  |  |
| 1. Does the SAI apply high standards of integrity and ethics as expressed in a code of conduct? |  |  |  |
| 1. Does the SAI institute appropriate policies and processes to ensure awareness of and adherence to the requirements of the code of conduct within the SAI? |  |  |  |
| 1. Does the SAI publish its core values and commitment to professional ethics? |  |  |  |
| 1. Does the SAI apply its core values and commitment to professional ethics in all aspects of their work, in order to serve as an example? |  |  |  |
| **PRINCIPLE 11: Striving for service excellence and quality** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI set policies and procedures designed to promote an internal culture that recognises that quality is essential in performing all aspects of the SAI’s work? |  |  |  |
| 1. Do 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? |  |  |  |
| 1. Do the SAI’s policies and procedures stipulate that the SAI will only undertake work that it is competent to perform? |  |  |  |
| 1. Does the SAI have 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? |  |  |  |
| 1. Do the SAIs’ policies and procedures promote consistency in the quality of its work and set out responsibilities for supervision and review? |  |  |  |
| 1. Does the SAI establish a monitoring process that ensures that the SAI’s system of quality control, including its quality assurance process, is relevant, adequate and operating effectively? |  |  |  |
| **PRINCIPLE 12: Capacity building through promoting learning and knowledge sharing** | | | |
| **QUESTION** | **ANSWER** | | **If your answer is “yes”,** please take into consideration that further information could be eventually requested by the Working Group.  **If your answer is “no”,** please explain the reasons that have prevented full implementation or further action (MANDATORY). |
| **YES** | **NO** |
| 1. Does the SAI promote continuing professional development that contributes to individual, team and organisational excellence? |  |  |  |
| 1. Does the SAI have a professional development strategy, including training, that is based on the minimum levels of qualifications, experience and competence required to carry out the SAI’s work? |  |  |  |
| 1. Does the SAI strive to ensure that its staff has the professional competencies and the support of colleagues and management to do its work? |  |  |  |
| 1. Does the SAI encourage knowledge sharing and capacity building in support of the delivery of outputs? |  |  |  |
| 1. Does the SAI draw on the work of others, including peer SAIs, INTOSAI and relevant regional working groups? |  |  |  |
| 1. Does the SAI strive to co-operate with the broader auditing profession in order to enhance the profession? |  |  |  |
| 1. Does the SAI strive to participate in INTOSAI activities and build networks with other SAIs and relevant institutions, to keep abreast of emerging issues and promote knowledge sharing to benefit other SAIs? |  |  |  |

Just taking into account those questions to which you answered “no”, please select and prioritize the 3 (out of 12) most challenging principles to be implemented by your SAI. This information will allow the Working Group members to focus their discussions so as to design and develop appropriate strategies to help SAIs make a difference in the lives of citizens.

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| --- |
| **PRINCIPLE** |
| 1. |
| 2. |
| 3. |

1. **Identification of good practices**

Just taking into account those questions to which you answered “yes”, please (1) identify, based on your experience / opinion, the five main institutional actions / initiatives / programs which most contribute to the implementation of ISSAI 12 principles, and (2) fill out the following chart. The requested information will be analyzed by the Working Group in order to identify good practices to be disseminated to the INTOSAI Community.

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| --- | --- | --- | --- |
| **SAI’S ACTION / INITIATIVE / PROGRAM** | **ISSAI 12 PRINCIPLES BEING IMPLEMENTED** | **DESCRIPTION**  Please provide a comprehensive description of your SAI’s action / initiative / program. You might include as much information as available (including web links and attachments) for the Working Group to identify and draft international good practices (ie. Design & implementation process, areas involved, resources required, any additional comments, etc). | **IMPACT / RESULTS**  Indicate how this action / initiative / program has contributed to communicate & promote the value and benefits of your SAI, and to make a difference in the lives of citizens |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |
| 4. |  |  |  |
| 5. |  |  |  |