

Annex 1. Indicative list of INTOSAI community documents, resources and interventions addressing HRM, Ethics, Gender, and Inclusiveness in SAIs

1. Human Resource Management in SAIs – Relevant INTOSAI Professional Pronouncements	
Standard	Relevant sections
INTOSAI P-1: The Lima Declaration file:///C:/Users/102330alme/Downloads/INTOSAI-P-1-The-Lima-Declaration.pdf	<ul style="list-style-type: none"> - 6.3: Independence of the members and officials of SAIs. - 7: Financial independence - 14.3: Theoretical and professional development of staff - 14.4: Adequate salaries - 14.5: External experts
INTOSAI P-10 : Mexico Declaration on SAI Independence file:///C:/Users/102330alme/Downloads/INTOSAI-P-10-Mexico-Declaration-on-SAI-Independence%20(1).pdf	<ul style="list-style-type: none"> - Principle 8: Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources
INTOSAI P-12: The Value and Benefits of SAIs, making a difference to the lives of citizens) file:///C:/Users/102330alme/Downloads/INTOSAI-P-12-The-Value-and-Benefits-of-Supreme-Audit-Institutions-%E2%80%93-making-a-difference-to-the-lives-of-citizens%20(1).pdf	<ul style="list-style-type: none"> - Principle 9: Ensuring good governance of SAIs - Principle 10: Complying with the SAI's Code of Ethics - Principle 11: Striving for service excellence and quality - Principle 12: Capacity building through promoting learning and knowledge sharing
INTOSAI P-50: Principles of jurisdictional activities of SAIs file:///C:/Users/102330alme/Downloads/INTOSAI-P-50-Principles-of-jurisdictional-activities-of-SAIs%20(1).pdf	<ul style="list-style-type: none"> - Principle 2: Independence of the SAI's members involved in jurisdictional activities
ISSAI 130 (SAIs Code of Ethics) file:///C:/Users/102330alme/Downloads/ISSAI-130-Code-of-Ethics%20(1).pdf	All
ISSAI 140 (Quality Control for SAIs) file:///C:/Users/102330alme/Downloads/ISSAI-140-Quality-Control-for-SAIs%20(1).pdf	6. Framework for SAI's system of quality control <ul style="list-style-type: none"> - Element 2: Relevant ethical requirements - Element 4: Human Resources

2. Human Resource Management in SAIs – Relevant INTOSAI Documents and initiatives				
Organisation/ INTOSAI Body	Document/Initiative	Scope	Objective	Intended users
AFROSAI-E	Human Resource Management (HRM) Framework and Handbook for SAIs, 2019 https://afrosai-e.org.za/wp-content/uploads/2019/07/HR-Management-Handbook-for-SAIs-2019.pdf	<ul style="list-style-type: none"> - HR strategy and planning - Attraction, competency-based recruitment, and induction - Performance management - Reward and recognition - Training and development - Leadership/Management development - Staff wellness - Retention and succession - Staff exit 	Intends to build a foundation for professionalization of the HR function and allow for customization of current HR practices in SAI. It also provides standards of best practice and practical examples from SAIs in the AFROSAI-E region	HR Practitioners, Corporate Service Directors and Managers in the SAI
INTOSAI CBC	Human Resource Management, a Guide for Supreme Audit Institutions, 2012	<ul style="list-style-type: none"> - Setting up a HRM function - Developing a human resources strategy and policies 	Each chapter sets out key questions a SAI needs to address and describes some of the dilemmas which may arise.	Senior managers in SAIs, HRM staff and all staff in

	https://www.intosai.org/download/hr-management-guide-eng/	<ul style="list-style-type: none"> - Developing a competency framework - Recruitment and selection - Appraisal and reward - Training, learning and development - Diversity and inclusion - Well-being 		an SAI who manage others
	Competency framework for public sector audit professionals at SAIs, July 2019 update. https://www.intosai.org/wpcontent/uploads/2019/02/Competency-Framework-11.pdf		Can be used by SAIs, INTOSAI regions and INTOSAI bodies to design and deliver professionalization pathways to develop and certify demonstrated competencies through recruitment, career development, learning & development, performance management and workforce planning	
CREFIAP	Manuel de Gestion des Ressources Humaines, 2015 (not publicly available)			
IDI	Global SAI Stocktaking Report, Chapter 3 https://idi.no/elibRARY/global-sai-stocktaking-reports-and-research/global-sai-stocktaking-report-2020/1360-idi-global-sai-stocktaking-report-2020-chapter-3-sai-governance/file	SAIs' state of affairs in HR management (adequacy of human resources in SAIs both in terms of staffing levels and competence, alignment of HR strategies with overall strategic plan, recruitment procedures and plans, definition of competencies, performance appraisal, remuneration and promotion.		
	Global SAI Stocktaking Report, chapter 2 https://idi.no/elibRARY/global-sai-stocktaking-reports-and-research/global-sai-stocktaking-report-2020/1359-idi-global-sai-stocktaking-report-2020-chapter-2-sai-independence/file	SAIs' state of affairs in managerial/administrative autonomy, including ability to access needed human resources		
	SAI PMF Framework https://www.idi.no/elibRARY/well-governed-sais/sai-	Domain E - Human Resources and Training	Assesses the SAI's performance in Human Resource Management (indicator SAI-22) and	

	pmf/426-sai-pmf-2016-english/file		Professional Development & Training (SAI -23), based on international standards and best practices. Part of a more comprehensive assessment covering 6 domains of SAI performance.	
	SAI Strategic Management Guide https://www.idi.no/elibrary/well-governed-sais/strategy-performance-measurement-reporting/1139-sai-strategic-management-handbook-version-1/file	SAI Strategic Management Framework (SAI Capacities – institutional, organizational and professional)		
	ISSAI 130 Implementation Assessment Tool (not publicly available)	Assesses the SAI's current situation against ISSAI 130 requirements in terms on the 4 components of an ethics control system (as prescribed in ISSAI 130): Leadership and tone at the top, Code of Ethics, Ethical Guidance, and Ethics Monitoring and Follow-up. Also assessed internal controls in place in the SAI to safeguard each ethical individual value (Integrity, Independence & objectivity, Professional behaviour, Transparency & Confidentiality and Competency.		
PASAI	Human Resources Management Manual (year?) https://www.pasai.org/s/Human-Resources.pdf	Good practices in: <ul style="list-style-type: none"> - Employment - Code of conduct - Recruitment - Use of consultants and outsourcing - Restructuring the SAI - Remuneration - Attendance and working hours - Allowances and entitlements - Leave - Cessation of employment - Training & Professional development - Secondments - Occupational health and safety 	<ul style="list-style-type: none"> - HR management framework - Appendices including specific HRM processes templates. 	Officers responsible for HR Management as well as staff about their responsibilities and entitlements as employees of SAIs

		<ul style="list-style-type: none"> - Bullying - Grievances & disciplinary action - Performance Management - Dealing with unacceptable performance 		
	Human Resource Policy https://www.pasai.org/s/PASAI-Human-Resource-Policy-2017-approved-review-August-2019.pdf		-	

3. INTOSAI documents and initiatives related to Gender and Inclusiveness (not exhaustive)

Organisation/INTOSAI Body	Document/Initiative	Scope/objective/Relevant section
INTOSAI	INTOSAI Strategic Plan 2017-2022 https://www.intosai.org/fileadmin/downloads/about_us/Overview/EN_INTOSAI_Strategic_Plan_2017_22.pdf	Role of inclusive societies for sustainable development is highlighted, and the follow-up and review of the SDGs, including SDG 5, is listed as a cross-cutting priority for INTOSAI.
IDI	IDI Strategic Plan http://www.idi.no/en/about-idi/strategies-and-plans	
	IDI Gender Policy https://idi.no/elibrary/idi-administrative/policies/1222-idi-gender-policy-2021/file	
	IDI Gender Strategy https://idi.no/elibrary/idi-plans/strategic-plans/1120-idi-gender-strategy/file	
AFROSAI	AFROSAI Gender and Development Strategy	<ul style="list-style-type: none"> - Access of Women to Decision-making positions, to the auditing profession, and to capacity building for women in SAIs; - Strengthening the institutional framework for gender mainstreaming in SAIs; - Establishing gender equality as a topic and a criterion for performance audits.
AFROSAI/GIZ	AFROSAI Women Leadership Academy https://www.giz.de/en/worldwide/38489.html https://gender-works.giz.de/competitions2018/cameroon-afrosai-women-leadership-academy/	12-month training programme for women leaders working in SAIs) in Africa. participants are expected to put into action strategic reform projects in their SAIs with the objective of increasing the visibility of their leadership skills.
AFROSAI-E	AFROSAI-E Gender Mainstreaming Policy (not yet publicly available)	

	AFROSAI-E Gender Equality Assessment (not publicly available)	Assesses: <ul style="list-style-type: none"> - Political Will towards Gender Equality - SAI Culture in terms of Gender Equality - Gender Equality Goals in the SAIs strategy - Leadership Commitment towards Gender Equality - Staff Awareness of Gender Equality - SAI readiness in terms of resources to become gender responsive organisations. - Gathers information in terms of mainstreaming gender equality in the SAI HR Policies. Collects gender statistics per level.
CREFIAP	CREFIAP Gender Strategy, 2012	
OLACEFS	OLACEFS Gender and anti-discrimination policy ¹	
PASAI	PASAI Gender Policy, 2018 https://www.pasai.org/s/PASAI-Gender-Policy_approved_review-August-2018.pdf PASAI Gender Strategy (year?)	

4. INTOSAI documents and initiatives related to SAIs Ethics (not exhaustive)

Organisation/INTOSAI Body	Document/Initiative	Scope/objective
IDI	Global SAI Stocktaking Report, Chapter 3 https://idi.no/elibrary/global-sai-stocktaking-reports-and-research/global-sai-stocktaking-report-2020/1360-idi-global-sai-stocktaking-report-2020-chapter-3-sai-governance/file	SAIs 'state of affairs in Ethics (ethical rules in place, implementation of the code of ethics, etc..)
	ISSAI 130 Implementation Assessment Tool (not publicly available)	Assesses the SAI's current situation against ISSAI 130 requirements in terms on the 4 components of an ethics control system (as prescribed in ISSAI 130): Leadership and tone at the top, Code of Ethics, Ethical Guidance, and Ethics Monitoring and Follow-up. Also assessed internal controls in place in the SAI to safeguard each ethical individual value (Integrity, Independence & objectivity, Professional behaviour, Transparency & Confidentiality and Competency.
INTOSAI CBC IntoSAINT Workstream	INTOSAI Self-Assessment for Integrity (INTOSAINT) https://www.intosaicbc.org/intosaint/	Draws on the knowledge and opinions of the staff. The organization reveals its own weaknesses, and the staff make recommendations on how to strengthen resilience to address integrity vulnerabilities.
EUROSAI Task Force on Audit and Ethics	Publications of Ethics within SAIs http://www.eurosaiftfae.tcontas.pt/default.aspx	

¹ To be approved in of Dec 2020 at the OLACEFS General Assembly