

Introduction

Ethical behaviour is of key importance to the Supreme Audit Institutions in establishing the reputation and trust that they must inspire in their stakeholders. A code of ethics provides SAIs, and the staff working for them, with a set of values and principles on which they can base their behaviour. And since the environment of public sector auditing often differs from that of the private sector, the international community of SAIs needs its own code of ethics, comprising additional guidance on how to embed these values in their daily work and particular situations.

The first Code of Ethics of the International Organisation of Supreme Audit Institutions (INTOSAI) was adopted by the XVI INTOSAI Congress in Montevideo in 1998. In June 2013, at its meeting in Stockholm, the Steering Committee of the INTOSAI Professional Standards Committee decided that an assessment should be made to examine whether the extant Code of Ethics needed a revision to ensure its relevance in the current public sector auditing environment. To that end, input was sought from the whole INTOSAI community through an online survey. As the results showed, the INTOSAI community felt that the Code should be revised so as to make the standard more useful to the Supreme Audit Institutions, and more relevant to current challenges. A large majority of replies indicated that the Code should include provisions for SAIs, more detailed guidance and good practice examples.

Having gone through the Due Process that sets the principles for the revision of INTOSAI standards, including the exposure period during which all INTOSAI Members, partners and stakeholders had an opportunity to voice their opinions and present suggestions for changes, the Code of Ethics, as it reads in this publication, was unanimously adopted by the XXII INTOSAI Congress in Abu Dhabi in December 2016.

The new INTOSAI Code of Ethics was developed by the Team composed of the representatives of the SAIs of Albania, Chile, Hungary, Indonesia, Kuwait, Mexico, Namibia, the Netherlands, New Zealand, Poland (Team Leader), Portugal, South Africa, the United Kingdom, the United States and the International Ethics Standards Board for Accountants (IESBA). In my capacity as the leader of the project, I would like to thank them all sincerely. If it were not for their contribution, involvement

and dedication, the Code would never be as it is now. It is thanks to their ideas, and respect to the needs of the INTOSAI community, expressed first in the survey and later during the exposure, that we have arrived at the new approach and structure of the Code.

The main difference between the new version of the Code and that of 1998 consists in the perspective of a SAI as an organisation that has been added, next to the perspective of an individual staff member (auditor and non-auditor alike), which is aimed at identifying and emphasising the responsibilities of SAIs with regard to ethics. SAIs have a role to play in establishing an ethical culture for the organisation, so that their staff are not left alone with ethical dilemmas – hence the section Overall responsibilities of Supreme Audit Institutions of the Code. The revised document also clearly differentiates between requirements and application guidance, and defines them for each fundamental ethical value individually. Another novelty is the structure of the document, with ethics related requirements listed separately for SAIs and separately for their staff.

I hope that thanks to the new approach, the INTOSAI Code of Ethics will prove helpful to both SAIs as organisations and their employees, and that the two will be able to better respond to the current challenges of the public auditing environment.



Jacek Jezierski

Chair of ISSAI 30 Revision Team

Najwyższa Izba Kontroli – Supreme Audit Office of Poland