

Importance of Ethics in SAIs' Capacity Building

Seminar on Enhancing Ethics within Supreme Audit Institutions Lisboa, 29-30 January 2014

> Shourjo Chatterjee, Knowledge Manager, IDI, Oslo, Norway



Presentation Plan

- Code of Ethics-its significance
- Mechanisms
- Diagnostic Tool for ISSAI Implementation
- Regional Profile and IDI's role



Code of Ethics

- An approved document?
- Implementation?
- Notification or practice?



Mechanisms

- Institutional Mechanisms for implementation
- Organisational Mechanisms within the SAI for implementation
- Monitoring mechanism



Diagnostic Tool: iCAT

ISSAI	ISSAI	Status of	Mechanism /	Reasons for non
Reference	Requirement	Compliance	Instrument of	compliance
			Compliance	
Reference the	ISSAI	Three options are	Mention the	Important in
ISSAI	requirement	available for status	specific	determining future
requirement	in brief form.	of compliance	document,	implementation
to the ISSAI		Met	provision,	strategy, which will
		Partially Met	system through	involve addressing
		Not met	which the SAI	the reasons for non
		Not applicable	complies with	compliance
			the ISSAI	
			requirement.	



Diagnosis Contd.

• 3i Management Workshops

Enhancing Ethics within Supreme Audit Institutions



- The EUROSAI profile
- Sharing of Experience
- IDI Code of Ethics



Thank you

Enhancing Ethics within Supreme Audit Institutions